

**Benton County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the fiscal year ended: June 30, 2017**

11/19/2017

Reporting Accounting Basis:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
GAAP		(A)	(B)	(C)	(D)	(E)	(F)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>							
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	417,040	219,103		9,954		646,097
Net Current Property Taxes	4	5,249,517	3,134,914		124,229		8,508,660
Delinquent Property Tax Revenue	5	1,112	310		22		1,444
Penalties, Interest & Costs on Taxes	6	46,645					46,645
Other County Taxes/TIF Tax Revenues	7	145,450	949,723		3,333		1,098,506
Intergovernmental	8	1,298,667	6,627,773	90,253	11,392		8,028,085
Licenses & Permits	9	16,786	43,355				60,141
Charges for Service	10	804,536	12,367				816,903
Use of Money & Property	11	77,882	295			11,070	89,247
Miscellaneous	12	167,128	360,791				527,919
<b>Subtotal Revenues</b>	13	<b>7,807,723</b>	<b>11,129,528</b>	<b>90,253</b>	<b>138,976</b>	<b>11,070</b>	<b>19,177,550</b>
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	1,265,634	3,038,115	25,000			4,328,749
Proceeds of Fixed Asset Sales	16	4,431	5,929				10,360
<b>Total Revenues &amp; Other Sources</b>	17	<b>9,077,788</b>	<b>14,173,572</b>	<b>115,253</b>	<b>138,976</b>	<b>11,070</b>	<b>23,516,659</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>							
Operating:							
Public Safety and Legal Services	18	3,836,868	47,478				3,884,346
Physical Health Social Services	19	908,789	4,371				913,160
Mental Health, ID & DD	20		955,600				955,600
County Environment and Education	21	940,454	936,837				1,877,291
Roads & Transportation	22		8,020,685				8,020,685
Government Services to Residents	23	696,896	16,749				713,645
Administration	24	1,613,273	141,259				1,754,532
Nonprogram Current	25	105,123					105,123
Debt Service	26		3,286		137,670		140,956
Capital Projects	27		1,828,182	135,185			1,963,367
<b>Subtotal Expenditures</b>	28	<b>8,101,403</b>	<b>11,954,447</b>	<b>135,185</b>	<b>137,670</b>	<b>0</b>	<b>20,328,705</b>
Other Financing Uses:							
Operating Transfers Out	29	1,441,643	2,887,106				4,328,749
Refunded Debt/Payments to Escrow	30						0
<b>Total Expenditures &amp; Other Uses</b>	31	<b>9,543,046</b>	<b>14,841,553</b>	<b>135,185</b>	<b>137,670</b>	<b>0</b>	<b>24,657,454</b>
<b>Excess of Revenues &amp; Other Sources</b>							
<b>Over (Under) Expenditures &amp; Other Uses</b>	32	<b>-465,258</b>	<b>-667,981</b>	<b>-19,932</b>	<b>1,306</b>	<b>11,070</b>	<b>-1,140,795</b>
Beginning Fund Balance - July 1, 2016	33	5,448,682	6,250,883	77,495	14,367	943,702	12,735,129
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35	22,690	248,548			847,965	1,119,203
Fund Balance - Restricted	36	553,303	5,389,613	57,563	15,673	106,807	6,122,959
Fund Balance - Committed	37	534,585					534,585
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	3,872,846	-55,259				3,817,587
<b>Total Ending Fund Balance - June 30, 2017</b>	40	<b>4,983,424</b>	<b>5,582,902</b>	<b>57,563</b>	<b>15,673</b>	<b>954,772</b>	<b>11,594,334</b>

Notes to the financial statement, if any:

**REVENUES DETAIL**

**FY 2016/2017 ANNUAL FINANCIAL REPORT**

Benton County

11/19/2017

Reporting Accounting Basis:	GENERAL FUND									SPECIAL REVENUE FUNDS			All	All	All	TOTALS
	General	General	General	County	Rural Services	Rural Services	Secondary	Other	All	All	All	Actual				
	Basic	Supplemental	Other	MHDS Fund	Basic	Supplemental	Roads	Other	Capital	Debt	Permanent	2016/2017				
GAAP	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)				
TAXES LEVIED ON PROPERTY	1	4,623,709	1,044,482	0	833,575	2,521,313	0	0		134,221		9,157,300				
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	1,333	301		240	631				38		2,543				
LESS: CREDITS TO TAXPAYERS	3	340,192	76,848		61,331	157,772				9,954		646,097				
=1000 NET CURRENT PROPERTY TAXES	*4	4,282,184	967,333		772,004	2,362,910				124,229		8,508,660				
1010 DELINQ. PROPERTY TAX REVENUE	*5	908	204		134	176				22		1,444				
11xx PENALTIES, INT, & COSTS ON TAXES	*6	46,645										46,645				
<b>OTHER COUNTY TAXES:</b>																
12xx Other County Taxes	7	4,865	1,068		853	2,496		848,277		133		857,692				
13xx Voter Approved Local Option Taxes	8											0				
14xx Gambling Taxes	9											0				
15xx TIF Tax Revenues	10											0				
16xx Utility Tax Replacement Excise Taxes	11	113,808	25,709		20,517	77,580				3,200		240,814				
Subtotal (lines 7 - 11)	*12	118,673	26,777	0	21,370	80,076	0	848,277	0	3,333	0	1,098,506				
<b>INTERGOVERNMENTAL REVENUE:</b>																
20xx State Shared Revenues	13						4,769,240					4,769,240				
21xx State Replacements Against Levied Taxes	14	344,369	77,791		62,083	158,579				10,077		652,899				
22xx Other State Tax Replacements	15	45,528	10,285		8,208	7,822				1,315		73,158				
23xx, 24xx State/Federal Pass-Thru Revenues	16	153,575					680,081	4,371	90,253			928,280				
25xx Contributions from Other																
Intergovernmental Units	17	483,288	1,823		133,407		34,700					653,218				
26xx, 27xx State Grants and Entitlements	18	182,008					611,103	158,179				951,290				
28xx Federal Grants and Entitlements	19											0				
29xx Payments in Lieu of Taxes	20											0				
Subtotal (lines 13 - 20)	*21	1,208,768	89,899	0	203,698	166,401	0	6,095,124	162,550	90,253	11,392	8,028,085				
3xxx LICENSES & PERMITS	*22	16,786						43,355				60,141				
4xxx, 5xxx CHARGES FOR SERVICE	*23	804,436	100		1,419	5,826			5,122			816,903				
6xxx USE OF MONEY & PROPERTY	*24	77,882							295		11,070	89,247				
8xxx MISCELLANEOUS	*25	163,829	799	2,500			264,272	96,519				527,919				
Total Revenues*	26	6,720,111	1,085,112	2,500	998,625	2,615,389	0	6,402,751	1,112,763	90,253	138,976	19,177,550				
<b>OTHER FINANCING SOURCES:</b>																
<b>OPERATING TRANSFERS IN:</b>																
9000 From General Basic	27		1,200,000					173,040	621,471	25,000		2,019,511				
9020 From Rural Services Basic	28							2,311,472	-577,868			1,733,604				
90xx From Other Budgetary Funds	29	65,634				255,000		255,000				575,634				
Subtotal (lines 27- 29)	30	65,634	1,200,000	0	0	255,000	0	2,739,512	43,603	25,000	0	4,328,749				
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0				
92xx PROCEEDS\GEN FIXED ASSET SALES	32	4,431						5,929				10,360				
Total Revenues and Other Sources	33	6,790,176	2,285,112	2,500	998,625	2,870,389	0	9,148,192	1,156,366	115,253	138,976	23,516,659				
Beginning Fund Balance - July 1, 2016	34	4,869,307	576,290	3,085	1,967,251	152,031		2,895,144	1,236,457	77,495	14,367	12,735,129				
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35	11,659,483	2,861,402	5,585	2,965,876	3,022,420	0	12,043,336	2,392,823	192,748	153,343	36,251,788				

**FY 2016/2017 ANNUAL FINANCIAL REPORT**

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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)	2016/2017 (L)	
<b>LAW ENFORCEMENT PROGRAM</b>											
1000 - Uniformed Patrol Services	1	658,151	201,794					6,445		866,390	1
1010 - Investigations	2	120,717	53,267							173,984	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	413,919	153,242							567,161	5
1050 - Adult Correctional Services	6	694,331	190,856							885,187	6
1060 - Administration	7	398,369	123,691							522,060	7
Subtotal	8	2,285,487	722,850	0	0	0	0	6,445	0	3,014,782	8
<b>LEGAL SERVICES PROGRAM</b>											
1100 - Criminal Prosecution	9	426,663	159,599							586,262	9
1110 - Medical Examiner	10	79,820								79,820	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	506,483	159,599	0	0	0	0	0	0	666,082	12
<b>EMERGENCY SERVICES</b>											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14		41,608							41,608	14
1220 - Fire Protection & Rescue Svcs	15	9,941			20,207			20,826		50,974	15
1230 - E911 Service Board	16									0	16
Subtotal	17	9,941	41,608	0	20,207	0	0	20,826	0	92,582	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>											
1400 - Physical Operations	18		784							784	18
1410 - Research & Other Assistance	19		10,078							10,078	19
1420 - Bailiff Services	20		51,342							51,342	20
Subtotal	21	0	62,204	0	0	0	0	0	0	62,204	21
<b>COURT PROCEEDINGS PROGRAM</b>											
1500 - Juries & Witnesses	22		25,571							25,571	22
1510 - (Reserved)	23										23
1520 - Detention Services	24		2,834							2,834	24
1530 - Court Costs	25									0	25
1540 - Service of Civil Papers	26		1,429							1,429	26
Subtotal	27	0	29,834	0	0	0	0	0	0	29,834	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29		7,142							7,142	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		11,720							11,720	30
Subtotal	31	0	18,862	0	0	0	0	0	0	18,862	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	2,801,911	1,034,957	0	0	20,207	0	0	27,271	3,884,346	32

**FY 2016/2017 ANNUAL FINANCIAL REPORT**

Benton County

11/19/2017

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)	2016/2017 (L)		
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>												
3000 - Personal & Family Health Services	1	34,503									34,503	1
3010 - Communicable Disease Prevention & Control Services	2	51,751									51,751	2
3020 - Environmental Health	3	80,193	21,485								101,678	3
3040 - Health Administration	4										0	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	166,447	21,485	0	0	0	0	0	0	0	187,932	6
<b>SERVICES TO POOR PROGRAM</b>												
3100 - Administration	7	85,213	7,124								92,337	7
3110 - General Welfare Services	8	17,774						4,371			22,145	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	102,987	7,124	0	0	0	0	4,371	0	0	114,482	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>												
3200 - Administration	11	49,708	23,880								73,588	11
3210 - General Services to Veterans	12	17,831									17,831	12
Subtotal	13	67,539	23,880	0	0	0	0	0	0	0	91,419	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>												
3300 - Youth Guidance	14		41,799								41,799	14
3310 - Family Protective Services	15										0	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	0	41,799	0	0	0	0	0	0	0	41,799	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>												
3400 - Services to the Elderly	18	397,649	71,679								469,328	18
3410 - Other Social Services	19										0	19
3420 - Social Services Business Operations	20										0	20
Subtotal	21	397,649	71,679	0	0	0	0	0	0	0	469,328	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>												
3500 - Treatment Services	22		3,296								3,296	22
3510 - Preventive Services	23		4,904								4,904	23
Subtotal	24	0	8,200	0	0	0	0	0	0	0	8,200	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	734,622	174,167	0	0	0	0	4,371	0	0	913,160	25

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

11/19/2017

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 2016/2017 (L)
<b>SERVICES TO PERSONS WITH:</b>										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2									0
403X- Personal & Environ. Sprt	3			33,329						33,329
404X-Treatment Services	4									0
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6									0
407X-Inst/Hospital & Commit Svcs	7			1,620						1,620
Subtotal	8	0	0	34,949	0	0	0	0	0	34,949
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10			2,252						2,252
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	2,252	0	0	0	0	0	2,252
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18			2,720						2,720
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	2,720	0	0	0	0	0	2,720
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	25			95,584						95,584
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			820,095						820,095
Subtotal	28	0	0	915,679	0	0	0	0	0	915,679
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
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	39	0	0	955,600	0	0	0	0	0	955,600

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
 Benton County

											11/19/2017	
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 2016/2017 (L)		
<b>ENVIRONMENTAL QUALITY PROGRAM</b>												
6000 - Natural Resources Conservation	1							195,336		195,336	1	
6010 - Weed Eradication	2									0	2	
6020 - Solid Waste Disposal	3	6,054			352,462					358,516	3	
6030 - Environmental Restoration	4									0	4	
Subtotal	5	6,054	0	0	352,462	0	0	195,336	0	553,852	5	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>												
6100 - Administration	6	79,580	25,424							105,004	6	
6110 - Maintenance & Operations	7	515,181	95,294					51,284		661,759	7	
6120 - Recreation & Environmental Educ.	8	77,479	35,826							113,305	8	
Subtotal	9	672,240	156,544	0	0	0	0	51,284	0	880,068	9	
<b>ANIMAL CONTROL PROGRAM</b>												
6200 - Animal Shelter	10				1,100					1,100	10	
6210 - Animal Bounties & State	11									0	11	
Subtotal	12	0	0	0	1,100	0	0	0	0	1,100	12	
<b>COUNTY DEVELOPMENT PROGRAM</b>												
6300 - Land Use & Building Controls	13	15,578			78,885					94,463	13	
6310 - Housing Rehabilitation & Develop.	14									0	14	
6320 - Community Economic Development	15	53,776						32,500		86,276	15	
Subtotal	16	69,354	0	0	78,885	0	0	32,500	0	180,739	16	
<b>EDUCATIONAL SERVICES PROGRAM</b>												
6400 - Libraries	17				70,800			31,470		102,270	17	
6410 - Historic Preservation	18	10,012	2,500							12,512	18	
6420 - Fair & 4-H Clubs	19	23,750						123,000		146,750	19	
6430 - Fairgrounds	20									0	20	
6440 - Memorial Halls	21									0	21	
6450 - Other Educational Services	22									0	22	
Subtotal	23	33,762	0	2,500	0	70,800	0	154,470	0	261,532	23	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>												
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	
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	29	781,410	156,544	2,500	0	503,247	0	433,590	0	1,877,291	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)	2016/2017 (L)	
GAAP											
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>											
7000 - Administration							204,316				204,316
7010 - Engineering							239,595				239,595
Subtotal	0	0	0	0	0	0	443,911	0	0		443,911
<b>ROADWAY MAINTENANCE PROGRAM</b>											
7100 - Bridges & Culverts							132,691				132,691
7110 - Roads							3,962,083				3,962,083
7120 - Snow & Ice Control							335,999				335,999
7130 - Traffic Controls							199,400				199,400
7140 - Road Clearing							346,503				346,503
Subtotal	0	0	0	0	0	0	4,976,676	0	0		4,976,676
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>											
7200 - New Equipment							875,715				875,715
7210 - Equipment Operations							1,417,518				1,417,518
7220 - Tools, Materials & Supplies							177,828				177,828
7230 - Real Estate & Buildings							129,037				129,037
Subtotal	0	0	0	0	0	0	2,600,098	0	0		2,600,098
<b>MASS TRANSIT PROGRAM</b>											
7300 - Air Transportation											0
7310 - Ground Transportation											0
Subtotal	0	0	0	0	0	0	0	0	0		0
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	0	0	0	0	0	0	8,020,685	0	0		8,020,685

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 Benton County

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 2016/2017 (L)
<b>REPRESENTATION SERVICES PROGRAM</b>											
8000 - Elections Administration	1		195,834								195,834
8010 - Local Elections	2		1,793								1,793
8020 - Township Officials	3					7,190					7,190
Subtotal	4	0	197,627	0	0	7,190	0	0	0	0	204,817
<b>STATE ADMINISTRATIVE SERVICES</b>											
8100 - Motor Vehicle Registrations & Licensing	5	160,525	75,468								235,993
8101 - Driver Licenses Services	6	49,969	24,732								74,701
8110 - Recording of Public Documents	7	133,582	54,993						9,559		198,134
Subtotal	8	344,076	155,193	0	0	0	0	0	9,559	0	508,828
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9	344,076	352,820	0	0	7,190	0	0	9,559	0	713,645



**SERVICE AREA 9**  
**ADMINISTRATION**  
Benton County

											11/19/2017
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 2016/2017 (L)	
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>											
9000 - General County Management	1	165,164	50,935							216,099	1
9010 - Administrative Management											
Services	2	220,483	65,268							285,751	2
9020 - Treasury Management Services	3	137,064	59,147							196,211	3
9030 - Other Policy & Administration	4	71,575								71,575	4
Subtotal	5	594,286	175,350	0	0	0	0	0	0	769,636	5
<b>CENTRAL SERVICES PROGRAM</b>											
9100 - General Services	6	230,460	31,367							261,827	6
9110 - Information Tech Services	7	171,727	16,301					135,360		323,388	7
9120 - GIS Systems	8	25,010								25,010	8
Subtotal	9	427,197	47,668	0	0	0	0	135,360	0	610,225	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>											
9200 - Tort Liability	10		128,042		4,857					132,899	10
9210 - Safety of Workplace	11	2,179	228,258		963					231,400	11
9220 - Fidelity of Public Officers	12		3,427							3,427	12
9230 - Unemployment Compensation	13		6,866		79					6,945	13
Subtotal	14	2,179	366,593	0	5,899	0	0	0	0	374,671	14
<b>TOTAL - ADMINISTRATION</b>	15	1,023,662	589,611	0	0	5,899	0	135,360	0	1,754,532	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)	11/19/2017		
	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 2016/2017 (L)		
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	1											0	1	
0020 - Interest on Short-Term Debt	2											0	2	
0030 - Other Nonprogram Current	3	105,123										105,123	3	
0040 - Other County Enterprises	4											0	4	
TOTAL - NONPROGRAM CURRENT	5	105,123	0	0	0	0	0	0	0	0	0	105,123	5	
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal	6										134,214	134,214	6	
0110 - Interest and Fiscal Charges	7							3,286			3,456	6,742	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	3,286			137,670	140,956	8	
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	9						1,828,182		135,185			1,963,367	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	1,828,182	0	135,185		0	1,963,367	12	
<b>EXPENDITURES SUMMARY</b>														
- Total Public Safety and Legal Services	13	2,801,911	1,034,957	0	0	20,207	0	0	27,271		0	3,884,346	13	
- Total Physical Health and Social Services	14	734,622	174,167	0	0	0	0	0	4,371		0	913,160	14	
- Total Mental Health, ID & DD	15	0	0	0	955,600	0	0	0	0		0	955,600	15	
- Total County Environment and Education	16	781,410	156,544	2,500	0	503,247	0	0	433,590		0	1,877,291	16	
- Total Roads & Transportation	17	0	0	0	0	0	0	8,020,685	0		0	8,020,685	17	
- Total Government Services to Residents	18	344,076	352,820	0	0	7,190	0	0	9,559		0	713,645	18	
- Total Administration	19	1,023,662	589,611	0	0	5,899	0	0	135,360		0	1,754,532	19	
- Total Nonprogram Current	20	105,123	0	0	0	0	0	0	0		0	105,123	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	3,286		137,670	140,956	21	
- Total Capital Projects	22	0	0	0	0	0	0	1,828,182	0	135,185	0	1,963,367	22	
TOTAL - ALL EXPENDITURES (lines 13-22)	23	5,790,804	2,308,099	2,500	955,600	536,543	0	9,848,867	613,437	135,185	137,670	20,328,705	23	
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
- To General Supplemental	24	1,200,000										1,200,000	24	
- To Rural Services Supplemental	25											0	25	
- To Secondary Roads	26	173,040				2,311,472			255,000			2,739,512	26	
- To Other Budgetary Funds	27	68,603							320,634			389,237	27	
TOTAL OPERATING TRANSFERS OUT	28	1,441,643	0	0	0	2,311,472	0	0	575,634	0	0	4,328,749	28	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29											0	29	
Increase (Decrease) In Reserves	30											0	30	
Fund Balance - Nonspendable	31	22,690						248,548			847,965	1,119,203	31	
Fund Balance - Restricted	32		553,303		2,010,276	174,405		1,945,921	1,259,011	57,563	15,673	6,122,959	32	
Fund Balance - Committed	33	534,585										534,585	33	
Fund Balance - Assigned	34											0	34	
Fund Balance - Unassigned	35	3,869,761	0	3,085	0	0	0	0	-55,259	0	0	3,817,587	35	
Total Ending Fund Balance - June 30, 2017	36	4,427,036	553,303	3,085	2,010,276	174,405	0	2,194,469	1,203,752	57,563	15,673	954,772	11,594,334	36
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+36)</b>	37	11,659,483	2,861,402	5,585	2,965,876	3,022,420	0	12,043,336	2,392,823	192,748	153,343	954,772	36,251,788	37

**FY 2016/2017 ANNUAL FINANCIAL REPORT**

For the fiscal year ended: June 30, 2017

11/19/2017

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	REVENUE	PROJECTS	SERVICE	(E)	(MEMO ONLY)
CASH & POOLED INVESTMENTS:		(B)	(C)	(D)	(E)	(F)	(F)
County Treasurer	1	5,074,638	5,791,757	57,563	15,670	866,064	11,805,692
Other	2						0
<b>Receivables (net where applicable):</b>							
Accounts	3	18,185	6,359				24,544
Property Taxes (including interest & penalties)	4	57,255	3,473		190		60,918
Property Taxes - Succeeding Year	5	6,067,769	3,614,817		137,477		9,820,063
Accrued Interest	6	869					869
Drainage Assessments	7						0
Other	8						0
Due from Other Funds	9		15,945				15,945
Due from Other Governments	10	96,132	1,006,370				1,102,502
Inventories (at cost)	11		248,548				248,548
Other Assets	12	22,690	16,500			88,708	127,898
<b>Total Assets</b>	13	<b>11,337,538</b>	<b>10,703,769</b>	<b>57,563</b>	<b>153,337</b>	<b>954,772</b>	<b>23,206,979</b>
<b>LIABILITIES (L)</b>							
Accounts Payable	14	133,910	1,039,174				1,173,084
Salaries & Benefits Payable	15	87,609	47,009				134,618
Contracts Payable	16						0
Due to Other Funds	17		15,945				15,945
Due to Other Governments	18						0
Trusts Payable	19						0
Other Liabilities	20	6,132,595	4,018,739				10,151,334
<b>Total Liabilities</b>	21	<b>6,354,114</b>	<b>5,120,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,474,981</b>
<b>DEFERRED INFLOWS OF RESOURCES (DIOR)</b>							
Succeeding Year Property Tax	22				137,477		137,477
Other Unavailable Revenue	23				187		187
<b>Total Deferred Inflows of Resources</b>	24	<b>0</b>	<b>0</b>	<b>0</b>	<b>137,664</b>	<b>0</b>	<b>137,664</b>
<b>FUND EQUITY (FE)</b>							
Fund Balance - Nonspendable	25	22,690	248,548			847,965	1,119,203
Fund Balance - Restricted	26	553,303	5,389,613	57,563	15,673	106,807	6,122,959
Fund Balance - Committed	27	534,585					534,585
Fund Balance - Assigned	28						0
Fund Balance - Unassigned	29	3,872,846	-55,259				3,817,587
<b>Total Fund Equity</b>	30	<b>4,983,424</b>	<b>5,582,902</b>	<b>57,563</b>	<b>15,673</b>	<b>954,772</b>	<b>11,594,334</b>
<b>TOTAL L+DIOR+FE</b>	31	<b>11,337,538</b>	<b>10,703,769</b>	<b>57,563</b>	<b>153,337</b>	<b>954,772</b>	<b>23,206,979</b>

Notes to the financial statement, if any: