

2020 Annual Report



Edmunds County
South Dakota

ANNUAL REPORT FOR EDMUNDS COUNTY AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020
GOVERNMENTAL FUNDS -- MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,708,302.86	1,401,340.76	55,290.16	3,164,933.78
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	3,113,437.42	0.00	0.00	3,113,437.42
Delinquent Property Taxes	20,065.45	0.00	0.00	20,065.45
Penalties and Interest	9,905.48	0.00	0.00	9,905.48
Telephone Tax (Outside)	130.58	0.00	0.00	130.58
Wheel Tax	0.00	138,259.57	0.00	138,259.57
Tax Deed Revenue	926.50	0.00	0.00	926.50
Licenses and Permits	5,939.00	1,500.00	540.00	7,979.00
Intergovernmental Revenue:				
Federal Grants	451,745.88	49,687.76	20,332.49	521,766.13
Federal Shared Revenue	5,572.49	0.00	0.00	5,572.49
State Grants	4,767.50	225,463.72	0.00	230,231.22
State Shared Revenue	78,198.08	1,064,588.22	38,899.75	1,181,686.05
Charges for Goods and Services:				
General Government	103,467.46	0.00	8,225.20	111,692.66
Public Safety	27,007.64	0.00	4,060.00	31,067.64
Public Works	0.00	40,993.31	0.00	40,993.31
Health and Welfare	3,482.86	0.00	0.00	3,482.86
Conservation of Natural Resources	5,794.80	0.00	0.00	5,794.80
Fines and Forfeits:				
Costs	4,025.50	0.00	0.00	4,025.50
Forfeits	1,083.00	0.00	0.00	1,083.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	20,846.72	12,952.27	478.63	34,277.62
Rent	1,450.88	0.00	0.00	1,450.88
Contributions and Donations	2,091.98	0.00	0.00	2,091.98
Refund of Prior Year's Expenditures	1,343.00	0.00	0.00	1,343.00
Other Miscellaneous Revenue	47,445.12	0.00	0.00	47,445.12
Insurance Proceeds	6,542.83	0.00	0.00	6,542.83
Sale of County Property	1,530.00	5,366.71	0.00	6,896.71
Total Revenue and Other Sources	3,916,800.17	1,538,811.56	72,536.07	5,528,147.80
Expenditures and Other Uses (subfunction level):				
Legislative	104,429.59	0.00	0.00	104,429.59
Elections	26,062.79	0.00	0.00	26,062.79
Judicial System	67.65	0.00	0.00	67.65
Financial Administration	260,682.60	0.00	0.00	260,682.60
Legal Services	102,800.46	0.00	0.00	102,800.46
Other General Government	393,953.85	0.00	8,864.48	402,818.33
Law Enforcement	682,968.70	0.00	3,237.29	686,205.99
Protective and Emergency Services	0.00	0.00	87,101.70	87,101.70
Highways and Bridges	0.00	2,994,319.69	0.00	2,994,319.69
Economic Assistance	1,500.00	0.00	0.00	1,500.00
Health Assistance	66,783.33	0.00	0.00	66,783.33
Social Services	0.00	0.00	815.00	815.00
Mental Health Services	4,607.00	0.00	0.00	4,607.00
Recreation	75,795.84	0.00	0.00	75,795.84
Soil Conservation	105,667.25	0.00	0.00	105,667.25
Urban Development	11,000.16	0.00	0.00	11,000.16
Intergovernmental Expenditures	0.00	20,609.29	0.00	20,609.29
Total Expenditures and Other Uses	1,836,319.22	3,014,928.98	100,018.47	4,951,266.67
Transfers In (Out)	(1,545,000.00)	1,500,000.00	45,000.00	0.00
Increase/Decrease in Fund Balance	535,480.95	23,882.58	17,517.60	576,881.13
Ending Fund Balance:				
Restricted	0.00	0.00	20,462.16	20,462.16
Assigned	781,337.00	1,425,223.34	52,345.60	2,258,905.94
Unassigned	1,462,446.81	0.00	0.00	1,462,446.81
Total Ending Fund Balance	2,243,783.81	1,425,223.34	72,807.76	3,741,814.91
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.

EDMUNDS COUNTY
COUNTY OFFICIALS
December 31, 2020

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, 2020

Keith Schurr
County Auditor

February 5, 2021
Date

EDMUNDS COUNTY
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 December 31, 2020

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and Cash Equivalents	1,641,814.91	0.00	1,641,814.91	
Cash with Fiscal Agent	0.00	0.00	0.00	
Investments	2,100,000.00	0.00	2,100,000.00	
Restricted Assets:				
Cash and cash equivalents	0.00	0.00	0.00	
Investments	0.00	0.00	0.00	
TOTAL ASSETS	3,741,814.91	0.00	3,741,814.91	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	20,462.16	0.00	20,462.16	
Unrestricted (Deficit)	3,721,352.75	0.00	3,721,352.75	
TOTAL NET POSITION	3,741,814.91	0.00	3,741,814.91	0.00

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

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total	Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities		
Primary Government:								
Governmental Activities:								
General Government	896,861.42	120,957.54	8,499.67	0.00	(767,404.21)		(767,404.21)	
Public Safety	766,764.86	36,176.14	505,343.43	0.00	(225,245.29)		(225,245.29)	
Public Works	2,994,319.69	42,493.31	1,339,739.70	0.00	(1,612,086.68)		(1,612,086.68)	
Health and Welfare	73,705.33	2,147.86	0.00	0.00	(71,557.47)		(71,557.47)	
Culture and Recreation	75,795.84	0.00	1,726.97	0.00	(74,068.87)		(74,068.87)	
Conservation of Natural Resources	105,667.25	5,794.80	4,767.50	0.00	(95,104.95)		(95,104.95)	
Urban and Economic Development	11,000.16	0.00	0.00	0.00	(11,000.16)		(11,000.16)	
Intergovernmental	20,609.29	0.00	0.00	0.00	(20,609.29)		(20,609.29)	
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	4,944,723.84	207,569.65	1,860,077.27	0.00	(2,877,076.92)		(2,877,076.92)	
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	4,944,723.84	207,569.65	1,860,077.27	0.00	(2,877,076.92)	0.00	(2,877,076.92)	
Component Units:								
								0.00
General Revenues:								
Taxes:								
Property Taxes				3,144,465.43			3,144,465.43	
Wheel Tax				138,259.57			138,259.57	
State Shared Revenues				75,698.11			75,698.11	
Grants and Contributions not Restricted to Specific Programs				5,572.49			5,572.49	
Unrestricted Investment Earnings				34,277.62		0.00	34,277.62	
Debt Issued				0.00		0.00	0.00	
Miscellaneous Revenue				55,684.83		0.00	55,684.83	
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				3,453,958.05		0.00	3,453,958.05	0.00
Change in Net Position				576,881.13		0.00	576,881.13	0.00
Net Position - Beginning				3,164,933.78		0.00	3,164,933.78	
Adjustments:								
				0.00		0.00	0.00	
Adjusted Net Position - Beginning				3,164,933.78		0.00	3,164,933.78	0.00
NET POSITION - ENDING				3,741,814.91		0.00	3,741,814.91	0.00
				Yes		Yes	Yes	Yes

** 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.

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

EDMUNDS COUNTY
 BALANCE SHEET - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 December 31, 2020

	General Fund	Road and Bridge Fund	Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:					
101 Cash and Cash Equivalents	1,008,783.81	580,223.34		52,807.76	1,641,814.91
106 Cash with Fiscal Agent				0.00	0.00
151 Investments	1,235,000.00	845,000.00		20,000.00	2,100,000.00
107.1 Restricted Cash and Cash Equivalents				0.00	0.00
107.2 Restricted Investments				0.00	0.00
TOTAL ASSETS	2,243,783.81	1,425,223.34	0.00	72,807.76	3,741,814.91
FUND BALANCES: (See Note ___)					
273 Nonspendable				0.00	0.00
274 Restricted				20,462.16	20,462.16
275 Committed				0.00	0.00
276 Assigned	781,337.00	1,425,223.34		52,345.60	2,258,905.94
277 Unassigned	1,462,446.81			0.00	1,462,446.81
TOTAL FUND BALANCES	2,243,783.81	1,425,223.34	0.00	72,807.76	3,741,814.91

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, 2020

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes:				
310				
311	3,113,437.42		0.00	3,113,437.42
312	20,065.45		0.00	20,065.45
313	9,905.48		0.00	9,905.48
314	130.58		0.00	130.58
315			0.00	0.00
316		138,259.57	0.00	138,259.57
318	926.50		0.00	926.50
319			0.00	0.00
	Total Taxes	138,259.57	0.00	3,282,725.00
320	5,939.00	1,500.00	540.00	7,979.00
330	Intergovernmental Revenue:			
331	451,745.88	49,687.76	20,332.49	521,766.13
332	5,572.49		0.00	5,572.49
333			0.00	0.00
334	4,767.50	225,463.72	0.00	230,231.22
335	State Shared Revenue:			
335.01	25,141.24		0.00	25,141.24
335.02		1,007,499.94	0.00	1,007,499.94
335.04			0.00	0.00
335.05			0.00	0.00
335.06			0.00	0.00
335.07			0.00	0.00
335.08			0.00	0.00
335.09		51,786.39	0.00	51,786.39
335.10			0.00	0.00
335.11			0.00	0.00
335.13			0.00	0.00
335.14	19,749.80		0.00	19,749.80
335.15	2,499.97		0.00	2,499.97
335.16			0.00	0.00
335.17		5,301.89	0.00	5,301.89
335.18			38,899.75	38,899.75
335.19	30,807.07		0.00	30,807.07
335.99			0.00	0.00
336			0.00	0.00
338			0.00	0.00
339			0.00	0.00
	Total Intergovernmental Revenue	1,339,739.70	59,232.24	1,939,255.89
340	Charges for Goods and Services:			
341	General Government:			
341.10	21,950.00		0.00	21,950.00
341.20	55,590.23		7,950.20	63,540.43
341.30	2,280.00		0.00	2,280.00
341.40	11,967.90		275.00	12,242.90
341.50	4,434.00		0.00	4,434.00
341.90	7,245.33		0.00	7,245.33
342	Public Safety:			
342.10	9,961.92		0.00	9,961.92
342.20	17,045.72		0.00	17,045.72
342.30			4,060.00	4,060.00
342.90			0.00	0.00
343	Public Works:			
343.10		40,993.31	0.00	40,993.31
343.20			0.00	0.00
343.30			0.00	0.00
343.90			0.00	0.00
344	Health and Welfare:			
344.10	Economic Assistance:			
344.11	1,607.86		0.00	1,607.86
344.12	1,875.00		0.00	1,875.00
344.13			0.00	0.00
344.14			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, 2020

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
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	5,794.80		0.00	5,794.80
349 Other Charges			0.00	0.00
Total Charges for Goods and Services	139,752.76	40,993.31	12,285.20	193,031.27
350 Fines and Forfeits:				
351 Fines			0.00	0.00
352 Costs	4,025.50		0.00	4,025.50
353 Forfeits	1,083.00		0.00	1,083.00
359 Other			0.00	0.00
Total Fines and Forfeits	5,108.50	0.00	0.00	5,108.50
360 Miscellaneous Revenue:				
361 Investment Earnings	20,846.72	12,952.27	478.63	34,277.62
362 Rent	1,450.88		0.00	1,450.88
363 Special Assessments			0.00	0.00
365 Contributions and Donations	2,091.98		0.00	2,091.98
366 Refund of Prior Year's Expenditures	1,343.00		0.00	1,343.00
369 Other	47,445.12		0.00	47,445.12
Total Miscellaneous Revenue	73,177.70	12,952.27	478.63	86,608.60
Total Revenues	3,908,727.34	1,533,444.85	72,536.07	5,514,708.26
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	104,429.59		0.00	104,429.59
120 Elections	26,062.79		0.00	26,062.79
130 Judicial System	67.65		0.00	67.65
140 Financial Administration:				
141 Auditor	130,600.32		0.00	130,600.32
142 Treasurer	130,082.28		0.00	130,082.28
143 Finance Office			0.00	0.00
149 Other			0.00	0.00
150 Legal Services:				
151 State's Attorney	74,046.74		0.00	74,046.74
152 Public Defender			0.00	0.00
153 Court Appointed Attorney	28,753.72		0.00	28,753.72
154 Abused and Neglected Child Defense			0.00	0.00
159 Other Legal Services			0.00	0.00
160-170 Other General Government:				
161 General Government Building	104,542.13		0.00	104,542.13
162 Director of Equalization	132,043.08		0.00	132,043.08
163 Register of Deeds	129,015.08		8,864.48	137,879.56
164 Judgments			0.00	0.00
165 Veterans Service Officer	18,892.47		0.00	18,892.47
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	887,996.94	0.00	8,864.48	896,861.42
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	557,305.70		0.00	557,305.70

EDMUNDS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
212 County Jail	125,010.44		3,237.29	128,247.73
213 Coroner	652.56		0.00	652.56
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			48,201.95	48,201.95
223 Flood Control			0.00	0.00
225 Communication Center			38,899.75	38,899.75
229 Other Protective and Emergency Services			0.00	0.00
Total Public Safety	682,968.70	0.00	90,338.99	773,307.69
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges		2,994,319.69	0.00	2,994,319.69
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
333 Other Transportation			0.00	0.00
340 Water System			0.00	0.00
390 Other Public Works			0.00	0.00
Total Public Works	0.00	2,994,319.69	0.00	2,994,319.69
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	1,500.00		0.00	1,500.00
420 Health Assistance:				
421 County Nurse			0.00	0.00
422 Health Services	58,583.33		0.00	58,583.33
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			815.00	815.00
439 Other			0.00	0.00
440 Mental Health Services:				
441 Mentally Ill	0.00		0.00	0.00
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	1,107.00		0.00	1,107.00
449 Other			0.00	0.00
Total Health and Welfare	72,890.33	0.00	815.00	73,705.33
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, 2020

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
522 Parks			0.00	0.00
523 Exhibition Building			0.00	0.00
524 County Fair	69,795.84		0.00	69,795.84
525 Senior Center	6,000.00		0.00	6,000.00
529 Other			0.00	0.00
Total Culture and Recreation	75,795.84	0.00	0.00	75,795.84
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	88,717.25		0.00	88,717.25
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	105,667.25	0.00	0.00	105,667.25
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	2,891.04		0.00	2,891.04
712 Urban and Rural Development	8,109.12		0.00	8,109.12
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	11,000.16	0.00	0.00	11,000.16
750 Intergovernmental Expenditures		20,609.29	0.00	20,609.29
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	1,836,319.22	3,014,928.98	100,018.47	4,951,266.67
Excess of Revenues Over (Under) Expenditures	2,072,408.12	(1,481,484.13)	(27,482.40)	563,441.59
Other Financing Sources (Uses):				
371 Transfers In		1,500,000.00	45,000.00	1,545,000.00
911 Transfers Out	(1,545,000.00)		0.00	(1,545,000.00)
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds	6,542.83		0.00	6,542.83
374 Sale of County Property	1,530.00	5,366.71	0.00	6,896.71
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)	(1,536,927.17)	1,505,366.71	45,000.00	13,439.54
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	535,480.95	23,882.58	17,517.60	576,881.13
Fund Balance - Beginning	1,708,302.86	1,401,340.76	55,290.16	3,164,933.78
Adjustments:			0.00	0.00
			0.00	0.00
Adjusted Fund Balance - Beginning	1,708,302.86	1,401,340.76	55,290.16	3,164,933.78
FUND BALANCE - ENDING	2,243,783.81	1,425,223.34	72,807.76	3,741,814.91
	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, 2020

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents		276,417.65
Investments		
TOTAL ASSETS	0.00	276,417.65
NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments		276,417.65
_____ (major category)		
TOTAL NET POSITION	0.00	276,417.65

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, 2020

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Contributions and Donations		5,100.00
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		9,169,345.29
State Shared Revenue Collections for Other Governments		2,300,893.37
Other Additions		2,977.00
Total Additions	0.00	11,478,315.66
DEDUCTIONS:		
Trust Deductions for _____		
Payments of Property Tax to Other Governments		9,220,299.19
Payments of State Shared Revenue to Other Governments		2,272,651.02
Other Deductions		5,007.93
Total Deductions	0.00	11,497,958.14
Change in Net Position	0.00	(19,642.48)
Net Position - Beginning		296,060.13
NET POSITION - ENDING	0.00	276,417.65
	Yes	Yes

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
Revenues:					
310	Taxes:				
311	General Property Taxes--Current	3,123,172.00	3,123,172.00	3,113,437.42	(9,734.58)
312	General Property Taxes--Delinquent	10,000.00	10,000.00	20,065.45	10,065.45
313	Penalties and Interest	8,500.00	8,500.00	9,905.48	1,405.48
314	Telephone Tax (Outside)	100.00	100.00	130.58	30.58
315	Mobile Home Tax			0.00	0.00
316	Wheel Tax			0.00	0.00
318	Tax Deed Revenue	100.00	100.00	926.50	826.50
319	Other Taxes			0.00	0.00
	Total Taxes	3,141,872.00	3,141,872.00	3,144,465.43	2,593.43
320	Licenses and Permits	6,050.00	6,050.00	5,939.00	(111.00)
330	Intergovernmental Revenue:				
331	Federal Grants			451,745.88	451,745.88
332	Federal Shared Revenue	5,500.00	5,500.00	5,572.49	72.49
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants	6,200.00	6,200.00	4,767.50	(1,432.50)
335	State Shared Revenue:				
335.01	Bank Franchise	22,500.00	22,500.00	25,141.24	2,641.24
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	750.00	750.00	0.00	(750.00)
335.08	Energy Minerals Severance Tax			0.00	0.00
335.09	Prorate License Fees			0.00	0.00
335.1	Abused and Neglected Child Defense			0.00	0.00
335.11	63 3/4% Mobile Home			0.00	0.00
335.13	Secondary Road Remittances			0.00	0.00
335.14	Telecommunications Gross Receipt Tax	17,500.00	17,500.00	19,749.80	2,249.80
335.15	Motor Vehicle 1/4%	2,500.00	2,500.00	2,499.97	(0.03)
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%)	27,500.00	27,500.00	30,807.07	3,307.07
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	82,450.00	82,450.00	540,283.95	457,833.95
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	16,050.00	16,050.00	21,950.00	5,900.00
341.20	Register of Deeds' Fees	50,000.00	50,000.00	55,590.23	5,590.23
341.30	Driver's License Exam	2,400.00	2,400.00	2,280.00	(120.00)
341.40	Legal Services	10,200.00	10,200.00	11,967.90	1,767.90
341.50	Clerk of Courts Fees	3,600.00	3,600.00	4,434.00	834.00
341.90	Other Fees	5,000.00	5,000.00	7,245.33	2,245.33
342	Public Safety:				
342.10	Law Enforcement	11,500.00	11,500.00	9,961.92	(1,538.08)
342.20	Prisoner Care	14,000.00	14,000.00	17,045.72	3,045.72
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	1,607.86	407.86
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
344.19	Other			0.00	0.00

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
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	5,794.80	794.80
349 Other Charges			0.00	0.00
Total Charges for Goods and Services	120,825.00	120,825.00	139,752.76	18,927.76
350 Fines and Forfeits:				
351 Fines			0.00	0.00
352 Costs	4,000.00	4,000.00	4,025.50	25.50
353 Forfeits	100.00	100.00	1,083.00	983.00
359 Other			0.00	0.00
Total Fines and Forfeits	4,100.00	4,100.00	5,108.50	1,008.50
360 Miscellaneous Revenue:				
361 Investment Earnings	8,000.00	8,000.00	20,846.72	12,846.72
362 Rent	2,250.00	2,250.00	1,450.88	(799.12)
363 Special Assessments			0.00	0.00
365 Contributions and Donations	5,000.00	5,000.00	2,091.98	(2,908.02)
366 Refund of Prior Year's Expenditures	1,500.00	1,500.00	1,343.00	(157.00)
369 Other			47,445.12	47,445.12
Total Miscellaneous Revenue	16,750.00	16,750.00	73,177.70	56,427.70
Total Revenues	3,372,047.00	3,372,047.00	3,908,727.34	536,680.34
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	111,725.00	111,725.00	104,429.59	7,295.41
112 Contingency	200,000.00	200,000.00		
Amount Transferred		(47,220.00)		152,780.00
120 Elections	33,210.00	33,210.00	26,062.79	7,147.21
130 Judicial System	3,200.00	3,200.00	67.65	3,132.35
140 Financial Administration:				
141 Auditor	145,308.00	145,308.00	130,600.32	14,707.68
142 Treasurer	136,530.00	136,530.00	130,082.28	6,447.72
143 Finance Office			0.00	0.00
149 Other			0.00	0.00
150 Legal Services:				
151 State's Attorney	78,170.00	78,170.00	74,046.74	4,123.26
152 Public Defender			0.00	0.00
153 Court Appointed Attorney	35,000.00	35,000.00	28,753.72	6,246.28
154 Abused and Neglected Child Defense			0.00	0.00
159 Other Legal Services			0.00	0.00
160-170 Other General Government:				
161 General Government Building	113,710.00	113,710.00	104,542.13	9,167.87
162 Director of Equalization	138,091.00	138,091.00	132,043.08	6,047.92
163 Register of Deeds	131,328.00	131,328.00	129,015.08	2,312.92
164 Judgments			0.00	0.00
165 Veterans Service Officer	21,772.00	21,772.00	18,892.47	2,879.53
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	1,163,506.00	1,116,286.00	887,996.94	228,289.06
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	531,277.00	557,306.00	557,305.70	0.30

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
212 County Jail	145,699.00	145,699.00	125,010.44	20,688.56
213 Coroner	3,985.00	3,985.00	652.56	3,332.44
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	680,961.00	706,990.00	682,968.70	24,021.30
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges			0.00	0.00
320 Sanitation:				
321 Sewers			0.00	0.00
322 Solid Waste			0.00	0.00
330 Transportation:				
331 Airport			0.00	0.00
332 Railroad			0.00	0.00
333 Other Transportation			0.00	0.00
340 Water System			0.00	0.00
390 Other Public Works			0.00	0.00
Total Public Works	0.00	0.00	0.00	0.00
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	16,000.00	16,000.00	0.00	16,000.00
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	1,500.00	1,500.00	1,500.00	0.00
420 Health Assistance:				
421 County Nurse			0.00	0.00
422 Health Services	37,500.00	58,584.00	58,583.33	0.67
423 Hospital			0.00	0.00
424 Ambulance	8,200.00	8,200.00	8,200.00	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	100.00	100.00	0.00	100.00
442 Developmentally Disabled			0.00	0.00
443 Drug Abuse			0.00	0.00
444 Mental Health Centers	3,500.00	3,500.00	3,500.00	0.00
445 Mental Illness Board	1,000.00	1,107.00	1,107.00	0.00
449 Other			0.00	0.00
Total Health and Welfare	67,800.00	88,991.00	72,890.33	16,100.67
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

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
523	Exhibition Building			0.00
524	County Fair	81,210.00	81,210.00	69,795.84
525	Senior Center	6,000.00	6,000.00	6,000.00
529	Other	0.00	0.00	0.00
	Total Culture and Recreation	87,210.00	87,210.00	75,795.84
600	Conservation of Natural Resources:			
610	Soil Conservation:			
611	County Extension			0.00
612	Soil Conservation Districts	16,950.00	16,950.00	16,950.00
613	Rodent Control			0.00
614	Predator Control Districts			0.00
615	Weed and Pest Control			0.00
616	Grasshopper and Pest Control	122,626.00	122,626.00	88,717.25
619	Other			0.00
620	Water Conservation:			0.00
621	Geological Survey			0.00
622	Weather Modification			0.00
623	Water Conservation Districts			0.00
624	Drainage Commissions			0.00
629	Other			0.00
	Total Conservation of Natural Resources	139,576.00	139,576.00	105,667.25
700	Urban and Economic Development:			
710	Urban Development:			
711	Planning and Zoning	6,000.00	6,000.00	2,891.04
712	Urban and Rural Development	8,110.00	8,110.00	8,109.12
719	Other			0.00
720	Economic Development:			0.00
721	Tourism, Industrial or Recreational Development			0.00
729	Other			0.00
	Total Urban and Economic Development	14,110.00	14,110.00	11,000.16
750	Intergovernmental Expenditures			0.00
800	Debt Service			0.00
850	Payments to Local Education Agencies			0.00
890	Capital Outlay			0.00
	Total Expenditures	2,153,163.00	2,153,163.00	1,836,319.22
	Excess of Revenues Over (Under) Expenditures	1,218,884.00	1,218,884.00	2,072,408.12
	Other Financing Sources (Uses):			
371	Transfers In			0.00
911	Transfers Out	(1,545,000.00)	(1,545,000.00)	(1,545,000.00)
372	Long-Term Debt Issued			0.00
373	Insurance Proceeds	0.00	0.00	6,542.83
374	Sale of County Property	1,000.00	1,000.00	1,530.00
912	Payments to Refunded Debt Escrow Agent			0.00
915	Discount on Bonds Issued			0.00
	Total Other Financing Sources (Uses)	(1,544,000.00)	(1,544,000.00)	(1,536,927.17)
(913) 376	Special Items			0.00
(914) 375	Extraordinary Items			0.00
	Net Change in Fund Balances	(325,116.00)	(325,116.00)	535,480.95
	Fund Balance - Beginning	1,708,302.86	1,708,302.86	1,708,302.86
	Adjustments:			0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
	Adjusted Fund Balance - Beginning	1,708,302.86	1,708,302.86	1,708,302.86
	FUND BALANCE - ENDING	1,383,186.86	1,383,186.86	2,243,783.81
				860,596.95

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
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	138,259.57
318	Tax Deed Revenue		0.00	(1,740.43)
319	Other Taxes		0.00	0.00
	Total Taxes	140,000.00	140,000.00	138,259.57
320	Licenses and Permits	1,500.00	1,500.00	1,500.00
330	Intergovernmental Revenue:			
331	Federal Grants	0.00	0.00	49,687.76
332	Federal Shared Revenue			0.00
333	Federal Payments in Lieu of Taxes			0.00
334	State Grants	195,000.00	195,000.00	225,463.72
335	State Shared Revenue:			
335.01	Bank Franchise			0.00
335.02	Motor Vehicle Licenses	1,005,000.00	1,005,000.00	1,007,499.94
335.04	Liquor Tax Reversion (Unincorporated Town)			0.00
335.05	Lottery Shared Revenue			0.00
335.06	State Highway Fund (former 10% game)			0.00
335.07	Court Appointed Attorney/Public Defender			0.00
335.08	Energy Minerals Severance Tax			0.00
335.09	Prorate License Fees	50,000.00	50,000.00	51,786.39
335.1	Abused and Neglected Child Defense			0.00
335.11	63 3/4% Mobile Home			0.00
335.13	Secondary Road Remittances			0.00
335.14	Telecommunications Gross Receipt Tax			0.00
335.15	Motor Vehicle 1/4%			0.00
335.16	Renewable Facility Tax			0.00
335.17	Motor Fuel Tax	5,300.00	5,300.00	5,301.89
335.18	911 Remittances			0.00
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	1,255,300.00	1,255,300.00	1,339,739.70
340	Charges for Goods and Services:			
341	General Government:			
341.10	Treasurer's Fees			0.00
341.20	Register of Deeds' Fees			0.00
341.30	Driver's License Exam			0.00
341.40	Legal Services			0.00
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			0.00
342.90	Other			0.00
343	Public Works:			
343.10	Road Maintenance Contract Charges	50,000.00	50,000.00	40,993.31
343.20	Sanitation			0.00
343.30	Airport			0.00
343.90	Other			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
344.14	Food Stamp Administration			0.00
344.19	Other			0.00

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
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	50,000.00	50,000.00	40,993.31	(9,006.69)
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	5,000.00	5,000.00	12,952.27	7,952.27
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	3,000.00	3,000.00	0.00	(3,000.00)
369 Other			0.00	0.00
Total Miscellaneous Revenue	8,000.00	8,000.00	12,952.27	4,952.27
Total Revenues	1,454,800.00	1,454,800.00	1,533,444.85	78,644.85
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
160-170 Other General Government:				
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:				
210 Law Enforcement:				
211 Sheriff			0.00	0.00

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
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	
300	Public Works:				
310	Highways and Bridges:				
311	Highways, Roads and Bridges	3,359,858.00	3,359,858.00	2,994,319.69	365,538.31
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
333	Other Transportation			0.00	0.00
340	Water System			0.00	0.00
390	Other Public Works			0.00	0.00
	Total Public Works	3,359,858.00	3,359,858.00	2,994,319.69	365,538.31
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:				
521	Recreational Programs			0.00	0.00
522	Parks			0.00	0.00

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
523	Exhibition Building			0.00	0.00
524	County Fair			0.00	0.00
525	Senior Center			0.00	0.00
529	Other			0.00	0.00
	Total Culture and Recreation	0.00	0.00	0.00	0.00
600	Conservation of Natural Resources:				
610	Soil Conservation:				
611	County Extension			0.00	0.00
612	Soil Conservation Districts			0.00	0.00
613	Rodent Control			0.00	0.00
614	Predator Control Districts			0.00	0.00
615	Weed and Pest Control			0.00	0.00
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	0.00	0.00	0.00	0.00
700	Urban and Economic Development:				
710	Urban Development:				
711	Planning and Zoning			0.00	0.00
712	Urban and Rural Development			0.00	0.00
719	Other			0.00	0.00
720	Economic Development:				
721	Tourism, Industrial or Recreational Development			0.00	0.00
729	Other			0.00	0.00
	Total Urban and Economic Development	0.00	0.00	0.00	0.00
750	Intergovernmental Expenditures	25,000.00	25,000.00	20,609.29	4,390.71
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	3,384,858.00	3,384,858.00	3,014,928.98	369,929.02
	Excess of Revenues Over (Under) Expenditures	(1,930,058.00)	(1,930,058.00)	(1,481,484.13)	448,573.87
	Other Financing Sources (Uses):				
371	Transfers In	1,500,000.00	1,500,000.00	1,500,000.00	0.00
911	Transfers Out			0.00	0.00
372	Long-Term Debt Issued			0.00	0.00
373	Insurance Proceeds	100.00	100.00	0.00	(100.00)
374	Sale of County Property	50,000.00	50,000.00	5,366.71	(44,633.29)
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)	1,550,100.00	1,550,100.00	1,505,366.71	(44,733.29)
(913) 376	Special Items			0.00	0.00
(914) 375	Extraordinary Items			0.00	0.00
	Net Change in Fund Balances	(379,958.00)	(379,958.00)	23,882.58	403,840.58
	Fund Balance - Beginning	1,401,340.76	1,401,340.76	1,401,340.76	0.00
	Adjustments:				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Adjusted Fund Balance - Beginning	1,401,340.76	1,401,340.76	1,401,340.76	0.00
	FUND BALANCE - ENDING	1,021,382.76	1,021,382.76	1,425,223.34	403,840.58

EDMUNDS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2020
US Department of Interior - Direct Programs:				
Bureau of Land Management,				
Payments in Lieu of Taxes (Note 3)	15.226	15.659	11,815.51	17,388.00
" " " " "			(County portion = \$5,572.49)	
Outdoor Recreation Acquisition, Development and Planning	15.916			
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			11,815.51	17,388.00
Highway Safety Cluster:				
US Department of Transportation - Pass-Through Programs:				
SD Department of Public Safety,				
State and Community Highway Safety	20.600			19,944.00
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601			
Total Highway Safety Cluster			0.00	19,944.00
Other Programs:				
US Department of Transportation - Pass-Through Programs:				
SD Department of Transportation,				
SD Department of Public Safety,				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703			3,247.88
Total US Department of Transportation			0.00	23,191.88
US Department of Treasury - Pass Through Programs:				
SD Bureau of Finance and Management,				
Coronavirus Relief Fund	21.019			425,802.18
Total US Department of Treasury			0.00	425,802.18
US Department of Health and Human Services - Pass-Through Programs:				
SD Secretary of State,				
Voting Access for Individuals with Disabilities				
- Grants for Protection and Advocacy Systems	93.617	Cares Act \$778.49		5,999.70
Total US Department of Health and Human Services			0.00	5,999.70
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			49,687.76
Hazard Mitigation Grant	97.039			
Emergency Management Performance Grants	97.042			17,084.61
Homeland Security Grant Program	97.067			
Total US Department of Homeland Security			0.00	66,772.37
GRAND TOTAL			\$11,815.51	\$539,154.13

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2020

Indebtedness	Long-Term Debt January 1, 2020	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2020
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
249 Lease Liabilities	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
249 Lease Liabilities	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, 2020 is comprised of the following:

General Obligation Bonds:

Revenue Bonds:

Notes Payable:

Lease Liabilities:

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

South Dakota Retirement System

*Last 10 Years

	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset)	0.0718432%	0.0736622%	0.0699070%	0.0689284%	0.0707429%	0.0681942%	0.0680166%
County's proportionate share of net pension liability (asset)	(3,120.14)	(7,806.18)	(1,630.39)	(6,255.00)	238,963.00	(289,231.00)	(490,032.00)
County's covered payroll	1,504,409.22	1,498,267.77	1,392,240.76	1,343,021.45	1,290,527.38	1,191,830.10	1,139,619.99
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.21%	0.52%	0.12%	0.47%	18.52%	24.27%	43.00%
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.04%	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

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.

EDMUNDS COUNTY

Financial Statement

December 31, 2020

FUND	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	2,195,667.14	221,462.77	173,346.10	2,243,783.81
Road & Bridge	1,826,493.66	14,896.25	416,166.57	1,425,223.34
E911 Communication	7,036.40	0.00	7,036.40	0.00
Emergency (CD)	49,241.61	4,918.12	1,814.13	52,345.60
Domestic Abuse	650.00	0.00	650.00	0.00
24/7 Sobriety Fund	5,519.39	134.71	113.48	5,540.62
M & P Relief R.O.D.	15,298.42	236.50	613.38	14,921.54
Schools	587,087.87	36,768.31	587,087.87	36,768.31
Townships	39,917.30	12,462.31	39,917.30	12,462.31
Cities	53,410.84	8,769.16	53,410.84	8,769.16
Advanced Tax	0.00	114,470.76	0.00	114,470.76
State Motor Vehicle	105,215.06	88,209.38	105,215.06	88,209.38
State Treasurer (752)	774.00	943.00	774.00	943.00
Sales & Excise Tax	63.07	46.60	0.00	109.67
Fire Districts	3,169.84	14.98	3,169.84	14.98
Law Library	1,030.87	56.00	0.00	1,086.87
Clearing Fund	89.99	156.00	245.99	0.00
Dare Fund	0.00	0.00	0.00	0.00
Food Pantry Fund	13,073.21	600.00	90.00	13,583.21
Total	4,903,738.67	504,144.85	1,389,650.96	4,018,232.56

Treasurer Deposits					
Checking Acct Bal					133,946.64
Today's Receipts					53,790.25
		Held Check - Adam Just			30.00
Change					1,200.00
ROD Change Fund					100.00
Savings - Ipswich		0.15%			1,729,165.67
Advanced Tax					
CD's:	Months	Maturity Date	Interest Rate	Number	
Hosmer	12	11/23/20	1.65%	2541	400,000.00
Hosmer	12	01/19/21	1.60%	3960	300,000.00
Hosmer	12	11/16/21	0.30%	4092	700,000.00
Hosmer	24	11/16/22	0.40%	4093	700,000.00
Total					4,018,232.56

FUND CASH BALANCES REPORT AS OF 01/08/2021
EDMUNDS COUNTY

<u>Fund</u>	<u>Description</u>	<u>BALANCE</u>
101	GENERAL FUND CASH	2,243,783.81
	TOTAL AT FUND GROUP:	2,243,783.81
201	ROAD & BRIDGE CASH	1,425,223.34
207	E-911 CASH	.00
226	EMERGENCY & DISASTER CASH	52,345.60
229	DOMESTIC ABUSE CASH	.00
248	24/7 SOBRIETY FUND CASH	5,540.62
250	M & P RELIEF CASH	14,921.54
	TOTAL AT FUND GROUP:	1,498,031.10
721	SCHOOL DISTRICTS CASH	36,768.31
722	TOWNSHIPS CASH	12,462.31
723	CITIES CASH	8,769.16
725	ADVANCE TAX CASH	114,470.76
733	MINA LAKE SANITARY CASH	.00
742	MOTOR VEHICLE FUND	88,209.38
752	STATE TREASURER CASH	943.00
755	SALES & EXCISE TAX CASH	109.67
759	RURAL FIRE DISTRICTS CASH	14.98
766	LAW LIBRARY CASH	1,086.87
769	CLEARING FUND CASH	.00
774	DARE FUND CASH	.00
776	FOOD PANTRY FUND CASH	13,583.21
	TOTAL AT FUND GROUP:	276,417.65
	TOTAL:	4,018,232.56

EDMUNDS COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
December 31, 2020

	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	1,641,814.91					1,641,814.91	Cash and Cash Equivalents
106 Cash with Fiscal Agent	0.00					0.00	Cash with Fiscal Agent
151 Investments	2,100,000.00					2,100,000.00	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	3,741,814.91	0.00		0.00		3,741,814.91	Total Assets
FUND BALANCES:							
273 Nonspendable	0.00					0.00	
274 Restricted	20,462.16	20,462.16				0.00	
275 Committed	0.00					0.00	
276 Assigned	2,258,905.94	2,258,905.94				0.00	
277 Unassigned	1,462,446.81	1,462,446.81				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				20,462.16		20,462.16	Net Position-Restricted for Other Purposes
Unrestricted (Deficit)				3,721,352.75		3,721,352.75	Net Position-Unrestricted
TOTAL NET POSITION	3,741,814.91	3,741,814.91		3,741,814.91		3,741,814.91	Total Net Position

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2020

	Totals Fund Statement	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref			
Revenue:						
310 Taxes:						
311 General Property Taxes--Current	3,113,437.42				3,113,437.42	General Revenue - Property Taxes
312 General Property Taxes--Delinquent	20,065.45				20,065.45	General Revenue - Property Taxes
313 Penalties and Interest	9,905.48				9,905.48	General Revenue - Property Taxes
314 Telephone Tax (Outside)	130.58				130.58	General Revenue - Property Taxes
315 Mobile Home Tax	0.00				0.00	General Revenue - Property Taxes
316 Wheel Tax	138,259.57				138,259.57	General Revenue - Wheel Taxes
318 Tax Deed Revenue	926.50				926.50	General Revenue - Property Taxes
319 Other Taxes	0.00				0.00	General Revenue - Property Taxes
320 Licenses and Permits	7,979.00	2,040.00			5,939.00	Program Revenue-Charges for Services-General Government
				1,500.00	0.00	Program Revenue-Charges for Services-Public Safety
				540.00	1,500.00	Program Revenue-Charges for Services-Public Works
					540.00	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	521,766.13	515,766.43			5,999.70	Program Revenue-Operating Grants-General Government
				466,078.67	466,078.67	Program Revenue-Operating Grants-Public Safety
				49,687.76	49,687.76	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	5,572.49				5,572.49	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	230,231.22	230,231.22			0.00	Program Revenue-Operating Grants-General Government
					0.00	Program Revenue-Operating Grants-Public Safety
				225,463.72	225,463.72	Program Revenue-Operating Grants-Public Works
					0.00	Program Revenue-Operating Grants-Health and Welfare
					0.00	Program Revenue-Operating Grants-Culture and Recreation
				4,767.50	4,767.50	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	25,141.24				25,141.24	General Revenue-State Shared Revenue
335.02 Motor Vehicle Licenses	1,007,499.94				1,007,499.94	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	0.00				0.00	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	51,786.39				51,786.39	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	19,749.80				19,749.80	General Revenue-State Shared Revenue
335.15 Motor Vehicle 1/4%	2,499.97				2,499.97	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	5,301.89				5,301.89	Program Revenue-Operating Grants-Public Works
335.18 911 Remittances	38,899.75				38,899.75	Program Revenue-Operating Grants-Public Safety
335.19 Liquor Tax Reversion (25%)	30,807.07				30,807.07	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
					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

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2020

	Totals Fund Statement	Adjustments			Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit		
336 State Payments in Lieu of Taxes	0.00				0.00	Program Revenue-Operating Grants-Payments to Local Education Agencies
338 Other Payments in Lieu of Taxes	0.00				0.00	General Revenue-State Shared Revenue
339 Other Intergovernmental Revenue	0.00				0.00	General Revenue-State Shared Revenue
					0.00	General Revenue-Unrestricted Grants and Contributions
					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	21,950.00				21,950.00	Program Revenue-Charges for Services-General Government
341.20 Register of Deeds' Fees	63,540.43				63,540.43	Program Revenue-Charges for Services-General Government
341.30 Driver's License Exam	2,280.00				2,280.00	Program Revenue-Charges for Services-General Government
341.40 Legal Services	12,242.90				12,242.90	Program Revenue-Charges for Services-General Government
341.50 Clerk of Courts Fees	4,434.00				4,434.00	Program Revenue-Charges for Services-General Government
341.90 Other Fees	7,245.33				7,245.33	Program Revenue-Charges for Services-General Government
342 Public Safety:						
342.10 Law Enforcement	9,961.92				9,961.92	Program Revenue-Charges for Services-Public Safety
342.20 Prisoner Care	17,045.72				17,045.72	Program Revenue-Charges for Services-Public Safety
342.30 Sobriety Testing	4,060.00				4,060.00	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	40,993.31				40,993.31	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	1,607.86				1,607.86	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	5,794.80				5,794.80	Program Revenue-Charges for Services-Conservation and 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	4,025.50				4,025.50	Program Revenue-Charges for Services-Public Safety
353 Forfeits	1,083.00				1,083.00	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	34,277.62				34,277.62	General Revenue-Unrestricted Investment Earnings
362 Rent	1,450.88				1,450.88	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	2,091.98	2,091.98			0.00	General Revenue-Unrestricted Grants and Contributions
					0.00	Program Revenue-Operating Grants-General Government
					365.01	Program Revenue-Operating Grants-Public Safety
					0.00	Program Revenue-Operating Grants-Public Works
					0.00	Program Revenue-Operating Grants-Health and Welfare
					1,726.97	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

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2020

	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-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	1,343.00			1,343.00	General Revenue-Miscellaneous
369 Other	47,445.12			47,445.12	General Revenue-Miscellaneous
Total Revenue	5,514,708.26	750,129.63	750,129.63	5,514,708.26	
Expenditures:					
100 General Government:					
110 Legislative:					
111 Board of County Commissioners	104,429.59			104,429.59	
120 Elections	26,062.79			26,062.79	
130 Judicial System	67.65			67.65	
140 Financial Administration:					
141 Auditor	130,600.32			130,600.32	
142 Treasurer	130,082.28			130,082.28	
143 Finance Office	0.00			0.00	
149 Other	0.00			0.00	
150 Legal Services:					
151 State's Attorney	74,046.74			74,046.74	
152 Public Defender	0.00			0.00	
153 Court Appointed Attorney	28,753.72			28,753.72	
154 Abused and Neglected Child Defense	0.00			0.00	
159 Other Legal Services	0.00			0.00	
160-170 Other General Government:					
161 General Government Building	104,542.13			104,542.13	
162 Director of Equalization	132,043.08			132,043.08	
163 Register of Deeds	137,879.56			137,879.56	
164 Judgments	0.00			0.00	
165 Veterans' Service Officer	18,892.47			18,892.47	
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	896,861.42	0.00	0.00	896,861.42	General Government Expense
200 Public Safety:					
210 Law Enforcement:					
211 Sheriff	557,305.70			557,305.70	
212 County Jail	128,247.73			128,247.73	
213 Coroner	652.56			652.56	
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	48,201.95			48,201.95	
223 Flood Control	0.00			0.00	
225 Communication Center	38,899.75			38,899.75	
229 Other Protective and Emergency Services	0.00			0.00	
Total Public Safety	773,307.69	0.00	0.00	773,307.69	Public Safety Expense
300 Public Works:					
310 Highways and Bridges:					
311 Highways, Roads and Bridges	2,994,319.69			2,994,319.69	
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	
333 Other Transportation	0.00			0.00	
340 Water System	0.00			0.00	
390 Other Public Works	0.00			0.00	
Total Public Works	2,994,319.69	0.00	0.00	2,994,319.69	Public Works Expense
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	1,500.00			1,500.00	
420 Health Assistance:					
421 County Nurse	0.00			0.00	
422 Health Services	58,583.33			58,583.33	
423 Hospital	0.00			0.00	
424 Ambulance	8,200.00			8,200.00	

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2020

	Totals Fund Statement	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref Credit ref		
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	815.00			815.00	
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	3,500.00			3,500.00	
445 Mental Illness Board	1,107.00			1,107.00	
449 Other	0.00			0.00	
Total Health and Welfare	73,705.33	0.00	0.00	73,705.33	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	69,795.84			69,795.84	
525 Senior Center	6,000.00			6,000.00	
529 Other	0.00			0.00	
Total Culture and Recreation	75,795.84	0.00	0.00	75,795.84	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	88,717.25			88,717.25	
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	105,667.25	0.00	0.00	105,667.25	Conservation of Natural Resources Expense
700 Urban and Economic Development:					
710 Urban Development:					
711 Planning and Zoning	2,891.04			2,891.04	
712 Urban and Rural Development	8,109.12			8,109.12	
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	11,000.16	0.00	0.00	11,000.16	Urban and Economic Development Expense
750 Intergovernmental Expenditures	20,609.29			20,609.29	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
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	4,951,266.67	0.00	0.00	4,951,266.67	

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2020

	Totals Fund Statement	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref			
Excess of Revenues Over (Under) Expenditures	563,441.59	750,129.63		750,129.63	563,441.59	
Other Financing Sources (Uses):						
371 Transfers In	1,545,000.00				1,545,000.00	Transfers - Net
911 Transfers Out	(1,545,000.00)				(1,545,000.00)	Transfers - Net
372 Long-Term Debt Issued	0.00				0.00	General Revenue - Debt Issued
373 Insurance Proceeds	6,542.83	6,542.83				Program Revenue-Capital Grants-General Government
						Program Revenue-Capital Grants-Public Safety
						Program Revenue-Capital Grants-Public Works
						Program Revenue-Capital Grants-Health and Welfare
						Program Revenue-Capital Grants-Culture and Recreation
						Program Revenue-Capital Grants-Conservation of Natural Resources
						Program Revenue-Capital Grants-Urban and Economic Development
						Program Revenue-Operating Grants-General Government
						Program Revenue-Operating Grants-Public Safety
						Program Revenue-Operating Grants-Public Works
						Program Revenue-Operating Grants-Health and Welfare
						Program Revenue-Operating Grants-Culture and Recreation
						Program Revenue-Operating Grants-Conservation of Natural Resources
						Program Revenue-Operating Grants-Urban and Economic Development
						Program Revenue-Operating Grants-Intergovernmental
						Program Revenue-Operating Grants-Payments to Local Education Agencies
				6,542.83	6,542.83	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
						Extraordinary Items
374 Sale of County Property	6,896.71				6,896.71	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)	13,439.54	6,542.83		6,542.83	13,439.54	
(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	576,881.13	756,672.46		756,672.46	576,881.13	Change in Net Position
Fund Balance - Beginning	3,164,933.78				3,164,933.78	Beginning Net Position
Adjustments:						
	0.00				0.00	Adjustments
	0.00				0.00	
Adjusted Fund Balance - Beginning	3,164,933.78	0.00		0.00	3,164,933.78	Adjusted Beginning Net Position
FUND BALANCE - ENDING	3,741,814.91	756,672.46		756,672.46	3,741,814.91	Ending Net Position

EDMUNDS COUNTY
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2020

	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	37,345.60	0.00	5,540.62	9,921.54	52,807.76
106 Cash with Fiscal Agent						0.00
151 Investments	0.00	15,000.00			5,000.00	20,000.00
107.1 Restricted Cash and Cash Equivalents						0.00
107.2 Restricted Investments						0.00
TOTAL ASSETS	0.00	52,345.60	0.00	5,540.62	14,921.54	72,807.76
FUND BALANCES:						
273 Nonspendable						0.00
274 Restricted	0.00		0.00	5,540.62	14,921.54	20,462.16
275 Committed						0.00
276 Assigned		52,345.60				52,345.60
277 Unassigned						0.00
TOTAL FUND BALANCES	0.00	52,345.60	0.00	5,540.62	14,921.54	72,807.76

EDMUNDS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020

	E911 Service Fund	Emergency Manage Fund	Domestic Abuse Fund	24/7 Sobriety Fund	M&P Relief Fund	Total Other Governmental Funds
Revenues:						
310 Taxes:						
Total Taxes	0.00	0.00	0.00	0.00	0.00	0.00
320 Licenses and Permits			540.00			540.00
330 Intergovernmental Revenue:						
331 Federal Grants		20,332.49				20,332.49
335 State Shared Revenue:						
335.18 911 Remittances	38,899.75					38,899.75
Total Intergovernmental Revenue	38,899.75	20,332.49	0.00	0.00	0.00	59,232.24
340 Charges for Goods and Services:						
341 General Government:						
341.20 Register of Deeds' Fees					7,950.20	7,950.20
341.40 Legal Services			275.00			275.00
342 Public Safety:						
342.30 Sobriety Testing				4,060.00		4,060.00
343 Public Works:						
344 Health and Welfare:						
344.10 Economic Assistance:						
344.20 Health Assistance:						
Total Charges for Goods and Services	0.00	0.00	275.00	4,060.00	7,950.20	12,285.20
350 Fines and Forfeits:						
Total Fines and Forfeits	0.00	0.00	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:						
361 Investment Earnings		311.49		37.75	129.39	478.63
Total Miscellaneous Revenue	0.00	311.49	0.00	37.75	129.39	478.63
Total Revenues	38,899.75	20,643.98	815.00	4,097.75	8,079.59	72,536.07
Expenditures:						
100 General Government:						
110 Legislative:						
140 Financial Administration:						
150 Legal Services:						
160-170 Other General Government:						
163 Register of Deeds					8,864.48	8,864.48
Total General Government	0.00	0.00	0.00	0.00	8,864.48	8,864.48
200 Public Safety:						
210 Law Enforcement:						
212 County Jail				3,237.29		3,237.29
220 Protective and Emergency Services:						
222 Emergency and Disaster Services		48,201.95				48,201.95

EDMUNDS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2020

	E911 Service Fund	Emergency Manage Fund	Domestic Abuse Fund	24/7 Sobriety Fund	M&P Relief Fund	Total Other Governmental Funds
225 Communication Center	38,899.75					38,899.75
Total Public Safety	38,899.75	48,201.95	0.00	3,237.29	0.00	90,338.99
300 Public Works:						
310 Highways and Bridges:						
320 Sanitation:						
330 Transportation:						
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00
400 Health and Welfare:						
410 Economic Assistance:						
420 Health Assistance:						
430 Social Services:						
434 Domestic Abuse			815.00			815.00
440 Mental Health Services:						
Total Health and Welfare	0.00	0.00	815.00	0.00	0.00	815.00
500 Culture and Recreation:						
510 Culture:						
520 Recreation:						
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00
600 Conservation of Natural Resources:						
610 Soil Conservation:						
620 Water Conservation:						
Total Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00	0.00
700 Urban and Economic Development:						
710 Urban Development:						
720 Economic Development:						
Total Urban and Economic Development	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	38,899.75	48,201.95	815.00	3,237.29	8,864.48	100,018.47
Excess of Revenues Over (Under) Expenditures	0.00	(27,557.97)	0.00	860.46	(784.89)	(27,482.40)
Other Financing Sources (Uses):						
371 Transfers In		45,000.00				45,000.00
Total Other Financing Sources (Uses)	0.00	45,000.00	0.00	0.00	0.00	45,000.00
Net Change in Fund Balances	0.00	17,442.03	0.00	860.46	(784.89)	17,517.60
Fund Balance - Beginning	0.00	34,903.57	0.00	4,680.16	15,706.43	55,290.16
Adjustments:						
Adjusted Fund Balance - Beginning	0.00	34,903.57	0.00	4,680.16	15,706.43	55,290.16
FUND BALANCE - ENDING	0.00	52,345.60	0.00	5,540.62	14,921.54	72,807.76
	Yes	Yes	Yes	Yes	Yes	Yes

EDMUNDS COUNTY
Determination of Major Funds
December 31, 2020

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	2,243,783.81		3,908,727.34	1,836,319.22	N/A	N/A	Always
Special Revenue Funds:							
Road & Bridge	1,425,223.34		1,533,444.85	3,014,928.98	Yes	Yes	YES
E911 Service	0.00		38,899.75	38,899.75	No	No	NO
Emergency Management (CD)	52,345.60		20,643.98	48,201.95	No	No	NO
Domestic Abuse	0.00		815.00	815.00	No	No	NO
24/7 Sobriety	5,540.62		4,097.75	3,237.29	No	No	NO
M&P Relief R.O.D.	14,921.54		8,079.59	8,864.48	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
					No	No	NO
Capital Projects Funds:							
					No	No	NO
					No	No	NO
					No	No	NO
					No	No	NO
Total Governmental Funds	3,741,814.91	0.00	5,514,708.26	4,951,266.67			
10% of Total Governmental Funds	374,181.49	0.00	551,470.83	495,126.67			
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	3,741,814.91	0.00	5,514,708.26	4,951,266.67			
5% of Total Governmental and Enterprise Funds	187,090.75	0.00	275,735.41	247,563.33			

- * 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 STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
 CUSTODIAL FUNDS
 December 31, 2021

	School Custodial Fund	Township Custodial Fund	City Custodial Fund	Advance Tax Custodial Fund	State MV Custodial Fund	State Held Custodial Fund	Sales & Excise Tax Custodial Fund	Fire Custodial Fund	Law Library Custodial Fund	Clearing Custodial Fund	Dare Custodial Fund	Food Pantry Custodial Fund	TOTAL CUSTODIAL FUNDS
ASSETS:													
Cash and Cash Equivalents	\$36,768.31	\$12,462.31	\$8,769.16	\$114,470.76	\$88,209.38	\$ 943.00	\$ 109.67	\$ 14.98	\$1,086.87	\$ -	\$ -	\$13,583.21	\$276,417.65
Investments													\$ -
TOTAL ASSETS	<u>\$36,768.31</u>	<u>\$12,462.31</u>	<u>\$8,769.16</u>	<u>\$114,470.76</u>	<u>\$88,209.38</u>	<u>\$ 943.00</u>	<u>\$ 109.67</u>	<u>\$ 14.98</u>	<u>\$1,086.87</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$13,583.21</u>	<u>\$276,417.65</u>
NET POSITION:													
Restricted for:													
Individuals, organizations, and other governments __ (major category)	36,768.31	12,462.31	8,769.16	114,470.76	88,209.38	943.00	109.67	14.98	1,086.87	0.00	0.00	13,583.21	\$ -
TOTAL NET POSITION	<u>\$36,768.31</u>	<u>\$12,462.31</u>	<u>\$8,769.16</u>	<u>\$114,470.76</u>	<u>\$88,209.38</u>	<u>\$ 943.00</u>	<u>\$ 109.67</u>	<u>\$ 14.98</u>	<u>\$1,086.87</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$13,583.21</u>	<u>\$276,417.65</u>

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, 2021

	School Custodial Fund	Township Custodial Funds	City Custodial Fund	Advance Tax Custodial Funds	State MV Custodial Fund	State Held Custodial Funds	Sales & Excise Tax Custodial Fund	Fire Custodial Funds	Law Library Custodial Fund	Clearing Custodial Fund	Dare Custodial Funds	Food Pantry Custodial Funds	TOTAL CUSTODIAL FUNDS
ADDITIONS:													
Contributions and Donations											\$ -	\$ 5,100.00	\$ 5,100.00
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	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	0.00	\$ -
Property Tax Collections for Other Governments	7,827,778.62	512,392.72	683,385.71	114,470.76				31,317.48	0.00	0.00	0.00	0.00	\$ 9,169,345.29
State Shared Revenue Collections for Other Governments	588,698.33	289,253.71	78,066.30		1,296,114.28	11,323.00	433.30	370.53	571.00	36,062.92			\$ 2,300,893.37
Other Additions			2,977.00										\$ 2,977.00
Total Additions	8,416,476.95	801,646.43	764,429.01	114,470.76	1,296,114.28	11,323.00	433.30	31,688.01	571.00	36,062.92	0.00	5,100.00	\$11,478,315.66
DEDUCTIONS:													
Trust Deductions for _____													\$ -
Payments of Property Tax to Other Governments	7,847,255.40	513,137.08	682,976.04	145,190.00				31,740.67					\$ 9,220,299.19
Payments of State Shared Revenue to Other Governments	588,178.67	289,630.57	78,199.58		1,268,487.12	11,398.00	323.63	370.53		36,062.92			\$ 2,272,651.02
Other Deductions			2,977.00						219.26		46.72	1,764.95	\$ 5,007.93
Total Deductions	8,435,434.07	802,767.65	764,152.62	145,190.00	1,268,487.12	11,398.00	323.63	32,111.20	219.26	36,062.92	46.72	1,764.95	\$11,497,958.14
Change in Net Position	(18,957.12)	(1,121.22)	276.39	(30,719.24)	27,627.16	(75.00)	109.67	(423.19)	351.74	0.00	(46.72)	3,335.05	\$ (19,642.48)
Net Position - Beginning	55,725.43	13,583.53	8,492.77	145,190.00	60,582.22	1,018.00	0.00	438.17	735.13	0.00	46.72	10,248.16	\$ 296,060.13
NET POSITION - ENDING	\$ 36,768.31	\$ 12,462.31	\$ 8,769.16	\$114,470.76	\$ 88,209.38	\$ 943.00	\$ 109.67	\$ 14.98	\$1,086.87	\$ -	\$ -	\$13,583.21	\$ 276,417.65

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