

2016 Annual Report



Edmunds County
South Dakota

EDMUNDS COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
MODIFIED CASH BASIS
December 31, 2016

Exhibit I
Page 1

	Primary Government Governmental Activities
ASSETS:	
Cash and Cash Equivalents	1,991,392.99
Investments	1,000,000.00
TOTAL ASSETS	\$2,991,392.99
 NET POSITION:	
Restricted For:	
24/7 Sobriety Purposes	3,167.22
Modernization and Preservation Relief Purposes	21,114.53
Unrestricted	2,967,111.24
TOTAL NET POSITION	\$2,991,392.99

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

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2016

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
Primary Government:				
Governmental Activities:				
General Government	916,118.22	116,180.01	8,011.62	(791,926.59)
Public Safety	735,190.40	30,977.31	93,172.55	(611,040.54)
Public Works	2,648,339.45	118,718.41	1,179,181.98	(1,350,439.06)
Health and Welfare	63,038.09	1,120.32		(61,917.77)
Culture and Recreation	82,433.76		1,780.27	(80,653.49)
Conservation of Natural Resources	81,665.38	6,356.98	5,318.94	(69,989.46)
Urban and Economic Development	11,951.49			(11,951.49)
Intergovernmental Expenditures	24,287.90			(24,287.90)
Total Governmental Activities	4,563,024.69	273,353.03	1,287,465.36	(3,002,206.30)

General Revenues:

Taxes:

Property Taxes	2,831,257.89
Wheel Tax	142,745.52
State Shared Revenues	50,435.41
Grants and Contributions not Restricted to Specific Programs	6,300.83
Unrestricted Investment Earnings	7,798.11
Miscellaneous Revenue	71,104.96

Total General Revenues	3,109,642.72
Change in Net Position	107,436.42
Net Position - Beginning	2,883,956.57
NET POSITION - ENDING	2,991,392.99

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

EDMUNDS COUNTY
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
December 31, 2016

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS:				
Cash and Cash Equivalents	969,797.29	983,205.59	38,390.11	1,991,392.99
151 Investments	450,000.00	530,000.00	20,000.00	1,000,000.00
TOTAL ASSETS	<u>1,419,797.29</u>	<u>1,513,205.59</u>	<u>58,390.11</u>	<u>2,991,392.99</u>
FUND BALANCES:				
273 Nonspendable				0.00
274 Restricted:				
274.12 24/7 Sobriety Purposes			3,167.22	3,167.22
274.15 Modernization and Preservation Relief			21,114.53	21,114.53
275 Committed				0.00
276 Assigned:				
276.01 Applied to Next Year's Budget	381,724.00			381,724.00
276.03 Road and Bridge Purposes		1,513,205.59		1,513,205.59
276.05 Emergency Management Purposes			34,108.36	34,108.36
277 Unassigned	1,038,073.29			1,038,073.29
TOTAL FUND BALANCES	<u>1,419,797.29</u>	<u>1,513,205.59</u>	<u>58,390.11</u>	<u>2,991,392.99</u>

EDMUNDS 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 & Bridge Fund	Other Governmental Funds	Total Governmental Funds
Revenue:				
310 Taxes:				
311 General Property Taxes--Current	2,810,800.81			2,810,800.81
312 General Property Taxes-- Delinquent	11,064.39			11,064.39
313 Penalties and Interest	9,206.79			9,206.79
314 Telephone Tax (Outside)	185.90			185.90
315 Mobile Home Tax	0.00			0.00
316 Wheel Tax		142,745.52		142,745.52
318 Tax Deed Revenue	0.00			0.00
Total Taxes	2,831,257.89	142,745.52	0.00	2,974,003.41
320 Licenses and Permits	8,218.00	66,250.00	510.00	74,978.00
330 Intergovernmental Revenue:				
331 Federal Grants			26,758.19	26,758.19
332 Federal Shared Revenue	6,300.83			6,300.83
334 State Grants	6,543.36	182,108.01	19,357.28	208,008.65
335 State Shared Revenue:				
335.01 Bank Franchise	22,592.80			22,592.80
335.02 Motor Vehicle Licenses		941,171.52		941,171.52
335.07 Court Appointed Attorney/ Public Defender	809.49			809.49
335.09 Prorate License Fees		50,627.23		50,627.23
335.14 Telecommunications Gross Receipts Tax	18,900.26			18,900.26
335.15 Motor Vehicle 1/4%	2,700.48			2,700.48
335.17 Motor Fuel Tax		5,275.22		5,275.22
335.18 911 Remittances			43,459.98	43,459.98
335.19 Liquor Tax Reversion (25%)	8,942.35			8,942.35
Total Intergovernmental Revenue	66,789.57	1,179,181.98	89,575.45	1,335,547.00
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	12,870.44			12,870.44
341.20 Register of Deeds' Fees	59,328.85		7,926.96	67,255.81
341.30 Driver's License Exam	2,471.00			2,471.00
341.40 Legal Services	12,188.57		275.00	12,463.57
341.50 Clerk of Courts Fees	3,860.00			3,860.00
341.90 Other Fees - Copies	4,989.19			4,989.19
342 Public Safety:				
342.10 Law Enforcement	10,812.37			10,812.37
342.20 Prisoner Care	13,891.32			13,891.32
342.30 Sobriety Testing			3,085.00	3,085.00
343 Public Works:				
343.10 Road Maintenance Contracts		52,468.41		52,468.41
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	1,120.32			1,120.32
344.12 Veterans Service Officer	1,875.00			1,875.00
345 Culture and Recreation				0.00
348 Conservation of Natural Resources	6,356.98			6,356.98
Total Charges for Goods and Services	129,764.04	52,468.41	11,286.96	193,519.41
350 Fines and Forfeits:				
352 Costs	2,545.62			2,545.62
353 Forfeits	0.00			0.00
Total Fines and Forfeits	2,545.62	0.00	0.00	2,545.62
360 Miscellaneous Revenue:				
361 Investment Earnings	4,649.81	2,967.53	180.77	7,798.11
362 Rent	2,310.00			2,310.00
365 Contributions and Donations	8,654.60			8,654.60

EDMUNDS 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 & Bridge Fund	Other Governmental Funds	Total Governmental Funds
366 Refund of Prior Year's Expenditures	460.00	3,074.00		3,534.00
369 Other - Equity Redemption				0.00
Total Miscellaneous Revenue	16,074.41	6,041.53	180.77	22,296.71
Total Revenue	3,054,649.53	1,446,687.44	101,553.18	4,602,890.15
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	188,382.13			188,382.13
120 Elections	21,147.41			21,147.41
130 Judicial System	1,837.98			1,837.98
140 Financial Administration:				
141 Auditor	121,552.46			121,552.46
142 Treasurer	108,776.48			108,776.48
150 Legal Services:				
151 State's Attorney	69,889.51			69,889.51
153 Court Appointed Attorney	31,127.81			31,127.81
160 Other Administration:				
161 General Government Building	112,404.96			112,404.96
162 Director of Equalization	118,781.58			118,781.58
163 Register of Deeds	114,652.03		4,940.52	119,592.55
165 Veterans' Service Officer	18,164.26			18,164.26
166 Predatory Animal	4,461.09			4,461.09
Total General Government	911,177.70	0.00	4,940.52	916,118.22
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	469,511.27			469,511.27
212 County Jail	112,029.43		21,787.17	133,816.60
213 Coroner	11,126.30			11,126.30
220 Protective and Emergency Services:				
222 Emergency and Disaster Services			84,994.29	84,994.29
225 Communication Center			43,459.98	43,459.98
Total Public Safety	592,667.00	0.00	150,241.44	742,908.44
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges		2,650,152.10		2,650,152.10
Total Public Works	0.00	2,650,152.10	0.00	2,650,152.10
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	12,740.96			12,740.96
419 Other - NESCAP	1,000.00			1,000.00
420 Health Assistance:				
422 Health Services	36,250.00			36,250.00
424 Ambulance	8,200.00			8,200.00
430 Social Services:				
434 Domestic Abuse			785.00	785.00
440 Mental Health Services:				
441 Mentally Ill	720.00			720.00
444 Mental Health Centers	2,500.00			2,500.00
445 Mental Illness Board	842.13			842.13
Total Health and Welfare	62,253.09	0.00	785.00	63,038.09

EDMUNDS 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 & Bridge Fund	Other Governmental Funds	Total Governmental Funds
500 Culture and Recreation:				
520 Recreation:				
524 County Fair (4-H)	65,781.76			65,781.76
525 Senior Center	7,500.00			7,500.00
529 Other - TV District	9,152.00			9,152.00
Total Culture and Recreation	82,433.76	0.00	0.00	82,433.76
600 Conservation of Natural Resources:				
610 Soil Conservation:				
612 Soil Conservation Districts	16,950.00			16,950.00
615 Weed and Pest Control	64,715.38			64,715.38
Total Conservation of Natural Resources	81,665.38	0.00	0.00	81,665.38
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	4,356.20			4,356.20
712 Urban and Rural Development	7,595.29			7,595.29
Total Urban and Economic Development	11,951.49	0.00	0.00	11,951.49
750 Intergovernmental Expenditures	2,977.00	21,310.90		24,287.90
Total Expenditures	1,745,125.42	2,671,463.00	155,966.96	4,572,555.38
Excess of Revenues Over (Under) Expenditures	1,309,524.11	(1,224,775.56)	(54,413.78)	30,334.77
Other Financing Sources (Uses):				
371 Transfers In		1,272,000.00	28,000.00	1,300,000.00
911 Transfers Out	(1,300,000.00)			(1,300,000.00)
373 Insurance Proceeds	7,718.04	1,812.65		9,530.69
374 Sale of County Property	9,270.62	54,160.34	4,140.00	67,570.96
Total Other Financing Sources (Uses)	(1,283,011.34)	1,327,972.99	32,140.00	77,101.65
(913) 376 Special Items -				0.00
Net Change in Fund Balance	26,512.77	103,197.43	(22,273.78)	107,436.42
Fund Balance - Beginning	1,393,284.52	1,410,008.16	80,663.89	2,883,956.57
Adjustments:				0.00
Adjusted Fund Balance - Beginning	1,393,284.52	1,410,008.16	80,663.89	2,883,956.57
FUND BALANCE - ENDING	1,419,797.29	1,513,205.59	58,390.11	2,991,392.99

**EDMUNDS COUNTY
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
December 31, 2016**

	Agency Funds
ASSETS:	
Cash and Cash Equivalents	253,862.81
TOTAL ASSETS	253,862.81
 NET POSITION:	
Net Position Held in Agency Capacity	253,862.81
TOTAL NET POSITION	253,862.81

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

**ANNUAL REPORT FOR EDMUNDS COUNTY AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016
GOVERNMENTAL FUNDS --- MODIFIED CASH BASIS**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Beginning Balance	\$1,393,284.52	\$1,410,008.16	\$80,663.89	\$2,883,956.57
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	2,810,800.81			2,810,800.81
Delinquent Property Taxes	11,064.39			11,064.39
Penalties and Interest	9,206.79			9,206.79
Telephone Tax (Outside)	185.90			185.90
Wheel Tax		142,745.52		142,745.52
Tax Deed Revenue	0.00			0.00
Licenses and Permits	8,218.00	66,250.00	510.00	74,978.00
Intergovernmental Revenue:				
Federal Grants			26,758.19	26,758.19
Federal Shared Revenue	6,300.83			6,300.83
State Grants	6,543.36	182,108.01	19,357.28	208,008.65
State Shared Revenue	53,945.38	997,073.97	43,459.98	1,094,479.33
Charges for Goods and Services:				
General Government	95,708.05		8,201.96	103,910.01
Public Safety	24,703.69		3,085.00	27,788.69
Public Works		52,468.41		52,468.41
Health and Welfare	2,995.32			2,995.32
Conservation of Natural Resources	6,356.98			6,356.98
Fines and Forfeits:				
Costs	2,545.62			2,545.62
Forfeits	0.00			0.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	4,649.81	2,967.53	180.77	7,798.11
Rentals	2,310.00			2,310.00
Contributions and Donations	8,654.60			8,654.60
Refund of Prior Year's Expenditures	460.00	3,074.00		3,534.00
Insurance Proceeds	7,718.04	1,812.65		9,530.69
Sale of County Property	9,270.62	54,160.34	4,140.00	67,570.96
Total Revenue and Other Sources	3,071,638.19	1,502,660.43	105,693.18	4,679,991.80
Expenditures and Other Uses (subfunction level):				
Legislative	188,382.13			188,382.13
Elections	21,147.41			21,147.41
Judicial System	1,837.98			1,837.98
Financial Administration	230,328.94			230,328.94
Legal Services	101,017.32			101,017.32
Other Administration	368,463.92		4,940.52	373,404.44
Law Enforcement	592,667.00		21,787.17	614,454.17
Protective and Emergency Services			128,454.27	128,454.27
Highways and Bridges		2,650,152.10		2,650,152.10
Economic Assistance	13,740.96			13,740.96
Health Assistance	44,450.00			44,450.00
Social Services			785.00	785.00
Mental Health Services	4,062.13			4,062.13
Recreation	82,433.76			82,433.76
Soil Conservation	81,665.38			81,665.38
Urban Development	11,951.49			11,951.49
Intergovernmental Expenditures	2,977.00	21,310.90		24,287.90
Total Expenditures and Other Uses	1,745,125.42	2,671,463.00	155,966.96	4,572,555.38
Transfers In (Out)	(1,300,000.00)	1,272,000.00	28,000.00	0.00
Increase/Decrease in Fund Balance	26,512.77	103,197.43	(22,273.78)	107,436.42
Ending Balance:				
Nonspendable				0.00
Restricted			24,281.75	24,281.75
Committed				0.00
Assigned	381,724.00	1,513,205.59	34,108.36	1,929,037.95
Unassigned	1,038,073.29			1,038,073.29
Ending Balance (Totals)	1,419,797.29	1,513,205.59	58,390.11	\$2,991,392.99
Governmental Long-term Debt				0.00

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the Edmunds County Auditor at (605) 426-6762.

Published once at the total approximate cost of \$_____.

EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
GENERAL FUND

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
310 Taxes:				
311 General Property Taxes--Current	2,820,467.00	2,820,467.00	2,810,800.81	(9,666.19)
312 General Property Taxes--Delinquent	8,000.00	8,000.00	11,064.39	3,064.39
313 Penalties and Interest	7,000.00	7,000.00	9,206.79	2,206.79
314 Telephone Tax (Outside)	250.00	250.00	185.90	(64.10)
315 Mobile Home Tax	250.00	250.00	0.00	(250.00)
318 Tax Deed Revenue	200.00	200.00	0.00	(200.00)
Total Taxes	2,836,167.00	2,836,167.00	2,831,257.89	(4,909.11)
320 Licenses and Permits	6,220.00	6,220.00	8,218.00	1,998.00
330 Intergovernmental Revenue:				
331 Federal Grants	0.00	0.00	0.00	0.00
332 Federal Shared Revenue	6,000.00	6,000.00	6,300.83	300.83
334 State Grants	6,100.00	6,100.00	6,543.36	443.36
335 State Shared Revenue:				
335.01 Bank Franchise	16,000.00	16,000.00	22,592.80	6,592.80
335.07 Court Appointed Attorney/ Public Defender	1,000.00	1,000.00	809.49	(190.51)
335.14 Telecommunications Gross Receipts Tax	22,000.00	22,000.00	18,900.26	(3,099.74)
335.15 Motor Vehicle 1/4%	2,300.00	2,300.00	2,700.48	400.48
335.19 Liquor Tax Reversion (25%)	0.00	0.00	8,942.35	8,942.35
339 Other Intergovernmental Revenue	0.00	0.00	0.00	0.00
Total Intergovernmental Revenue	53,400.00	53,400.00	66,789.57	13,389.57
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	7,250.00	7,250.00	12,870.44	5,620.44
341.20 Register of Deeds' Fees	60,000.00	60,000.00	59,328.85	(671.15)
341.30 Driver's License Exam	2,000.00	2,000.00	2,471.00	471.00
341.40 Legal Services	7,750.00	7,750.00	12,188.57	4,438.57
341.50 Clerk of Courts Fees	3,500.00	3,500.00	3,860.00	360.00
341.90 Other Fees - Copies	1,000.00	1,000.00	4,989.19	3,989.19
342 Public Safety:				
342.10 Law Enforcement	7,000.00	7,000.00	10,812.37	3,812.37
342.20 Prisoner Care	10,000.00	10,000.00	13,891.32	3,891.32
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	1,000.00	1,000.00	1,120.32	120.32
344.12 Veterans Service Officer	1,875.00	1,875.00	1,875.00	0.00
348 Conservation of Natural Resources	2,500.00	2,500.00	6,356.98	3,856.98
Total Charges for Goods and Services	103,875.00	103,875.00	129,764.04	25,889.04
350 Fines and Forfeits:				
352 Costs	2,300.00	2,300.00	2,545.62	245.62
353 Forfeits	200.00	200.00	0.00	(200.00)
Total Fines and Forfeits	2,500.00	2,500.00	2,545.62	45.62

EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
GENERAL FUND

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
360 Miscellaneous Revenue:				
361 Investment Earnings	6,000.00	6,000.00	4,649.81	(1,350.19)
362 Rent	1,200.00	1,200.00	2,310.00	1,110.00
365 Contributions and Donations	3,000.00	3,000.00	8,654.60	5,654.60
366 Refund of Prior Year's Expenditures	1,500.00	1,500.00	460.00	(1,040.00)
Total Miscellaneous Revenue	11,700.00	11,700.00	16,074.41	4,374.41
Total Revenue	3,013,862.00	3,013,862.00	3,054,649.53	40,787.53
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	100,851.00	188,383.00	188,382.13	0.87
112 Contingency Amount Transferred	200,000.00	200,000.00 (127,396.00)		72,604.00
120 Elections	27,320.00	27,320.00	21,147.41	6,172.59
130 Judicial System	2,600.00	2,600.00	1,837.98	762.02
140 Financial Administration:				
141 Auditor	130,814.00	130,814.00	121,552.46	9,261.54
142 Treasurer	120,372.00	120,372.00	108,776.48	11,595.52
150 Legal Services:				
151 State's Attorney	70,062.00	70,062.00	69,889.51	172.49
153 Court Appointed Attorney	31,000.00	31,128.00	31,127.81	0.19
160 Other Administration:				
161 General Government Building	99,535.00	112,405.00	112,404.96	0.04
162 Director of Equalization	122,209.00	122,209.00	118,781.58	3,427.42
163 Register of Deeds	115,177.00	115,177.00	114,652.03	524.97
165 Veterans' Service Officer	20,400.00	20,400.00	18,164.26	2,235.74
166 Predatory Animal (GFP)	4,462.00	4,462.00	4,461.09	0.91
Total General Government	1,044,802.00	1,017,936.00	911,177.70	106,758.30
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	475,109.00	485,259.64	469,511.27	15,748.37
212 County Jail	124,446.00	124,446.00	112,029.43	12,416.57
213 Coroner	2,780.00	11,127.00	11,126.30	0.70
Total Public Safety	602,335.00	620,832.64	592,667.00	28,165.64
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	44,000.00	44,000.00	12,740.96	31,259.04
419 Other - NESCAP	1,000.00	1,000.00	1,000.00	0.00

EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
GENERAL FUND
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
420 Health Assistance:				
422 Health Services	36,500.00	36,500.00	36,250.00	250.00
424 Ambulance	8,200.00	8,200.00	8,200.00	0.00
440 Mental Health Services:				
441 Mentally Ill	2,000.00	2,000.00	720.00	1,280.00
444 Mental Health Centers	2,500.00	2,500.00	2,500.00	0.00
445 Mental Illness Board	2,000.00	2,000.00	842.13	1,157.87
Total Health and Welfare	96,200.00	96,200.00	62,253.09	33,946.91
500 Culture and Recreation:				
520 Recreation:				
524 County Fair	70,045.00	70,045.00	65,781.76	4,263.24
525 Senior Center	7,500.00	7,500.00	7,500.00	0.00
529 Other - TV District	9,200.00	9,200.00	9,152.00	48.00
Total Culture and Recreation	86,745.00	86,745.00	82,433.76	4,311.24
600 Conservation of Natural Resources:				
610 Soil Conservation:				
612 Soil Conservation Districts	17,250.00	17,250.00	16,950.00	300.00
615 Weed and Pest Control	60,030.00	64,716.00	64,715.38	0.62
Total Conservation of Natural Resources	77,280.00	81,966.00	81,665.38	300.62
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	5,902.00	5,902.00	4,356.20	1,545.80
712 Urban and Rural Development	7,650.00	7,650.00	7,595.29	54.71
Total Urban and Economic Development	13,552.00	13,552.00	11,951.49	1,600.51
750 Intergovernmental Expenditures	2,977.00	2,977.00	2,977.00	0.00
Total Expenditures	1,923,891.00	1,920,208.64	1,745,125.42	175,083.22
Excess of Revenue Over (Under) Expenditures	1,089,971.00	1,093,653.36	1,309,524.11	215,870.75
Other Financing Sources (Uses):				
371 Transfers In	0.00	0.00	0.00	0.00
911 Transfers Out	(1,300,000.00)	(1,300,000.00)	(1,300,000.00)	0.00
373 Insurance Proceeds	0.00	0.00	7,718.04	7,718.04
374 Sale of County Property	500.00	500.00	9,270.62	8,770.62
Total Other Financing Sources (Uses)	(1,299,500.00)	(1,299,500.00)	(1,283,011.34)	16,488.66
Net Change in Fund Balances	(209,529.00)	(205,846.64)	26,512.77	232,359.41
Fund Balance - Beginning	1,393,284.52	1,393,284.52	1,393,284.52	0.00
FUND BALANCE - ENDING	1,183,755.52	1,187,437.88	1,419,797.29	232,359.41

EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS (BUDGETARY BASIS)
ROAD & BRIDGE FUND
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
310 Taxes:				
316 Wheel Tax	160,000.00	160,000.00	142,745.52	(17,254.48)
Total Taxes	160,000.00	160,000.00	142,745.52	(17,254.48)
320 Licenses and Permits	2,000.00	2,000.00	66,250.00	64,250.00
330 Intergovernmental Revenue:				
331 Federal Grants	0.00	0.00		0.00
334 State Grants	173,000.00	173,000.00	182,108.01	9,108.01
335 State Shared Revenue:				
335.02 Motor Vehicle Licenses	985,000.00	985,000.00	941,171.52	(43,828.48)
335.09 Prorate License Fees	46,000.00	46,000.00	50,627.23	4,627.23
335.17 Motor Fuel Tax	5,400.00	5,400.00	5,275.22	(124.78)
Total Intergovernmental Revenue	1,209,400.00	1,209,400.00	1,179,181.98	(30,218.02)
340 Charges for Goods and Services:				
343 Public Works:				
343.10 Road Maintenance Contracts	40,000.00	40,000.00	52,468.41	12,468.41
Total Charges for Goods and Services	40,000.00	40,000.00	52,468.41	12,468.41
360 Miscellaneous Revenue:				
361 Investment Earnings	3,500.00	3,500.00	2,967.53	(532.47)
366 Refund of Prior Year's Expenditures	1,500.00	1,500.00	3,074.00	1,574.00
369 Other - Equity Redemption	0.00	0.00		0.00
Total Miscellaneous Revenue	5,000.00	5,000.00	6,041.53	1,041.53
Total Revenue	1,416,400.00	1,416,400.00	1,446,687.44	30,287.44
Expenditures:				
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges	2,965,900.00	2,965,900.00	2,650,152.10	315,747.90
Total Public Works	2,965,900.00	2,965,900.00	2,650,152.10	315,747.90
750 Intergovernmental Expenditures	24,000.00	24,000.00	21,310.90	2,689.10
Total Expenditures	2,989,900.00	2,989,900.00	2,671,463.00	318,437.00
Excess of Revenue Over (Under) Expenditures	(1,573,500.00)	(1,573,500.00)	(1,224,775.56)	348,724.44
Other Financing Sources (Uses):				
371 Transfers In	1,272,000.00	1,272,000.00	1,272,000.00	0.00
373 Insurance Proceeds	100.00	100.00	1,812.65	1,712.65
374 Sale of County Property	30,000.00	30,000.00	54,160.34	24,160.34
Total Other Financing Sources (Uses)	1,302,100.00	1,302,100.00	1,327,972.99	25,872.99
Net Change in Fund Balances	(271,400.00)	(271,400.00)	103,197.43	374,597.43
Fund Balance - Beginning	1,410,008.16	1,410,008.16	1,410,008.16	0.00
FUND BALANCE - ENDING	1,138,608.16	1,138,608.16	1,513,205.59	374,597.43

EDMUNDS COUNTY
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
December 31, 2016

	E911 Service Fund	Emergency Management Fund	RCW Domestic Abuse Fund	24/7 Sobriety Fund	R.O.D. M & P Relief Fund	Total Other Governmental Funds
ASSETS:						
Cash and Cash Equivalents	0.00	22,108.36	0.00	3,167.22	13,114.53	38,390.11
151 Investments	0.00	12,000.00			8,000.00	20,000.00
107.1 Restricted Cash and Cash Equivalents						0.00
107.2 Restricted Investments						0.00
TOTAL ASSETS	0.00	34,108.36	0.00	3,167.22	21,114.53	58,390.11
 FUND BALANCES:						
273 Nonspendable						0.00
274 Restricted	0.00	8,496.00	0.00	3,167.22	21,114.53	32,777.75
275 Committed						0.00
276 Assigned	0.00	25,612.36				25,612.36
277 Unassigned						0.00
TOTAL FUND BALANCES	0.00	34,108.36	0.00	3,167.22	21,114.53	58,390.11

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

	E911 Service Fund	Emergency Management Fund	RCW Domestic Abuse Fund	24/7 Sobriety Fund	R.O.D. M & P Relief Fund	Total Nonmajor Governmental Funds
Revenue:						
320 Licenses and Permits			510.00			510.00
330 Intergovernmental Revenue:						
331 Federal Grants		26,758.19				26,758.19
334 State Grants		1,250.28		18,107.00		19,357.28
335 State Shared Revenue:						
335.18 911 Remittances	43,459.98					43,459.98
339 Other Intergovernmental Revenue						0.00
Total Intergovernmental Revenue	43,459.98	28,008.47	0.00	18,107.00	0.00	89,575.45
340 Charges for Goods and Services:						
341 General Government:						
341.20 Register of Deeds' Fees					7,926.96	7,926.96
341.40 Legal Services			275.00			275.00
342 Public Safety:						
342.30 Sobriety Testing				3,085.00		3,085.00
Total Charges for Goods and Services	0.00	0.00	275.00	3,085.00	7,926.96	11,286.96
360 Miscellaneous Revenue:						
361 Investment Earnings		117.69		25.89	37.19	180.77
366 Refund of Prior Year's Expenditures						0.00
Total Miscellaneous Revenue	0.00	117.69	0.00	25.89	37.19	180.77
Total Revenue	43,459.98	28,126.16	785.00	21,217.89	7,964.15	101,553.18
Expenditures:						
100 General Government:						
160 Other Administration:						
163 Register of Deeds					4,940.52	4,940.52
Total General Government	0.00	0.00	0.00	0.00	4,940.52	4,940.52

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

	E911 Service Fund	Emergency Management Fund	RCW Domestic Abuse Fund	24/7 Sobriety Fund	R.O.D. M & P Relief Fund	Total Nonmajor Governmental Funds
200 Public Safety:						
210 Law Enforcement:						
212 County Jail				21,787.17		21,787.17
220 Protective and Emergency Services:						
222 Emergency and Disaster Services		84,994.29				84,994.29
225 Communication Center	43,459.98					43,459.98
Total Public Safety	43,459.98	84,994.29	0.00	21,787.17	0.00	150,241.44
400 Health and Welfare:						
430 Social Services:						
434 Domestic Abuse			785.00			785.00
Total Health and Welfare	0.00	0.00	785.00	0.00	0.00	785.00
Total Expenditures	43,459.98	84,994.29	785.00	21,787.17	4,940.52	155,966.96
Excess of Revenues Over (Under) Expenditures	0.00	(56,868.13)	0.00	(569.28)	3,023.63	(54,413.78)
Other Financing Sources (Uses):						
371 Transfers In		28,000.00				28,000.00
373 Insurance Proceeds						0.00
374 Sale of County Property		4,140.00				4,140.00
Total Other Financing Sources (Uses)	0.00	32,140.00	0.00	0.00	0.00	32,140.00
Net Change in Fund Balances	0.00	(24,728.13)	0.00	(569.28)	3,023.63	(22,273.78)
Fund Balance - Beginning	0.00	58,836.49	0.00	3,736.50	18,090.90	80,663.89
FUND BALANCE - ENDING	0.00	34,108.36	0.00	3,167.22	21,114.53	58,390.11

EDMUNDS COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2016

	Totals Fund Statement	Adjustments		ref.	Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
		Debit	Credit			
ASSETS:						
Cash and Cash Equivalents	1,991,392.99				1,991,392.99	Cash and Cash Equivalents
151 Investments	1,000,000.00				1,000,000.00	Investments
TOTAL ASSETS	2,991,392.99	0.00	0.00		2,991,392.99	Total Assets
FUND BALANCES:						
273 Nonspendable	0.00				0.00	
274 Restricted	24,281.75	24,281.75			0.00	
275 Committed	0.00				0.00	
276 Assigned	1,929,037.95	1,929,037.95			0.00	
277 Unassigned	1,038,073.29	1,038,073.29			0.00	
NET POSITION:						
Restricted for:						
Road and Bridge Purposes				0.00	0.00	Net Position - Restricted For Road and Bridge
Capital Project Funds				0.00	0.00	Net Position - Restricted For Capital Projects
Debt Service Funds				0.00	0.00	Net Position - Restricted for Debt Service
Other Purposes				24,281.75	24,281.75	Net Position - Restricted for Other Purposes
Unrestricted (Deficit)				2,967,111.24	2,967,111.24	Net Position - Unrestricted
TOTAL NET POSITION	2,991,392.99	2,991,392.99		2,991,392.99	2,991,392.99	Total Net Position

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2016

	Totals		Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
	Fund Statement	Debit	ref	Credit		
Revenue:						
310 Taxes:						
311 General Property Taxes--Current	2,810,800.81				2,810,800.81	General Revenue - Property Taxes
312 General Property Taxes-Delinquent	11,064.39				11,064.39	General Revenue - Property Taxes
313 Penalties and Interest	9,206.79				9,206.79	General Revenue - Property Taxes
314 Telephone Tax (Outside)	185.90				185.90	General Revenue - Property Taxes
316 Wheel Tax	142,745.52				142,745.52	General Revenue - Wheel Taxes
318 Tax Deed Revenue	0.00				0.00	General Revenue - Property Taxes
320 Licenses and Permits	74,978.00	74,978.00			0.00	Program Revenue-Charges for Services-Variou
General Govt.				8,085.00	8,085.00	Program Revenue-Charges for Services-General Govt.
Public Safety				643.00	643.00	Program Revenue-Charges for Services-Public Safety
Public Works				66,250.00	66,250.00	Program Revenue-Charges for Services-Public Works
330 Intergovernmental Revenue:						
331 Federal Grants	26,758.19	26,758.19			0.00	Prog Rev-Op Grants or Capital Grants-Variou
Homeland Security				26,758.19	26,758.19	Program Revenue-Operating Grants-Public Safety
HAVA					0.00	Program Revenue-Operating Grants - General Gov't
Highway Traffic & Safety					0.00	Program Revenue-Operating Grants-Public Safety
FEMA Disaster Hwy				0.00	0.00	Program Revenue-Operating Grants-Public Works
332 Federal Shared Revenue	6,300.83				6,300.83	General Revenue-Grants and Contributions
334 State Grants	208,008.65	208,008.65			0.00	Prog Rev-Op Grants or Capital Grants-Variou
Weed & Pest				5,318.94	5,318.94	Program Revenue-Operating Grants-Conservation
Highway				182,108.01	182,108.01	Program Revenue-Operating Grants-Public Works
Sheriff				1,224.42	1,224.42	Program Revenue-Operating Grants-Public Safety
LEPC				1,250.28	1,250.28	Program Revenue-Operating Grants-Public Safety
24/7 Sobriety				18,107.00	18,107.00	Program Revenue-Operating Grants-Public Safety
335 State Shared Revenue:						
335.01 Bank Franchise	22,592.80				22,592.80	General Revenue-State Shared Revenue
335.02 Motor Vehicle Licenses	941,171.52				941,171.52	Program Revenue-Operating Grants-Public Works
335.07 Court Appointed Attorney/ Public Defender	809.49				809.49	Program Revenue-Operating Grants - General Gov't
335.09 Prorate License Fees	50,627.23				50,627.23	Program Revenue-Operating Grants-Public Works
335.14 Telecommunications Gross Receipts Tax	18,900.26				18,900.26	General Revenue-State Shared Revenue
335.15 Motor Vehicle 1/4%	2,700.48				2,700.48	Program Revenue-Operating Grants - General Gov't
335.17 Motor Fuel Tax	5,275.22				5,275.22	Program Revenue-Operating-Public Works
335.18 911 Remittances	43,459.98				43,459.98	Program Revenue-Operating-Public Safety
335.19 Liquor Tax Reversion (25%)	8,942.35				8,942.35	General Revenue-State Shared Revenue
340 Charges for Goods and Services:						
341 General Government:						
341.10 Treasurer's Fees	12,870.44				12,870.44	Program Revenue-General Government
341.20 Register of Deeds' Fees	67,255.81				67,255.81	Program Revenue-General Government
341.30 Driver's License Exam	2,471.00				2,471.00	Program Revenue-General Government
341.40 Legal Services	12,463.57				12,463.57	Program Revenue-General Government
341.50 Clerk of Courts Fees	3,860.00				3,860.00	Program Revenue-General Government
341.90 Other Fees - Copies	4,989.19				4,989.19	Program Revenue-General Government
342 Public Safety:						
342.10 Law Enforcement	10,812.37				10,812.37	Program Revenue-Public Safety
342.20 Prisoner Care	13,891.32				13,891.32	Program Revenue-Public Safety
342.30 Sobriety Testing	3,085.00				3,085.00	Program Revenue-Public Safety
343 Public Works:						
343.10 Road Maintenance Contracts	52,468.41				52,468.41	Program Revenue-Public Works
344 Health and Welfare:						
344.10 Economic Assistance:						
344.11 Poor Lien Recoveries	1,120.32				1,120.32	Program Revenue-Health and Welfare
344.12 Veterans Service Officer	1,875.00				1,875.00	Program Revenue-General Government
345 Culture and Recreation	0.00				0.00	Program Revenue-Culture and Recreation
348 Conservation of Natural Resources	6,356.98				6,356.98	Program Revenue-Conservation and Natural Resources
350 Fines and Forfeits:						
352 Costs	2,545.62				2,545.62	Program Revenue-Charges for Services-Public Safety
360 Miscellaneous Revenue:						
361 Investment Earnings	7,798.11				7,798.11	General Revenue-Unrestricted Investment Earnings
362 Rent	2,310.00				2,310.00	Program Revenue-Charges for Services-General Govt
365 Contributions and Donations	8,654.60	4,152.95			4,501.65	Prog Revenue-(Operating)Contributions-General Govt
Sheriff Special Events				2,372.68	2,372.68	Program Revenue - Contribution - Public Safety
4-H Summer Help				1,780.27	1,780.27	Program Revenue - Contribution - Culture & Rec
366 Refund of Prior Year's Expenditures	3,534.00				3,534.00	General Revenue-Miscellaneous
369 Other - Equity Redemption	0.00				0.00	General Revenue-Miscellaneous
Total Revenue	4,602,890.15	313,897.79		313,897.79	4,602,890.15	

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2016

	Totals Fund Statement	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref Credit		
Expenditures:					
100 General Government:					
110 Legislative:					
111 Board of County Commissioners	188,382.13			188,382.13	
120 Elections	21,147.41			21,147.41	
130 Judicial System	1,837.98			1,837.98	
140 Financial Administration:					
141 Auditor	121,552.46			121,552.46	
142 Treasurer	108,776.48			108,776.48	
150 Legal Services:					
151 State's Attorney	69,889.51			69,889.51	
153 Court Appointed Attorney	31,127.81			31,127.81	
160 Other Administration:					
161 General Government Building	112,404.96			112,404.96	
162 Director of Equalization	118,781.58			118,781.58	
163 Register of Deeds	119,592.55			119,592.55	
165 Veterans' Service Officer	18,164.26			18,164.26	
166 Predatory Animal (GFP)	4,461.09			4,461.09	
Total General Government	916,118.22	0.00	0.00	916,118.22	General Government
200 Public Safety:					
210 Law Enforcement:					
211 Sheriff	469,511.27			469,511.27	
212 County Jail	133,816.60			133,816.60	
213 Coroner	11,126.30			11,126.30	
220 Protective and Emergency Services:					
222 Emergency and Disaster Services	84,994.29			84,994.29	
225 Communication Center	43,459.98			43,459.98	
Total Public Safety	742,908.44	0.00	0.00	742,908.44	Public Safety
300 Public Works:					
310 Highways and Bridges:					
311 Highways, Roads and Bridges	2,650,152.10			2,650,152.10	Public Works
400 Health and Welfare:					
410 Economic Assistance:					
411 Support of Poor	12,740.96			12,740.96	
419 Other - NESCAP	1,000.00			1,000.00	
420 Health Assistance:					
422 Health Services	36,250.00			36,250.00	
424 Ambulance	8,200.00			8,200.00	
430 Social Services:					
434 Domestic Abuse	785.00			785.00	
440 Mental Health Services:					
441 Mentally Ill	720.00			720.00	
444 Mental Health Centers	2,500.00			2,500.00	
445 Mental Illness Board	842.13			842.13	
Total Health and Welfare	63,038.09	0.00	0.00	63,038.09	Health and Welfare
500 Culture and Recreation:					
520 Recreation:					
524 County Fair	65,781.76			65,781.76	
525 Senior Center	7,500.00			7,500.00	
529 Other - TV District	9,152.00			9,152.00	
Total Culture and Recreation	82,433.76	0.00	0.00	82,433.76	Culture and Recreation

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2016

	Totals Fund Statement	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref Credit		
600 Conservation of Natural Resources:					
610 Soil Conservation:					
612 Soil Conservation Districts	16,950.00			16,950.00	
615 Weed and Pest Control	64,715.38			64,715.38	
Total Conservation of Natural Resources	81,665.38	0.00	0.00	81,665.38	Conservation of Natural Resources
700 Urban and Economic Development:					
710 Urban Development:					
711 Planning and Zoning	4,356.20			4,356.20	
712 Urban and Rural Development	7,595.29			7,595.29	
Total Urban and Economic Development	11,951.49	0.00	0.00	11,951.49	Urban and Economic Development
750 Intergovernmental Expenditures	24,287.90			24,287.90	Intergovernmental Expenditures
800 Debt Service				0.00	Interest on Long-term Debt
890 Capital Outlay	0.00		0.00	0.00	Reported within respective function except for unallocated buildings
Total Expenditures	4,572,555.38	0.00	0.00	4,572,555.38	
Excess of Revenues Over (Under) Expenditures	30,334.77	313,897.79	313,897.79	30,334.77	
Other Financing Sources (Uses):					
371 Transfers In	1,300,000.00			1,300,000.00	Transfers - Net
911 Transfers Out	(1,300,000.00)			(1,300,000.00)	Transfers - Net
373 Insurance Proceeds	9,530.69			9,530.69	General Revenue-Miscellaneous
374 Sale of County Property	67,570.96			67,570.96	General Revenue-Miscellaneous
Total Other Financing Sources (Uses)	77,101.65			77,101.65	
Net Change in Fund Balance	107,436.42			107,436.42	Change in Net Position
Fund Balance - Beginning	2,883,956.57			2,883,956.57	Beginning Net Position
FUND BALANCE - ENDING	2,991,392.99	0.00	0.00	2,991,392.99	Ending Net Position

PROGRAM/GENERAL REVENUE WORKSHEET - MODIFIED CASH BASIS
EDMUNDS COUNTY - FOR THE YEAR ENDED DECEMBER 31, 2016

CHARGES FOR SERVICES

GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	HEALTH & WELFARE	CULTURE & RECREATION	CONSERVATION OF NATURAL RESOURCES	URBAN AND ECONOMIC DEVELOPMENT	PAYMENTS TO LOCAL EDUCATION AGENCIES	CAPITAL OUTLAY-UNALLOCATED	DEBT SERVICE	TOTAL CHARGES FOR SERVICES
8,085.00	10,812.37	66,250.00	1,120.32		6,356.98					
12,870.44	13,891.32	52,468.41								
67,255.81	3,085.00									
2,471.00	2,545.62									
12,463.57	643.00									
3,860.00										
4,989.19										
2,310.00										
1,875.00										
<u>116,180.01</u>	<u>30,977.31</u>	<u>118,718.41</u>	<u>1,120.32</u>	<u>0.00</u>	<u>6,356.98</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>273,353.03</u>

OPERATING GRANTS AND CONTRIBUTIONS

GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	HEALTH & WELFARE	CULTURE & RECREATION	CONSERVATION OF NATURAL RESOURCES	URBAN AND ECONOMIC DEVELOPMENT	PAYMENTS TO LOCAL EDUCATION AGENCIES	CAPITAL OUTLAY-UNALLOCATED	DEBT SERVICE	TOTAL OPERATING GRANTS AND CONTRIBUTIONS
809.49	26,758.19	941,171.52		1,780.27	5,318.94					
2,700.48	18,107.00	50,627.23								
4,501.65	1,250.28	5,275.22								
	43,459.98	182,108.01								
	1,224.42									
	2,372.68									
<u>8,011.62</u>	<u>93,172.55</u>	<u>1,179,181.98</u>	<u>0.00</u>	<u>1,780.27</u>	<u>5,318.94</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,287,465.36</u>

CAPITAL GRANTS AND CONTRIBUTIONS

GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	HEALTH & WELFARE	CULTURE & RECREATION	CONSERVATION OF NATURAL RESOURCES	URBAN AND ECONOMIC DEVELOPMENT	PAYMENTS TO LOCAL EDUCATION AGENCIES	CAPITAL OUTLAY-UNALLOCATED	DEBT SERVICE	TOTAL CAPITAL GRANTS AND CONTRIBUTIONS
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

GENERAL REVENUES

PROPERTY TAXES	WHEEL TAX	911 SURCHARGE	STATE SHARED REVENUE	UNRESTRICTED GRANTS AND CONTRIBUTIONS	INVESTMENT EARNINGS	DEBT ISSUED	MISC REVENUE	TOTAL GENERAL REVENUE		
2,810,800.81	142,745.52		22,592.80	6,300.83	7,798.11		3,534.00			
11,064.39			18,900.26				0.00			
9,206.79			8,942.35				77,101.65 *			
185.90										
<u>2,831,257.89</u>	<u>142,745.52</u>	<u>0.00</u>	<u>50,435.41</u>	<u>6,300.83</u>	<u>7,798.11</u>	<u>0.00</u>	<u>80,635.65</u>	<u>3,119,173.41</u>		
									less	4,679,991.80
										77,101.65
										<u>4,602,890.15</u>

**Edmunds County
Determination of Major Funds
December 31, 2016**

Fund Title	Assets plus Deferred Outflows of Resources	Liabilities plus Deferred Inflows of Resources	Revenues	Expenditures/ Expenses	Exceeds		Qualifies as a Major Fund?
					10%	5%	
General Fund	\$ 1,419,797		\$ 3,054,650	\$ 1,745,125	N/A	N/A	Always
Special Revenue Funds:							
Road & Bridge	\$ 1,513,206		\$ 1,446,687	\$ 2,671,463	Yes	Yes	Yes
Emergency Management (CD)	\$ 34,108		\$ 28,126	\$ 84,994	No	N/A	No
E911 Service	\$ -		\$ 43,460	\$ 43,460	No	N/A	No
Domestic Abuse	\$ -		\$ 785	\$ 785	No	N/A	No
24/7 Sobriety	\$ 3,167		\$ 21,218	\$ 21,787	No	N/A	No
M & P Relief R.O.D.	\$ 21,115		\$ 7,964	\$ 4,941	No	N/A	No
Permanent Fund:					No	N/A	No
Debt Service Fund							
Debt Service TIF #	\$ -			\$ -	No	N/A	No
Debt Service TIF #	\$ -			\$ -	No	N/A	No
Capital Projects Fund							
Capital Projects TIF #1	\$ -		\$ -	\$ -	No	N/A	No
Capital Projects TIF #2	\$ -		\$ -	\$ -	No	N/A	No
Total Governmental Funds	\$ 2,991,393	\$ -	\$ 4,602,890	\$ 4,572,555			
10% of Total Governmental Funds	\$ 299,139	\$ -	\$ 460,289	\$ 457,256			
Enterprise Funds:					No	N/A	If only one Enterprise Report as Major
Total Enterprise Funds	\$ -	\$ -	\$ -	\$ -			
10% Total Enterprise Funds	\$ -	\$ -	\$ -	\$ -			
Total Governmental and Enterprise Funds	\$ 2,991,393	\$ -	\$ 4,602,890	\$ 4,572,555			
5% of Total Governmental and Enterprise Funds	\$ 149,570	\$ -	\$ 230,145	\$ 228,628			

NOTE: Internal Service Funds are not included in the calculation of Major Funds. A major fund must meet BOTH the 10% and 5% criteria for the same column.
 Governmental funds must not include other financing sources and uses.
 Extraordinary items and transfers in & out should not be included.

EDMUNDS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2015
US Department of Interior - Direct Programs:				
Bureau of Land Management, Payments in Lieu of Taxes (Note 3)	15.226	<i>CFDA #15.659</i> <i>County Portion = \$6,300.83</i>	12,667.17	18,968.00
Subtotal US Department of Interior - Direct Programs			12,667.17	18,968.00
Total US Department of the Interior			12,667.17	18,968.00
Federal Transit Cluster:				
Other Programs:				
US Department of Transportation - Direct Programs: HEMP Planning & Training	20.703		0.00	0.00
Total US Department of Transportation			0.00	0.00
US Department of Health and Human Services - Pass-Through Programs:				
SD Secretary of State, Voting Access for Individuals with Disabilities - Grants to States	93.617		0.00	0.00
Total US Department of Health and Human Services			0.00	0.00
US Department of Homeland Security - Pass-Through Programs:				
SD Department of Public Safety - Office of Emergency Management, Emergency Management Performance Grants	97.042		12,885.69	12,885.69
Homeland Security Grant Program	97.067		13,872.50	13,872.50
Total US Department of Homeland Security			0.00	26,758.19
GRAND TOTAL			\$12,667.17	\$45,726.19

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the County under programs of the federal government for the year ended December 31, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance

Note 3: Federal Reimbursement

Federal reimbursements are not based upon specific expenditures. Therefore, the amounts reported here represent cash received rather than federal expenditures.

**SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2016**

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2016</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2016</u>
Governmental Long-Term Debt:	** NONE **	** NONE **	** NONE **	** NONE **
241 Bonds Payable	_____	_____	_____	_____
242 Advance from Other Funds	_____	_____	_____	_____
243 Special Assessment Debt with Governmental Commitment	_____	_____	_____	_____
245 Other Long-Term Debt Payable	_____	_____	_____	_____
246 Net OPEB Obligation	_____	_____	_____	_____
Enterprise Long-Term Debt: (Only cash basis entities need to complete the enterprise section)				
241 Bonds Payable	_____	_____	_____	_____
242 Advance from Other Funds	_____	_____	_____	_____
243 Special Assessment Debt with Governmental Commitment	_____	_____	_____	_____
245 Other Long-Term Debt Payable	_____	_____	_____	_____
246 Net OPEB Obligation	_____	_____	_____	_____
247 Accrued Landfill Closure and Postclosure Care Costs	_____	_____	_____	_____
	** NONE **	** NONE **	** NONE **	** NONE **
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

EDMUNDS COUNTY

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Schedules of Budgetary Comparisons for the General Fund and for each major Special Revenue Fund with a legally required budget

Note 1. Budgets and Budgetary Accounting:

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Between the fifteenth and thirtieth days of July in each year the Board of County commissioners prepares and files with the County Auditor a provisional budget for the following year, containing a detailed estimate of cash balances, revenues and expenditures.
2. Prior to the first Tuesday in September in each year a notice of budget hearing is published once each week for two successive weeks, and the text of the provisional budget is published with the first publication.
3. The Board of County Commissioners holds a meeting for the purpose of considering the provisional budget on or prior to the first Tuesday in September in each year. Such hearings must be concluded by October first. Changes made to the provisional budget are entered at length in the minutes of the Board of County Commissioners.
4. Before October first of each year the Board of County Commissioners adopts an annual budget for the ensuing year. The adopted budget is filed in the office of the County Auditor.
5. After adoption by the Board of County Commissioners, the operating budget is legally binding and actual expenditures for each purpose cannot exceed the amounts budgeted, except as indicated in number 7.
6. A line item for contingencies may be included in the annual budget. Such a line item may not exceed 5 percent of the total county budget.
7. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows the adoption of supplemental budgets.
8. Unexpended appropriations lapse at year end unless encumbered by resolution of the Board of County Commissioners.
9. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds.

Note 2. Other Comprehensive Basis of Accounting Modified Cash Basis/Budgetary Accounting Basis Differences.

The financial statements prepared in conformity with USGAAP applied within the context of the modified cash basis of accounting present capital outlay expenditure information in a separate category of expenditures. Under the budgetary basis of accounting, capital outlay expenditures are reported within the function to which they relate. For example, the purchase of a new sheriff's patrol car would be reported as a capital outlay expenditure on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances, however in the Budgetary RSI Schedule, the purchase of a new sheriff's patrol car would be reported as an expenditure of the Public Safety/Law Enforcement function of government, along with all other current Law Enforcement Department related expenditures.

EDMUNDS COUNTY
COUNTY OFFICIALS
December 31, 2016

Board of Commissioners:

Robert Olson, Chairperson
Edwin Miller
Nathan Davis
Dennis Hoyle
Wade Eisenbeisz

Auditor:

Keith Schurr

Treasurer:

Patricia Nigg

State's Attorney:

Vaughn P. Beck

Register of Deeds:

Gwen Geditz

Sheriff:

Todd Holtz

I have read the preceding list of officials and concur that it is an accurate list, including spelling of names, at December 31, 2016

Keith Schurr
County Auditor

February 17, 2017
Date