

Benton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2009

| Budget Accounting Basis: CASH | General (A) | Special Revenue (B) | Capital Projects (C) | Debt Service (D) | Permanent (E) | Actual Totals (F) | Budgeted Totals (G) |
|--|----------------|---------------------------|----------------------------|------------------------|------------------|-------------------------|---------------------------|
| REVENUES & OTHER FINANCING SOURCES | | | | | | | |
| Taxes Levied on Property | 1 4,150,452 | 2,688,077 | | 0 | | 6,838,529 | 6,838,529 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 3,903 | 7,711 | | | | 11,614 | |
| Less: Credits to Taxpayers | 3 234,322 | 155,429 | | | | 389,751 | 392,100 |
| Net Current Property Taxes | 4 3,912,227 | 2,524,937 | | 0 | | 6,437,164 | 6,446,429 |
| Delinquent Property Tax Revenue | 5 1,012 | 527 | | | | 1,539 | 9,400 |
| Penalties, Interest & Costs on Taxes | 6 60,547 | | | | | 60,547 | 48,000 |
| Other County Taxes/TIF Tax Revenues | 7 130,245 | 845,524 | | | | 975,769 | 1,011,693 |
| Intergovernmental | 8 1,729,164 | 6,643,426 | | | | 8,372,590 | 9,356,105 |
| Licenses & Permits | 9 22,790 | 5,445 | | | | 28,235 | 20,800 |
| Charges for Service | 10 690,013 | 255,398 | | | | 945,411 | 673,420 |
| Use of Money & Property | 11 187,088 | 53,706 | | | | 240,794 | 260,615 |
| Miscellaneous | 12 90,265 | 313,199 | | | 27,515 | 430,979 | 320,800 |
| Subtotal Revenues | 13 6,823,351 | 10,642,162 | 0 | 0 | 27,515 | 17,493,028 | 18,147,262 |
| Other Financing Sources: | | | | | | | |
| General Long-Term Debt Proceeds | 14 4,000 | | | | | 4,000 | |
| Operating Transfers In | 15 898,903 | 2,204,758 | 871,525 | | | 3,975,186 | 3,384,380 |
| Proceeds of Fixed Asset Sales | 16 122 | 8,000 | | | | 8,122 | 19,000 |
| Total Revenues & Other Sources | 17 7,726,376 | 12,854,920 | 871,525 | 0 | 27,515 | 21,480,336 | 21,550,642 |
| EXPENDITURES & OTHER FINANCING USES | | | | | | | |
| Operating: | | | | | | | |
| Public Safety and Legal Services | 18 3,410,043 | 93,477 | | | | 3,503,520 | 4,654,497 |
| Physical Health Social Services | 19 674,641 | 6,116 | | | | 680,757 | 809,120 |
| Mental Health, MR & DD | 20 | 1,815,493 | | | | 1,815,493 | 2,147,682 |
| County Environment and Education | 21 666,279 | 1,006,109 | | | | 1,672,388 | 1,854,530 |
| Roads & Transportation | 22 | 6,245,289 | | | | 6,245,289 | 6,457,054 |
| Government Services to Residents | 23 558,838 | 6,030 | | | 6,396 | 571,264 | 788,808 |
| Administration | 24 1,609,842 | 30,256 | | | | 1,640,098 | 1,773,694 |
| Nonprogram Current | 25 | | | | | 0 | |
| Debt Service | 26 | | | | | 0 | |
| Capital Projects | 27 | 332,403 | 898,925 | | | 1,231,328 | 2,393,783 |
| Subtotal Expenditures | 28 6,919,643 | 9,535,173 | 898,925 | 0 | 6,396 | 17,360,137 | 20,879,168 |
| Other Financing Uses: | | | | | | | |
| Operating Transfers Out | 29 1,701,189 | 2,273,997 | | | | 3,975,186 | 3,384,380 |
| Refunded Debt/Payments to Escrow | 30 | | | | | 0 | |
| Total Expenditures & Other Uses | 31 8,620,832 | 11,809,170 | 898,925 | 0 | 6,396 | 21,335,323 | 24,263,548 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 -894,456 | 1,045,750 | -27,400 | 0 | 21,119 | 145,013 | -2,712,906 |
| Beginning Fund Balance - July 1, 2008 | 33 3,321,658 | 3,935,025 | | | | 7,256,683 | 7,256,683 |
| Increase (Decrease) in Reserves (GAAP Budget) | 34 | | | | | 0 | |
| Fund Balance - Reserved | 35 | | | | | 0 | |
| Fund Balance - Unreserved/Designated | 36 | | | | | 0 | 1,534,863 |
| Fund Balance - Unreserved/Undesignated | 37 2,427,202 | 4,980,775 | -27,400 | 0 | 21,119 | 7,401,696 | 3,008,914 |
| Total Ending Fund Balance - June 30, 2009 | 38 2,427,202 | 4,980,775 | -27,400 | 0 | 21,119 | 7,401,696 | 4,543,777 |

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

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