Exhibit 3 Major fund

FALL RIVER COUNTY BALANCE SHEET - MODIFIED CASH BASIS GOVERNMENTAL FUNDS December 31, 2024

						Other	Total
		General	Road and Bridge	Building		Governmental	Governmental
		Fund	Fund	Fund	Fund	Funds	Funds
	ASSETS:						
101	Cash and Cash Equivalents	6,120,536.04	2,004,575.31	2,220,838.83		821,010.82	11,166,961.00
106	Cash with Fiscal Agent					0.00	0.00
151	Investments					0.00	0.00
107.1	Restricted Cash and Cash Equivalents					0.00	0.00
107.2	Restricted Investments					0.00	0.00
,	TOTAL ASSETS	6,120,536.04	2,004,575.31	2,220,838.83	0.00	821,010.82	11,166,961.00
		o ,					
	FUND BALANCES: (See Note)						
273	Nonspendable					0.00	0.00
274	Restricted	60,967.31	2,004,575.31	2,220,838.83		821,010.82	5,107,392.27
275	Committed					0.00	0.00
276	Assigned	3,955,815.31				0.00	3,955,815.31
277	Unassigned	2,103,753.42				0.00	2,103,753.42
i	TOTAL FUND BALANCES	6,120,536.04	2,004,575.31	2,220,838.83	0.00	821,010.82	11,166,961.00

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

EXN 3

Total Other

FALL RIVER COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2024

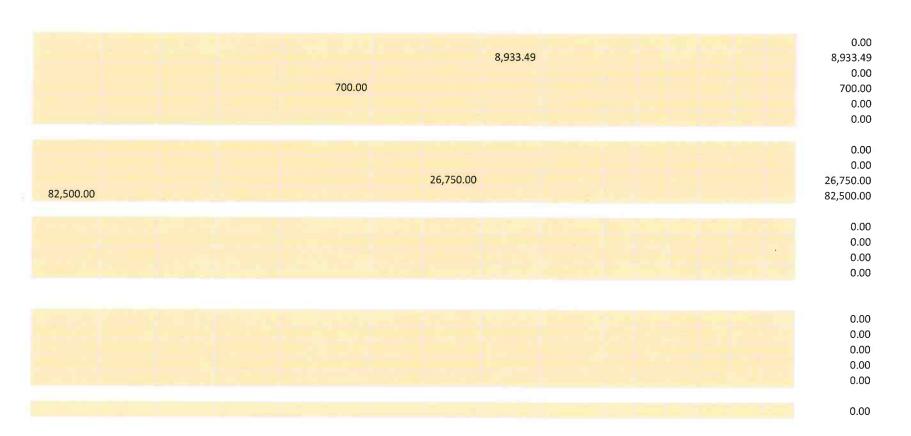
		911	Fire	Title III	Em Mgt	Domestic Abuse	LEPC	24/7	M & P	RAI					Governmental
		Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund F	und Fun	d Fund Fun	d Fund	Funds
	Revenues:														
310	Taxes:														
311	General Property TaxesCurrent		1,255.69												1,255.69
312	General Property TaxesDelinquent		3.48												3.48
313	Penalties and Interest		1.77												1.77
314	Telephone Tax (Outside)														0.00
315	Mobile Home Tax														0.00
316	Wheel Tax														0.00
318	Tax Deed Revenue														0.00
319	Other Taxes														0.00
	Total Taxes	0.00	1,260.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	1,260.94
222						4.500.00									4.550.00
320	Licenses and Permits					1,560.00									1,560.00
330	Intergovernmental Revenue:														
331	Federal Grants				78,644.48										78,644.48
332	Federal Shared Revenue				, 0,0										0.00
333	Federal Payments in Lieu of Taxes														0.00
334	State Grants						1,068.57	7,000.00							8,068.57
335	State Shared Revenue:						_,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
335.01	Bank Franchise		3.28												3.28
335.02	Motor Vehicle Licenses														0.00
335.04	Liquor Tax Reversion (Unincorporated Town)														0.00
335.05	Lottery Shared Revenue														0.00
335.06	State Highway Fund (former 10% game)														0.00
335.07	Court Appointed Attorney/Public Defender														0.00
335.08	Energy Minerals Severance Tax														0.00
335.09	Prorate License Fees														0.00
335.10	Abused and Neglected Child Defense														0.00
335.11	63 3/4% Mobile Home														0.00
335.13	Secondary Road Remittances														0.00
335.14	Telecommunications Gross Receipt Tax														0.00
335.15	Motor Vehicle 1/4%														0.00
335.16	Renewable Facility Tax														0.00
335.17	Motor Fuel Tax														0.00

FALL RIVER COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS NONMAJOR GOVERNMENTAL FUNDS

335.18	911 Remittances
335.19	Liquor Tax Reversion (25%)
335.99	Other State Shared Revenue
336	State Payments in Lieu of Taxes
338	Other Payments in Lieu of Taxes
339	Other Intergovernmental Revenue
	Total Intergovernmental Revenue
340	Charges for Goods and Services:
341	General Government:
341.10	Treasurer's Fees
341.20	Register of Deeds' Fees
341.30	Driver's License Exam
341.40	Legal Services
341.50	Clerk of Courts Fees
341.90	Other Fees
342	Public Safety:
342.10	Law Enforcement
342.20	Prisoner Care
342.30	Sobriety Testing
342.90	Other
343	Public Works:
343.10	Road Maintenance Contract Charges
343.20	Sanitation
343.30	Airport
343.90	Other
344	Health and Welfare:
344.10	Economic Assistance:
344.11	Poor Lien Recoveries
344.12	Veterans Service Officer
344.13	Low Income Energy Assistance Program
344.14	Food Stamp Administration
344.19	Other
344.20	Health Assistance:
344.21	County Nurse

															Total Other
911	Fire	Title III	Em Mgt	Domestic Abuse	LEPC	24/7	M & P	RAI							Governmental
Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
98,948.34															98,948.34
															0.00
								47,973.30							47,973.30
															0.00
															0.00
															0.00
98,948.34	3.28	0.00	78,644.48	0.00	1,068.57	7,000.00	0.00	47,973.30	0.00	0.00	0.00	0.00	0.00	0.00	233,637.97



FALL RIVER COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2024

0.00

0.00

		911 Fund	Fire Fund	Title III Fund	Em Mgt Fund	Domestic Abuse Fund	LEPC Fund	24/7 Fund	M & P Fund	RAI Fund	Fund	Fund	Fund	Fund	Fund	Fund	Total Other Governmental Funds
344.22	Ambulance																0.00
344.23	Hospital																0.00
344.24	Women, Infants and Children																0.00
344.29	Other																0.00
344.30	Social Services																0.00
344.40	Mental Health Services																0.00
345	Culture and Recreation																0.00
346	Urban and Economic Development																0.00
348	Conservation of Natural Resources																0.00
349	Other Charges																0.00
	Total Charges for Goods and Services	82,500.00	0.00	0.00	0.00	700.00	0.00	26,750.00	8,933.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,883.49
350	Fines and Forfeits:																
351	Fines																0.00
352	Costs					50.00											50.00
353	Forfeits																0.00
359	Other																0.00
	Total Fines and Forfeits	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
360	Miscellaneous Revenue:																
361	Investment Earnings	15,116.65															15,116.65
362	Rent																0.00
363	Special Assessments																0.00
365	Contributions and Donations																0.00
366	Refund of Prior Year's Expenditures																0.00
369	Other	54.68			199.29												253.97
	Total Miscellaneous Revenue	15,171.33	0.00	0.00	199.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,370.62
•	Total Revenues	196,619.67	1,264.22	0.00	78,843.77	2,310.00	1,068.57	33,750.00	8,933.49	47,973.30	0.00	0.00	0.00	0.00	0.00	0.00	370,763.02
	Expenditures:																
100	General Government:																
110	Legislative:																
111	Board of County Commissioners																0.00

120

130

Elections

Judicial System

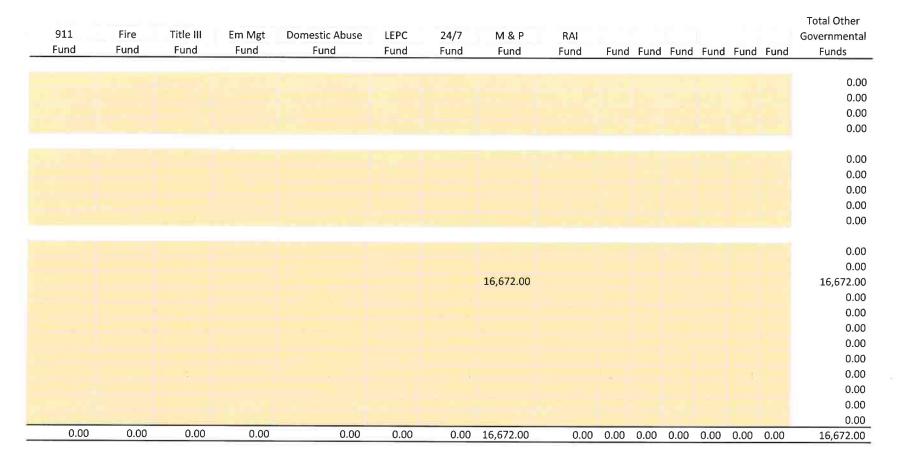
FALL RIVER COUNTY

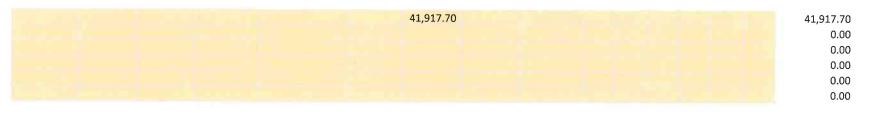
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

NONMAJOR GOVERNMENTAL FUNDS

140	Financial Administration:
141	Auditor
142	Treasurer
143	Finance Office
149	Other
150	Legal Services:
151	State's Attorney
152	Public Defender
153	Court Appointed Attorney
154	Abused and Neglected Child Defense
159	Other Legal Services
160-170	Other General Government:
161	General Government Building
162	Director of Equalization
163	Register of Deeds
164	Judgments
165	Veterans Service Officer
166	Predatory Animal
167	Disability Coordinator
168	Self-Insurance Plan
169	Other
170	Geographic Information System
171	Information Technology
172	Human Resources
	Total General Government
200	Public Safety:
210	Law Enforcement:

200	Public Safety:
210	Law Enforcement:
211	Sheriff
212	County Jail
213	Coroner
214	County-Wide Law Enforcement
215	Juvenile Detention
219	Other Law Enforcement
220	Protective and Emergency Services:





FALL RIVER COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2024

Total Other Governmental

> Funds 264.21 132,037.13 0.00 425,691.73 0.00

599,910.77

0.00

0.00

0.00 0.00 0.00 0.00 0.00

0.00

0.00 0.00 0.00 0.00 0.00

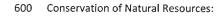
0.00 0.00 0.00 0.00 0.00

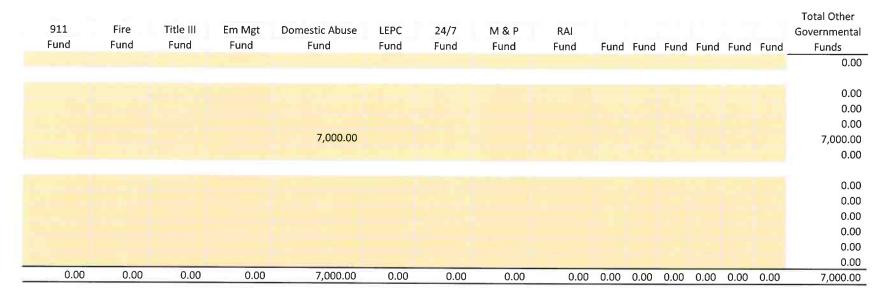
0.00

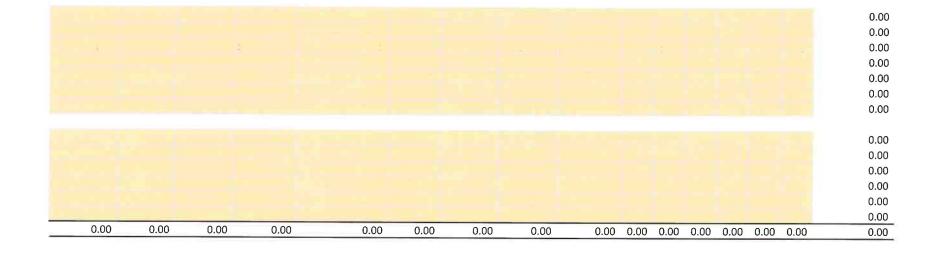
		911 Fund	Fire Fund	Title III Fund	Em Mgt Fund	Domestic Abuse Fund	LEPC Fund	24/7 Fund	M & P Fund	RAI	From al	From d	F d	From al	F	From d	(
221	Fire Protection	Talla	264.21	Tunu	runu	ruliu	runa	runu	runa	Fund	runa	Fund	Fund	Funa	Funa	Fund	
222	Emergency and Disaster Services		201.21		132,037.13												
223	Flood Control				152,037.13												
225	Communication Center	425,691.73															
229	Other Protective and Emergency Services																
	Total Public Safety	425,691.73	264.21	0.00	132,037.13	0.00	0.00	41,917.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
300	Public Works:																
310	Highways and Bridges:																
311	Highways, Roads and Bridges																
320	Sanitation:																
321	Sewers																
322	Solid Waste																
330	Transportation:																
331	Airport																
332	Railroad																
333	Other Transportation																
340	Water System																
390	Other Public Works																
	Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
													- 6			7	
400	Health and Welfare:																
410	Economic Assistance:																
411	Support of Poor																
412	Public Welfare																
413	Low Income Energy Assistance Program																
415	Food Stamp Distribution																
419	Other																
420	Health Assistance:																
421	County Nurse																
422	Health Services																
423	Hospital																
424	Ambulance																
425	Board of Health																
426	Women, Infants and Children																

FALL RIVER COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2024

429	Other	
430	Social Services:	
431	Day Care Centers	
432	Child Support Enforcement	
433	Care of Aged	
434	Domestic Abuse	
439	Other	
440	Mental Health Services:	
441	Mentally III	
442	Developmentally Disabled	
443	Drug Abuse	
444	Mental Health Centers	
445	Mental Illness Board	
449	Other	
	Total Health and Welfare	
500	Culture and Recreation:	
510	Culture:	
511	Public Library	
512	Historical Museum	
513	County Monuments	
514	Historical Sites	
515	Memorial Day Expense	
516	Arts	
519	Other	
520	Recreation:	
521	Recreational Programs	
522	Parks	
523	Exhibition Building	
524	County Fair	
525	Senior Center	
529	Other	
	Total Culture and Recreation	







FALL RIVER COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS NONMAJOR GOVERNMENTAL FUNDS

	911 		Fire Fund	Title III Fund	Em Mgt Fund	Domestic Abuse Fund	LEPC Fund	24/7 Fund	M & P Fund	RAI Fund	Fund	l Fund	l Fund	Fund	Fund	Fund	Total Other Governmental Funds
610 Soil Conservation:																	
611 County Extension																	0.00
612 Soil Conservation Districts																	0.00
613 Rodent Control																	0.00
614 Predator Control Districts																	0.00
615 Weed Control																	0.00
616 Grasshopper and Pest Control																	0.00
619 Other																	0.00
620 Water Conservation:																	
621 Geological Survey																	0.00
622 Weather Modification																	0.00
623 Water Conservation Districts																	0.00
624 Drainage Commissions																	0.00
629 Other																	0.00
Total Conservation of Natural Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 700 Urban and Economic Development: 710 Urban Development: 711 Planning and Zoning 712 Urban and Rural Development 																	0,00 0.00
719 Other																	0.00
720 Economic Development:																	
721 Tourism, Industrial or Recreational Develop	ment																0.00
729 Other																	0.00
Total Urban and Economic Development		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
750 Intergovernmental Expenditures																	0.00
800 Debt Service																	0.00
850 Payments to Local Education Agencies																	0.00
890 Capital Outlay																	0.00
Total Expenditures	425,691	L.73	264.21	0.00	132,037.13	7,000.00	0.00	41,917.70	16,672.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	623,582.77
Excess of Revenues Over (Under) Expenditures	(229,072	2.06)	1,000.01	0.00	(53,193.36)	(4,690.00)	1,068.57	(8,167.70)	(7,738.51)	47,973.30	0.00	0.00	0.00	0.00	0.00	0.00	(252,819.75)
Other Financing Sources (Uses):																	
371 Transfers In					89,989.00	5,300.00											95,289.00

FALL RIVER COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2024

Total Other

		911	Fire	Title III	Em Mgt	Domestic Abuse	LEPC	24/7	M & P	RAI							Governmental
		Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
911	Transfers Out																0.00
372	Long-Term Debt Issued																0.00
373	Insurance Proceeds																0.00
374	Sale of County Property																0.00
912	Payments to Refunded Debt Escrow Agent																0.00
915	Discount on Bonds Issued																0.00
	Total Other Financing Sources (Uses)	0.00	0.00	0.00	89,989.00	5,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,289.00
(913) 376	Special Items																0.00
(914) 375	Extraordinary Items																0.00
	Net Change in Fund Balances	(229,072.06)	1,000.01	0.00	36,795.64	610.00	1,068.57	(8,167.70)	(7,738.51)	47,973.30	0.00	0.00	0.00	0.00	0.00	0.00	(157,530.75)
	5 (15)																
	Fund Balance - beginning, as previously reported	566,633.06	12,090.31	47,359.56	101,130.92	58.01	3,432.50	79,427.76	31,904.63	136,504.82							978,541.57
	Restatement due to (See Note):																
																	0.00
		-															0.00
	Fund Balance - beginning, as restated		12,090.31	47,359.56	101,130.92	58.01	3,432.50	79,427.76	31,904.63	136,504.82	0.00	0.00	0.00	0.00	0.00	0.00	978,541.57
	FUND BALANCE - ENDING	337,561.00	13,090.32	47,359.56	137,926.56	668.01	4,501.07	71,260.06	24,166.12	184,478.12	0.00	0.00	0.00	0.00	0.00	0.00	821,010.82
		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

FALL RIVER COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS GOVERNMENTAL FUNDS

						Other	Total
		General	Road and Bridge	Building		Governmental	Governmental
	_	Fund	Fund	Fund	Fund	Funds	Funds
	Revenues:						
310	Taxes:	0.040.007.47	240 244 57	440 404 70		1 255 60	2 772 202 42
311	General Property TaxesCurrent	3,313,327.17	318,314.57	140,404.70		1,255.69 3.48	3,773,302.13 57,687.76
312	General Property TaxesDelinquent	51,251.52	4,234.75	2,198.01			•
313	Penalties and Interest	14,373.35	359.84	616.59		1.77	15,351.55
314	Telephone Tax (Outside)	248.13				0.00	248.13
315	Mobile Home Tax					0.00	0.00
316	Wheel Tax		136,616.61			0.00	136,616.61
318	Tax Deed Revenue					0.00	0.00
319	Other Taxes					0.00	0.00
	Total Taxes	3,379,200.17	459,525.77	143,219.30	0.00	1,260.94	3,983,206.18
							.= .= .
320	Licenses and Permits	15,512.00				1,560.00	17,072.00
330	Intergovernmental Revenue:					70.644.40	402 004 67
331	Federal Grants	24,247.19				78,644.48	102,891.67
332	Federal Shared Revenue		44,670.14			0.00	44,670.14
333	Federal Payments in Lieu of Taxes	908,004.00				0.00	908,004.00
334	State Grants	33,193.23	324,695.82			8,068.57	365,957.62
335	State Shared Revenue:						
335.01	Bank Franchise	8,516.19	803.20	370.77		3.28	9,693.44
335.02	Motor Vehicle Licenses		911,882.66	E., E.		0.00	911,882.66
335.04	Liquor Tax Reversion (Unincorporated Town)					0.00	0.00
335.05	Lottery Shared Revenue					0.00	0.00
335.06	State Highway Fund (former 10% game)		12,487.59			0.00	12,487.59
335.07	Court Appointed Attorney/Public Defender					0.00	0.00
335.08	Energy Minerals Severance Tax		21,866.83			0.00	21,866.83
335.09	Prorate License Fees		48,959.30			0.00	48,959.30
335.10	Abused and Neglected Child Defense	1,800.48				0.00	1,800.48
335.11	63 3/4% Mobile Home		56,967.09			0.00	56,967.09
335.13	Secondary Road Remittances		242,575.92			0.00	242,575.92
335.14	Telecommunications Gross Receipt Tax	11,000.85				0.00	11,000.85
335.15	Motor Vehicle 1/4%	3,209.72				0.00	3,209.72
335.16	Renewable Facility Tax	47,869.51				0.00	47,869.51
335.17	Motor Fuel Tax		4,257.91			0.00	4,257.91
335.18	911 Remittances					98,948.34	98,948.34
335.19	Liguor Tax Reversion (25%)	42,691.50				0.00	42,691.50
335.99	Other State Shared Revenue	35,795.10				47,973.30	83,768.40
336	State Payments in Lieu of Taxes					0.00	0.00
338	Other Payments in Lieu of Taxes	6,553.41		281.61		0.00	6,835.02
		-,					•

FALL RIVER COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS GOVERNMENTAL FUNDS

	Total Charges for Goods and Services	General Fund 775,564.15	Road and Bridge Fund 487.22	Building Fund 0.00	Fund 0.00	Other Governmental Funds 118,883.49	Total Governmental Funds 894,934.86
			107.122	0.00	0.00	110,003.43	054,554.00
350							
351	Fines					0.00	0.00
352		22,662.43				50.00	22,712.43
353	Forfeits					0.00	0.00
359	Other					0.00	0.00
	Total Fines and Forfeits	22,662.43	0.00	0.00	0.00	50.00	22,712.43
360	Miscellaneous Revenue:			1.00			
361	Investment Earnings	200,317.95	72,685.32	68,668.99		15,116.65	356,788.91
362	Rent	200,317.33	72,003.32	00,000.55		0.00	0.00
363	Special Assessments					0.00	0.00
365	Contributions and Donations	1,500.00	64.01			0.00	1,564.01
366	Refund of Prior Year's Expenditures	10,487.49	04.01			0.00	10,487.49
369	Other	107,003.15	1,001.93			253.97	108,259.05
	Total Miscellaneous Revenue	319,308.59	73,751.26	68,668.99	0.00	15,370.62	477,099.46
	Total Revenues	5,635,128.52	2,202,930.71	212,540.67	0.00	370,763.02	8,421,362.92
100 110	General Government: Legislative:						
111	Board of County Commissioners	296,631.83				0.00	296,631.83
120	Elections	71,500.28				0.00	71,500,28
130	Judicial System	20,258.98				0.00	20,258.98
140	Financial Administration:	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				0.00	20,230.30
141	Auditor	328,130.07				0.00	328,130.07
142	Treasurer	290,530.07				0.00	290,530.07
143	Finance Office					0.00	0.00
149	Other					0.00	0.00
150	Legal Services:						
151	State's Attorney	282,186.95				0.00	282,186.95
152	Public Defender					0.00	0.00
153	Court Appointed Attorney	263,655.62				0.00	263,655.62
154	Abused and Neglected Child Defense	10,211.97				0.00	10,211.97
159	Other Legal Services	11,009.52				0.00	44 000 50
							11,009.52
160-170	Other General Government:						11,009.52
161	General Government Building	281,139.06		37,829.66		0.00	318,968.72
		281,139.06 297,784.20		37,829.66		0.00 0.00	·

FALL RIVER COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS GOVERNMENTAL FUNDS

		General	Road and Bridge	Building		Other Governmental	Total Governmental
		Fund	Fund	Fund	Fund	Funds	Funds
		2					
400	Health and Welfare:						
410	Economic Assistance:						
411	Support of Poor	4,800.00				0.00	4,800.00
412	Public Welfare					0.00	0.00
413	Low Income Energy Assistance Program					0.00	0.00
415	Food Stamp Distribution					0.00	0.00
419	Other					0.00	0.00
420	Health Assistance:						
421	County Nurse	22,990.80				0.00	22,990.80
422	Health Services					0.00	0.00
423	Hospital					0.00	0.00
424	Ambulance					0.00	0.00
425	Board of Health					0.00	0.00
426	Women, Infants and Children					0.00	0.00
429	Other					0.00	0.00
430	Social Services:						
431	Day Care Centers					0.00	0.00
432	Child Support Enforcement					0.00	0.00
433	Care of Aged	19,300.00				0.00	19,300.00
434	Domestic Abuse	1,694.49				7,000.00	8,694.49
439	Other	13,000.00				0.00	13,000.00
440	Mental Health Services:						
441	Mentally III	6,553.01				0.00	6,553.01
442	Developmentally Disabled					0.00	0.00
443	Drug Abuse	14,000.00				0.00	14,000.00
444	Mental Health Centers	7,500.00				0.00	7,500.00
445	Mental Illness Board	38,137.60				0.00	38,137.60
449	Other					0.00	0.00
	Total Health and Welfare	127,975.90	0.00	0.00	0.00	7,000.00	134,975.90
500	Culture and Recreation:						
510	Culture:						
511	Public Library	29,000.00				0.00	29,000.00
512	Historical Museum	6,000.00				0.00	6,000.00
513	County Monuments					0.00	0.00
514	Historical Sites					0.00	0.00
515	Memorial Day Expense					0.00	0.00
516	Arts					0.00	0.00
519	Other					0.00	0.00
217	Other					3.00	3.00

FALL RIVER COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS GOVERNMENTAL FUNDS

For the Year Ended December 31, 2024

						Other	Total
		General	Road and Bridge	Building		Governmental	Governmental
		Fund	Fund	Fund	Fund	Funds	Funds
	Total Expenditures	5,257,729.31	2,284,047.78	37,829.66	0.00	623,582.77	8,203,189.52
	Excess of Revenues Over (Under) Expenditures	377,399.21	(81,117.07)	174,711.01	0.00	(252,819.75)	218,173.40
	Other Financing Sources (Uses):						
371	1 Transfers In		150,000.00			95,289.00	245,289.00
911	1 Transfers Out	(245,289.00)				0.00	(245,289.00)
372	2 Long-Term Debt Issued					0.00	0.00
373	3 Insurance Proceeds	20,877.74				0.00	20,877.74
374	Sale of County Property		153.00			0.00	153.00
912	Payments to Refunded Debt Escrow Agent					0.00	0.00
915	5 Discount on Bonds Issued					0.00	0.00
	Total Other Financing Sources (Uses)	(224,411.26)	150,153.00	0.00	0.00	95,289.00	21,030.74
(913) 376	Special Items					0.00	0.00
(914) 375						0.00	0.00
,	Net Change in Fund Balances	152,987.95	69,035.93	174,711.01	0.00	(157,530.75)	239,204.14
	Fund Balance - beginning, as previously reported Restatement due to (See Note):	5,967,548.09	1,935,539.38	2,046,127.82		978,541.57	10,927,756.86
						0.00	0.00
						0.00	0.00
	Fund Balance - beginning, as restated	5,967,548.09	1,935,539.38	2,046,127.82	0.00	978,541.57	10,927,756.86
	FUND BALANCE - ENDING	6,120,536.04	2,004,575.31	2,220,838.83	0.00	821,010.82	11,166,961.00
		Yes	Yes	Yes	Yes	Yes	Yes

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

FALL RIVER COUNTY COMBINING BALANCE SHEET - MODIFIED CASH BASIS NONMAJOR GOVERNMENTAL FUNDS December 31, 2024

Total Other

		911	Fire	Title III	Em Mgt	Domestic Abuse	LEPC	24/7	M&P	RAI							Governmental
		Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
	ASSETS:																
101	Cash and Cash Equivalents	337,561.00	13,090.32	47,359.56	137,926.56	668.01	4,501.07	71,260.06	24,166.12	184,478.12							821,010.82
106	Cash with Fiscal Agent		5.0														0.00
151	Investments																0.00
107.1	Restricted Cash and Cash Equivalents																0.00
107.2	Restricted Investments							The second second second second									0.00
	TOTAL ASSETS	337,561.00	13,090.32	47,359.56	137,926.56	668.01	4,501.07	71,260.06	24,166.12	184,478.12	0.00	0.00	0.00	0.00	0.00	0.00	821,010.82
										**************************************			 		contraction of the contraction 	***************************************	
	FUND BALANCES:																
273	Nonspendable				100												0.00
274	Restricted	337,561.00	13,090.32	47,359.56	137,926.56	668.01	4,501.07	71,260.06	24,166.12	184,478.12						Total Control of the	821,010.82
275	Committed																0.00
276	Assigned																0.00
277	Unassigned																0.00
	TOTAL FUND BALANCES	337,561.00	13,090.32	47,359.56	137,926.56	668.01	4,501.07	71,260.06	24,166.12	184,478.12	0.00	0.00	0.00	0.00	0.00	0.00	821,010.82

Major Fund ton Fund

Variance with

SUPPLEMENTARY INFORMATION FALL RIVER COUNTY BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS GENERAL FUND

		Budgeted A	Amounts		Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Revenues:				
310	Taxes:				
311	General Property TaxesCurrent	3,403,362.00	3,403,362.00	3,313,327.17	(90,034.83)
312	General Property TaxesDelinquent	16,300.00	16,300.00	51,251.52	34,951.52
313	Penalties and Interest	4,500.00	4,500.00	14,373.35	9,873.35
314	Telephone Tax (Outside)	250.00	250.00	248.13	(1.87)
315	Mobile Home Tax	400.00	400.00	0.00	(400.00)
316	Wheel Tax			0.00	0.00
318	Tax Deed Revenue	7,000.00	7,000.00	0.00	(7,000.00)
319	Other Taxes			0.00	0.00
	Total Taxes	3,431,812.00	3,431,812.00	3,379,200.17	(52,611.83)
320	Licenses and Permits	12,100.00	12,100.00	15,512.00	3,412.00
330	Intergovernmental Revenue:				
331	Federal Grants	9,000.00	9,000.00	24,247.19	15,247.19
332	Federal Shared Revenue			0.00	0.00
333	Federal Payments in Lieu of Taxes	850,000.00	908,004.00	908,004.00	0.00
334	State Grants	0.00	13,938.30	33,193.23	19,254.93
335	State Shared Revenue:				
335.01	Bank Franchise	13,000.00	13,000.00	8,516.19	(4,483.81)
335.02	Motor Vehicle Licenses			0.00	0.00
335.04	Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05	Lottery Shared Revenue			0.00	0.00
335.06	State Highway Fund (former 10% game)			0.00	0.00
335.07	Court Appointed Attorney/Public Defender	7,000.00	7,000.00	0.00	(7,000.00)
335.08	Energy Minerals Severance Tax			0.00	0.00
335.09	Prorate License Fees			0.00	0.00
335.1	Abused and Neglected Child Defense	2,000.00	2,000.00	1,800.48	(199.52)
335.11	63 3/4% Mobile Home			0.00	0.00
335.13	Secondary Road Remittances			0.00	0.00

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

GENERAL FUND

		Budgeted	Amounts		Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
335.14	Telecommunications Gross Receipt Tax	9,900.00	9,900.00	11,000.85	1,100.85
335.15	Motor Vehicle 1/4%	2,850.00	2,850.00	3,209.72	359.72
335.16	Renewable Facility Tax			47,869.51	47,869.51
335.17	Motor Fuel Tax			0.00	0.00
335.18	911 Remittances			0.00	0.00
335.19	Liquor Tax Reversion (25%)	43,000.00	43,000.00	42,691.50	(308.50)
335.99	Other State Shared Revenue	0.00	35,795.10	35,795.10	0.00
336	State Payments in Lieu of Taxes		, and the same of	0.00	0.00
338	Other Payments in Lieu of Taxes	5,200.00	5,200.00	6,553.41	1,353.41
339	Other Intergovernmental Revenue			0.00	0.00
	Total Intergovernmental Revenue	941,950.00	1,049,687.40	1,122,881.18	73,193.78
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	39,350.00	39,350.00	45,730.27	6,380.27
341.20	Register of Deeds' Fees	124,200.00	124,200.00	141,416.10	17,216.10
341.30	Driver's License Exam			0.00	0.00
341.40	Legal Services	52,450.00	52,450.00	53,350.98	900.98
341.50	Clerk of Courts Fees	7,500.00	7,500.00	9,274.24	1,774.24
341.90	Other Fees	277,275.00	277,275.00	299,872.22	22,597.22
342	Public Safety:				
342.10	Law Enforcement	153,250.00	153,250.00	160,642.49	7,392.49
342.20	Prisoner Care	12,700.00	27,923.42	34,664.74	6,741.32
342.30	Sobriety Testing			0.00	0.00
342.90	Other	0.00	0.00	304.51	304.51
343	Public Works:				
343.10	Road Maintenance Contract Charges			0.00	0.00
343.20	Sanitation			0.00	0.00
343.30	Airport			0.00	0.00
343.90	Other			0.00	0.00
344	Health and Welfare:				

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS GENERAL FUND

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
344.10	Economic Assistance:	-			
344.11	Poor Lien Recoveries	600.00	600.00	475.94	(124.06)
344.12	Veterans Service Officer	2,812.00	2,812.00	3,093.75	281.75
344.13	Low Income Energy Assistance Program			0.00	0.00
344.14	Food Stamp Administration			0.00	0.00
344.19	Other			0.00	0.00
344.20	Health Assistance:				
344.21	County Nurse			0.00	0.00
344.22	Ambulance			0.00	0.00
344.23	Hospital			0.00	0.00
344.24	Women, Infants and Children	7,000.00	7,000.00	2,842.56	(4,157.44)
344.29	Other			0.00	0.00
344.30	Social Services			0.00	0.00
344.40	Mental Health Services	0.00	0.00	486.20	486.20
345	Culture and Recreation			0.00	0.00
346	Urban and Economic Development			0.00	0.00
348	Conservation of Natural Resources	12,500.00	12,500.00	23,410.15	10,910.15
349	Other Charges			0.00	0.00
	Total Charges for Goods and Services	689,637.00	704,860.42	775,564.15	70,703.73
350	Fines and Forfeits:				
351	Fines			0.00	0.00
352	Costs	9,000.00	9,000.00	22,662.43	13,662.43
353	Forfeits			0.00	0.00
359	Other			0.00	0.00
	Total Fines and Forfeits	9,000.00	9,000.00	22,662.43	13,662.43
360	Miscellaneous Revenue:				
361	Investment Earnings	275,000.00	275,000.00	200,317.95	(74,682.05)
362	Rent			0.00	0.00
363	Special Assessments	1,350.00	1,350.00	0.00	(1,350.00)

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

GENERAL FUND

					Variance with
		Budgeted A	mounts		Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
365	Contributions and Donations	0.00	1,500.00	1,500.00	0.00
366	Refund of Prior Year's Expenditures	3,000.00	11,294.49	10,487.49	(807.00)
369	Other	0.00	104,146.07	107,003.15	2,857.08
	Total Miscellaneous Revenue	279,350.00	393,290.56	319,308.59	(73,981.97)
	Total Revenues	5,363,849.00	5,600,750.38	5,635,128.52	34,378.14
	Expenditures:				
100	General Government:				
110	Legislative:				
111	Board of County Commissioners	159,912.00	272,575.57	296,631.83	(24,056.26)
112	Contingency	150,000.00	150,000.00	,	(= 1,111111)
	Amount Transferred		(150,000.00)		0.00
120	Elections	72,316.00	72,316.00	71,500.28	815.72
130	Judicial System	10,200.00	18,166.93	20,258.98	(2,092.05)
140	Financial Administration:				(,,
141	Auditor	296,421.00	351,687.93	328,130.07	23,557.86
142	Treasurer	367,717.00	367,717.00	290,530.07	77,186.93
143	Finance Office			0.00	0.00
149	Other			0.00	0.00
150	Legal Services:				
151	State's Attorney	267,050.00	288,660.00	282,186.95	6,473.05
152	Public Defender			0.00	0.00
153	Court Appointed Attorney	232,500.00	263,655.62	263,655.62	0.00
154	Abused and Neglected Child Defense	22,000.00	22,000.00	10,211.97	11,788.03
159	Other Legal Services	6,750.00	11,009.52	11,009.52	0.00
160-170	Other General Government:				
161	General Government Building	316,330.00	316,330.00	281,139.06	35,190.94
162	Director of Equalization	370,195.00	370,195.00	297,784.20	72,410.80
163	Register of Deeds	203,570.00	203,570.00	196,982.29	6,587.71
164	Judgments			0.00	0.00
165	Veterans Service Officer	67,705.00	67,705.00	65,941.16	1,763.84

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS GENERAL FUND

					Variance with
		Budgeted Am	nounts		Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
166	Predatory Animal	4,182.00	4,182.00	4,181.86	0.14
167	Disability Coordinator			0.00	0.00
168	Self-Insurance Plan			0.00	0.00
169	Other			0.00	0.00
170	Geographic Information System	80,443.00	81,943.00	80,703.99	1,239.01
171	Information Technology	169,600.00	171,896.31	174,714.38	(2,818.07)
172	Human Resources			0.00	0.00
	Total General Government	2,796,891.00	2,883,609.88	2,675,562.23	208,047.65
200	0.115-0.6				
200 210	Public Safety: Law Enforcement:				
210	Sheriff	4 000 040 000			
211		1,055,519.00	1,105,169.00	1,098,963.90	6,205.10
213	County Jail Coroner	956,176.00	956,176.00	890,709.74	65,466.26
213		26,965.00	26,965.00	24,470.88	2,494.12
	County-Wide Law Enforcement			0.00	0.00
215	Juvenile Detention	30,000.00	30,000.00	1,200.00	28,800.00
219	Other Law Enforcement	5,500.00	30,438.36	29,886.42	551.94
220	Protective and Emergency Services:				
221	Fire Protection			0.00	0.00
222	Emergency and Disaster Services			0.00	0.00
223	Flood Control			0.00	0.00
225	Communication Center	7,600.00	7,600.00	3,269.91	4,330.09
229	Other Protective and Emergency Services	1,300.00	1,300.00	587.53	712.47
	Total Public Safety	2,083,060.00	2,157,648.36	2,049,088.38	108,559.98
300	Public Works:				
310	Highways and Bridges:				
311					
320	Highways, Roads and Bridges Sanitation:			0.00	0.00
320					
	Sewers			0.00	0.00
322	Solid Waste			0.00	0.00

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS GENERAL FUND

		Budgeted	Amounts		Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
330	Transportation:				(0 : 1)
331	Airport			0.00	0.00
332	Railroad			0.00	0.00
333	Other Transportation			0.00	0.00
340	Water System			0.00	0.00
390	Other Public Works			0.00	0.00
	Total Public Works	0.00	0.00	0.00	0.00
400	Health and Welfare:				
410	Economic Assistance:				
411	Support of Poor	7,000.00	7,000.00	4,800.00	2,200.00
412	Public Welfare			0.00	0.00
413	Low Income Energy Assistance Program			0.00	0.00
415	Food Stamp Distribution			0.00	0.00
419	Other			0.00	0.00
420	Health Assistance:				
421	County Nurse	52,015.00	52,015.00	22,990.80	29,024.20
422	Health Services			0.00	0.00
423	Hospital			0.00	0.00
424	Ambulance			0.00	0.00
425	Board of Health			0.00	0.00
426	Women, Infants and Children			0.00	0.00
429	Other			0.00	0.00
430	Social Services:				
431	Day Care Centers			0.00	0.00
432	Child Support Enforcement			0.00	0.00
433	Care of Aged	19,300.00	19,300.00	19,300.00	0.00
434	Domestic Abuse	0.00	1,694.49	1,694.49	0.00
439	Other	13,000.00	13,000.00	13,000.00	0.00
440	Mental Health Services:			·	
441	Mentally III	20,000.00	20,000.00	6,553.01	13,446.99

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

GENERAL FUND

					Variance with
		Budgeted A	mounts		Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
442	Developmentally Disabled			0.00	0.00
443	Drug Abuse	14,000.00	14,000.00	14,000.00	0.00
444	Mental Health Centers	7,500.00	7,500.00	7,500.00	0.00
445	Mental Illness Board	30,000.00	37,543.80	38,137.60	(593.80)
449	Other			0.00	0.00
	Total Health and Welfare	162,815.00	172,053.29	127,975.90	44,077.39
500	Culture and Recreation:				
510	Culture:				
511	Public Library	29,000.00	29,000.00	29,000.00	0.00
512	Historical Museum	6,000.00	6,000.00	6,000.00	0.00
513	County Monuments			0.00	0.00
514	Historical Sites			0.00	0.00
515	Memorial Day Expense			0.00	0.00
516	Arts			0.00	0.00
519	Other			0.00	0.00
520	Recreation:			0.00	0.00
521	Recreational Programs			0.00	0.00
522	Parks			0.00	0.00
523	Exhibition Building			0.00	0.00
524	County Fair	3,000.00	3,000.00	3,000.00	0.00
525	Senior Center	8,100.00	8,100.00	8,100.00	0.00
529	Other		0,200.00	0.00	0.00
	Total Culture and Recreation	46,100.00	46,100.00	46,100.00	0.00
600	Conservation of Natural Resources:				
610	Soil Conservation:				
611	County Extension	60 605 00	CO COE 00	F7 000 00	40.00
612	Soil Conservation Districts	68,685.00	68,685.00	57,823.99	10,861.01
613	Rodent Control	20,000.00	20,000.00	20,000.00	0.00
614	Predator Control Districts			0.00	0.00
014	Fredator Control Districts			0.00	0.00

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

GENERAL FUND

		Budgeted Amo	unts		Variance with Final Budget
	·-	Original	Final	Actual Amounts	Positive (Negative)
615	Weed Control	152,328.00	152,328.00	132,371.29	19,956.71
616	Grasshopper and Pest Control			0.00	0.00
619	Other			0.00	0.00
620	Water Conservation:				
621	Geological Survey			0.00	0.00
622	Weather Modification			0.00	0.00
623	Water Conservation Districts			0.00	0.00
624	Drainage Commissions			0.00	0.00
629	Other			0.00	0.00
•	Total Conservation of Natural Resources	241,013.00	241,013.00	210,195.28	30,817.72
700	Urban and Economic Development:				
710	Urban Development:				
711	Planning and Zoning			0.00	0.00
712	Urban and Rural Development			0.00	0.00
719	Other			0.00	0.00
720	Economic Development:			0.00	0.00
721	Tourism, Industrial or Recreational Development	13,495.00	13,495.00	13,495.00	0.00
729	Other	25,:55:65	13,433.00	0.00	0.00
	Total Urban and Economic Development	13,495.00	13,495.00	13,495.00	0.00
	_		20,133100	10,400.00	0.00
750	Intergovernmental Expenditures	0.00	44,512.12	44,512.12	0.00
800	Debt Service			0.00	0.00
850	Payments to Local Education Agencies	0.00	90,800.40	90,800.40	0.00
890	Capital Outlay			0.00	0.00
1	Fotal Expenditures	5,343,374.00	5,649,232.05	5,257,729.31	391,502.74
E	excess of Revenues Over (Under) Expenditures	20,475.00	(48,481.67)	377,399.21	425,880.88
C	Other Financing Sources (Uses):				
371	Transfers In			0.00	0.00
911	Transfers Out	245,289.00	245,289.00		
		243,263.00	243,283.00	(245,289.00)	(490,578.00)

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

GENERAL FUND

		Budgeted A	Amounts		Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
372	Long-Term Debt Issued			0.00	0.00
373	Insurance Proceeds			20,877.74	20,877.74
374	Sale of County Property			0.00	0.00
912	Payments to Refunded Debt Escrow Agent			0.00	0.00
915	Discount on Bonds Issued			0.00	0.00
	Total Other Financing Sources (Uses)	245,289.00	245,289.00	(224,411.26)	(469,700.26)
(913) 376 (914) 375	Special Items Extraordinary Items			0.00 0.00	0.00 0.00
	Net Change in Fund Balances	265,764.00	196,807.33	152,987.95	(43,819.38)
	Fund Balance - beginning, as previously reported Restatement due to (See Note):	5,967,548.09	5,967,548.09	5,967,548.09	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Fund Balance - beginning, as restated	5,967,548.09	5,967,548.09	5,967,548.09	0.00
	FUND BALANCE - ENDING	6,233,312.09	6,164,355.42	6,120,536.04	(43,819.38)

SUPPLEMENTARY INFORMATION FALL RIVER COUNTY BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS ROAD AND BRIDGE FUND

Major Fund Hwy

		Budgeted A	Amounts		Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Revenues:	,			
310	Taxes:				
311	General Property TaxesCurrent	324,339.00	324,339.00	318,314.57	(6,024.43)
312	General Property TaxesDelinquent	2,275.00	2,275.00	4,234.75	1,959.75
313	Penalties and Interest	50.00	50.00	359.84	309.84
314	Telephone Tax (Outside)			0.00	0.00
315	Mobile Home Tax			0.00	0.00
316	Wheel Tax	120,000.00	120,000.00	136,616.61	16,616.61
318	Tax Deed Revenue			0.00	0.00
319	Other Taxes			0.00	0.00
	Total Taxes	446,664.00	446,664.00	459,525.77	12,861.77
320	Licenses and Permits			0.00	0.00
220	International District				
330	Intergovernmental Revenue:				
331	Federal Grants			0.00	0.00
332	Federal Shared Revenue	40,000.00	40,000.00	44,670.14	4,670.14
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants	317,000.00	317,000.00	324,695.82	7,695.82
335	State Shared Revenue:	4.000.00	4 000 00		(
335.01	Bank Franchise	1,200.00	1,200.00	803.20	(396.80)
335.02	Motor Vehicle Licenses	810,000.00	870,229.93	911,882.66	41,652.73
335.04	Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05	Lottery Shared Revenue			0.00	0.00
335.06	State Highway Fund (former 10% game)	12,488.00	12,488.00	12,487.59	(0.41)
335.07	Court Appointed Attorney/Public Defender			0.00	0.00
335.08	Energy Minerals Severance Tax	25,000.00	25,000.00	21,866.83	(3,133.17)
335.09	Prorate License Fees	40,000.00	40,000.00	48,959.30	8,959.30
335.1	Abused and Neglected Child Defense			0.00	0.00
335.11	63 3/4% Mobile Home	25,000.00	50,207.38	56,967.09	6,759.71
335.13	Secondary Road Remittances	200,000.00	222,440.66	242,575.92	20,135.26

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

ROAD AND BRIDGE FUND

		Budgeted Amo	unts		Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
344.10	Economic Assistance:				(110841111)
344.11	Poor Lien Recoveries			0.00	0.00
344.12	Veterans Service Officer			0.00	0.00
344.13	Low Income Energy Assistance Program			0.00	0.00
344.14	Food Stamp Administration			0.00	0.00
344.19	Other			0.00	0.00
344.20	Health Assistance:				
344.21	County Nurse			0.00	0.00
344.22	Ambulance			0.00	0.00
344.23	Hospital			0.00	0.00
344.24	Women, Infants and Children			0.00	0.00
344.29	Other			0.00	0.00
344.30	Social Services			0.00	0.00
344.40	Mental Health Services			0.00	0.00
345	Culture and Recreation			0.00	0.00
346	Urban and Economic Development			0.00	0.00
348	Conservation of Natural Resources			0.00	0.00
349	Other Charges			0.00	0.00
	Total Charges for Goods and Services	39,500.00	39,500.00	487.22	(39,012.78)
350	Fines and Forfeits:				
351	Fines			0.00	0.00
352	Costs			0.00	0.00
353	Forfeits			0.00	0.00
359	Other			0.00	0.00
	Total Fines and Forfeits	0.00	0.00	0.00	0.00
360	Miscellaneous Revenue:				
361	Investment Earnings	0.00	0.00	72,685.32	72,685.32
362	Rent			0.00	0.00
363	Special Assessments			0.00	0.00

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

ROAD AND BRIDGE FUND

		Budgeted Ar	nounts		Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
166	Predatory Animal			0.00	0.00
167	Disability Coordinator			0.00	0.00
168	Self-Insurance Plan			0.00	0.00
169	Other			0.00	0.00
170	Geographic Information System			0.00	0.00
171	Information Technology			0.00	0.00
172	Human Resources			0.00	0.00
	Total General Government	0.00	0.00	0.00	0.00
200 210	Public Safety: Law Enforcement:				
211	Sheriff			0.00	0.00
212	County Jail			0.00	0.00
213	Coroner			0.00	0.00
214	County-Wide Law Enforcement			0.00	0.00
215	Juvenile Detention			0.00	0.00
219	Other Law Enforcement			0.00	0.00
220	Protective and Emergency Services:				
221	Fire Protection			0.00	0.00
222	Emergency and Disaster Services			0.00	0.00
223	Flood Control			0.00	0.00
225	Communication Center			0.00	0.00
229	Other Protective and Emergency Services			0.00	0.00
	Total Public Safety	0.00	0.00	0.00	0.00
300 310	Public Works: Highways and Bridges:				
311	Highways, Roads and Bridges	2,616,129.00	2,626,129.00	2,277,662.96	348,466.04
320	Sanitation:			, , , , , , , , , , , , , , , , , , , ,	
321	Sewers			0.00	0.00
322	Solid Waste			0.00	0.00
				2.20	0.00

FALL RIVER COUNTY

${\tt BUDGETARY\ COMPARISON\ SCHEDULE\ -\ MODIFIED\ CASH\ BASIS}$

ROAD AND BRIDGE FUND

		Budgeted Amo	ounts		Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
442	Developmentally Disabled	3 ng mai	Tilla	0.00	0.00
443	Drug Abuse			0.00	0.00
444	Mental Health Centers			0.00	0.00
445	Mental Illness Board			0.00	0.00
449	Other			0.00	0.00
	Total Health and Welfare	0.00	0.00	0.00	0.00
500	Culture and Recreation:				
510	Culture:				
511	Public Library			0.00	0.00
512	Historical Museum			0.00	0.00
513	County Monuments			0.00	0.00
514	Historical Sites			0.00	0.00
515	Memorial Day Expense			0.00	0.00
516	Arts			0.00	0.00
519	Other			0.00	0.00
520	Recreation:				
521	Recreational Programs			0.00	0.00
522	Parks			0.00	0.00
523	Exhibition Building			0.00	0.00
524	County Fair			0.00	0.00
525	Senior Center			0.00	0.00
529	Other			0.00	0.00
	Total Culture and Recreation	0.00	0.00	0.00	0.00
600	Conservation of Natural Resources:				
610	Soil Conservation:				
611	County Extension			0.00	0.00
612	Soil Conservation Districts			0.00	0.00
613	Rodent Control			0.00	0.00
614	Predator Control Districts			0.00	0.00

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

ROAD AND BRIDGE FUND

For the Year Ended December 31, 2024

Variance with

		Budgeted Ar	nounts		Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
372 Long-Term Del	ot Issued			0.00	0.00
373 Insurance Proc	eeds			0.00	0.00
374 Sale of County	Property	130,000.00	130,000.00	153.00	(129,847.00)
912 Payments to Re	efunded Debt Escrow Agent			0.00	0.00
915 Discount on Bo	nds Issued			0.00	0.00
Total Other Finar	ncing Sources (Uses)	280,000.00	280,000.00	150,153.00	(129,847.00)

(913) 376 Special Items				0.00	0.00
(914) 375 Extraordinary I	tems			0.00	0.00
Net Change in Fu	nd Balances	(375,277.00)	(277,399.03)	69,035.93	346,434.96
Fund Balance - b	eginning, as previously reported	1,935,539.38	1,935,539.38	1,935,539.38	0.00
Restatement due	to (See Note)				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Fund Balance - be	eginning, as restated	1,935,539.38	1,935,539.38	1,935,539.38	0.00
FUND BALANCE -	ENDING	1,560,262.38	1,658,140.35	2,004,575.31	346,434.96

SUPPLEMENTARY INFORMATION FALL RIVER COUNTY BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Building FUND

For the Year Ended December 31, 2024

Major Fund Building

Variance with

		Budgeted An	nounts		Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Revenues:				·
310	Taxes:				
311	General Property TaxesCurrent	143,951.00	143,951.00	140,404.70	(3,546.30)
312	General Property TaxesDelinquent	875.00	875.00	2,198.01	1,323.01
313	Penalties and Interest	100.00	100.00	616.59	516.59
314	Telephone Tax (Outside)			0.00	0.00
315	Mobile Home Tax			0.00	0.00
316	Wheel Tax			0.00	0.00
318	Tax Deed Revenue			0.00	0.00
319	Other Taxes			0.00	0.00
	Total Taxes	144,926.00	144,926.00	143,219.30	(1,706.70)
320	Licenses and Permits			0.00	0.00
330	Intergovernmental Revenue:				
331	Federal Grants			0.00	0.00
332	Federal Shared Revenue			0.00	0.00
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants			0.00	0.00
335	State Shared Revenue:				
335.01	Bank Franchise	700.00	700.00	370.77	(329.23)
335.02	Motor Vehicle Licenses			0.00	0.00
335.04	Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05	Lottery Shared Revenue			0.00	0.00
335.06	State Highway Fund (former 10% game)			0.00	0.00
335.07	Court Appointed Attorney/Public Defender			0.00	0.00
335.08	Energy Minerals Severance Tax			0.00	0.00
335.09	Prorate License Fees			0.00	0.00
335.1	Abused and Neglected Child Defense			0.00	0.00
335.11	63 3/4% Mobile Home			0.00	0.00
335.13	Secondary Road Remittances			0.00	0.00

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Building FUND

		Budgeted Ar	nounts		Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
344.10	Economic Assistance:				(
344.11	Poor Lien Recoveries			0.00	0.00
344.12	Veterans Service Officer			0.00	0.00
344.13	Low Income Energy Assistance Program			0.00	0.00
344.14	Food Stamp Administration			0.00	0.00
344.19	Other			0.00	0.00
344.20	Health Assistance:				
344.21	County Nurse			0.00	0.00
344.22	Ambulance			0.00	0.00
344.23	Hospital			0.00	0.00
344.24	Women, Infants and Children			0.00	0.00
344.29	Other			0.00	0.00
344.30	Social Services			0.00	0.00
344.40	Mental Health Services			0.00	0.00
345	Culture and Recreation			0.00	0.00
346	Urban and Economic Development			0.00	0.00
348	Conservation of Natural Resources			0.00	0.00
349	Other Charges			0.00	0.00
	Total Charges for Goods and Services	0.00	0.00	0.00	0.00
350	Fines and Forfeits:				
351	Fines			0.00	0.00
352	Costs			0.00	0.00
353	Forfeits			0.00	0.00
359	Other			0.00	0.00
	Total Fines and Forfeits	0.00	0.00	0.00	0.00
360	Miscellaneous Revenue:				
361	Investment Earnings	0.00	0.00	68,668.99	68,668.99
362	Rent			0.00	0.00
363	Special Assessments			0.00	0.00

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Building FUND

					Variance with
		Budgeted Amo	ounts		Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
166	Predatory Animal			0.00	0.00
167	Disability Coordinator			0.00	0.00
168	Self-Insurance Plan			0.00	0.00
169	Other			0.00	0.00
170	Geographic Information System			0.00	0.00
171	Information Technology			0.00	0.00
172	Human Resources			0.00	0.00
	Total General Government	75,000.00	75,000.00	37,829.66	37,170.34
200	Public Safety:				
210	Law Enforcement:				
211	Sheriff			0.00	0.00
212	County Jail			0.00 0.00	0.00
213	Coroner			0.00	0.00
214	County-Wide Law Enforcement			0.00	0.00
215	Juvenile Detention			0.00	0.00
219	Other Law Enforcement			0.00	0.00 0.00
220	Protective and Emergency Services:			0.00	0.00
221	Fire Protection			0.00	0.00
222	Emergency and Disaster Services			0.00	0.00 0.00
223	Flood Control			0.00	0.00
225	Communication Center			0.00	0.00
229	Other Protective and Emergency Services			0.00	
	Total Public Safety	0.00	0,00	0.00	0.00
	•			0.00	0.00
300	Public Works:				
310	Highways and Bridges:				
311	Highways, Roads and Bridges			0.00	0.00
320	Sanitation:				
321	Sewers			0.00	0.00
322	Solid Waste			0.00	0.00

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Building FUND

					Variance with
		Budgeted Am	ounts		Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
442	Developmentally Disabled			0.00	0.00
443	Drug Abuse			0.00	0.00
444	Mental Health Centers			0.00	0.00
445	Mental Illness Board			0.00	0.00
449	Other			0.00	0.00
	Total Health and Welfare	0.00	0.00	0.00	0.00
500	Culture and Recreation:				
510	Culture:				
511	Public Library			0.00	0.00
512	Historical Museum			0.00	0.00
513	County Monuments			0.00	0.00
514	Historical Sites			0.00	0.00
515	Memorial Day Expense			0.00	0.00
516	Arts			0.00	0.00
519	Other			0.00	0.00
520	Recreation:				
521	Recreational Programs			0.00	0.00
522	Parks			0.00	0.00
523	Exhibition Building			0.00	0.00
524	County Fair			0.00	0.00
525	Senior Center			0.00	0.00
529	Other			0.00	0.00
	Total Culture and Recreation	0.00	0.00	0.00	0.00
600	Conservation of Natural Resources:				
610	Soil Conservation:				
611	County Extension			0.00	0.00
612	Soil Conservation Districts			0.00	0.00
613	Rodent Control			0.00	0.00
614	Predator Control Districts			0.00	0.00

FALL RIVER COUNTY

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

Building FUND

		Budgeted A	mounts		Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
372	Long-Term Debt Issued			0.00	0.00
373	Insurance Proceeds			0.00	0.00
374	Sale of County Property			0.00	0.00
912	Payments to Refunded Debt Escrow Agent			0.00	0.00
915	Discount on Bonds Issued			0.00	0.00
	Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
(913) 376	Special Items			0.00	0.00
(914) 375	Extraordinary Items			0.00	0.00
	Net Change in Fund Balances	70,841.00	70,841.00	174,711.01	103,870.01
	Fund Balance - beginning, as previously reported	2,046,127.82	2,046,127.82	2,046,127.82	0.00
	Restatement due to (See Note)				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Fund Balance - beginning, as restated	2,046,127.82	2,046,127.82	2,046,127.82	0.00
	FUND BALANCE - ENDING	2,116,968.82	2,116,968.82	2,220,838.83	103,870.01

FALL RIVER COUNTY STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS FIDUCIARY FUNDS

December 31, 2024

Schools, Cities, Fore, TWP.
Aubulancy, Rd Dishiets

	Private-Purpose	Custodial
	Trust Funds	Funds
ASSETS:	•	
Cash and Cash Equivalents		267,391.32
Investments		
TOTAL ASSETS	0.00	267,391.32
NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments		267,391.32
(major category)		
TOTAL NET POSITION	0.00	267,391.32

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

ANNUAL REPORT FOR FALL RIVER COUNTY AS OF AND FOR THE YEAR ENDED December 31, 2024



GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	GOVERNMENTAL FUNDSMODIFIED CASH BASIS					
		n 1. 1611	5 111	Other	T . 1	
	C 15 1	Road and Bridge	Building	Governmental	Total	
Designation Delegan	General Fund	Fund	Fund	Funds	Governmental Funds	
Beginning Balance	5,967,548.09	1,935,539.38	2,046,127.82	978,541.57	10,927,756.86	
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	3,313,327.17	318,314.57	140,404.70	1,255.69	3,773,302.13	
Delinguent Property Taxes	51,251.52	4,234.75	2,198.01	3.48	57,687.76	
Penalties and Interest	14,373.35	359.84	616.59	1.77	15,351.55	
Telephone Tax (Outside)	248.13	0.00	0.00	0.00	248.13	
Wheel Tax	0.00	136,616.61	0.00	0.00	136,616,61	
Licenses and Permits	15,512.00	0.00	0.00	1.560.00	17,072.00	
Intergovernmental Revenue:	13,512.00	0.00	0.00	1,500.00	17,072.00	
Federal Grants	24,247.19	0.00	0.00	78,644.48	102,891.67	
Federal Shared Revenue	0.00	44,670.14	0.00	0.00	44,670.14	
Federal Payments in Lieu of Taxes	908,004.00	0.00	0.00	0.00	908,004.00	
					·	
State Grants	33,193.23	324,695.82	0.00	8,068.57	365,957.62	
State Shared Revenue	150,883.35	1,299,800.50	370.77	146,924.92	1,597,979.54	
Other Payments in Lieu of Taxes	6,553.41	0.00	281.61	0.00	6,835.02	
Charges for Goods and Services:						
General Government	549,643.81	500.00	0.00	9,633.49	559,777.30	
Public Safety	195,611.74	0.00	0.00	109,250.00	304,861.74	
Public Works	0.00	(12.78)	0.00	0.00	(12.78)	
Health and Welfare	6,898.45	0.00	0.00	0.00	6,898.45	
Conservation of Natural Resources	23,410.15	0.00	0.00	0.00	23,410.15	
Fines and Forfeits:						
Costs	22,662.43	0.00	0.00	50.00	22,712.43	
Miscellaneous Revenue and Other Sources:						
Investment Earnings	200,317.95	72,685.32	68,668.99	15,116.65	356,788.91	
Contributions and Donations	1,500.00	64.01	0.00	0.00	1,564.01	
Refund of Prior Year's Expenditures	10,487.49	0.00	0.00	0.00	10,487.49	
Other Miscellaneous Revenue	107,003.15	1,001.93	0.00	253.97	108,259.05	
Insurance Proceeds	20,877.74	0.00	0.00	0.00	20,877.74	
Sale of County Property	0.00	153.00	0.00	0.00	153.00	
Total Revenue and Other Sources	5,656,006.26	2,203,083.71	212,540.67	370,763.02	8,442,393.66	
Expenditures and Other Uses (subfunction level):						
Legislative	296,631.83	0.00	0.00	0.00	296,631.83	
Elections	71,500.28	0.00	0.00	0.00	71,500.28	
Judicial System	20,258.98	0.00	0.00	0.00	20,258.98	
Financial Administration	618,660.14	0.00	0.00	0.00	618,660.14	
Legal Services	567,064.06	0.00	0.00	0.00	567,064.06	
Other General Government	1,101,446.94	0.00	37.829.66	16,672.00	1,155,948.60	
Law Enforcement	2,045,230.94	0.00	0.00	41,917.70	2,087,148.64	
Protective and Emergency Services	3,857.44	0.00	0.00	557,993.07	561,850.51	
					•	
Highways and Bridges	0.00	2,277,662.96	0.00	0.00	2,277,662.96	
Economic Assistance	4,800.00	0.00	0.00	0.00	4,800.00	
Health Assistance	22,990.80	0.00	0.00	0.00	22,990.80	
Social Services	33,994.49	0.00	0.00	7,000.00	40,994.49	
Mental Health Services	66,190.61	0.00	0.00	0.00	66,190.61	
Culture	35,000.00	0.00	0.00	0.00	35,000.00	
Recreation	11,100.00	0.00	0.00	0.00	11,100.00	
Soil Conservation	210,195.28	0.00	0.00	0.00	210,195.28	
Economic Development	13,495.00	0.00	0.00	0.00	13,495.00	
Intergovernmental Expenditures	44,512.12	0.00	0.00	0.00	44,512.12	
Payments to Local Education Agencies	90,800.40	6,384.82	0.00	0.00	97,185.22	
Total Expenditures and Other Uses	5,257,729.31	2,284,047.78	37,829.66	623,582.77	8,203,189.52	
Transfers In (Out)	(245,289.00)	150,000.00	0.00	95,289.00	0.00	
Increase/Decrease in Fund Balance	152,987.95	69,035.93	174,711.01	(157,530.75)	239,204.14	
Ending Fund Balance:						
Restricted	60,967.31	2,004,575.31	2,220,838.83	821,010.82	5,107,392.27	
	00,507.51	2,004,070.01	2,220,000.00	021,010.02	3,107,332.27	

ANNUAL REPORT FOR FALL RIVER COUNTY AS OF AND FOR THE YEAR ENDED December 31, 2024

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	COVERTIMENTAL CITES MODIFIED CAST DASIS				
				Other	
		Road and Bridge	Building	Governmental	Total
	General Fund	Fund	Fund	Funds	Governmental Funds
Assigned	3,955,815.31	0.00	0.00	0.00	3,955,815.31
Unassigned	2,103,753.42	0.00	0.00	0.00	2,103,753.42
Total Ending Fund Balance	6,120,536.04	2,004,575.31	2,220,838.83	821,010.82	11,166,961.00

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the County Auditor at (605) 745-5130.