

**OGLELA LAKOTA 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	Other Governmental Funds	Total Governmental Funds
<b>Revenue:</b>				
310 Taxes:				
311 General Property Taxes--Current	240,112.70		4,444.15	244,556.85
312 General Property Taxes--Delinquent	5,697.14		106.59	5,803.73
313 Penalties and Interest	2,998.32		57.98	3,056.30
315 Mobile Home Tax	0.00			0.00
Total Taxes	248,808.16	0.00	4,608.72	253,416.88
320 Licenses and Permits	595.00		150.00	745.00
330 Intergovernmental Revenue:				
331 Federal Grants	17,341.42		4,696.64	22,038.06
333 Federal Payments in Lieu of Taxes	5,132.00			5,132.00
334 State Grants	4,407.93	277,553.51		281,961.44
335 State Shared Revenue:				
335.02 Motor Vehicle Licenses		308,011.40		308,011.40
335.07 Court Appointed Attorney/Public Defender	513.67			513.67
335.09 Prorate License Fees		40,651.70		40,651.70
335.10 Abused and Neglected Child Defense	7.69			7.69
335.11 63 3/4% Mobile Home		2,980.11		2,980.11
335.13 Secondary Road Remittances		145,111.17		145,111.17
335.14 Telecommunications Gross Receipts Tax	63,075.12			63,075.12
335.15 Motor Vehicle 1/4%	1,577.43			1,577.43
335.17 Motor Fuel Tax		4,244.96		4,244.96
335.19 Liquor Tax Reversion (25%)	19,340.28			19,340.28
Total Intergovernmental Revenue	111,395.54	778,552.85	4,696.64	894,645.03
340 Charges for Goods and Services:				
341 General Government:				

341.10 Treasurer's Fees	21,040.76			21,040.76
341.20 Register of Deeds' Fees	6,165.80		4,929.96	11,095.76
341.40 Legal Services	392.82		50.00	442.82
341.50 Clerk of Courts Fees	3,494.97			3,494.97
341.90 Other Fees	5,533.38			5,533.38
342 Public Safety:				
342.20 Prisoner Care	90.18			90.18
342.30 Sobriety Testing	85.00			85.00
343 Public Works:				
343.10 Road Maintenance Contract Charges		1,001.32		1,001.32
344 Health and Welfare:				
344.10 Economic Assistance:				
344.12 Veterans Service Officer	3,750.00			3,750.00
348 Conservation of Natural Resources	77.05			77.05
Total Charges for Goods and Services	40,629.96	1,001.32	4,979.96	46,611.24
350 Fines and Forfeits:				
352 Costs	184.00			184.00
Total Fines and Forfeits	184.00	0.00	0.00	184.00
360 Miscellaneous Revenue:				
361 Investment Earnings	31.30	1,058.57		1,089.87
369 Other	1,944.54			1,944.54
Total Miscellaneous Revenue	1,975.84	1,058.57	0.00	3,034.41
Total Revenue	403,588.50	780,612.74	14,435.32	1,198,636.56
<b>Expenditures:</b>				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	28,494.73			28,494.73
120 Elections	55,123.29			55,123.29
130 Judicial System	436.00			436.00
140 Financial Administration:				

141 Auditor	44,181.01			44,181.01
142 Treasurer	48,041.09			48,041.09
143 Finance Office	6,650.00			6,650.00
150 Legal Services:				
151 State's Attorney	43,693.69			43,693.69
153 Court Appointed Attorney	10,912.26			10,912.26
160 Other Administration:				
162 Director of Equalization	24,021.03			24,021.03
163 Register of Deeds	26,016.54	725.00		26,741.54
165 Veterans' Service Officer	21,554.44			21,554.44
166 Predatory Animal	2,010.10			2,010.10
Total General Government	311,134.18	0.00	725.00	311,859.18
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	76,874.62			76,874.62
212 County Jail	13,574.99			13,574.99
213 Coroner	9,407.51			9,407.51
220 Protective and Emergency Services:				
221 Fire Protection			12,173.35	12,173.35
222 Emergency and Disaster Services			7,500.00	7,500.00
Total Public Safety	99,857.12	0.00	19,673.35	119,530.47
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges		647,190.33		647,190.33
Total Public Works	0.00	647,190.33	0.00	647,190.33
400 Health and Welfare:				
410 Economic Assistance:				
412 Public Welfare	110.00			110.00
440 Mental Health Services:				

441 Mentally Ill	1,440.00			1,440.00
444 Mental Health Centers	3,000.00			3,000.00
445 Mental Illness Board	286.60			286.60
Total Health and Welfare	4,836.60	0.00	0.00	4,836.60
600 Conservation of Natural Resources:				
610 Soil Conservation:				
615 Weed and Pest Control	929.20			929.20
Total Conservation of Natural Resources	929.20	0.00	0.00	929.20
800 Debt Service	7,413.12	40,185.61		47,598.73
Total Expenditures	424,170.22	687,375.94	20,398.35	1,131,944.51
Excess of Revenues Over (Under) Expenditures	(20,581.72)	93,236.80	(5,963.03)	66,692.05
<b>Other Financing Sources (Uses):</b>				
911 Transfers Out (Enter as negative)		(1,058.57)		(1,058.57)
371 Transfers In	1,058.57			1,058.57
373 Insurance Proceeds	332.00			332.00
374 Sale of County Property	806.00			806.00
Total Other Financing Sources (Uses)	2,196.57	(1,058.57)	0.00	1,138.00
Net Change in Fund Balance	(18,385.15)	92,178.23	(5,963.03)	67,830.05
Fund Balance - Beginning	63,784.42	1,647,920.84	36,849.15	1,748,554.41
Adjusted Fund Balance - Beginning	63,784.42	1,647,920.84	36,849.15	1,748,554.41
FUND BALANCE - ENDING	45,399.27	1,740,099.07	30,886.12	1,816,384.46
	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")