

**FALL RIVER COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2016**

	General Fund	Road and Bridge Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenue:</b>					
310 Taxes:					
311 General Property Taxes--Current	2,579,795.88	252,802.67	115,126.47	1,000.19	2,948,725.21
312 General Property Taxes--Delinquent	26,349.32	958.78	1,144.02	0.17	28,452.29
313 Penalties and Interest	10,385.30	758.14	473.71	2.01	11,619.16
315 Mobile Home Tax	5,176.14	519.85	230.91		5,926.90
316 Wheel Tax		105,316.50			105,316.50
<b>Total Taxes</b>	<b>2,621,706.64</b>	<b>360,355.94</b>	<b>116,975.11</b>	<b>1,002.37</b>	<b>3,100,040.06</b>
320 Licenses and Permits	12,952.50			1,776.00	14,728.50
330 Intergovernmental Revenue:					
331 Federal Grants	33,890.69			114,727.05	148,617.74
332 Federal Shared Revenue		40,742.95			40,742.95
333 Federal Payments in Lieu of Taxes	597,790.69	77,233.20	20,936.84	1,412.27	697,373.00
334 State Grants	25,937.43	235,065.84		52,254.82	313,258.09
335 State Shared Revenue:					
335.01 Bank Franchise	12,394.64	1,211.44		4.69	14,163.42
335.02 Motor Vehicle Licenses		750,486.07			750,486.07
335.04 Liquor Tax Reversion (Unincorporated Town)	266.38				266.38
335.06 State Highway Fund (former 10% game)		0.00			0.00
335.07 Court Appointed Attorney/Public Defender	7,660.62				7,660.62
335.08 Energy Minerals Severance Tax		11,437.14			11,437.14
335.09 Prorate License Fees		42,301.44			42,301.44
335.10 Abused and Neglected Child Defense	2,209.61				2,209.61
335.11 63 3/4% Mobile Home		14,292.81			14,292.81
335.13 Secondary Road Remittances		182,776.88			182,776.88
335.14 Telecommunications Gross Receipts Tax	32,935.00				32,935.00
335.15 Motor Vehicle 1/4%	2,462.87				2,462.87
335.17 Motor Fuel Tax		4,287.61			4,287.61

335.18 911 Remittances					78,779.82	78,779.82
335.19 Liquor Tax Reversion (25%)	12,364.40				12,364.40	
335.99 Other State Shared Revenue					17,272.73	17,272.73
338 Other Payments in Lieu of Taxes	4,371.82		195.10		4,566.92	4,566.92
339 Other Intergovernmental Revenue	3,400.00				7,500.00	10,900.00
Total Intergovernmental Revenue	735,684.15	1,359,835.38	21,684.59	271,951.38	2,389,155.50	
340 Charges for Goods and Services:						
341 General Government:						
341.10 Treasurer's Fees	18,987.32				18,987.32	
341.20 Register of Deeds' Fees	89,922.44			8,784.96	98,707.40	
341.40 Legal Services	58,953.45			925.00	59,878.45	
341.50 Clerk of Courts Fees	11,584.46				11,584.46	
341.90 Other Fees	68,537.04				68,537.04	
342 Public Safety:						
342.10 Law Enforcement	191,610.08				191,610.08	
342.20 Prisoner Care	15,479.43				15,479.43	
342.30 Sobriety Testing				35,355.00	35,355.00	
343 Public Works:						
343.10 Road Maintenance Contract Charges		33,518.56			33,518.56	
344 Health and Welfare:						
344.10 Economic Assistance:						
344.11 Poor Lien Recoveries	2,926.05				2,926.05	
344.12 Veterans Service Officer	2,812.50				2,812.50	
344.20 Health Assistance:						
344.24 Women Infants and Children	4,378.82				4,378.82	
344.40 Mental Health Services	5,410.88				5,410.88	
348 Conservation of Natural Resources	7,414.22				7,414.22	
Total Charges for Goods and Services	478,016.69	33,518.56	0.00	45,064.96	556,600.21	
350 Fines and Forfeits:						
351 Fines	2,925.00				2,925.00	
352 Costs	3,505.62				3,505.62	
Total Fines and Forfeits	6,430.62	0.00	0.00	0.00	6,430.62	
360 Miscellaneous Revenue:						
361 Investment Earnings	30,130.35	26,684.32	21,192.59	3,636.18	81,643.44	

362 Rent	2,400.00					2,400.00
369 Other	6,913.63	82.37				6,996.00
Total Miscellaneous Revenue	39,443.98	26,766.69	21,192.59	3,636.18		91,039.44
Total Revenue	3,894,234.58	1,780,476.57	159,852.29	323,430.89		6,157,994.33
<b>Expenditures:</b>						
100 General Government:						
110 Legislative:						
111 Board of County Commissioners	150,432.82					150,432.82
120 Elections	61,115.80					61,115.80
130 Judicial System	17,413.51					17,413.51
140 Financial Administration:						
141 Auditor	196,053.57					196,053.57
142 Treasurer	172,017.88					172,017.88
143 Finance Office	63,851.61					63,851.61
150 Legal Services:						
151 State's Attorney	172,673.42					172,673.42
153 Court Appointed Attorney	168,245.97					168,245.97
154 Abused and Neglected Child Defense	42,231.46					42,231.46
159 Other	500.00					500.00
160 Other Administration:						
161 General Government Building	173,911.89		24,340.47			198,252.36
162 Director of Equalization	218,208.00					218,208.00
163 Register of Deeds	111,783.34			1,015.00		112,798.34
165 Veterans' Service Officer	46,091.68					46,091.68
166 Predatory Animal	5,513.18					5,513.18
169 Other	0.00					0.00
170 Geographic Information System	53,711.60					53,711.60
Total General Government	1,653,755.73	0.00	24,340.47	1,015.00		1,679,111.20
200 Public Safety:						
210 Law Enforcement:						

211 Sheriff	580,077.61			32,650.09	612,727.70
212 County Jail	671,805.07				671,805.07
213 Coroner	18,820.48				18,820.48
215 Juvenile Detention	45,534.78				45,534.78
219 Other Law Enforcement	6,744.34				6,744.34
220 Protective and Emergency Services:					
221 Fire Protection				11,149.88	11,149.88
222 Emergency and Disaster Services				151,955.60	151,955.60
225 Communication Center	228,893.04			29,671.63	258,564.67
229 Other Protective and Emergency	1,051.86			7,143.10	8,194.96
Total Public Safety	1,552,927.18	0.00	0.00	232,570.30	1,785,497.48
300 Public Works:					
310 Highways and Bridges:					
311 Highways, Roads and Bridges		2,174,876.38			2,174,876.38
Total Public Works	0.00	2,174,876.38	0.00	0.00	2,174,876.38
400 Health and Welfare:					
410 Economic Assistance:					
411 Support of Poor	12,188.68				12,188.68
419 Other	5,000.00				5,000.00
420 Health Assistance:					
421 County Nurse	51,715.29				51,715.29
430 Social Services:					
433 Care of Aged	13,000.00				13,000.00
434 Domestic Abuse				5,754.50	5,754.50
439 Other	7,900.00				7,900.00
440 Mental Health Services:					
441 Mentally Ill	27,795.85				27,795.85
443 Drug Abuse	12,000.00				12,000.00
444 Mental Health Centers	7,500.00				7,500.00
445 Mental Illness Board	28,871.79				28,871.79
449 Other	3,250.00				3,250.00

Total Health and Welfare	169,221.61	0.00	0.00	5,754.50	174,976.11
500 Culture and Recreation:					
510 Culture:					
511 Public Library	23,500.00				23,500.00
512 Historical Museum	5,000.00				5,000.00
519 Other	1,000.00				1,000.00
520 Recreation:					
524 County Fair	2,900.00				2,900.00
525 Senior Center	8,200.00				8,200.00
Total Culture and Recreation	40,600.00	0.00	0.00	0.00	40,600.00
600 Conservation of Natural Resources:					
610 Soil Conservation:					
611 County Extension	52,710.10				52,710.10
612 Soil Conservation Districts	18,000.00				18,000.00
615 Weed and Pest Control	196,592.03			(70.75)	196,521.28
616 Grasshopper and Pest Control				5,233.68	5,233.68
Total Conservation of Natural Resources	267,302.13	0.00	0.00	5,162.93	272,465.06
700 Urban and Economic Development:					
710 Urban Development:					
711 Planning and Zoning	100.00				100.00
719 Other	0.00				0.00
720 Economic Development:					
721 Tourism, Industrial or Recreational Developm	5,000.00				5,000.00
729 Other	3,685.00				3,685.00
Total Urban and Economic Development	8,785.00	0.00	0.00	0.00	8,785.00
<b>750 Intergovernmental Expenditures</b>					
800 Debt Service	22,303.18	4,280.81			26,583.99
850 Payments to Local Education Agencies	1,760.29			35.93	1,796.22
	63,737.30				63,737.30

890 Capital Outlay						0.00
Total Expenditures	3,780,392.42	2,179,157.19	24,340.47	244,538.66	6,228,428.74	
Excess of Revenues Over (Under) Expenditures	113,842.16	(398,680.62)	135,511.82	78,892.23	(70,434.41)	
<b>Other Financing Sources (Uses):</b>						
371 Transfers In	47,876.91	0.00		53,000.00	100,876.91	
911 Transfers Out (Enter as a negative)	(53,000.00)	(26,684.32)	(21,192.59)		(100,876.91)	
372 Long-Term Debt Issued					0.00	
373 Insurance Proceeds	37,074.14		6,484.70		43,558.84	
374 Sale of County Property		96,500.00			96,500.00	
Total Other Financing Sources (Uses)	31,951.05	69,815.68	(14,707.89)	53,000.00	140,058.84	
Net Change in Fund Balance	145,793.21	(328,864.94)	120,803.93	131,892.23	69,624.43	
Fund Balance - Beginning	2,218,612.44	1,928,664.20	1,632,734.88	279,231.36	6,059,242.88	
Adjusted Fund Balance - Beginning	2,218,612.44	1,928,664.20	1,632,734.88	279,231.36	6,059,242.88	
FUND BALANCE - ENDING	2,364,405.65	1,599,799.26	1,753,538.81	411,123.59	6,128,867.31	
	ok	ok	ok	ok	ok	

The notes to the financial statements are an integral part of this statement.

Note to F/S Preparer: If a county receives a grant that is passed on to a subrecipient, take the time to touch up the function account name to provide more clarity to the transaction. (example - "Grants to Rural Water System" rather than "Water System")

**FALL RIVER COUNTY**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**December 31, 2016**

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS:</b>				
Cash and Cash Equivalents	3,194,495.67		3,194,495.67	
Investments	2,934,371.64		2,934,371.64	
Restricted Assets:				
Cash and cash equivalents		0.00	0.00	
Investments		0.00	0.00	
<b>TOTAL ASSETS</b>	<b>6,128,867.31</b>	<b>0.00</b>	<b>6,128,867.31</b>	<b>0.00</b>
<b>NET POSITION:</b>				
Restricted for: (See Note ___)				
Road and Bridge Purposes	1,599,799.26		1,599,799.26	
Capital Projects Purposes	1,329,485.30		1,329,485.30	
Debt Service Purposes			0.00	
Permanently Restricted Purposes				
Expendable		0.00	0.00	
Non-Expendable		0.00	0.00	
Other Purposes	387,736.22		387,736.22	
Unrestricted (Deficit)	2,811,846.53		2,811,846.53	
<b>TOTAL NET POSITION</b>	<b>6,128,867.31</b>	<b>0.00</b>	<b>6,128,867.31</b>	<b>0.00</b>

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