

2019 Annual Report



Edmunds County
South Dakota

EDMUNDS COUNTY
COUNTY OFFICIALS
December 31, 2019

Board of Commissioners:

Robert Olson, Chairperson
Morris Grosz
Jerome Schaffner
Dennis Hoyle
Timothy Thomas

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, 2019

Keith Schurr
County Auditor

February 6, 2020
Date

EDMUNDS COUNTY
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 December 31, 2019

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and Cash Equivalents	1,664,933.78	0.00	1,664,933.78	
Cash with Fiscal Agent	0.00	0.00	0.00	
Investments	1,500,000.00	0.00	1,500,000.00	
Restricted Assets:				
Cash and cash equivalents	0.00	0.00	0.00	
Investments	0.00	0.00	0.00	
TOTAL ASSETS	3,164,933.78	0.00	3,164,933.78	0.00
NET POSITION:				
Restricted For: (See Note ___)				
Road and Bridge Purposes	0.00		0.00	
Capital Projects Purposes	0.00	0.00	0.00	
Debt Service Purposes	0.00	0.00	0.00	
Permanently Restricted Purposes:				
Expendable	0.00	0.00	0.00	
Non-Expendable	0.00		0.00	
Other Purposes	20,386.59	0.00	20,386.59	
Unrestricted (Deficit)	3,144,547.19	0.00	3,144,547.19	
TOTAL NET POSITION	3,164,933.78	0.00	3,164,933.78	0.00

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

EDMUNDS COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
December 31, 2019

	Totals Fund Statement	Debit	Adjustments		ref	Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
			ref	Credit			
ASSETS:							
101 Cash and Cash Equivalents	1,664,933.78					1,664,933.78	Cash and Cash Equivalents
106 Cash with Fiscal Agent	0.00					0.00	Cash with Fiscal Agent
151 Investments	1,500,000.00					1,500,000.00	Investments
107.1 Restricted Cash and Cash Equivalents	0.00					0.00	Restricted Cash
107.2 Restricted Investments	0.00					0.00	Restricted Investments
TOTAL ASSETS	3,164,933.78	0.00		0.00		3,164,933.78	Total Assets
FUND BALANCES:							
273 Nonspendable	0.00					0.00	
274 Restricted	20,386.59	20,386.59				0.00	
275 Committed	0.00					0.00	
276 Assigned	1,958,977.33	1,958,977.33				0.00	
277 Unassigned	1,185,569.86	1,185,569.86				0.00	
NET POSITION:							
Restricted for:							
Road and Bridge Purposes						0.00	Net Position-Restricted For Road and Bridge
Capital Projects						0.00	Net Position-Restricted For Capital Projects
Debt Service						0.00	Net Position-Restricted for Debt Service
Permanently Restricted Purposes Expendable						0.00	Net Position-Restricted for Permanently Restricted Purposes Expendable
Permanently Restricted Purposes Non-Expendable						0.00	Net Position-Restricted for Permanently Restricted Purposes Non-Expendable
Other Purposes				20,386.59		20,386.59	Net Position-Restricted for Other Purposes
Unrestricted (Deficit)				3,144,547.19		3,144,547.19	Net Position-Unrestricted
TOTAL NET POSITION	3,164,933.78	3,164,933.78		3,164,933.78		3,164,933.78	Total Net Position

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
Primary Government:								
Governmental Activities:								
General Government	896,631.66	108,016.90	6,701.84	0.00	(781,912.92)		(781,912.92)	
Public Safety	800,658.13	34,166.29	73,623.84	0.00	(692,868.00)		(692,868.00)	
Public Works	2,808,678.14	36,175.73	1,330,000.37	0.00	(1,442,502.04)		(1,442,502.04)	
Health and Welfare	51,978.32	1,581.82	0.00	0.00	(50,396.50)		(50,396.50)	
Culture and Recreation	80,783.33	0.00	1,993.53	0.00	(78,789.80)		(78,789.80)	
Conservation of Natural Resources	104,807.62	7,938.49	10,177.10	0.00	(86,692.03)		(86,692.03)	
Urban and Economic Development	12,167.85	0.00	0.00	0.00	(12,167.85)		(12,167.85)	
Intergovernmental	20,238.29	0.00	0.00	0.00	(20,238.29)		(20,238.29)	
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00		0.00	
**Capital Outlay - Unallocated	0.00				0.00		0.00	
*Interest on Long-Term Debt	0.00				0.00		0.00	
Total Governmental Activities	4,775,943.34	187,879.23	1,422,496.68	0.00	(3,165,567.43)		(3,165,567.43)	
Business-type Activities:								
	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	0.00	0.00	0.00		0.00	0.00	
Total Business-Type Activities	0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government	4,775,943.34	187,879.23	1,422,496.68	0.00	(3,165,567.43)	0.00	(3,165,567.43)	

Component Units:

	0.00
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General Revenues:

Taxes:

** This amount excludes the capital purchases that are included in the direct expenses of the various functions. (See Note ___)

* The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

Property Taxes	3,029,425.84		3,029,425.84	
Wheel Tax	135,133.53		135,133.53	
State Shared Revenues	69,113.51		69,113.51	
Grants and Contributions not Restricted to Specific Programs	5,860.97		5,860.97	
Unrestricted Investment Earnings	34,572.87	0.00	34,572.87	
Debt Issued	0.00	0.00	0.00	
Miscellaneous Revenue	64,718.61	0.00	64,718.61	
Special Items	0.00	0.00	0.00	
Extraordinary Items	0.00	0.00	0.00	
Transfers	0.00	0.00	0.00	
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,338,825.33	0.00	3,338,825.33	0.00
Change in Net Position	173,257.90	0.00	173,257.90	0.00
Net Position - Beginning	2,991,675.68	0.00	2,991,675.68	
Adjustments:				
	0.20	0.00	0.20	
Adjusted Net Position - Beginning	2,991,675.88	0.00	2,991,675.88	0.00
NET POSITION - ENDING	3,164,933.78	0.00	3,164,933.78	0.00
	Yes	Yes	Yes	Yes

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

EDMUNDS COUNTY
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
December 31, 2019

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:						
101 Cash and Cash Equivalents	873,302.86	751,340.76			40,290.16	1,664,933.78
106 Cash with Fiscal Agent					0.00	0.00
151 Investments	835,000.00	650,000.00			15,000.00	1,500,000.00
107.1 Restricted Cash and Cash Equivalents					0.00	0.00
107.2 Restricted Investments					0.00	0.00
TOTAL ASSETS	1,708,302.86	1,401,340.76	0.00	0.00	55,290.16	3,164,933.78
FUND BALANCES: (See Note ___)						
273 Nonspendable					0.00	0.00
274 Restricted					20,386.59	20,386.59
275 Committed					0.00	0.00
276 Assigned	522,733.00	1,401,340.76			34,903.57	1,958,977.33
277 Unassigned	1,185,569.86				0.00	1,185,569.86
TOTAL FUND BALANCES	1,708,302.86	1,401,340.76	0.00	0.00	55,290.16	3,164,933.78

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

EDMUNDS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2019

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
310 Taxes:						
311 General Property Taxes--Current	3,012,540.61				0.00	3,012,540.61
312 General Property Taxes--Delinquent	8,401.29				0.00	8,401.29
313 Penalties and Interest	8,341.66				0.00	8,341.66
314 Telephone Tax (Outside)	142.28				0.00	142.28
315 Mobile Home Tax					0.00	0.00
316 Wheel Tax		135,133.53			0.00	135,133.53
318 Tax Deed Revenue					0.00	0.00
319 Other Taxes					0.00	0.00
Total Taxes	3,029,425.84	135,133.53	0.00	0.00	0.00	3,164,559.37
320 Licenses and Permits	6,250.00	2,850.00			510.00	9,610.00
Intergovernmental Revenue:						
331 Federal Grants	14,519.78				16,614.69	31,134.47
332 Federal Shared Revenue	5,860.97				0.00	5,860.97
333 Federal Payments in Lieu of Taxes					0.00	0.00
334 State Grants	10,177.10	295,017.93			0.00	305,195.03
335 State Shared Revenue:						
335.01 Bank Franchise	25,227.90				0.00	25,227.90
335.02 Motor Vehicle Licenses		978,500.59			0.00	978,500.59
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	703.93				0.00	703.93
335.08 Energy Minerals Severance Tax					0.00	0.00
335.09 Prorate License Fees		51,200.48			0.00	51,200.48
335.10 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
335.14 Telecommunications Gross Receipt Tax	14,879.55				0.00	14,879.55
335.15 Motor Vehicle 1/4%	2,422.93				0.00	2,422.93
335.16 Renewable Facility Tax					0.00	0.00
335.17 Motor Fuel Tax		5,281.37			0.00	5,281.37
335.18 911 Remittances					43,198.77	43,198.77
335.19 Liquor Tax Reversion (25%)	29,006.06				0.00	29,006.06
335.99 Other State Shared Revenue					0.00	0.00
336 State Payments in Lieu of Taxes					0.00	0.00
338 Other Payments in Lieu of Taxes					0.00	0.00

EDMUNDS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2019

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
339 Other Intergovernmental Revenue					0.00	0.00
Total Intergovernmental Revenue	102,798.22	1,330,000.37	0.00	0.00	59,813.46	1,492,612.05
340 Charges for Goods and Services:						
341 General Government:						
341.10 Treasurer's Fees	18,157.00				0.00	18,157.00
341.20 Register of Deeds' Fees	42,796.05				6,670.70	49,466.75
341.30 Driver's License Exam	2,142.00				0.00	2,142.00
341.40 Legal Services	5,884.99				275.00	6,159.99
341.50 Clerk of Courts Fees	4,069.00				0.00	4,069.00
341.90 Other Fees	17,116.28				0.00	17,116.28
342 Public Safety:						
342.10 Law Enforcement	10,632.51				0.00	10,632.51
342.20 Prisoner Care	13,212.78				0.00	13,212.78
342.30 Sobriety Testing					5,130.00	5,130.00
342.90 Other					0.00	0.00
343 Public Works:						
343.10 Road Maintenance Contract Charges		33,325.73			0.00	33,325.73
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:						
344.10 Economic Assistance:						
344.11 Poor Lien Recoveries	1,581.82				0.00	1,581.82
344.12 Veterans Service Officer	1,875.00				0.00	1,875.00
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	7,938.49				0.00	7,938.49
349 Other Charges					0.00	0.00

EDMUNDS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2019

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Total Charges for Goods and Services	125,405.92	33,325.73	0.00	0.00	12,075.70	170,807.35
350 Fines and Forfeits:						
351 Fines					0.00	0.00
352 Costs	4,826.00				0.00	4,826.00
353 Forfeits	50.00				0.00	50.00
359 Other					0.00	0.00
Total Fines and Forfeits	4,876.00	0.00	0.00	0.00	0.00	4,876.00
360 Miscellaneous Revenue:						
361 Investment Earnings	21,041.21	13,011.03			520.63	34,572.87
362 Rent	2,585.88				0.00	2,585.88
363 Special Assessments					0.00	0.00
365 Contributions and Donations	4,859.11				0.00	4,859.11
366 Refund of Prior Year's Expenditures	1,880.00	6,364.00			0.00	8,244.00
369 Other					0.00	0.00
Total Miscellaneous Revenue	30,366.20	19,375.03	0.00	0.00	520.63	50,261.86
Total Revenues	3,299,122.18	1,520,684.66	0.00	0.00	72,919.79	4,892,726.63
Expenditures:						
100 General Government:						
110 Legislative:						
111 Board of County Commissioners	89,166.97				0.00	89,166.97
120 Elections	1,639.95				0.00	1,639.95
130 Judicial System	1,889.23				0.00	1,889.23
140 Financial Administration:						
141 Auditor	135,325.98				0.00	135,325.98
142 Treasurer	127,071.23				0.00	127,071.23
143 Finance Office					0.00	0.00
149 Other					0.00	0.00
150 Legal Services:						
151 State's Attorney	74,402.79				0.00	74,402.79
152 Public Defender					0.00	0.00
153 Court Appointed Attorney	20,880.04				0.00	20,880.04
154 Abused and Neglected Child Defense					0.00	0.00
159 Other Legal Services					0.00	0.00
160 Other Administration:						
161 General Government Building	114,968.72				0.00	114,968.72
162 Director of Equalization	157,751.86				0.00	157,751.86
163 Register of Deeds	125,897.71				18,852.00	144,749.71

EDMUNDS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2019

		General	Road and Bridge			Other	Total
		Fund	Fund	Fund	Fund	Governmental	Governmental
						Funds	Funds
164	Judgments					0.00	0.00
165	Veterans Service Officer	19,324.09				0.00	19,324.09
166	Predatory Animal	4,461.09				0.00	4,461.09
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	5,000.00				0.00	5,000.00
171	Information Technology					0.00	0.00
172	Human Resources					0.00	0.00
Total General Government		877,779.66	0.00	0.00	0.00	18,852.00	896,631.66
200	Public Safety:						
210	Law Enforcement:						
211	Sheriff	591,988.96				0.00	591,988.96
212	County Jail	122,489.15				4,077.13	126,566.28
213	Coroner	6,660.09				0.00	6,660.09
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					45,584.66	45,584.66
223	Flood Control					0.00	0.00
225	Communication Center					43,198.77	43,198.77
229	Other Protective and Emergency Services					0.00	0.00
Total Public Safety		721,138.20	0.00	0.00	0.00	92,860.56	813,998.76
300	Public Works:						
310	Highways and Bridges:						
311	Highways, Roads and Bridges		2,808,678.14			0.00	2,808,678.14
320	Sanitation:						
321	Sewers					0.00	0.00
322	Solid Waste					0.00	0.00
330	Transportation:						
331	Airport					0.00	0.00
332	Railroad					0.00	0.00
340	Water System					0.00	0.00
390	Other Public Works					0.00	0.00
Total Public Works		0.00	2,808,678.14	0.00	0.00	0.00	2,808,678.14

EDMUNDS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2019

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
400 Health and Welfare:						
410 Economic Assistance:						
411 Support of Poor	794.12				0.00	794.12
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	1,500.00				0.00	1,500.00
420 Health Assistance:						
421 County Nurse					0.00	0.00
422 Health Services	37,000.00				0.00	37,000.00
423 Hospital					0.00	0.00
424 Ambulance	8,200.00				0.00	8,200.00
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					0.00	0.00
434 Domestic Abuse					785.00	785.00
439 Other					0.00	0.00
440 Mental Health Services:						
441 Mentally Ill	60.00				0.00	60.00
442 Developmentally Disabled					0.00	0.00
443 Drug Abuse					0.00	0.00
444 Mental Health Centers	3,500.00				0.00	3,500.00
445 Mental Illness Board	139.20				0.00	139.20
449 Other					0.00	0.00
Total Health and Welfare	51,193.32	0.00	0.00	0.00	785.00	51,978.32
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
519 Other					0.00	0.00
520 Recreation:						
521 Recreational Programs					0.00	0.00

EDMUNDS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2019

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
522 Parks					0.00	0.00
523 Exhibition Building					0.00	0.00
524 County Fair	75,266.33				0.00	75,266.33
525 Senior Center	5,500.00				0.00	5,500.00
529 Other	17.00				0.00	17.00
Total Culture and Recreation	80,783.33	0.00	0.00	0.00	0.00	80,783.33
600 Conservation of Natural Resources:						
610 Soil Conservation:						
611 County Extension					0.00	0.00
612 Soil Conservation Districts	16,950.00				0.00	16,950.00
613 Rodent Control					0.00	0.00
614 Predator Control Districts					0.00	0.00
615 Weed and Pest Control	87,857.62				0.00	87,857.62
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	104,807.62	0.00	0.00	0.00	0.00	104,807.62
700 Urban and Economic Development:						
710 Urban Development:						
711 Planning and Zoning	4,190.36				0.00	4,190.36
712 Urban and Rural Development	7,977.49				0.00	7,977.49
719 Other					0.00	0.00
720 Economic Development:						
721 Tourism, Industrial or Recreational Development					0.00	0.00
729 Other					0.00	0.00
Total Urban and Economic Development	12,167.85	0.00	0.00	0.00	0.00	12,167.85
750 Intergovernmental Expenditures		20,238.29			0.00	20,238.29
800 Debt Service					0.00	0.00
850 Payments to Local Education Agencies					0.00	0.00
890 Capital Outlay					0.00	0.00
Total Expenditures	1,847,869.98	2,828,916.43	0.00	0.00	112,497.56	4,789,283.97
Excess of Revenues Over (Under) Expenditures	1,451,252.20	(1,308,231.77)	0.00	0.00	(39,577.77)	103,442.66

EDMUNDS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2019

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Other Financing Sources (Uses):						
371 Transfers In		1,500,000.00			20,000.00	1,520,000.00
911 Transfers Out	(1,520,000.00)				0.00	(1,520,000.00)
372 Long-Term Debt Issued					0.00	0.00
373 Insurance Proceeds	13,340.63				0.00	13,340.63
374 Sale of County Property	7,317.40	49,157.21			0.00	56,474.61
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)	(1,499,341.97)	1,549,157.21	0.00	0.00	20,000.00	69,815.24
(913) 376 Special Items					0.00	0.00
(914) 375 Extraordinary Items					0.00	0.00
Net Change in Fund Balances	(48,089.77)	240,925.44	0.00	0.00	(19,577.77)	173,257.90
Fund Balance - Beginning	1,756,392.43	1,160,415.32			74,867.93	2,991,675.68
Adjustments:						
March 7, 2019 Adjustment	0.20				0.00	0.20
					0.00	0.00
Adjusted Fund Balance - Beginning	1,756,392.63	1,160,415.32	0.00	0.00	74,867.93	2,991,675.88
FUND BALANCE - ENDING	1,708,302.86	1,401,340.76	0.00	0.00	55,290.16	3,164,933.78
	Yes	Yes	Yes	Yes	Yes	Yes

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

EDMUNDS COUNTY
 STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 December 31, 2019

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents		296,060.13
Investments		
TOTAL ASSETS	0.00	296,060.13
NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments		296,060.13
_____ (major category)		
TOTAL NET POSITION	0.00	296,060.13

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

EDMUNDS COUNTY
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 For the Year Ended December 31, 2019

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Contributions and Donations		3,946.72
Investment Earnings:		
Net Increase in Fair Value of Investments		
Interest and Dividends		
Other Investments Earnings		
Total Investment Earnings	0.00	0.00
Less Investment Costs:		
Investment Activity Costs		
Other Investment Costs		
Net Investment Earnings	0.00	0.00
Property Tax Collections for Other Governments		9,767,408.30
State Shared Revenue Collections for Other Governments		2,068,241.84
Other Additions		2,977.00
Total Additions	0.00	11,842,573.86
DEDUCTIONS:		
Trust Deductions for _____		
Payments of Property Tax to Other Governments		9,756,966.01
Payments of State Shared Revenue to Other Governments		2,062,002.56
Other Deductions		5,931.86
Total Deductions	0.00	11,824,900.43
Change in Net Position	0.00	17,673.43
Net Position - Beginning		278,386.70
NET POSITION - ENDING	0.00	296,060.13
	Yes	Yes

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

EDMUNDS COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
CUSTODIAL FUNDS
For the Year Ended December 31, 2020

	<u>School Custodial Fund</u>	<u>Township Custodial Funds</u>	<u>City Custodial Fund</u>	<u>Advance Tax Custodial Funds</u>	<u>State MV Custodial Fund</u>	<u>State Held Custodial Funds</u>	<u>Fire Custodial Fund</u>	<u>Law Library Custodial Funds</u>	<u>Clearing Custodial Fund</u>	<u>Dare Custodial Funds</u>	<u>Food Pantry Custodial Funds</u>	<u>TOTAL CUSTODIAL FUNDS</u>
ADDITIONS:												
Contributions and Donations										\$ 46.72	\$ 3,900.00	\$ 3,946.72
Investment Earnings:												\$ -
Net Increase in Fair Value of Investments												\$ -
Interest and Dividends												\$ -
Other Investments Earnings												\$ -
Total Investment Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
Less Investment Costs:												\$ -
Investment Activity Costs												\$ -
Other Investment Costs												\$ -
Net Investment Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -
Property Tax Collections for Other Governments	8,412,773.31	501,272.14	676,984.62	145,190.00			31,188.23					\$ 9,767,408.30
State Shared Revenue Collections for Other Governments	547,810.21	281,229.25	81,533.13		1,110,912.51	10,901.00	392.05	518.00	34,945.69			\$ 2,068,241.84
Other Additions			2,977.00									\$ 2,977.00
Total Additions	8,960,583.52	782,501.39	761,494.75	145,190.00	1,110,912.51	10,901.00	31,580.28	518.00	34,945.69	46.72	3,900.00	\$ 11,842,573.86
DEDUCTIONS:												
Trust Deductions for _____												\$ -
Payments of Property Tax to Other Governments	8,419,246.54	502,548.69	672,308.95	132,001.68			30,860.15					\$ 9,756,966.01
Payments of State Shared Revenue to Other Governments	548,165.37	279,567.63	81,024.09		1,107,406.73	10,501.00	392.05		34,945.69			\$ 2,062,002.56
Other Deductions			2,977.00					388.66		55.93	2,510.27	\$ 5,931.86
Total Deductions	8,967,411.91	782,116.32	756,310.04	132,001.68	1,107,406.73	10,501.00	31,252.20	388.66	34,945.69	55.93	2,510.27	\$ 11,824,900.43
Change in Net Position	(6,828.39)	385.07	5,184.71	13,188.32	3,505.78	400.00	328.08	129.34	0.00	(9.21)	1,389.73	\$ 17,673.43
Net Position - Beginning	62,553.82	13,198.46	3,308.06	132,001.68	57,076.44	618.00	110.09	605.79	0.00	55.93	8,858.43	\$ 278,386.70
NET POSITION - ENDING	\$ 55,725.43	\$ 13,583.53	\$ 8,492.77	\$ 145,190.00	\$ 60,582.22	\$ 1,018.00	\$ 438.17	\$ 735.13	\$ -	\$ 46.72	\$ 10,248.16	\$ 296,060.13

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

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
Revenues:					
310	Taxes:				
311	General Property Taxes--Current	3,038,086.00	3,038,086.00	3,012,540.61	(25,545.39)
312	General Property Taxes--Delinquent	10,000.00	10,000.00	8,401.29	(1,598.71)
313	Penalties and Interest	8,000.00	8,000.00	8,341.66	341.66
314	Telephone Tax (Outside)	125.00	125.00	142.28	17.28
315	Mobile Home Tax			0.00	0.00
316	Wheel Tax			0.00	0.00
318	Tax Deed Revenue	200.00	200.00	0.00	(200.00)
319	Other Taxes			0.00	0.00
	Total Taxes	3,056,411.00	3,056,411.00	3,029,425.84	(26,985.16)
320	Licenses and Permits	5,920.00	5,920.00	6,250.00	330.00
330	Intergovernmental Revenue:				
331	Federal Grants			14,519.78	14,519.78
332	Federal Shared Revenue	5,250.00	5,250.00	5,860.97	610.97
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants	6,200.00	6,200.00	10,177.10	3,977.10
335	State Shared Revenue:				
335.01	Bank Franchise	18,000.00	18,000.00	25,227.90	7,227.90
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	800.00	800.00	703.93	(96.07)
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
335.14	Telecommunications Gross Receipt Tax	15,000.00	15,000.00	14,879.55	(120.45)
335.15	Motor Vehicle 1/4%	2,500.00	2,500.00	2,422.93	(77.07)
335.16	Renewable Facility Tax			0.00	0.00
335.17	Motor Fuel Tax			0.00	0.00
335.18	911 Remittances			0.00	0.00
335.19	Liquor Tax Reversion (25%)	27,000.00	27,000.00	29,006.06	2,006.06
335.99	Other State Shared Revenue			0.00	0.00
336	State Payments in Lieu of Taxes			0.00	0.00
338	Other Payments in Lieu of Taxes			0.00	0.00
339	Other Intergovernmental Revenue			0.00	0.00
	Total Intergovernmental Revenue	74,750.00	74,750.00	102,798.22	28,048.22
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	14,700.00	14,700.00	18,157.00	3,457.00
341.20	Register of Deeds' Fees	52,000.00	52,000.00	42,796.05	(9,203.95)
341.30	Driver's License Exam	2,400.00	2,400.00	2,142.00	(258.00)
341.40	Legal Services	10,200.00	10,200.00	5,884.99	(4,315.01)
341.50	Clerk of Courts Fees	3,500.00	3,500.00	4,069.00	569.00
341.90	Other Fees	3,000.00	3,000.00	17,116.28	14,116.28
342	Public Safety:				
342.10	Law Enforcement	11,000.00	11,000.00	10,632.51	(367.49)
342.20	Prisoner Care	12,000.00	12,000.00	13,212.78	1,212.78
342.30	Sobriety Testing			0.00	0.00
342.90	Other			0.00	0.00
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:				
344.10	Economic Assistance:				
344.11	Poor Lien Recoveries	1,200.00	1,200.00	1,581.82	381.82
344.12	Veterans Service Officer	1,875.00	1,875.00	1,875.00	0.00
344.13	Low Income Energy Assistance Program			0.00	0.00
344.14	Food Stamp Administration			0.00	0.00

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget Positive (Negative)	
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	5,000.00	5,000.00	7,938.49	2,938.49
349	Other Charges		0.00	0.00	
	Total Charges for Goods and Services	116,875.00	116,875.00	125,405.92	8,530.92
350	Fines and Forfeits:				
351	Fines		0.00	0.00	
352	Costs	3,500.00	3,500.00	4,826.00	1,326.00
353	Forfeits	100.00	100.00	50.00	(50.00)
359	Other		0.00	0.00	
	Total Fines and Forfeits	3,600.00	3,600.00	4,876.00	1,276.00
360	Miscellaneous Revenue:				
361	Investment Earnings	6,500.00	6,500.00	21,041.21	14,541.21
362	Rent	1,500.00	1,500.00	2,585.88	1,085.88
363	Special Assessments			0.00	0.00
365	Contributions and Donations	4,000.00	4,000.00	4,859.11	859.11
366	Refund of Prior Year's Expenditures	1,500.00	1,500.00	1,880.00	380.00
369	Other			0.00	0.00
	Total Miscellaneous Revenue	13,500.00	13,500.00	30,366.20	16,866.20
	Total Revenues	3,271,056.00	3,271,056.00	3,299,122.18	28,066.18
	Expenditures:				
100	General Government:				
110	Legislative:				
111	Board of County Commissioners	97,281.00	97,281.00	89,166.97	8,114.03
112	Contingency	200,000.00	200,000.00		
	Amount Transferred		(27,911.00)		172,089.00
120	Elections	2,600.00	2,600.00	1,639.95	960.05
130	Judicial System	3,200.00	3,200.00	1,889.23	1,310.77
140	Financial Administration:				
141	Auditor	145,197.00	145,197.00	135,325.98	9,871.02
142	Treasurer	133,329.00	133,329.00	127,071.23	6,257.77
143	Finance Office			0.00	0.00
149	Other			0.00	0.00
150	Legal Services:				
151	State's Attorney	75,499.00	75,499.00	74,402.79	1,096.21
152	Public Defender			0.00	0.00
153	Court Appointed Attorney	37,000.00	37,000.00	20,880.04	16,119.96
154	Abused and Neglected Child Defense			0.00	0.00
159	Other Legal Services			0.00	0.00
160	Other Administration:				
161	General Government Building	138,757.00	138,757.00	114,968.72	23,788.28
162	Director of Equalization	165,107.00	165,107.00	157,751.86	7,355.14
163	Register of Deeds	128,369.00	128,369.00	125,897.71	2,471.29
164	Judgments			0.00	0.00
165	Veterans Service Officer	21,801.00	21,801.00	19,324.09	2,476.91
166	Predatory Animal	4,462.00	4,462.00	4,461.09	0.91
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	11,000.00	11,000.00	5,000.00	6,000.00
171	Information Technology			0.00	0.00
172	Human Resources			0.00	0.00
	Total General Government	1,163,602.00	1,135,691.00	877,779.66	257,911.34
200	Public Safety:				

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
210	Law Enforcement:				
211	556,260.00	591,989.80	591,988.96	0.84	
212	143,125.00	143,125.00	122,489.15	20,635.85	
213	3,985.00	6,661.00	6,660.09	0.91	
214			0.00	0.00	
215			0.00	0.00	
219			0.00	0.00	
220	Protective and Emergency Services:				
221			0.00	0.00	
222			0.00	0.00	
223			0.00	0.00	
225			0.00	0.00	
229			0.00	0.00	
	Total Public Safety	703,370.00	741,775.80	721,138.20	20,637.60
300	Public Works:				
310	Highways and Bridges:				
311			0.00	0.00	
320	Sanitation:				
321			0.00	0.00	
322			0.00	0.00	
330	Transportation:				
331			0.00	0.00	
332			0.00	0.00	
340			0.00	0.00	
390			0.00	0.00	
	Total Public Works	0.00	0.00	0.00	0.00
400	Health and Welfare:				
410	Economic Assistance:				
411	27,500.00	27,500.00	794.12	26,705.88	
412			0.00	0.00	
413			0.00	0.00	
415			0.00	0.00	
419	1,500.00	1,500.00	1,500.00	0.00	
420	Health Assistance:				
421			0.00	0.00	
422	37,500.00	37,500.00	37,000.00	500.00	
423			0.00	0.00	
424	8,200.00	8,200.00	8,200.00	0.00	
425			0.00	0.00	
426			0.00	0.00	
429			0.00	0.00	
430	Social Services:				
431			0.00	0.00	
432			0.00	0.00	
433			0.00	0.00	
434			0.00	0.00	
439			0.00	0.00	
440	Mental Health Services:				
441	2,000.00	2,000.00	60.00	1,940.00	
442			0.00	0.00	
443			0.00	0.00	
444	3,500.00	3,500.00	3,500.00	0.00	
445	1,000.00	1,000.00	139.20	860.80	
449			0.00	0.00	
	Total Health and Welfare	81,200.00	81,200.00	51,193.32	30,006.68
500	Culture and Recreation:				
510	Culture:				
511			0.00	0.00	
512			0.00	0.00	
513			0.00	0.00	
514			0.00	0.00	
515			0.00	0.00	
519			0.00	0.00	
520	Recreation:				

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
521	Recreational Programs		0.00	0.00
522	Parks		0.00	0.00
523	Exhibition Building		0.00	0.00
524	County Fair	79,834.00	79,834.00	4,567.67
525	Senior Center	8,500.00	8,500.00	3,000.00
529	Other	9,200.00	9,200.00	9,183.00
	Total Culture and Recreation	97,534.00	97,534.00	16,750.67
600	Conservation of Natural Resources:			
610	Soil Conservation:			
611	County Extension		0.00	0.00
612	Soil Conservation Districts	16,950.00	16,950.00	0.00
613	Rodent Control		0.00	0.00
614	Predator Control Districts		0.00	0.00
615	Weed and Pest Control	96,300.00	99,300.00	11,442.38
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	113,250.00	116,250.00	11,442.38
700	Urban and Economic Development:			
710	Urban Development:			
711	Planning and Zoning	6,002.00	6,002.00	1,811.64
712	Urban and Rural Development	7,978.00	7,978.00	0.51
719	Other		0.00	0.00
720	Economic Development:			
721	Tourism, Industrial or Recreational Development		0.00	0.00
729	Other		0.00	0.00
	Total Urban and Economic Development	13,980.00	13,980.00	1,812.15
750	Intergovernmental Expenditures		0.00	0.00
800	Debt Service		0.00	0.00
850	Payments to Local Education Agencies		0.00	0.00
890	Capital Outlay		0.00	0.00
	Total Expenditures	2,172,936.00	2,186,430.80	338,560.82
	Excess of Revenues Over (Under) Expenditures	1,098,120.00	1,084,625.20	366,627.00
	Other Financing Sources (Uses):			
371	Transfers In		0.00	0.00
911	Transfers Out	(1,520,000.00)	(1,520,000.00)	0.00
372	Long-Term Debt Issued		0.00	0.00
373	Insurance Proceeds	0.00	0.00	13,340.63
374	Sale of County Property	500.00	500.00	6,817.40
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)	(1,519,500.00)	(1,519,500.00)	20,158.03
(913) 376	Special Items		0.00	0.00
(914) 375	Extraordinary Items		0.00	0.00
	Net Change in Fund Balances	(421,380.00)	(434,874.80)	386,785.03
	Fund Balance - Beginning	1,756,392.43	1,756,392.43	0.00
	Adjustments:			
	March 7, 2019 Adjustment	0.20	0.20	0.00
		0.00	0.00	0.00
	Adjusted Fund Balance - Beginning	1,756,392.63	1,756,392.63	0.00
	FUND BALANCE - ENDING	1,335,012.63	1,321,517.83	386,785.03

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
Revenues:					
310	Taxes:				
311	General Property Taxes--Current		0.00	0.00	
312	General Property Taxes--Delinquent		0.00	0.00	
313	Penalties and Interest		0.00	0.00	
314	Telephone Tax (Outside)		0.00	0.00	
315	Mobile Home Tax		0.00	0.00	
316	Wheel Tax	140,000.00	140,000.00	135,133.53	(4,866.47)
318	Tax Deed Revenue		0.00	0.00	
319	Other Taxes		0.00	0.00	
	Total Taxes	140,000.00	140,000.00	135,133.53	(4,866.47)
320	Licenses and Permits	1,500.00	1,500.00	2,850.00	1,350.00
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	185,000.00	185,000.00	295,017.93	110,017.93
335	State Shared Revenue:				
335.01	Bank Franchise		0.00	0.00	
335.02	Motor Vehicle Licenses	1,005,000.00	1,005,000.00	978,500.59	(26,499.41)
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	50,000.00	50,000.00	51,200.48	1,200.48
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	
335.14	Telecommunications Gross Receipt Tax		0.00	0.00	
335.15	Motor Vehicle 1/4%		0.00	0.00	
335.16	Renewable Facility Tax		0.00	0.00	
335.17	Motor Fuel Tax	5,300.00	5,300.00	5,281.37	(18.63)
335.18	911 Remittances		0.00	0.00	
335.19	Liquor Tax Reversion (25%)		0.00	0.00	
335.99	Other State Shared Revenue		0.00	0.00	
336	State Payments in Lieu of Taxes		0.00	0.00	
338	Other Payments in Lieu of Taxes		0.00	0.00	
339	Other Intergovernmental Revenue		0.00	0.00	
	Total Intergovernmental Revenue	1,245,300.00	1,245,300.00	1,330,000.37	84,700.37
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees		0.00	0.00	
341.20	Register of Deeds' Fees		0.00	0.00	
341.30	Driver's License Exam		0.00	0.00	
341.40	Legal Services		0.00	0.00	
341.50	Clerk of Courts Fees		0.00	0.00	
341.90	Other Fees		0.00	0.00	
342	Public Safety:				
342.10	Law Enforcement		0.00	0.00	
342.20	Prisoner Care		0.00	0.00	
342.30	Sobriety Testing		0.00	0.00	
342.90	Other		0.00	0.00	
343	Public Works:				
343.10	Road Maintenance Contract Charges	45,000.00	45,000.00	33,325.73	(11,674.27)
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:				
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	

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
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	45,000.00	45,000.00	33,325.73	(11,674.27)
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	4,000.00	4,000.00	13,011.03	9,011.03
362 Rent			0.00	0.00
363 Special Assessments			0.00	0.00
365 Contributions and Donations			0.00	0.00
366 Refund of Prior Year's Expenditures	2,500.00	2,500.00	6,364.00	3,864.00
369 Other			0.00	0.00
Total Miscellaneous Revenue	6,500.00	6,500.00	19,375.03	12,875.03
Total Revenues	1,438,300.00	1,438,300.00	1,520,684.66	82,384.66
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners			0.00	0.00
112 Contingency				
Amount Transferred				
120 Elections			0.00	0.00
130 Judicial System			0.00	0.00
140 Financial Administration:				
141 Auditor			0.00	0.00
142 Treasurer			0.00	0.00
143 Finance Office			0.00	0.00
149 Other			0.00	0.00
150 Legal Services:				
151 State's Attorney			0.00	0.00
152 Public Defender			0.00	0.00
153 Court Appointed Attorney			0.00	0.00
154 Abused and Neglected Child Defense			0.00	0.00
159 Other Legal Services			0.00	0.00
160 Other Administration:				
161 General Government Building			0.00	0.00
162 Director of Equalization			0.00	0.00
163 Register of Deeds			0.00	0.00
164 Judgments			0.00	0.00
165 Veterans Service Officer			0.00	0.00
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 Public Safety:				

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
210 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 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges	3,546,364.00	3,546,364.00	2,808,678.14	737,685.86
320 Sanitation:				
321 Sewers			0.00	0.00
322 Solid Waste			0.00	0.00
330 Transportation:				
331 Airport			0.00	0.00
332 Railroad			0.00	0.00
340 Water System			0.00	0.00
390 Other Public Works			0.00	0.00
Total Public Works	3,546,364.00	3,546,364.00	2,808,678.14	737,685.86
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor			0.00	0.00
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			0.00	0.00
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			0.00	0.00
434 Domestic Abuse			0.00	0.00
439 Other			0.00	0.00
440 Mental Health Services:				
441 Mentally Ill			0.00	0.00
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
519 Other			0.00	0.00
520 Recreation:				

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
521			0.00	0.00
522			0.00	0.00
523			0.00	0.00
524			0.00	0.00
525			0.00	0.00
529			0.00	0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00
600				
610				
611			0.00	0.00
612			0.00	0.00
613			0.00	0.00
614			0.00	0.00
615			0.00	0.00
616			0.00	0.00
619			0.00	0.00
620				
621			0.00	0.00
622			0.00	0.00
623			0.00	0.00
624			0.00	0.00
629			0.00	0.00
Total Conservation of Natural Resources	0.00	0.00	0.00	0.00
700				
710				
711			0.00	0.00
712			0.00	0.00
719			0.00	0.00
720				
721			0.00	0.00
729			0.00	0.00
Total Urban and Economic Development	0.00	0.00	0.00	0.00
750	25,000.00	25,000.00	20,238.29	4,761.71
800			0.00	0.00
850			0.00	0.00
890			0.00	0.00
Total Expenditures	3,571,364.00	3,571,364.00	2,828,916.43	742,447.57
Excess of Revenues Over (Under) Expenditures	(2,133,064.00)	(2,133,064.00)	(1,308,231.77)	824,832.23
Other Financing Sources (Uses):				
371	1,500,000.00	1,500,000.00	1,500,000.00	0.00
911			0.00	0.00
372			0.00	0.00
373	100.00	100.00	0.00	(100.00)
374	50,000.00	50,000.00	49,157.21	(842.79)
912			0.00	0.00
915			0.00	0.00
Total Other Financing Sources (Uses)	1,550,100.00	1,550,100.00	1,549,157.21	(942.79)
(913) 376			0.00	0.00
(914) 375			0.00	0.00
Net Change in Fund Balances	(582,964.00)	(582,964.00)	240,925.44	823,889.44
Fund Balance - Beginning	1,160,415.32	1,160,415.32	1,160,415.32	0.00
Adjustments:				
March 7, 2019 Adjustment	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning	1,160,415.32	1,160,415.32	1,160,415.32	0.00
FUND BALANCE - ENDING	577,451.32	577,451.32	1,401,340.76	823,889.44

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2019

	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	3,012,540.61				3,012,540.61	General Revenue - Property Taxes
312 General Property Taxes--Delinquent	8,401.29				8,401.29	General Revenue - Property Taxes
313 Penalties and Interest	8,341.66				8,341.66	General Revenue - Property Taxes
314 Telephone Tax (Outside)	142.28				142.28	General Revenue - Property Taxes
315 Mobile Home Tax	0.00				0.00	General Revenue - Property Taxes
316 Wheel Tax	135,133.53				135,133.53	General Revenue - Wheel Taxes
318 Tax Deed Revenue	0.00				0.00	General Revenue - Property Taxes
319 Other Taxes	0.00				0.00	General Revenue - Property Taxes
320 Licenses and Permits	9,610.00	3,165.00		315.00	6,445.00	Program Revenue-Charges for Services-General Government
				2,850.00	315.00	Program Revenue-Charges for Services-Public Safety
					2,850.00	Program Revenue-Charges for Services-Public Works
					0.00	Program Revenue-Charges for Services-Health and Welfare
					0.00	Program Revenue-Charges for Services-Culture and Recreation
					0.00	Program Revenue-Charges for Services-Conservation of Natural Resources
					0.00	Program Revenue-Charges for Services-Urban and Economic Development
					0.00	Program Revenue-Charges for Services-Intergovernmental
					0.00	Program Revenue-Charges for Services-Payments to Local Education Agencies
330 Intergovernmental Revenue:						
331 Federal Grants	31,134.47	27,559.49		27,559.49	3,574.98	Program Revenue-Operating Grants-General Government
					27,559.49	Program Revenue-Operating Grants-Public Safety
					0.00	Program Revenue-Operating Grants-Public Works
					0.00	Program Revenue-Operating Grants-Health and Welfare
					0.00	Program Revenue-Operating Grants-Culture and Recreation
					0.00	Program Revenue-Operating Grants-Conservation of Natural Resources
					0.00	Program Revenue-Operating Grants-Urban and Economic Development
					0.00	Program Revenue-Operating Grants-Intergovernmental
					0.00	Program Revenue-Operating Grants-Payments to Local Education Agencies
					0.00	Program Revenue-Capital Grants-General Government
					0.00	Program Revenue-Capital Grants-Public Safety
					0.00	Program Revenue-Capital Grants-Public Works
					0.00	Program Revenue-Capital Grants-Health and Welfare
					0.00	Program Revenue-Capital Grants-Culture and Recreation
					0.00	Program Revenue-Capital Grants-Conservation of Natural Resources
					0.00	Program Revenue-Capital Grants-Urban and Economic Development
					0.00	Program Revenue-Capital Grants-Intergovernmental
					0.00	Program Revenue-Capital Grants-Payments to Local Education Agencies
332 Federal Shared Revenue	5,860.97				5,860.97	General Revenue-Grants and Contributions
					0.00	Program Revenue-Operating Grants-Public Works
333 Federal Payments in Lieu of Taxes	0.00				0.00	General Revenue-Grants and Contributions
334 State Grants	305,195.03	305,195.03		295,017.93	0.00	Program Revenue-Operating Grants-General Government
					0.00	Program Revenue-Operating Grants-Public Safety
					295,017.93	Program Revenue-Operating Grants-Public Works
					0.00	Program Revenue-Operating Grants-Health and Welfare
					0.00	Program Revenue-Operating Grants-Culture and Recreation
					10,177.10	Program Revenue-Operating Grants-Conservation of Natural Resources
					0.00	Program Revenue-Operating Grants-Urban and Economic Development
					0.00	Program Revenue-Operating Grants-Intergovernmental
					0.00	Program Revenue-Operating Grants-Payments to Local Education Agencies
					0.00	Program Revenue-Capital Grants-General Government
					0.00	Program Revenue-Capital Grants-Public Safety
					0.00	Program Revenue-Capital Grants-Public Works
					0.00	Program Revenue-Capital Grants-Health and Welfare
					0.00	Program Revenue-Capital Grants-Culture and Recreation
					0.00	Program Revenue-Capital Grants-Conservation of Natural Resources
					0.00	Program Revenue-Capital Grants-Urban and Economic Development
					0.00	Program Revenue-Capital Grants-Intergovernmental
					0.00	Program Revenue-Capital Grants-Payments to Local Education Agencies
335 State Shared Revenue:						
335.01 Bank Franchise	25,227.90				25,227.90	General Revenue-State Shared Revenue
335.02 Motor Vehicle Licenses	978,500.59				978,500.59	Program Revenue-Operating Grants-Public Works
335.04 Liquor Tax Reversion (Unincorporated Town)	0.00				0.00	General Revenue-State Shared Revenue
335.05 Lottery Shared Revenue	0.00				0.00	General Revenue-State Shared Revenue
335.06 State Highway Fund (former 10% game)	0.00				0.00	Program Revenue-Operating Grants-Public Works
335.07 Court Appointed Attorney/Public Defender	703.93				703.93	Program Revenue-Operating Grants-General Government
335.08 Energy Minerals Severance Tax	0.00				0.00	Program Revenue-Operating Grants-Public Works
335.09 Prorate License Fees	51,200.48				51,200.48	Program Revenue-Operating Grants-Public Works
335.10 Abused and Neglected Child Defense	0.00				0.00	Program Revenue-Operating Grants-General Government
335.11 63 3/4% Mobile Home	0.00				0.00	Program Revenue-Operating Grants-Public Works
335.13 Secondary Road Remittances	0.00				0.00	Program Revenue-Operating Grants-Public Works
335.14 Telecommunications Gross Receipts Tax	14,879.55				14,879.55	General Revenue-State Shared Revenue
335.15 Motor Vehicle 1/4%	2,422.93				2,422.93	Program Revenue-Operating Grants-General Government
335.16 Renewable Facility Tax	0.00				0.00	General Revenue-State Shared Revenue
335.17 Motor Fuel Tax	5,281.37				5,281.37	Program Revenue-Operating Grants-Public Works
335.18 911 Remittances	43,198.77				43,198.77	Program Revenue-Operating Grants-Public Safety
335.19 Liquor Tax Reversion (25%)	29,006.06				29,006.06	General Revenue-State Shared Revenue
335.99 Other State Shared Revenue	0.00				0.00	General Revenue-State Shared Revenue
					0.00	Program Revenue-Operating Grants-General Government
					0.00	Program Revenue-Operating Grants-Public Safety
					0.00	Program Revenue-Operating Grants-Public Works
					0.00	Program Revenue-Operating Grants-Health and Welfare
					0.00	Program Revenue-Operating Grants-Culture and Recreation

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2019

	Totals Fund Statement	Adjustments			Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit		
						0.00 Program Revenue-Operating Grants-Conservation of Natural Resources
						0.00 Program Revenue-Operating Grants-Urban and Economic Development
						0.00 Program Revenue-Operating Grants-Intergovernmental
						0.00 Program Revenue-Operating Grants-Payments to Local Education Agencies
						0.00 General Revenue-State Shared Revenue
336 State Payments in Lieu of Taxes	0.00					0.00 General Revenue-State Shared Revenue
338 Other Payments in Lieu of Taxes	0.00					0.00 General Revenue-Unrestricted Grants and Contributions
339 Other Intergovernmental Revenue	0.00					0.00 General Revenue-Miscellaneous
						0.00 Program Revenue-Operating Grants-General Government
						0.00 Program Revenue-Operating Grants-Public Safety
						0.00 Program Revenue-Operating Grants-Public Works
						0.00 Program Revenue-Operating Grants-Health and Welfare
						0.00 Program Revenue-Operating Grants-Culture and Recreation
						0.00 Program Revenue-Operating Grants-Conservation of Natural Resources
						0.00 Program Revenue-Operating Grants-Urban and Economic Development
						0.00 Program Revenue-Operating Grants-Intergovernmental
						0.00 Program Revenue-Operating Grants-Payments to Local Education Agencies
340 Charges for Goods and Services:						
341 General Government:						
341.10 Treasurer's Fees	18,157.00				18,157.00	Program Revenue-Charges for Services-General Government
341.20 Register of Deeds' Fees	49,466.75				49,466.75	Program Revenue-Charges for Services-General Government
341.30 Driver's License Exam	2,142.00				2,142.00	Program Revenue-Charges for Services-General Government
341.40 Legal Services	6,159.99				6,159.99	Program Revenue-Charges for Services-General Government
341.50 Clerk of Courts Fees	4,069.00				4,069.00	Program Revenue-Charges for Services-General Government
341.90 Other Fees	17,116.28				17,116.28	Program Revenue-Charges for Services-General Government
342 Public Safety:						
342.10 Law Enforcement	10,632.51				10,632.51	Program Revenue-Charges for Services-Public Safety
342.20 Prisoner Care	13,212.78				13,212.78	Program Revenue-Charges for Services-Public Safety
342.30 Sobriety Testing	5,130.00				5,130.00	Program Revenue-Charges for Services-Public Safety
342.90 Other	0.00				0.00	Program Revenue-Charges for Services-Public Safety
343 Public Works:						
343.10 Road Maintenance Contract Charges	33,325.73				33,325.73	Program Revenue-Charges for Services-Public Works
343.20 Sanitation	0.00				0.00	Program Revenue-Charges for Services-Public Works
343.30 Airport	0.00				0.00	Program Revenue-Charges for Services-Public Works
343.90 Other	0.00				0.00	Program Revenue-Charges for Services-Public Works
344 Health and Welfare:						
344.10 Economic Assistance:						
344.11 Poor Lien Recoveries	1,581.82				1,581.82	Program Revenue-Charges for Services-Health and Welfare
344.12 Veterans Service Officer	1,875.00				1,875.00	Program Revenue-Charges for Services-General Government
344.13 Low Income Energy Assistance Program	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.14 Food Stamp Administration	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.19 Other	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.20 Health Assistance:						
344.21 County Nurse	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.22 Ambulance	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.23 Hospital	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.24 Women Infants and Children	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.29 Other	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.30 Social Services	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.40 Mental Health Services	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
345 Culture and Recreation	0.00				0.00	Program Revenue-Charges for Services-Culture and Recreation
346 Urban and Economic Development	0.00				0.00	Program Revenue-Charges for Services-Urban and Economic Development
348 Conservation of Natural Resources	7,938.49				7,938.49	Program Revenue-Charges for Services-Conservation of Natural Resources
349 Other Charges	0.00				0.00	Program Revenue-Charges for Services-General Government
						0.00 Program Revenue-Charges for Services-Public Safety
						0.00 Program Revenue-Charges for Services-Public Works
						0.00 Program Revenue-Charges for Services-Health and Welfare
						0.00 Program Revenue-Charges for Services-Culture and Recreation
						0.00 Program Revenue-Charges for Services-Conservation of Natural Resources
						0.00 Program Revenue-Charges for Services-Urban and Economic Development
						0.00 Program Revenue-Charges for Services-Intergovernmental
						0.00 Program Revenue-Charges for Services-Payments to Local Education Agencies
350 Fines and Forfeits:						
351 Fines	0.00				0.00	Program Revenue-Charges for Services-Public Safety
						0.00 Program Revenue-Charges for Services-Culture and Recreation
352 Costs	4,826.00				4,826.00	Program Revenue-Charges for Services-Public Safety
353 Forfeits	50.00				50.00	Program Revenue-Charges for Services-Public Safety
359 Other	0.00				0.00	Program Revenue-Charges for Services-Public Safety
360 Miscellaneous Revenue:						
361 Investment Earnings	34,572.87				34,572.87	General Revenue-Unrestricted Investment Earnings
362 Rent	2,585.88				2,585.88	Program Revenue-Charges for Services-General Government
						0.00 Program Revenue-Charges for Services-Public Safety
						0.00 Program Revenue-Charges for Services-Public Works
						0.00 Program Revenue-Charges for Services-Health and Welfare
						0.00 Program Revenue-Charges for Services-Culture and Recreation
						0.00 Program Revenue-Charges for Services-Conservation of Natural Resources
						0.00 Program Revenue-Charges for Services-Urban and Economic Development
						0.00 Program Revenue-Charges for Services-Intergovernmental
						0.00 Program Revenue-Charges for Services-Payments to Local Education Agencies
363 Special Assessments	0.00				0.00	Program Revenue-Capital Grants-Public Works
365 Contributions and Donations	4,859.11	4,859.11			0.00	General Revenue-Unrestricted Grants and Contributions
						0.00 Program Revenue-Operating Grants-General Government
						2,865.58 Program Revenue-Operating Grants-Public Safety

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2019

	Totals Fund Statement	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref Credit		
					0.00 Program Revenue-Operating Grants-Public Works
					0.00 Program Revenue-Operating Grants-Health and Welfare
			1,993.53	1,993.53	Program Revenue-Operating Grants-Culture and Recreation
					0.00 Program Revenue-Operating Grants-Conservation of Natural Resources
					0.00 Program Revenue-Operating Grants-Urban and Economic Development
					0.00 Program Revenue-Operating Grants-Intergovernmental
					0.00 Program Revenue-Operating Grants-Payments to Local Education Agencies
					0.00 Program Revenue-Capital Grants-General Government
					0.00 Program Revenue-Capital Grants-Public Safety
					0.00 Program Revenue-Capital Grants-Public Works
					0.00 Program Revenue-Capital Grants-Health and Welfare
					0.00 Program Revenue-Capital Grants-Culture and Recreation
					0.00 Program Revenue-Capital Grants-Conservation of Natural Resources
					0.00 Program Revenue-Capital Grants-Urban and Economic Development
					0.00 Program Revenue-Capital Grants-Intergovernmental
					0.00 Program Revenue-Capital Grants-Payments to Local Education Agencies
366 Refund of Prior Year's Expenditures	8,244.00			8,244.00	General Revenue-Miscellaneous
369 Other	0.00			0.00	General Revenue-Miscellaneous
Total Revenue	4,892,726.63	340,778.63	340,778.63	4,892,726.63	
Expenditures:					
100 General Government:					
110 Legislative:					
111 Board of County Commissioners	89,166.97			89,166.97	
120 Elections	1,639.95			1,639.95	
130 Judicial System	1,889.23			1,889.23	
140 Financial Administration:					
141 Auditor	135,325.98			135,325.98	
142 Treasurer	127,071.23			127,071.23	
143 Finance Office	0.00			0.00	
149 Other	0.00			0.00	
150 Legal Services:					
151 State's Attorney	74,402.79			74,402.79	
152 Public Defender	0.00			0.00	
153 Court Appointed Attorney	20,880.04			20,880.04	
154 Abused and Neglected Child Defense	0.00			0.00	
159 Other Legal Services	0.00			0.00	
160 Other Administration:					
161 General Government Building	114,968.72			114,968.72	
162 Director of Equalization	157,751.86			157,751.86	
163 Register of Deeds	144,749.71			144,749.71	
164 Judgments	0.00			0.00	
165 Veterans' Service Officer	19,324.09			19,324.09	
166 Predatory Animal	4,461.09			4,461.09	
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	5,000.00			5,000.00	
171 Information Technology	0.00			0.00	
172 Human Resources	0.00			0.00	
Total General Government	896,631.66	0.00	0.00	896,631.66	General Government Expense
200 Public Safety:					
210 Law Enforcement:					
211 Sheriff	591,988.96			591,988.96	
212 County Jail	126,566.28			126,566.28	
213 Coroner	6,660.09			6,660.09	
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	45,584.66			45,584.66	
223 Flood Control	0.00			0.00	
225 Communication Center	43,198.77			43,198.77	
229 Other Protective and Emergency Services	0.00			0.00	
Total Public Safety	813,998.76	0.00	0.00	813,998.76	Public Safety Expense
300 Public Works:					
310 Highways and Bridges:					
311 Highways, Roads and Bridges	2,808,678.14			2,808,678.14	
320 Sanitation:					
321 Sewers	0.00			0.00	
322 Solid Waste	0.00			0.00	
330 Transportation:					
331 Airport	0.00			0.00	
332 Railroad	0.00			0.00	
340 Water System	0.00			0.00	
390 Other Public Works	0.00			0.00	
Total Public Works	2,808,678.14	0.00	0.00	2,808,678.14	Public Works Expense
400 Health and Welfare:					
410 Economic Assistance:					
411 Support of Poor	794.12			794.12	
412 Public Welfare	0.00			0.00	

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2019

	Totals Fund Statement	Adjustments			Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit		
413 Low Income Energy Assistance Program	0.00				0.00	
415 Food Stamp Distribution	0.00				0.00	
419 Other	1,500.00				1,500.00	
420 Health Assistance:						
421 County Nurse	0.00				0.00	
422 Health Services	37,000.00				37,000.00	
423 Hospital	0.00				0.00	
424 Ambulance	8,200.00				8,200.00	
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	0.00				0.00	
434 Domestic Abuse	785.00				785.00	
439 Other	0.00				0.00	
440 Mental Health Services:						
441 Mentally Ill	60.00				60.00	
442 Developmentally Disabled	0.00				0.00	
443 Drug Abuse	0.00				0.00	
444 Mental Health Centers	3,500.00				3,500.00	
445 Mental Illness Board	139.20				139.20	
449 Other	0.00				0.00	
Total Health and Welfare	51,978.32	0.00		0.00	51,978.32	Health and Welfare Expense
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	
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	75,266.33				75,266.33	
525 Senior Center	5,500.00				5,500.00	
529 Other	17.00				17.00	
Total Culture and Recreation	80,783.33	0.00		0.00	80,783.33	Culture and Recreation Expense
600 Conservation of Natural Resources:						
610 Soil Conservation:						
611 County Extension	0.00				0.00	
612 Soil Conservation Districts	16,950.00				16,950.00	
613 Rodent Control	0.00				0.00	
614 Predator Control Districts	0.00				0.00	
615 Weed and Pest Control	87,857.62				87,857.62	
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	104,807.62	0.00		0.00	104,807.62	Conservation of Natural Resources Expense
700 Urban and Economic Development:						
710 Urban Development:						
711 Planning and Zoning	4,190.36				4,190.36	
712 Urban and Rural Development	7,977.49				7,977.49	
719 Other	0.00				0.00	
720 Economic Development:						
721 Tourism, Industrial or Recreational Development	0.00				0.00	
729 Other	0.00				0.00	
Total Urban and Economic Development	12,167.85	0.00		0.00	12,167.85	Urban and Economic Development Expense
750 Intergovernmental Expenditures	20,238.29				20,238.29	Intergovernmental Expense
800 Debt Service	0.00				0.00	Interest on Long-term Debt
					0.00	General Government Expense
					0.00	Public Safety Expense
					0.00	Public Works Expense
					0.00	Health and Welfare Expense
					0.00	Culture and Recreation Expense
					0.00	Conservation and Development Expense
					0.00	Urban and Economic Development Expense
					0.00	Intergovernmental Expense
					0.00	Payments to Local Education Agencies Expense
850 Payments to Local Education Agencies	0.00				0.00	Payments to Local Education Agencies Expense

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2019

	Totals		Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
	Fund Statement	Debit	ref	Credit		
890 Capital Outlay	0.00					0.00 Capital Outlay-Unallocated 0.00 General Government Expense 0.00 Public Safety Expense 0.00 Public Works Expense 0.00 Health and Welfare Expense 0.00 Culture and Recreation Expense 0.00 Conservation and Development Expense 0.00 Urban and Economic Development Expense 0.00 Intergovernmental Expense 0.00 Payments to Local Education Agencies Expense
Total Expenditures	4,789,283.97	0.00		0.00	4,789,283.97	
Excess of Revenues Over (Under) Expenditures	103,442.66	340,778.63		340,778.63	103,442.66	
Other Financing Sources (Uses):						
371 Transfers In	1,520,000.00				1,520,000.00	Transfers - Net
911 Transfers Out	(1,520,000.00)				(1,520,000.00)	Transfers - Net
372 Long-Term Debt Issued	0.00				0.00	General Revenue - Debt Issued
373 Insurance Proceeds	13,340.63	13,340.63				0.00 Program Revenue-Capital Grants-General Government 0.00 Program Revenue-Capital Grants-Public Safety 0.00 Program Revenue-Capital Grants-Public Works 0.00 Program Revenue-Capital Grants-Health and Welfare 0.00 Program Revenue-Capital Grants-Culture and Recreation 0.00 Program Revenue-Capital Grants-Conservation of Natural Resources 0.00 Program Revenue-Capital Grants-Urban and Economic Development 0.00 Program Revenue-Operating Grants-General Government 0.00 Program Revenue-Operating Grants-Public Safety 0.00 Program Revenue-Operating Grants-Public Works 0.00 Program Revenue-Operating Grants-Health and Welfare 0.00 Program Revenue-Operating Grants-Culture and Recreation 0.00 Program Revenue-Operating Grants-Conservation of Natural Resources 0.00 Program Revenue-Operating Grants-Urban and Economic Development 0.00 Program Revenue-Operating Grants-Intergovernmental 0.00 Program Revenue-Operating Grants-Payments to Local Education Agencies 0.00 General Government Expense 13,340.63 Public Safety Expense 0.00 Public Works Expense 0.00 Health and Welfare Expense 0.00 Culture and Recreation Expense 0.00 Conservation and Development Expense 0.00 Urban and Economic Development Expense 0.00 Extraordinary Items
374 Sale of County Property	56,474.61				56,474.61	General Revenue-Miscellaneous
912 Payments to Refunded Debt Escrow Agent	0.00				0.00	Interest on Long-term Debt General Government Expense Public Safety Expense Public Works Expense Health and Welfare Expense Culture and Recreation Expense Conservation and Development Expense Urban and Economic Development Expense Intergovernmental Expense Payments to Local Education Agencies Expense Interest on Long-term Debt General Government Expense Public Safety Expense Public Works Expense Health and Welfare Expense Culture and Recreation Expense Conservation and Development Expense Urban and Economic Development Expense Intergovernmental Expense Payments to Local Education Agencies Expense
915 Discount on Bonds Issued	0.00				0.00	Interest on Long-term Debt General Government Expense Public Safety Expense Public Works Expense Health and Welfare Expense Culture and Recreation Expense Conservation and Development Expense Urban and Economic Development Expense Intergovernmental Expense Payments to Local Education Agencies Expense
Total Other Financing Sources (Uses)	69,815.24	13,340.63		13,340.63	69,815.24	
(913) 376 Special Items	0.00				0.00	Special Items
(914) 375 Extraordinary Items	0.00				0.00	Extraordinary Items
Net Change in Fund Balance	173,257.90	354,119.26		354,119.26	173,257.90	Change in Net Position
Fund Balance - Beginning	2,991,675.68				2,991,675.68	Beginning Net Position
Adjustments:						
	0.20				0.20	Adjustments
	0.00				0.00	
Adjusted Fund Balance - Beginning	2,991,675.88	0.00		0.00	2,991,675.88	Adjusted Beginning Net Position
FUND BALANCE - ENDING	3,164,933.78	354,119.26		354,119.26	3,164,933.78	Ending Net Position

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2019

Indebtedness	Long-Term Debt January 1, 2019	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2019
Governmental Long-Term Debt:				
241 Bonds Payable	0.00	0.00	0.00	0.00
242 Advance from Other Funds	0.00	0.00	0.00	0.00
243 Special Assessment Debt with Governmental Commitment	0.00	0.00	0.00	0.00
245 Other Long-Term Debt Payable	0.00	0.00	0.00	0.00
246 Net OPEB Obligation	0.00	0.00	0.00	0.00
Enterprise Long-Term Debt:				
241 Bonds Payable	0.00	0.00	0.00	0.00
242 Advance from Other Funds	0.00	0.00	0.00	0.00
243 Special Assessment Debt with Governmental Commitment	0.00	0.00	0.00	0.00
245 Other Long-Term Debt Payable	0.00	0.00	0.00	0.00
246 Net OPEB Obligation	0.00	0.00	0.00	0.00
247 Accrued Landfill Closure and Postclosure Costs	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

Note 1 - Long-Term Debt:

Debt payable at December 31, 2019 is comprised of the following:

General Obligation Bonds:

Revenue Bonds:

Financing (Capital Acquisition) Leases:

[SHOW MATURITY DATES AND INTEREST RATES AND INDICATE THE FUND MAKING THE PAYMENTS TO RETIRE THE DEBT. IF VARIABLE-RATE DEBT EXISTS THE DEBT DESCRIPTIONS MUST DESCRIBE THE TERMS BY WHICH INTEREST RATES ARE ADJUSTED.]

ANNUAL REPORT FOR EDMUNDS COUNTY AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019
GOVERNMENTAL FUNDS -- MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,756,392.43	1,160,415.32	74,867.93	2,991,675.68
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	3,012,540.61	0.00	0.00	3,012,540.61
Delinquent Property Taxes	8,401.29	0.00	0.00	8,401.29
Penalties and Interest	8,341.66	0.00	0.00	8,341.66
Telephone Tax (Outside)	142.28	0.00	0.00	142.28
Wheel Tax	0.00	135,133.53	0.00	135,133.53
Tax Deed Revenue	0.00	0.00	0.00	0.00
Licenses and Permits	6,250.00	2,850.00	510.00	9,610.00
Intergovernmental Revenue:				
Federal Grants	14,519.78	0.00	16,614.69	31,134.47
Federal Shared Revenue	5,860.97	0.00	0.00	5,860.97
State Grants	10,177.10	295,017.93	0.00	305,195.03
State Shared Revenue	72,240.37	1,034,982.44	43,198.77	1,150,421.58
Charges for Goods and Services:				
General Government	90,165.32	0.00	6,945.70	97,111.02
Public Safety	23,845.29	0.00	5,130.00	28,975.29
Public Works	0.00	33,325.73	0.00	33,325.73
Health and Welfare	3,456.82	0.00	0.00	3,456.82
Conservation of Natural Resources	7,938.49	0.00	0.00	7,938.49
Fines and Forfeits:				
Costs	4,826.00	0.00	0.00	4,826.00
Forfeits	50.00	0.00	0.00	50.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	21,041.21	13,011.03	520.63	34,572.87
Rent	2,585.88	0.00	0.00	2,585.88
Contributions and Donations	4,859.11	0.00	0.00	4,859.11
Refund of Prior Year's Expenditures	1,880.00	6,364.00	0.00	8,244.00
Insurance Proceeds	13,340.63	0.00	0.00	13,340.63
Sale of County Property	7,317.40	49,157.21	0.00	56,474.61
Total Revenue and Other Sources	3,319,780.21	1,569,841.87	72,919.79	4,962,541.87
Expenditures and Other Uses (subfunction level):				
Legislative	89,166.97	0.00	0.00	89,166.97
Elections	1,639.95	0.00	0.00	1,639.95
Judicial System	1,889.23	0.00	0.00	1,889.23
Financial Administration	262,397.21	0.00	0.00	262,397.21
Legal Services	95,282.83	0.00	0.00	95,282.83
Other Administration	427,403.47	0.00	18,852.00	446,255.47
Law Enforcement	721,138.20	0.00	4,077.13	725,215.33
Protective and Emergency Services	0.00	0.00	88,783.43	88,783.43
Highways and Bridges	0.00	2,808,678.14	0.00	2,808,678.14
Economic Assistance	2,294.12	0.00	0.00	2,294.12
Health Assistance	45,200.00	0.00	0.00	45,200.00
Social Services	0.00	0.00	785.00	785.00
Mental Health Services	3,699.20	0.00	0.00	3,699.20
Recreation	80,783.33	0.00	0.00	80,783.33
Soil Conservation	104,807.62	0.00	0.00	104,807.62
Urban Development	12,167.85	0.00	0.00	12,167.85
Intergovernmental Expenditures	0.00	20,238.29	0.00	20,238.29
Total Expenditures and Other Uses	1,847,869.98	2,828,916.43	112,497.56	4,789,283.97
Transfers In (Out)	(1,520,000.00)	1,500,000.00	20,000.00	0.00
Increase/Decrease in Fund Balance	(48,089.77)	240,925.44	(19,577.77)	173,257.90
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	20,386.59	20,386.59
Committed	0.00	0.00	0.00	0.00
Assigned	522,733.00	1,401,340.76	34,903.57	1,958,977.33
Unassigned	1,185,569.86	0.00	0.00	1,185,569.86
Total Ending Fund Balance	1,708,302.86	1,401,340.76	55,290.16	3,164,933.78
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 County Auditor at (605) 426-6762.

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

South Dakota Retirement System

*Last 10 Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
County's proportion of the net pension liability (asset)	0.0736622%	0.0699070%	0.0689284%	0.0707429%	0.0681942%	0.0680166%				
County's proportionate share of net pension liability (asset)	(7,806.18)	(1,630.39)	(6,255.00)	238,963.00	(289,231.00)	(490,032.00)	0.00	0.00	0.00	0.00
County's covered payroll	1,498,267.77	1,392,240.76	1,343,021.45	1,290,527.38	1,191,830.10	1,139,619.99	0.00	0.00	0.00	0.00
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.52%	0.12%	0.47%	18.52%	24.27%	43.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.09%	100.02%	100.10%	96.89%	104.10%	107.30%				

* The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30. Until a full 10-year trend is compiled, the County will present information for those years for which information is

EDMUNDS COUNTY
Determination of Major Funds
December 31, 2019

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	1,708,302.86		3,299,122.18	1,847,869.98	N/A	N/A	Always
Special Revenue Funds:							
Road & Bridge	1,401,340.76		1,520,684.66	2,828,916.43	Yes	Yes	YES
E911 Service	0.00		43,198.77	43,198.77	No	No	NO
Emergency Management (CD)	34,903.57		16,955.06	45,584.66	No	No	NO
Domestic Abuse	0.00		785.00	785.00	No	No	NO
24/7 Sobriety	4,680.16		5,171.57	4,077.13	No	No	NO
M&P Relief R.O.D.	15,706.43		6,809.39	18,852.00	No	No	NO
					No	No	NO
					No	No	NO
					No	No	NO
					No	No	NO
Permanent Fund					No	No	NO
Debt Service Funds:					No	No	NO
					No	No	NO
					No	No	NO
					No	No	NO
					No	No	NO
					No	No	NO
					No	No	NO
					No	No	NO
Capital Projects Funds:					No	No	NO
					No	No	NO
					No	No	NO
					No	No	NO
					No	No	NO
Total Governmental Funds	3,164,933.78	0.00	4,892,726.63	4,789,283.97			
10% of Total Governmental Funds	316,493.38	0.00	489,272.66	478,928.40			
Enterprise Funds:					No	No	NO
					No	No	NO
Total Enterprise Funds	0.00	0.00	0.00	0.00			
10% Total Enterprise Funds	0.00	0.00	0.00	0.00			
Total Governmental and Enterprise Funds	3,164,933.78	0.00	4,892,726.63	4,789,283.97			
5% of Total Governmental and Enterprise Funds	158,246.69	0.00	244,636.33	239,464.20			

- * 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.
- * Enterprise funds must include nonoperating revenues and expenses.
- * Governmental funds must not include other financing sources and uses.
- * The analysis of enterprise funds should include gains and losses, capital contributions and special items.
- * Extraordinary items should NOT be included.
- * Transfers in and out should Not be included.

EDMUNDS COUNTY
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2019

	E911 Service Fund	Emergency Manage Fund	Domestic Abuse Fund	24/7 Sobriety Fund	M&P Relief Fund	Total Other Governmental Funds
ASSETS:						
101 Cash and Cash Equivalents	0.00	24,903.57	0.00	4,680.16	10,706.43	40,290.16
106 Cash with Fiscal Agent						0.00
151 Investments	0.00	10,000.00			5,000.00	15,000.00
107.1 Restricted Cash and Cash Equivalents						0.00
107.2 Restricted Investments						0.00
TOTAL ASSETS	0.00	34,903.57	0.00	4,680.16	15,706.43	55,290.16
FUND BALANCES:						
273 Nonspendable						0.00
274 Restricted	0.00		0.00	4,680.16	15,706.43	20,386.59
275 Committed						0.00
276 Assigned		34,903.57				34,903.57
277 Unassigned						0.00
TOTAL FUND BALANCES	0.00	34,903.57	0.00	4,680.16	15,706.43	55,290.16

EDMUNDS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2019

	E911 Service Fund	Emergency Manage Fund	Domestic Abuse Fund	24/7 Sobriety Fund	M&P Relief Fund	Total Other Governmental Funds
Revenues:						
310 Taxes:						
311 General Property Taxes-Current						0.00
312 General Property Taxes-Deferred						0.00
313 Sales Tax Revenue						0.00
319 Other Taxes						0.00
Total Taxes	0.00	0.00	0.00	0.00	0.00	0.00
320 Licenses and Permits			510.00			510.00
330 Intergovernmental Revenue:						
331 Federal Grants		16,614.69				16,614.69
332 Federal Shared Revenue						0.00
333 Federal Payments in Lieu of Taxes						0.00
334 State Grants						0.00
335 State Shared Revenue:						
335.01 Bank Franchise						0.00
335.02 Lottery Shared Revenue						0.00
335.07 Court Appointed Attorney/Public Defender						0.00
335.06 Energy Minerals Severance Tax						0.00
335.05 Public License Fees						0.00
335.14 50/50% Mobile Home						0.00
335.16 Renewable Facility Tax						0.00
335.17 Motor Fuel Tax						0.00
335.18 911 Remittances	43,198.77					43,198.77
335.19 Liquor Tax Reversion (25%)						0.00
335.99 Other State Shared Revenue						0.00
336 State Payments in Lieu of Taxes						0.00
338 Other Payments in Lieu of Taxes						0.00
339 Other Intergovernmental Revenue						0.00
Total Intergovernmental Revenue	43,198.77	16,614.69	0.00	0.00	0.00	59,813.46
340 Charges for Goods and Services:						
341 General Government:						
341.10 Treasurer's Fees						0.00
341.20 Register of Deeds' Fees					6,670.70	6,670.70
341.30 Driver's License Exam						0.00
341.40 Legal Services			275.00			275.00
341.50 Clerk of Courts Fees						0.00
341.90 Other Fees						0.00
342 Public Safety:						
342.10 Law Enforcement						0.00
342.20 Prisoner Care						0.00
342.30 Sobriety Testing				5,130.00		5,130.00
342.90 Other						0.00
343 Public Works:						
343.10 Road Maintenance Contract Charges						0.00
343.20 Sanitation						0.00
344 Health and Welfare:						
344.10 Economic Assistance:						
344.11 Poor Lien Recoveries						0.00
344.12 Veterans Service Officer						0.00
344.13 Low Income Energy Assistance Program						0.00
344.19 Other						0.00
344.20 Health Assistance:						
344.21 County Nurse						0.00
344.22 Ambulance						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	0.00	0.00	275.00	5,130.00	6,670.70	12,075.70
350 Fines and Forfeits:						
351 Fines						0.00
352 Costs						0.00
353 Forfeits						0.00
359 Other						0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:						
361 Investment Earnings		340.37		41.57	138.69	520.63
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						0.00
Total Miscellaneous Revenue	0.00	340.37	0.00	41.57	138.69	520.63
Total Revenues	43,198.77	16,955.06	785.00	5,171.57	6,809.39	72,919.79

EDMUNDS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2019

		E911 Service	Emergency Manage	Domestic Abuse	24/7 Sobriety	M&P Relief	Total Other
		Fund	Fund	Fund	Fund	Fund	Governmental
							Funds
Expenditures:							
100	General Government:						
110	Legislative:						
111	Board of County Commissioners						0.00
120	Elections						0.00
130	Judicial System						0.00
140	Financial Administration:						
141	Auditor						0.00
142	Treasurer						0.00
143	Finance Office						0.00
149	Other						0.00
150	Legal Services:						
151	State's Attorney						0.00
152	Public Defender						0.00
153	Court Appointed Attorney						0.00
154	Abused and Neglected Child Defense						0.00
159	Other Legal Services						0.00
160	Other Administration:						
161	General Government Building						0.00
162	Director of Equalization						0.00
163	Register of Deeds					18,852.00	18,852.00
164	Judgments						0.00
165	Veterans Service Officer						0.00
166	Predatory Animal						0.00
167	Disability Coordinator						0.00
168	Self-Insurance Plan						0.00
169	Other						0.00
170	Geographic Information System						0.00
171	Information Technology						0.00
172	Human Resources						0.00
	Total General Government	0.00	0.00	0.00	0.00	18,852.00	18,852.00
200	Public Safety:						
210	Law Enforcement:						
211	Sheriff						0.00
212	County Jail				4,077.13		4,077.13
213	Coroner						0.00
214	County-Wide Law Enforcement						0.00
215	Juvenile Detention						0.00
219	Other Law Enforcement						0.00
220	Protective and Emergency Services:						
221	Fire Protection						0.00
222	Emergency and Disaster Services		45,584.66				45,584.66
223	Flood Control						0.00
225	Communication Center	43,198.77					43,198.77
229	Other Protective and Emergency Services						0.00
	Total Public Safety	43,198.77	45,584.66	0.00	4,077.13	0.00	92,860.56
300	Public Works:						
310	Highways and Bridges:						
311	Highways, Roads and Bridges						0.00
320	Sanitation:						
321	Sewers						0.00
322	Solid Waste						0.00
330	Transportation:						
331	Airport						0.00
332	Railroad						0.00
340	Water System						0.00
390	Other Public Works						0.00
	Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00
400	Health and Welfare:						
410	Economic Assistance:						
411	Support of Poor						0.00
412	Public Welfare						0.00
413	Low Income Energy Assistance Program						0.00
415	Food Stamp Distribution						0.00
419	Other						0.00
420	Health Assistance:						
421	County Nurse						0.00
422	Health Services						0.00
423	Hospital						0.00
424	Ambulance						0.00
425	Board of Health						0.00
426	Women, Infants and Children						0.00
429	Other						0.00
430	Social Services:						
431	Day Care Centers						0.00
432	Child Support Enforcement						0.00
433	Care of Aged						0.00
434	Domestic Abuse			785.00			785.00
439	Other						0.00

EDMUNDS COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
 CUSTODIAL FUNDS
 December 31, 2019

	School Custodial Fund	Township Custodial Fund	City Custodial Fund	Advance Tax Custodial Fund	State MV Custodial Fund	State Held Custodial Fund	Fire Custodial Fund	Law Library Custodial Fund	Dare Custodial Fund	Food Pantry Custodial Fund	TOTAL CUSTODIAL FUNDS
ASSETS:											
Cash and Cash Equivalents	\$55,725.43	\$ 13,583.53	\$8,492.77	\$145,190.00	\$60,582.22	\$1,018.00	\$ 438.17	\$ 735.13	\$ 46.72	\$10,248.16	\$ 296,060.13
Investments											\$ -
TOTAL ASSETS	<u>\$55,725.43</u>	<u>\$ 13,583.53</u>	<u>\$8,492.77</u>	<u>\$145,190.00</u>	<u>\$60,582.22</u>	<u>\$1,018.00</u>	<u>\$ 438.17</u>	<u>\$ 735.13</u>	<u>\$ 46.72</u>	<u>\$10,248.16</u>	<u>\$ 296,060.13</u>
NET POSITION:											
Restricted for:											\$ -
Individuals, organizations, and other governments _____ (major category)	55,725.43	13,583.53	8,492.77	145,190.00	60,582.22	1,018.00	438.17	735.13	46.72	10,248.16	\$ 296,060.13
TOTAL NET POSITION	<u>\$55,725.43</u>	<u>\$ 13,583.53</u>	<u>\$8,492.77</u>	<u>\$145,190.00</u>	<u>\$60,582.22</u>	<u>\$1,018.00</u>	<u>\$ 438.17</u>	<u>\$ 735.13</u>	<u>\$ 46.72</u>	<u>\$10,248.16</u>	<u>\$ 296,060.13</u>

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

EDMUNDS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2019
Schools and Roads Cluster:				
US Department of Agriculture - Direct Programs: Schools and Roads - Grants to Counties (Note 3)	10.666			
Subtotal US Department of Agriculture - Direct Programs			0.00	0.00
US Department of Agriculture Pass-Through Programs From: SD State Auditor, Schools and Roads - Grants to States (Note 3)	10.665			
Subtotal US Department of Agriculture - Pass-Through Programs			0.00	0.00
Total for Schools and Roads Cluster			0.00	0.00
Other Programs:				
US Department of Agriculture - Direct Programs: Forest Service, Cooperative Forestry Assistance - Federal Cooperative Law Agreement	10.664			
Cooperative Forestry Assistance - Federal Road Maintenance Agreement	10.664			
Total US Department of Agriculture			0.00	0.00
US Department of Defense - Direct Programs:				
US Department of Defense - Pass-Through Programs: SD State Treasurer, Flood Control Projects (Note 3)	12.106			
Total US Department of Defense			0.00	0.00
US Department of Health and Human Services - Direct Programs:				
US Department of Health and Human Services - Pass-Through Programs:				
Total US Department of Health and Human Services			0.00	0.00
US Department of Housing and Urban Development - Direct Programs:				
US Department of Housing and Urban Development - Pass-Through Programs:				
SD Governor's Office of Economic Development, Community Development Block Grant/Entitlement Grants	14.218			
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228			
Subtotal US Department of Housing and Urban Development - Pass-Through Programs			0.00	0.00
Other Programs:				
Direct Federal Funding:				
Indirect Federal Funding				
Total US Department of Housing and Urban Development			0.00	0.00
US Department of Interior - Direct Programs:				
Bureau of Land Management, Payments in Lieu of Taxes (Note 3)	15.226	15.659	14,194.03	20,055.00
" " " " "			(County portion = \$5,860.97)	
Distribution of Receipts to State and Local Governments (Note 3)	15.227			
National Park Service (LWCF)				
Outdoor Recreation--Acquisition, Development and Planning	15.916			

EDMUNDS COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2019
Subtotal US Department of Interior - Direct Programs			14,194.03	20,055.00
US Department of Interior - Pass-Through Programs:				
SD Department of Game, Fish & Parks, Outdoor Recreation--Acquisition, Development and Planning	15.916			
Total US Department of the Interior			14,194.03	20,055.00
Justice Assistance Grant (JAG) Program Cluster:				
US Department of Justice - Direct Programs:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738			
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units of Local Government	16.804			
Subtotal US Department of Justice - Direct Programs			0.00	0.00
US Department of Justice - Pass-Through Programs:				
SD Department of Public Safety, Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories	16.803			
Subtotal US Department of Justice - Pass-Through Programs			0.00	0.00
Total for Justice Assistance Grant (JAG) Program Cluster			0.00	0.00
Other Programs:				
US Department of Justice - Direct Programs:				
Public Safety Partnership and Community Policing Grants	16.710			
US Department of Justice - Pass-Through Programs:				
SD Department of Corrections, Juvenile Accountability Block Grants	16.523			
SD Associations of County Commissioners, Juvenile Justice and Delinquency Prevention - Allocation to States	16.540			
SD Attorney General's Office, Missing Children's Assistance	16.543			
Subtotal US Department of Justice - Pass-Through Programs			0.00	0.00
Total US Department of Justice			0.00	0.00
Workforce Investment Act (WIA) Cluster:				
US Department of Labor - Pass-Through Programs:				
SD Department of Labor, Workforce Investment Act (WIA) - Adult Program	17.258			
Workforce Investment Act (WIA) - Dislocated Workers Formula Grants	17.278			
Total Workforce Investment Act (WIA) Cluster			0.00	0.00
Other Programs:				
US Department of Labor - Direct Programs:				
US Department of Labor - Pass-Through Programs:				
Total US Department of Labor			0.00	0.00
Federal Transit Cluster:				
US Department of Transportation - Pass-Through Programs:				
SD Department of Transportation, Federal Transit - Capital Investment Grants	20.500			
Federal Transit - Formula Grants	20.507			
Total Federal Transit Cluster			0.00	0.00
Highway Safety Cluster:				

EDMUNDS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2019
US Department of Transportation - Pass-Through Programs:				
SD Department of Public Safety				
State and Community Highway Safety	20.600			10,944.80
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601			
Total Highway Safety Cluster			0.00	10,944.80
Other Programs:				
US Department of Transportation - Direct Programs:				
US Department of Transportation - Pass-Through Programs:				
SD Department of Transportation,				
Total US Department of Transportation			0.00	10,944.80
US General Services Administration - Pass-Through Programs:				
SD Federal Property Agency,				
Donation of Federal Surplus Personal Property (Note 6)	39.003			
Total US General Services Administration			0.00	0.00
US Elections Assistance Commission - Pass-Through Programs:				
SD Secretary of State,				
Help America Vote Act Requirements Payments	90.401			
Total US Elections Assistance Commission			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			3,574.98
Total US Department of Health and Human Services			0.00	3,574.98
US Department of Homeland Security - Pass-Through Programs:				
SD Department of Public Safety - Office of Emergency Management,				
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036			
Hazard Mitigation Grant	97.039			
Emergency Management Performance Grants	97.042			16,614.69
Homeland Security Grant Program	97.067			
Total US Department of Homeland Security			0.00	16,614.69
GRAND TOTAL			14,194.03	51,189.47

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, 2017. 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

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the (modified accrual basis) OR (modified cash basis) 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected to use

Note 3: Federal Reimbursement

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

Note 4: Major Federal Financial Assistance Program

EDMUNDS COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2019
--	------------------------	--	------------------------------------	---------------------------------------

This represents a Major Federal Financial Assistance Program.

Note 5: Federal Loan Program

The County had the following loan balances outstanding at December 31, 2017. These loan balances outstanding which have continuing compliance requirements are also included in the federal expenditures presented in the Schedule.

Cluster/Program Title	Federal CFDA Number	Amount Outstanding

Note 6: Federal Surplus Property

The amount reported represents 23.3% of the original acquisition cost of the federal surplus property received by the County.

EDMUNDS COUNTY
NOTES TO THE MODIFIED CASH BASIS FINANCIAL STATEMENTS
DECEMBER 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 1.c, these financial statements are presented on a modified cash basis of accounting. The modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

a. Financial Reporting Entity:

The reporting entity of Edmunds County, (County) consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

The County organized the Edmunds County Housing and Redevelopment Commission solely for abdicating its authority over the non-municipal housing projects within the County to the Mobridge Housing Commission organized by the Municipality of Mobridge. Therefore, this component unit's financial activity was not included on the County's annual report. The financial activity of this component unit is to be included as a component unit on the Municipality of Mobridge's annual report.

The County participates in two cooperative units. See detailed note entitled "Joint Ventures" for specific disclosures. Joint ventures do not meet the criteria for inclusion in the financial reporting entity as a component unit, but are discussed in these notes because of the nature of their relationship with the County.

b. Basis of Presentation:

Government-wide Financial Statements:

The Statement of Net Position and Statement of Activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and fiduciary. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the County or it meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined, or
3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

The funds of the County financial reporting entity are described below:

Governmental Funds:

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered to be a major fund.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specified purposes.

Road and Bridge Fund - to account for funds credited to the road and bridge fund pursuant to SDCL 32-11-4.2 to be used by the board of county commissioners for grading, constructing, planing, dragging, and maintaining county highways and also for dragging, maintaining and grading secondary roads. Proper equipment for dragging grading, and maintaining highways, such as graders, tractors, drags, maintainers, and planers may be purchased from the road and bridge fund. (SDCL 32-11-2 and 32-11-4.2). This is a major fund.

The remaining Special Revenue funds are not considered major funds: 911 Service, Emergency Management, Domestic Abuse, 24/7 Sobriety, and Modernization and Preservation Relief. These funds are reported on the fund financial statements as "Other Governmental Funds".

Fiduciary Funds:

Fiduciary funds consist of the following sub-category and are never considered to be major funds:

Custodial Funds – Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Custodial funds are used to account for the accumulation and distribution of property tax revenues and various pass-through funds.

c. Measurement Focus and Basis of Accounting:

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

The County’s basis of accounting is the modified cash basis, which is a basis of accounting other than USGAAP. Under USGAAP, transactions are recorded in the accounts when revenues are earned and liabilities are incurred. Under the modified cash basis, transactions are recorded when cash is received or disbursed.

Measurement Focus:

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus, applied within the limitations of the modified cash basis of accounting as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used, applied within the limitations of the modified cash basis of accounting.

Basis of Accounting:

In the government-wide Statement of Net Position and Statement of Activities and the fund financial statements, governmental activities are presented using a modified cash basis of accounting.

The modified cash basis of accounting involves the measurement of cash and cash equivalents and changes in cash and cash equivalents resulting from cash receipt and disbursement transactions. Under the modified cash basis of accounting, the statement of financial position reports only cash and cash equivalents (those investments with terms to maturity of 90 days (three months) or less at the date of acquisition). Under the modified cash basis of accounting, transactions are recorded in the accounts when cash and/or cash equivalents are received or disbursed and assets and liabilities are recognized to the extent that cash has been received or disbursed. The acceptable modification to the cash basis of accounting implemented by the County in these financial statements is:

Recording long-term investments in marketable securities (those with maturities more than 90-days (three months) from the date of acquisition) acquired with cash assets at cost.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the County applied USGAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

d. Deposits and Investments:

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with a term to maturity at date of acquisition of three months or less. Investments in open-end mutual fund shares, or similar investments in external investment pools, are also considered to be cash equivalents.

Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at date of acquisition exceeds three months, and/or those types of investment authorized by South Dakota Codified Laws (SDCL) 4-5-6. Under the modified cash basis of accounting, investments are carried at cost.

e. Capital Assets:

Capital assets include land, buildings, machinery and equipment, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. *Infrastructure assets* are long-lived capital assets that normally are stationary in nature and normally can be preserved for significantly greater number of years than most capital assets.

As discussed in Note 1.c. above, the government-wide Statement of Net Position and Statement of Activities and the fund financial statements are presented using a modified cash basis of accounting. The County has not elected to modify their cash basis presentation by recording capital assets arising from cash transactions and depreciating those assets where appropriate so any capital assets owned by the County and the related depreciation are not reported on the financial statements of the County.

f. Program Revenues:

Program revenues derive directly from the program itself or from parties other than the County's taxpayers or citizenry, as a whole. Program revenues are classified into three categories, as follows:

1. Charges for services – These arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.
2. Program-specific operating grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.
3. Program-specific capital grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

g. Equity Classifications:

Government-wide Financial Statements:

Equity is classified as Net Position and is displayed in two components:

1. Restricted Net Position – Consists of net position with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.

2. Unrestricted Net Position – All other net position that do not meet the definition of Restricted Net Position.

Fund Financial Statements:

Governmental fund equity is classified as fund balance, and may distinguish between “Nonspendable”, “Restricted”, “Committed”, “Assigned” and “Unassigned” components. Agency Funds have no fund equity. The Net Position is reported as Net Position Held in Custodial Capacity.

h. Application of Net Position:

It is the County’s policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

i. Fund Balance Classification Policies and Procedures:

In accordance with Government Accounting Standards Board (GASB) No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the County classifies governmental fund balances as follows:

- Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.
- Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the County Commissioners.
- Unassigned – includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

The County uses *restricted /committed* amounts first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the Government would first use *committed, then assigned, and lastly unassigned amounts* of unrestricted fund balance when expenditures are made.

The Government does not have a formal minimum fund balance policy. The purpose of each major special revenue fund and revenue source is listed below:

Major Special Revenue Fund
Road and Bridge Fund

Revenue Source
Federal and State Grants, and Motor
Vehicle Licenses

2. DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK AND INTEREST RATE RISK

The County follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns. Various restrictions on deposits and investments are imposed by statutes. These restrictions are summarized below:

Deposits - The County's cash deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 7-20-1, 7-20-1.1 and 7-20-1.2, and may be in the form of demand or time deposits. Qualified depositories are required by SDCL 4-6A-3 to maintain at all times, segregated from their other assets, eligible collateral having a value equal to at least 100 percent of the public deposit accounts which exceed deposit insurance such as the FDIC and NCUA. In lieu of pledging eligible securities, a qualified public depository may furnish irrevocable standby letters of credit issued by federal home loan banks accompanied by written evidence of that bank's public debt rating which may not be less than "AA" or a qualified public depository may furnish a corporate surety bond of a corporation authorized to do business in South Dakota.

Investments - In general, SDCL 4-5-6 permits County funds to be invested only in (a) securities of the United States and securities guaranteed by the United States Government either directly or indirectly; or (b) repurchase agreements fully collateralized by securities described in (a) above; or in shares of an open-end, no-load fund administered by an investment company whose investments are in securities described in (a) above and repurchase agreements described in (b) above. Also, SDCL 4-5-9 requires investments to be in the physical custody of the political subdivision or may be deposited in a safekeeping account with any bank or trust company designated by the political subdivision as its fiscal agent.

As of December 31, 2019, the investments reported in the financial statements consist of only certificates of deposit.

Credit Risk - State law limits eligible investments for the County, as discussed above. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk - The County places no limit on the amount that may be invested in any one issuer.

Interest Rate Risk - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Assignment of Investment Income - State law allows income from deposits and investments to be credited to either the General Fund or the fund making the investment. The County's policy is to credit all income from investments to the fund making the investment.

3. PROPERTY TAXES

Property taxes are levied on or before October 1, of the year preceding the start of the fiscal year. They attach as an enforceable lien on property, and become due and payable as of the following January 1, the first day of the fiscal year. Taxes are payable in two installments on or before April 30 and October 31 of the fiscal year.

The County is permitted by several state statutes to levy varying amounts of taxes per \$1,000 of taxable valuation on taxable real property in the County.

4. INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2019 were as follows:

<u>Transfers From:</u>	<u>Transfers To:</u>		<u>Total</u>
	Road and Bridge Fund	Other Governmental Funds	
Major Funds:			
General Fund	<u>\$1,500,000.00</u>	<u>\$20,000.00</u>	<u>\$1,520,000.00</u>

Interfund transfers for the year ended December 31, 2018 were as follows:

<u>Transfers From:</u>	<u>Transfers To:</u>		<u>Total</u>
	Road and Bridge Fund	Other Governmental Funds	
Major Funds:			
General Fund	<u>\$1,300,000.00</u>	<u>\$35,000.00</u>	<u>\$1,335,000.00</u>

The County typically budgets transfers to the Road and Bridge Fund and the Emergency Management Fund (Other Governmental Funds) to conduct the indispensable functions of the County.

5. PENSION PLAN

Plan Information:

All employees, working more than 20 hours per week during the year, participate in the South Dakota Retirement System (SDRS), a cost sharing, multiple employer defined benefit pension plan administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and survivor benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in SDCL 3-12. The SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at <http://sdrs.sd.gov/publications.aspx> or by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

Benefits Provided:

SDRS has three different classes of employees, Class A general members, Class B public safety and judicial members, and Class C Cement Plant Retirement Fund members.

Members that were hired before July 1, 2017, are Foundation members. Class A Foundation members and Class B Foundation members who retire after age 65 with three years of contributory service are entitled to an unreduced annual retirement benefit. An unreduced annual retirement benefit is also available after age 55 for Class A Foundation members where the sum of age and credited service is equal to or greater than 85 or after age 55 for Class B Foundation judicial members where the sum of age and credited service is equal to or greater than 80. Class B Foundation public safety members can retire with an unreduced annual retirement benefit after age 55 with three years of contributory service. An unreduced annual retirement benefit is also available after age 45 for Class B Foundation public safety members where the sum of age and

credited service is equal to or greater than 75. All Foundation retirement benefits that do not meet the above criteria may be payable at a reduced level.

Members that were hired on/after July 1, 2017, are Generational members. Class A Generational members and Class B Generational judicial members who retire after age 67 with three years of contributory service are entitled to an unreduced annual retirement benefit. Class B Generational public safety members can retire with an unreduced annual retirement benefit after age 57 with three years of contributory service. At retirement, married Generational members may elect a single-life benefit, a 60 percent joint and survivor benefit, or a 100 percent joint and survivor benefit. All Generational retirement benefits that do not meet the above criteria may be payable at a reduced level. Generational members will also have a variable retirement account (VRA) established, in which they will receive up to 1.5 percent of compensation funded by part of the employer contribution. VRAs will receive investment earnings based on investment returns.

Legislation enacted in 2017 established the current COLA process. At each valuation date:

- Baseline actuarial accrued liabilities will be calculated assuming the COLA is equal to the long-term inflation assumption of 2.25%
- If the fair value of assets is greater or equal to the baseline actuarial accrued liabilities, the COLA will be:
 - The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than 3.5%.
- If the fair value of assets is less than the baseline actuarial accrued liabilities, the COLA will be:
 - The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than a restricted maximum such that, that if the restricted maximum is assumed for future COLAs, the fair value of assets will be greater of equal to the accrued liabilities.

All benefits except those depending on the Member's Accumulated Contributions are annually increased by the Cost-of-Living Adjustment.

Contributions:

Per SDCL 3-12, contribution requirements of the active employees and the participating employers are established and may be amended by the SDRS Board. Covered employees are required by state statute to contribute the following percentages of their salary to the plan; Class A Members, 6.0% of salary; Class B Judicial Members, 9.0% of salary; and Class B Public Safety Members, 8.0% of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution. The County's share of contributions to the SDRS for the fiscal years ended December 31, 2019, 2018, and 2017, equal to the required contributions each year, were as follows:

<u>Year</u>	<u>Amount</u>
2019	\$ 95,245.81
2018	\$ 90,121.75
2017	\$ 85,758.06

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resource and Deferred Inflows or Resources to Pensions:

At June 30, 2019, SDRS is 100.09% funded and accordingly has a net pension asset. The proportionate shares of the components of the net pension asset of South Dakota Retirement System, for the County as a measurement period ending June 30, 2019 and reported by the County as of December 31, 2019 are as follows:

Proportionate share of pension liability	\$9,179,932.45
Less proportionate share of net pension restricted for pension benefits	\$9,187,738.63

Proportionate share of net pension liability (asset)	\$ (7,806.18)
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At December 31, 2019 the County reported a liability (asset) of \$ (7,806.18) for its proportionate share of the net pension liability (asset).

The net pension liability (asset) was measured as of as of June 30 ,2019 and the total pension liability (asset) used to calculate the net pension liability (asset) was based on a projection of the County's/Municipality's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2019 the County's proportion was 0.7366220% which is an increase of 0.0037552% from its proportion measured as of June 30, 2018.

Actuarial Assumptions:

The total pension liability (asset) in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary Increases	Graded by years of service, from 6.50% at entry to 3.00%
Discount rate	6.50% net of plan investment expense

Mortality rates were based on 97% of the RP-2014 Mortality Table, adjusted to 2006 projected generationally with Scale MP-2016, white collar rates for females and total dataset rates for males. Morality rates for disabled members were based on the RP-2014 Disabled Retiree Mortality Table, projected generationally with Scale MP-2016.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period of July 1, 2011 to June 30, 2016.

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for management of a portion of the portfolio. SDIC is governed by the Prudent Man Rule (i.e., the council should use the same degree of care as a prudent man). Current SDIC investment policies dictate limits on the percentage of assets invested in various types of vehicles (equities, fixed income securities, real estate, cash, private equity, etc.). The long-term expected rate of return on pension plan investments was determined using a method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	58.0%	4.7%
Fixed Income	30.0%	1.7%
Real Estate	10.0%	4.3%
Cash	2.0%	0.9%

Total	100%	
	=====	

Discount Rate:

The discount rate used to measure the total pension liability (asset) was 6.50%.

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that matching employer contributions from will be made at rates equal to the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of asset to changes in the discount rate:

The following presents the County's proportionate share of net pension liability (asset) calculated using the discount rate of 6.50%, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.50%) or 1-percentage point higher (7.50%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability (asset)	\$1,295,672.45	\$ (7,806.18)	(\$1,069,905.72)

Pension Plan Fiduciary Net Position:

Detailed information about the plan's fiduciary net position is available in the separately issued SDRS financial report.

6. JOINT VENTURES

The County participates in two joint ventures to provide services to the regional areas encompassing each of the joint ventures. These are:

Five County Television Translator District
North Central Regional E-911 Center

Five County Television Translator District:

The County participates in a joint venture, known as the Five County Television Translator District, formed for the purpose of providing television program distribution services to the citizens within the Translator District.

The members of the Five County Television Translator District and their percentage of participation are as follows:

Campbell County	10%	Potter County	15%
Edmunds County	25%	Walworth County	34%
McPherson County	16%		

The joint powers agreement is formulated in accordance with South Dakota Codified Laws (SDCL) 1-24 and 49-32A. The governing board consists of five representatives, one appointed by each of the five participating counties.

Pursuant to SDCL 49-32A-14, the operations and activities of the television district shall be financed by appropriations from the participating counties from the county general funds in the same proportion that the population of each county is to the total district population.

The County retains no equity interest in the net position of the joint venture, but does have a responsibility to fund its proportionate share of deficits of the joint venture. The proportionate share varies in percentage based upon the respective populations of the five counties.

Separate financial statements for this joint venture are available from Walworth County.

At December 31, 2019, this joint venture had total assets of \$186,466.72, no liabilities, and total net position of \$186,466.72.

North Central Regional E-911 Center

The County participates in a joint venture, known as the North Central Regional E-911 Center, formed for the purpose of providing efficient and consolidated E-911 services to the citizens of the member counties.

The members of the North Central Regional E-911 Center are as follows:

<u>Original Members</u>	<u>Contracting Members</u>
Corson County	Campbell County
Edmunds County	McPherson County
Perkins County	Harding County
Walworth County	Potter County
	Sioux County, North Dakota

The joint powers agreement is formulated in accordance with South Dakota Codified Law (SDCL) 34-45. The governing board consists of two members from each governmental entity entering the joint agreement. The War Hawk Civil Defense Coordinator, as well as a responder from the Standing Rock Emergency Services are permanent nonvoting board members.

The operations and activities of the center are financed by the telephone surcharge, less the state coordinator fee per phone of the participating government entity. Members receive collected surcharge funds from the South Dakota Department of Public Safety monthly and in turn remit all of those funds to the North Central Regional E911 Center.

The County retains no equity interest in the net position of the joint venture, but does have a responsibility to fund its proportionate share of deficits of the joint venture.

Separate financial statements for this joint venture are available from the Municipality of Mobridge.

At December 31, 2019, this joint venture had total assets of \$474,593.19, no liabilities, and total net position of \$474,593.19.

7. SIGNIFICANT CONTINGENCIES – LITIGATION

At December 31, 2019, the County was not involved any litigation.

8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended December 31, 2019, the County managed its risks as follows:

Employee Health Insurance:

The county joined the South Dakota School Benefits Fund. This is a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The county pays a monthly premium to the pool to provide health insurance coverage for its employees. The pool purchases reinsurance coverage with the premiums it receives from the members. The coverage provides a deductible of \$1,000 per person up to \$3,000 per family. This Health Insurance is administered by Wellmark Blue Cross Blue Shield of South Dakota and has an unlimited lifetime accumulation benefit.

Liability Insurance:

The County joined the South Dakota Public Assurance Alliance (SDPAA), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The objective of the SDPAA is to administer and provide risk management services and risk sharing facilities to the members and to defend and protect the members against liability, to advise members on loss control guidelines and procedures, and provide them with risk management services, loss control and risk reduction information and to obtain lower costs for that coverage. The County's responsibility is to promptly report to and cooperate with the SDPAA to resolve any incident which could result in a claim being made by or against the County. The County pays a Members Annual Operating Contribution, to provide liability coverage detailed below, under a claims-made policy and the premiums are accrued based on the ultimate cost of the experience to date of the SDPAA member, based on their exposure or type of coverage. The County pays an annual premium to the pool to provide coverage for:

- a. general liability;
- b. automobile liability;
- c. officials liability;
- d. law enforcement liability;
- e. automobile physical damage;
- f. boiler and equipment;
- g. building and property coverage;
- h. miscellaneous property; and
- i. flood & earthquake damage.

The agreement with the SDPAA provides that the above coverages will be provided to a \$2,000,000 limit. Member premiums are used by the pool for payment of claims and to pay for reinsurance for claims in excess of \$250,000 for property coverage and \$500,000 for liability coverage to the upper limit. A portion of the member premiums are also allocated to a cumulative reserve fund.

Effective January 1, 2018, the SDPAA revised the method of calculating the amount available to be refunded to a withdrawing member. Upon giving proper written notice to the SDPAA a member may withdraw. Within 120 days following withdrawal, or as soon thereafter as the next Annual Budget is completed, the SDPAA will advise the withdrawing member of its total calculated portion of contributions made to the SDPAA that shall be refunded. Refunds are calculated based on the pool's total contributions, along with the member's total contributions, current losses, unpaid losses, and loss expenses, the member's loss ratio, and number of membership years.

A member who withdraws from the SDPAA shall receive a calculated portion of their contributions refunded for unpaid casualty losses, based on the following schedule:

<u>Years</u>	<u>Percentage</u>
1	55%
2	50%

3	40%
4	35%
5	30%
6+	20%

All refunds shall be paid to the withdrawing Member over a five-year term.

As of December 31, 2018, the County's balance available to be refunded per the SDPAA was \$36,982.00, which was a decrease of \$14,747.99 from the previous year.

The County carries no deductibles for general and automobile liability coverages, a \$500 deductible for the officials liability coverage, a \$5,000 deductible for the law enforcement liability coverage, a \$250 comprehensive and \$1,000 collision deductible for the automobile physical damage coverage, a \$1,500 deductible for boiler and equipment coverage, a \$2,500 deductible for building coverage, a \$250 deductible for miscellaneous property coverage, and a \$250,000 deductible for flood & earthquake coverage.

The County does not carry additional insurance to cover claims in excess of the upper limit. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Worker's Compensation:

The County joined the South Dakota Municipal League Worker's Compensation Fund (Fund), a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The objective of the Fund is to formulate, develop, and administer, on behalf of the member organizations, a program of worker's compensation coverage, to obtain lower costs for that coverage, and to develop a comprehensive loss control program. The County's responsibility is to initiate and maintain a safety program to give its employees safe and sanitary working conditions and to promptly report to and cooperate with the Fund to resolve any worker's compensation claims. The County pays an annual premium, to provide worker's compensation coverage for its employees, under a self-funded program and the premiums are accrued based on the ultimate cost of the experience to date of the Fund members. Coverage limits are set by state statute. The pool pays the first \$650,000 of any claim per individual. The pool has reinsurance which covers up to statutory limits in addition to a separate combined employer liability limit of \$2,000,000 per incident.

The County does not carry additional insurance to cover claims in excess of the upper limit. Settled claims resulting from these risks have not exceeded the liability coverage over the past three years.

Unemployment Benefits:

On January 1, 2010, the County elected to be self-insured and retain all risk for liabilities resulting from claims for unemployment benefits.

During the two years ended December 31, 2019, one claim was filed for unemployment benefits. This claim resulted in the payment of benefits in the amount of \$490.00. At December 31, 2019, no claims had been filed and were outstanding. It is not anticipated that any additional claims for unemployment benefits will be filed in the next year.

I have prepared the preceding notes to the financial statements.



 Keith Schurr, Edmunds County Auditor

February 6, 2020

EDMUNDS COUNTY

NOTES TO THE 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.