2022 Annual Report



Edmunds County South Dakota

EDMUNDS COUNTY COUNTY OFFICIALS December 31, 2022

Board of Commissioners:		
Timothy Thomas Dean Mehlhaff Morris Grosz Jerome Schaffner Chad Preszler	_, Chairperson 	
Auditor:		
Keith Schurr		
Treasurer:		
Patricia Nigg		
State's Attorney:		
Vaughn P. Beck		
Register of Deeds:		
Gwen Geditz		
Sheriff:		
Jonathan Waldner		
I have read the preceding list of o of names, at December 31, 2022		ccurate list, including spelling
County Auditor		February 27, 2023

EDMUNDS COUNTY STATEMENT OF NET POSITION - MODIFIED CASH BASIS December 31, 2022

Primary Government Governmental **Business-Type Activities Activities** Total **ASSETS:** Cash and Cash Equivalents 2,108,972.92 0.00 2,108,972.92 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** 4,208,972.92 0.00 4,208,972.92 **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 549,031.30 0.00 549,031.30 Unrestricted (Deficit) 3,659,941.62 0.00 3,659,941.62 **TOTAL NET POSITION** 4,208,972.92 0.00 4,208,972.92

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

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EDMUNDS COUNTY STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS For the Year Ended December 31, 2022

		Dragona D		Net (Expense) Rev	
		Program R	Operating	Changes in Net I	
		Charges for	Grants and	Primary Govern	nment
Functions/Programs	Expenses	Services	Contributions	Activities	Tatal
Primary Government:	Expenses	Services	Contributions	Activities	Total
Governmental Activities:					
General Government	1,114,490.73	138,751.49	9,330.67	(000 400 57)	1055 400 57
Public Safety	892,532.99	50,957.33	82,293.75	(966,408.57)	(966,408.57
Public Works	3,521,778.90	53,068.91		(759,281.91)	(759,281.91
Health and Welfare	57,984.72	3,350.54	1,853,397.69 0.00	(1,615,312.30)	(1,615,312.30
Culture and Recreation	92,335.70	0.00		(54,634.18)	(54,634.18
Conservation of Natural Resources	65,031.05		2,995.36	(89,340.34)	(89,340.34
Urban and Economic Development	14,752.76	1,140.25	7,880.36	(56,010.44)	(56,010.44
Intergovernmental	27,603.88	0.00 0.00	0.00	(14,752.76)	(14,752.76
Total Governmental Activities	5,786,510.73		0.00	(27,603.88)	(27,603.88
Total Governmental Activities	5,786,510.73	247,268.52	1,955,897.83	(3,583,344.38)	(3,583,344.38
Business-type Activities:					
	0.00	0.00	0.00		0.00
Total Business-Type Activities	0.00	0.00	0.00		0.00
Total Primary Government	5,786,510.73	247,268.52	1,955,897.83	(3,583,344.38)	(3,583,344.38)
Component Units:					
	General Revenues:				
	Taxes:				
** This amount excludes the capital purchases	Property Taxes			3,250,933.86	2 250 022 06
that are included in the direct expenses of the	Wheel Tax				3,250,933.86
various functions. (See Note)	State Shared Revenues			139,824.40 68,460.15	139,824.40
, — , — , — , — , — , — , — , — , — , —	Grants and Contributions no	at Restricted to Specific D	ograms	•	68,460.15
* The County does not have interest expense	Unrestricted Investment Ea		Ogranis	56,051.10	56,051.10
related to the functions presented above. This	Debt Issued	iiiiigs		8,698.27	8,698.27
amount includes indirect interest expense	Miscellaneous Revenue			0.00	0.00
on general long-term debt.	Special Items			133,157.34	133,157.34
on general long-term debt.	Extraordinary Items			0.00	0.00
	•	ial Manage Education in		0.00	0.00
	Total General Revenues, Spec	iai items, extraordinary ite	ems and Transfers	3,657,125.12	3,657,125.12
	Change in Net Position			73,780.74	73,780.74
	Net Position - Beginning Adjustments:			4,135,192.18	4,135,192.18
	. tajastirieritsi			0.00	0.00
	Adjusted Net Position - Beginn	ning		4,135,192.18	4,135,192.18
	NET POSITION - ENDING			4,208,972.92	4,208,972.92
				Yes	Yes

EDMUNDS COUNTY BALANCE SHEET - MODIFIED CASH BASIS GOVERNMENTAL FUNDS December 31, 2022

ASI	CETC.	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
	SETS:				
	Cash and Cash Equivalents	959,625.68	576,610.02	572,737.22	2,108,972.92
	ash with Fiscal Agent		The second secon	0.00	0.00
	nvestments	800,000.00	1,265,000.00	35,000.00	2,100,000.00
	estricted Cash and Cash Equivalents			0.00	0.00
	estricted Investments			0.00	0.00
то	TAL ASSETS	1,759,625.68	1,841,610.02	607,737.22	4,208,972.92
273 N 274 Re 275 Cc 276 As	ND BALANCES: (See Note) onspendable estricted ommitted ssigned	429,967.00	1,841,610.02	0.00 549,031.30 0.00 58,705.92	0.00 549,031.30 0.00 2,330,282.94
	nassigned	1,329,658.68		0.00	1,329,658.68
101	TAL FUND BALANCES	1,759,625.68	1,841,610.02	607,737.22	4,208,972.92

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, 2022

		General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
	Revenues:			Tulius	runus
310					
311	Takes current	3,235,503.03		0.00	3,235,503.03
312	The state of the s	7,624.00		0.00	7,624.00
313	The state of the s	7,672.35		0.00	7,672.35
314	to action (134.48		0.00	134.48
316			139,824.40	0.00	139,824.40
	Total Taxes	3,250,933.86	139,824.40	0.00	3,390,758.26
320	Licenses and Permits	8,857.00	2,850.00	510.00	12,217.00
330	Intergovernmental Revenue:				
331		25,969.80		200 020 00	
332	Federal Shared Revenue	56,051.10		388,838.00	414,807.80
334	State Grants	7,880.36	220 051 20	0.00	56,051.10
335	State Shared Revenue:	7,880.30	238,951.20	0.00	246,831.56
335.01	Bank Franchise	28,573.77			
335.02	Motor Vehicle Licenses	20,373.77	1 071 262 00	0.00	28,573.77
335.07	Court Appointed Attorney/Public Defender	272.50	1,071,263.90	0.00	1,071,263.90
335.09	Prorate License Fees	373.56	60.44===	0.00	373.56
335.14	Telecommunications Gross Receipt Tax	7.572.02	60,117.33	0.00	60,117.33
335.15	Motor Vehicle 1/4%	7,572.03		0.00	7,572.03
335.17	Motor Fuel Tax	2,633.86		0.00	2,633.86
335.19	Liquor Tax Reversion (25%)		5,439.73	0.00	5,439.73
	Total Intergovernmental Revenue	32,314.35		0.00	32,314.35
	rotal intergovernmental Revenue	161,368.83	1,375,772.16	536,992.51	2,074,133.50
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	20,283.21		0.00	20,283.21
341.20	Register of Deeds' Fees	68,780.80		8,671.01	77,451.81
341.30	Driver's License Exam	2,808.00		0.00	2,808.00
341.40	Legal Services	10,754.61		300.00	11,054.61
341.50	Clerk of Courts Fees	3,219.00		0.00	3,219.00
341.90	Other Fees	11,046.98		0.00	11,046.98
342	Public Safety:	The second secon	Wagnesser Specials and Construction of Colors	0.00	11,040.38
342.10	Law Enforcement	12,956.87		0.00	12,956.87
342.20	Prisoner Care	33,091.34		0.00	33,091.34
343	Public Works:	has a respective and the storage and all the storage and a		0.00	33,091.34
343.10	Road Maintenance Contract Charges		50,218.91	0.00	FO 210 01
344	Health and Welfare:	Topomorphism and the second construction of the	30,210.31	0.00	50,218.91
344.10	Economic Assistance:				
344.11	Poor Lien Recoveries	2,840.54		0.00	204054
344.12	Veterans Service Officer	1,875.00		0.00	2,840.54
344.20	Health Assistance:	2,073.00	The second secon	0.00	1,875.00
348	Conservation of Natural Resources	1,140.25		0.00	
	Total Charges for Goods and Services	168,796.60	50,218.91	0.00	1,140.25
252	_		30,218.31	11,312.01	230,327.52
350 352	Fines and Forfeits: Costs				
332	Total Fines and Forfeits	2,568.12		0.00	2,568.12
	Total Filles and Forietts	2,568.12	0.00	0.00	2,568.12
360	Miscellaneous Revenue:				
361	Investment Earnings	5,915.52	2,557.55	225.20	0.000.07
362	Rent	2,155.88	_,557.55	0.00	8,698.27
365	Contributions and Donations	6,275.58			2,155.88
366	Refund of Prior Year's Expenditures	2,325.00	2,300.00	0.00 1,797.79	6,275.58
369	Other	1,365.09	2,550.00		6,422.79
				0.00	1,365.09

EDMUNDS COUNTY

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

For the Year Ended December 31, 2022

		General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental
	Total Miscellaneous Revenue	18,037.07	4,857.55	2,022.99	Funds
	Total Revenues	3,610,561.48	1,573,523.02	550,837.51	24,917.61 5,734,922.01
	For a series				3,734,322.01
100	Expenditures: General Government:				
110					
111	3				
120	Total Country Commissioners	117,191.49		0.00	117,191.49
130		22,982.04		0.00	22,982.04
140		546.15		0.00	546.15
141	The state of the s				
142		144,218.73		0.00	144,218.73
150		137,760.22		0.00	137,760.22
151	State's Attorney				
153	Court Appointed Attorney	79,944.17		0.00	79,944.17
160-170	Other General Government:	12,879.65		0.00	12,879.65
161	General Government Building	200 000 05			
162	Director of Equalization	296,698.95		0.00	296,698.95
163	Register of Deeds	139,578.09		0.00	139,578.09
165	Veterans Service Officer	136,122.46		999.00	137,121.46
166	Predatory Animal	17,219.05		0.00	17,219.05
170	Geographic Information System	3,350.73		0.00	3,350.73
	Total General Government	5,000.00 1,113,491.73		0.00	5,000.00
		1,115,491.75	0.00	999.00	1,114,490.73
200	Public Safety:				
210	Law Enforcement:				
211	Sheriff	668,021.76			
212	County Jail	140,120.74		0.00	668,021.76
213	Coroner	2,922.43		3,162.09	143,282.83
220	Protective and Emergency Services:	2,322.43		0.00	2,922.43
	Total Public Safety	811,064.93	0.00	81,468.06	902 522 00
			0.00	01,408.00	892,532.99
300	Public Works:				
310	Highways and Bridges:				
311	Highways, Roads and Bridges		3,515,424.17	6,354.73	3,521,778.90
320	Sanitation:		to the conference of the second and the conference of the second and the second a	0,004.75	3,321,778.90
	Total Public Works	0.00	3,515,424.17	6,354.73	3,521,778.90
400	Health and Welfare:				
410	Economic Assistance:				
411	Support of Poor				
419	Other	3,829.42		0.00	3,829.42
420	Health Assistance:	1,500.00		0.00	1,500.00
422	Health Services				
424	Ambulance	37,000.00		0.00	37,000.00
440	Mental Health Services:	10,000.00		0.00	10,000.00
441	Mentally III				
444	Mental Health Centers	0.00	the Construction of the construction and after some first and the construction and the construction are constructed.	0.00	0.00
445	Mental Illness Board	3,500.00		0.00	3,500.00
	Total Health and Welfare	1,345.30		0.00	1,345.30
		57,174.72	0.00	810.00	57,984.72
500	Culture and Recreation:				
510	Culture:				
520	Recreation:				
524	County Fair	93,114.30		0.00	00.4
525	Senior Center	7,500.00		0.00	93,114.30
	Total Culture and Recreation	100,614.30	0.00	0.00	7,500.00
			0.00	0.00	100,614.30

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

For the Year Ended December 31, 2022

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
600 Conservation of Natural Resources:				
610 Soil Conservation:				
612 Soil Conservation Districts	16,950.00		0.00	16.050.00
615 Weed and Pest Control	48,081.05		0.00	16,950.00 48,081.05
Total Conservation of Natural Resources	65,031.05	0.00	0.00	65,031.05
700 Urban and Economic Development:				7 15.
710 Urban Development:				
711 Planning and Zoning	6,373.84		0.00	6 272 04
712 Urban and Rural Development	8,378.92		0.00	6,373.84
Total Urban and Economic Development	14,752.76	0.00	0.00	8,378.92 14,752.76
750 Intergovernmental Expenditures				
Total Expenditures		21,213.53	6,390.35	27,603.88
	2,162,129.49	3,536,637.70	96,022.14	5,794,789.33
Excess of Revenues Over (Under) Expenditures	1,448,431.99	(1,963,114.68)	454,815.37	(59,867.32)
Other Financing Sources (Uses):				
371 Transfers In		2,122,000.00	25,000.00	2 147 000 00
911 Transfers Out	(1,775,000.00)	2,122,000.00	(372,000.00)	2,147,000.00
373 Insurance Proceeds	8,278.60		0.00	(2,147,000.00)
374 Sale of County Property	120.00	125,249.46	0.00	8,278.60
Total Other Financing Sources (Uses)	(1,766,601.40)	2,247,249.46	(347,000.00)	125,369.46 133,648.06
Net Change in Fund Balances				
Net Change in Fund Balances	(318,169.41)	284,134.78	107,815.37	73,780.74
Fund Balance - Beginning	2,077,795.09	1,557,475.24	400 021 95	4 425 400 40
Adjustments:	-77	1,557,475.24	499,921.85	4,135,192.18
Adjusted Fund Balance - Beginning	2,077,795.09	1,557,475.24	499,921.85	4,135,192.18
FUND BALANCE - ENDING	1,759,625.68	1,841,610.02	607,737.22	4,208,972.92
	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, 2022

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents Investments		306,907.81
TOTAL ASSETS	0.00	306,907.81
NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments (major category)		306,907.81
TOTAL NET POSITION	0.00	306,907.81

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, 2022

	Private-Purpose	Custodial
ADDITIONS:	Trust Funds	Funds
Contributions and Donations		
Investment Earnings:		4,812.00
Net Increase in Fair Value of Investments		
Interest and Dividends		
Other Investments Earnings		
Total Investment Earnings	0.00	
Less Investment Costs:	0.00	0.00
Investment Activity Costs		
Other Investment Costs		
Net Investment Earnings	0.00	0.00
Property Tax Collections for Other Governments	0.00	0.00
State Shared Revenue Collections for Other Governments		8,297,127.80
Other Additions		2,582,619.25
Total Additions	0.00	140,340.15
	0.00	11,024,899.20
DEDUCTIONS:		
Trust Deductions for		
Payments of Property Tax to Other Governments		8,427,531.12
Payments of State Shared Revenue to Other Governments		2,545,328.32
Other Deductions		25,362.92
Total Deductions	0.00	10,998,222.36
	0.00	10,998,222.36
Change in Net Position	0.00	26,676.84
Net Position - Beginning		280,230.97
NET POSITION - ENDING	0.00	
	0.00	306,907.81
	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, 2022

Variance with **Budgeted Amounts Final Budget** Original Final Actual Amounts Positive (Negative) Revenues 310 Taxes: 311 General Property Taxes--Current 3,248,265.00 3,248,265.00 3.235.503.03 (12,761.97) 312 General Property Taxes--Delinquent 12,000.00 12,000.00 7,624.00 (4,376.00)313 Penalties and Interest 8,000.00 8,000.00 7,672.35 (327.65) 314 Telephone Tax (Outside) 100.00 100.00 134.48 34.48 318 Tax Deed Revenue 100.00 100.00 0.00 (100.00) **Total Taxes** 3,268,465.00 3,268,465.00 3,250,933.86 (17,531.14) 320 Licenses and Permits 5,650,00 5,650.00 8,857.00 3,207.00 330 Intergovernmental Revenue: 331 Federal Grants 25,969.80 25,969,80 Federal Shared Revenue 332 5.500.00 5,500.00 56,051.10 50.551.10 334 State Grants 4,500.00 4,500.00 7,880.36 3,380.36 335 State Shared Revenue: 335.01 **Bank Franchise** 25,000.00 25,000.00 28,573,77 3,573.77 335.07 Court Appointed Attorney/Public Defender 500.00 500.00 373.56 (126.44)335.14 Telecommunications Gross Receipt Tax 16,000.00 16,000.00 7.572.03 (8,427.97) 335.15 Motor Vehicle 1/4% 2,500.00 2,500.00 2,633.86 133.86 335.19 Liquor Tax Reversion (25%) 29,000.00 29,000.00 32,314.35 3,314.35 Total Intergovernmental Revenue 83,000.00 83,000.00 161,368.83 78,368.83 340 Charges for Goods and Services: 341 General Government: 341.10 Treasurer's Fees 18,300.00 18 300 00 20,283.21 1,983.21 341.20 Register of Deeds' Fees 55,000.00 55,000.00 68,780.80 13,780.80 341.30 Driver's License Exam 2.100.00 2,100.00 2,808.00 708.00 341.40 Legal Services 8,200.00 8,200.00 10,754.61 2,554.61 341.50 Clerk of Courts Fees 3,750.00 3,750.00 3,219.00 (531.00) 341.90 Other Fees 8,000.00 8,000.00 11,046.98 342 3,046.98 Public Safety: 342.10 Law Enforcement 11,000,00 11,000.00 12,956.87 1.956.87 342.20 Prisoner Care 16,000.00 16,000.00 33.091.34 17,091.34 344 Health and Welfare: 344.10 Economic Assistance 344.11 Poor Lien Recoveries 1.250.00 1,250.00 2.840.54 1,590.54 344.12 Veterans Service Officer 1,875.00 1,875.00 1,875.00 344 20 0.00 Health Assistance: 348 Conservation of Natural Resources 1,000.00 1,000.00 1,140.25 140.25 Total Charges for Goods and Services 126,475.00 126,475.00 168,796.60 42,321.60 350 Fines and Forfeits: 352 4,000.00 4.000.00 2.568.12 (1,431.88) 353 **Forfeits** 250.00 250.00 0.00 (250.00)Total Fines and Forfeits 4,250.00 4,250.00 2,568.12 (1,681.88)360 Miscellaneous Revenue: 361 **Investment Earnings** 16,000.00 16,000.00 5,915.52 (10.084.48) 362 Rent 2,000.00 2,000.00 2,155.88 155.88 365 Contributions and Donations 4,000.00 4,000.00 6,275.58 2.275.58 366 Refund of Prior Year's Expenditures 1,750.00 1,750.00 2,325.00 369 575.00 Other 25.00 25.00 1,365.09 1,340.09 Total Miscellaneous Revenue 23,775.00 23,775.00 18,037.07 (5,737.93)**Total Revenues** 3,511,615.00 3,511,615.00 3,610,561.48 98,946.48 Expenditures: 100 General Government: 110 Legislative: Board of County Commissioners 111 115,275.00 118,275.00 117.191.49 1,083.51 112 Contingency 200,000.00 200,000.00 Amount Transferred (30,619.00) 169,381.00 120 Elections 33,870.00 37,648.56 22,982.04 14,666.52 130 Judicial System 3,200.00 3,200.00 546.15 2,653.85 140 Financial Administration: 141 Auditor 151,159.00 151,159.00 144,218,73 6,940.27 142 Treasurer 142,723.00 142,723.00 137,760.22 4,962.78 150 Legal Services: 151 State's Attorney 81,722.00 81,722.00 79.944.17 1,777.83 153 Court Appointed Attorney 40,000.00 40,000.00 12,879.65 27,120.35 Other General Government: 160-170 161 General Government Building 124,400.00 297,100.00 296,698,95 401.05 162 Director of Equalization 143.862.00 143,862.00 139,578,09 4,283.91 163 Register of Deeds 137,176.00 137,176.00 136,122,46 1,053.54 165 Veterans Service Officer 20,885.00 20,885.00 17,219.05 3,665.95

SUPPLEMENTARY INFORMATION EDMUNDS COUNTY BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS GENERAL FUND For the Year Ended December 31, 2022

		Budgeted Amounts		Variance with	
		Original	Final	Actual Amounts	Final Budget
166	Predatory Animal	3,351.00	3,351.00	3,350.73	Positive (Negative)
170	Geographic Information System	6,000.00	6,000.00	5,000.00	0.2
	Total General Government	1,203,623.00	1,352,482.56	1,113,491.73	1,000.0 238,990.8
200	D. H. C. C.				230,330.8.
200					
210 211					
211		595,019.00	673,503.55	668,021.76	5,481.79
213		134,567.00	142,067.00	140,120.74	1,946.26
213		3,760.00	3,760.00	2,922.43	837.57
	Total Public Safety	733,346.00	819,330.55	811,064.93	8,265.62
300	Public Works:				
310					
	Total Public Works	0.00			
		0.00	0.00	0.00	0.00
400	Health and Welfare:				
410	Economic Assistance:				
411	Support of Poor	3,500.00	2 920 00		
419	Other	1,500.00	3,830.00	3,829.42	0.58
420	Health Assistance:	1,500.00	1,500.00	1,500.00	0.00
422	Health Services	38,000.00	38,000.00	27,000,00	
424	Ambulance	10,000.00	10,000.00	37,000.00	1,000.00
440	Mental Health Services:		10,000.00	10,000.00	0.00
441	Mentally III	0.00	0.00	0.00	
444	Mental Health Centers	3,500.00	3,500.00	0.00	0.00
445	Mental Illness Board	1,000.00	1,346.00	3,500.00	0.00
449	Other		2,040.00	1,345.30 0.00	0.70
	Total Health and Welfare	57,500.00	58,176.00	57,174.72	0.00
				37,274.72	1,001.28
500	Culture and Recreation:				
510	Culture:				
520	Recreation:				
524	County Fair	92,530.00	100,808.60	93,114.30	7,694.30
525	Senior Center	7,500.00	7,500.00	7,500.00	0.00
	Total Culture and Recreation	100,030.00	108,308.60	100,614.30	7,694.30
600	C				7,054.50
610	Conservation of Natural Resources:				
612	Soil Conservation:				
615	Soil Conservation Districts	16,950.00	16,950.00		
013			10,930.00	16,950.00	0.00
1	Weed Control	47,239.00	48,082.00	16,950.00 48,081.05	0.00 0.95
1	weed Control Total Conservation of Natural Resources		The state of the s		
	Total Conservation of Natural Resources	47,239.00	48,082.00	48,081.05	0.95
700	Total Conservation of Natural Resources Urban and Economic Development:	47,239.00	48,082.00	48,081.05	0.95
	Total Conservation of Natural Resources Urban and Economic Development: Urban Development:	47,239.00 64,189.00	48,082.00 65,032.00	48,081.05	0.95
700 710	Total Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning	47,239.00 64,189.00 6,000.00	48,082.00 65,032.00 6,600.00	48,081.05	0.95
700 710 711 712	Total Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development	47,239.00 64,189.00 6,000.00 8,380.00	48,082.00 65,032.00 6,600.00 8,380.00	48,081.05 65,031.05 6,373.84 8,378.92	0.95 0.95
700 710 711 712	Total Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning	47,239.00 64,189.00 6,000.00	48,082.00 65,032.00 6,600.00	48,081.05 65,031.05 6,373.84	0.95 0.95
700 710 711 712	Total Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76	0.95 0.95 226.16 1.08
700 710 711 712	Total Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00 2,173,068.00	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49	226.16 1.08 227.24 256,180.22
700 710 711 712	Total Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76	0.95 0.95 226.16 1.08 227.24
700 710 711 712	Total Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00 2,173,068.00	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49	226.16 1.08 227.24 256,180.22
700 710 711 712	Total Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Total Expenditures Excess of Revenues Over (Under) Expenditures	47,239.00 64,189.00 64,189.00 8,380.00 14,380.00 2,173,068.00 1,338,547.00	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71 1,093,305.29	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99	226.16 1.08 227.24 256,180.22 355,126.70
700 710 711 712	Total Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Fotal Expenditures Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses):	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00 2,173,068.00	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99 (1,775,000.00)	226.16 1.08 227.24 256,180.22 355,126.70
700 710 711 712 T E	Total Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Fotal Expenditures Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses): Transfers Out	47,239.00 64,189.00 64,189.00 8,380.00 14,380.00 2,173,068.00 1,338,547.00 (1,600,000.00)	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71 1,093,305.29 (1,775,000.00)	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99 (1,775,000.00) 8,278.60	226.16 1.08 227.24 256,180.22 355,126.70 0.00 8,278.60
700 710 711 712 T E 911 373 374	Urban and Economic Development: Urban Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Fotal Expenditures Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses): Transfers Out Insurance Proceeds	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00 2,173,068.00 1,338,547.00 (1,600,000.00)	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71 1,093,305.29 (1,775,000.00)	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99 (1,775,000.00) 8,278.60 120.00	0.95 0.95 226.16 1.08 227.24 256,180.22 355,126.70 0.00 8,278.60 (880.00)
700 710 711 712 T E 0 911 373 374	Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Fotal Expenditures Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses): Transfers Out Insurance Proceeds Sale of County Property otal Other Financing Sources (Uses)	47,239.00 64,189.00 64,189.00 8,380.00 14,380.00 2,173,068.00 1,338,547.00 (1,600,000.00)	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71 1,093,305.29 (1,775,000.00)	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99 (1,775,000.00) 8,278.60	226.16 1.08 227.24 256,180.22 355,126.70 0.00 8,278.60
700 710 711 712 T E 0 911 373 374	Total Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Fotal Expenditures Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses): Transfers Out Insurance Proceeds Sale of County Property	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00 2,173,068.00 1,338,547.00 (1,600,000.00) 1,000.00 (1,599,000.00)	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71 1,093,305.29 (1,775,000.00) 1,000.00 (1,774,000.00)	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99 (1,775,000.00) 8,278.60 120.00 (1,766,601.40)	0.95 0.95 226.16 1.08 227.24 256,180.22 355,126.70 0.00 8,278.60 (880.00) 7,398.60
700 710 711 712 T E 911 373 374	Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Fotal Expenditures Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses): Transfers Out Insurance Proceeds Sale of County Property otal Other Financing Sources (Uses)	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00 2,173,068.00 1,338,547.00 (1,600,000.00)	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71 1,093,305.29 (1,775,000.00)	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99 (1,775,000.00) 8,278.60 120.00	0.95 0.95 226.16 1.08 227.24 256,180.22 355,126.70 0.00 8,278.60 (880.00)
700 710 711 712 T E G 911 373 374 T	Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Fotal Expenditures Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses): Transfers Out Insurance Proceeds Sale of County Property otal Other Financing Sources (Uses)	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00 2,173,068.00 1,338,547.00 (1,600,000.00) 1,000.00 (1,599,000.00)	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71 1,093,305.29 (1,775,000.00) 1,000.00 (1,774,000.00) (680,694.71)	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99 (1,775,000.00) 8,278.60 120.00 (1,766,601.40) (318,169.41)	0.95 0.95 1.08 227.24 256,180.22 355,126.70 0.00 8,278.60 (880.00) 7,398.60
700 710 711 712 T E G 911 373 374 T	Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Fotal Expenditures Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses): Transfers Out Insurance Proceeds Sale of County Property otal Other Financing Sources (Uses)	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00 2,173,068.00 1,338,547.00 (1,600,000.00) 1,000.00 (1,599,000.00)	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71 1,093,305.29 (1,775,000.00) 1,000.00 (1,774,000.00)	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99 (1,775,000.00) 8,278.60 120.00 (1,766,601.40)	0.95 0.95 226.16 1.08 227.24 256,180.22 355,126.70 0.00 8,278.60 (880.00) 7,398.60
700 710 711 712 T E G 911 373 374 T	Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Fotal Expenditures Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses): Transfers Out Insurance Proceeds Sale of County Property otal Other Financing Sources (Uses)	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00 2,173,068.00 1,338,547.00 (1,600,000.00) 1,000.00 (1,599,000.00)	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71 1,093,305.29 (1,775,000.00) 1,000.00 (1,774,000.00) (680,694.71) 2,077,795.09	48,081.05 65,031.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99 (1,775,000.00) 8,278.60 120.00 (1,766,601.40) (318,169.41) 2,077,795.09	0.95 0.95 226.16 1.08 227.24 256,180.22 355,126.70 0.00 8,278.60 (380.00) 7,398.60 362,525.30 0.00
700 710 711 712 T E C 911 373 374 T	Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Total Urban and Economic Development Fotal Expenditures Excess of Revenues Over (Under) Expenditures Dether Financing Sources (Uses): Transfers Out Insurance Proceeds Sale of County Property Total Other Financing Sources (Uses) Let Change in Fund Balances und Balance - Beginning djustments:	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00 2,173,068.00 1,338,547.00 (1,600,000.00) 1,000.00 (1,599,000.00) (260,453.00) 2,077,795.09	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71 1,093,305.29 (1,775,000.00) 1,000.00 (1,774,000.00) (680,694.71) 2,077,795.09 0.00	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99 (1,775,000.00) 8,278.60 120.00 (1,766,601.40) (318,169.41) 2,077,795.09 0.00	0.95 0.95 226.16 1.08 227.24 256,180.22 355,126.70 0.00 8,278.60 (880.00) 7,398.60 362,525.30 0.00 0.00
700 710 711 712 T E C C 911 373 374 T.	Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Fotal Expenditures Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses): Transfers Out Insurance Proceeds Sale of County Property otal Other Financing Sources (Uses)	47,239.00 64,189.00 6,000.00 8,380.00 14,380.00 2,173,068.00 1,338,547.00 (1,600,000.00) (1,599,000.00) (260,453.00) 2,077,795.09 0.00	48,082.00 65,032.00 6,600.00 8,380.00 14,980.00 2,418,309.71 1,093,305.29 (1,775,000.00) 1,000.00 (1,774,000.00) (680,694.71) 2,077,795.09	48,081.05 65,031.05 65,031.05 6,373.84 8,378.92 14,752.76 2,162,129.49 1,448,431.99 (1,775,000.00) 8,278.60 120.00 (1,766,601.40) (318,169.41) 2,077,795.09	0.95 0.95 226.16 1.08 227.24 256,180.22 355,126.70 0.00 8,278.60 (380.00) 7,398.60 362,525.30 0.00

SUPPLEMENTARY INFORMATION EDMUNDS COUNTY BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS ROAD AND BRIDGE FUND For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget	
		Original	Final	Actual Amounts	Positive (Negative)
	Revenues:				, , ,
310					
316	Wheel Tax	135,000.00	135,000.00	139,824.40	4,824.40
	Total Taxes	135,000.00	135,000.00	139,824.40	4,824.40
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
320	Licenses and Permits	2,000.00	2,000.00	2,850.00	850.00
330	Intergovernmental Revenue:				
334	State Grants	210,000.00	210,000.00	238,951.20	28,951.20
335	State Shared Revenue:			230,331.20	28,931.20
335.02	Motor Vehicle Licenses	1,005,000.00	1,005,000.00	1,071,263.90	66 262 00
335.09	Prorate License Fees	50,720.00	50,720.00		66,263.90
335.17	Motor Fuel Tax	5,280.00	THE RESERVE OF THE PARTY OF THE	60,117.33	9,397.33
	Total Intergovernmental Revenue	Desired to the second of the s	5,280.00	5,439.73	159.73
	The state of the s	1,271,000.00	1,271,000.00	1,375,772.16	104,772.16
340	Charges for Goods and Services:				
341	General Government:				
343	Public Works:				
343.10	Road Maintenance Contract Charges	35,000.00	35,000.00	50,218.91	15,218.91
344	Health and Welfare:				
344.10	Economic Assistance:				
	Total Charges for Goods and Services	35,000.00	35,000.00	50,218.91	15,218.91
			,	30,210.31	15,216.51
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				
366	the state of the s	8,000.00	8,000.00	2,557.55	(5,442.45)
300	Refund of Prior Year's Expenditures	2,500.00	2,500.00	2,300.00	(200.00)
	Total Miscellaneous Revenue	10,500.00	10,500.00	4,857.55	(5,642.45)
	Total Revenues	1,453,500.00	1,453,500.00	1,573,523.02	120,023.02
	Expenditures:				
100	General Government:				
110	Legislative:				
	Total General Government	0.00	0.00	0.00	2.22
			0.00	0.00	0.00
200	Public Safety:				
210	Law Enforcement:				
	Total Public Safety	0.00			
	Total Tubilo Surety	0.00	0.00	0.00	0.00
300	Public Works:				
310					
	Highways and Bridges:				
311	Highways, Roads and Bridges	3,550,599.00	3,550,599.00	3,515,424.17	35,174.83
320	Sanitation:				
	Total Public Works	3,550,599.00	3,550,599.00	3,515,424.17	35,174.83
				0,020,121.27	33,174.03
400	Health and Welfare:				
410	Economic Assistance:				
	Total Urban and Economic Development	0.00			
	and and accomming percophicing	0.00	0.00	0.00	0.00
750	Intergovernmental Expenditures				
		25,000.00	25,000.00	21,213.53	3,786.47
	Total Expenditures	3,575,599.00	3,575,599.00	3,536,637.70	38,961.30
	Excess of Revenues Over (Under) Expenditures	(2,122,099.00)	(2,122,099.00)	(1,963,114.68)	158,984.32
	Other Financing Sources (Uses):				
371	Transfers In	1,575,000.00	2,122,000.00	2,122,000.00	0.00
373	Insurance Proceeds	100.00	100.00		
374	Sale of County Property	50,000.00		0.00	(100.00)
Т	Total Other Financing Sources (Uses)		50,000.00	125,249.46	75,249.46
	ottal other financing sources (oses)	1,625,100.00	2,172,100.00	2,247,249.46	75,149.46
	Not Change in Fred Balance				
,	Net Change in Fund Balances	(496,999.00)	50,001.00	284,134.78	234,133.78
_	Sand Belginson Book of				
	und Balance - Beginning	1,557,475.24	1,557,475.24	1,557,475.24	0.00
A	Adjustments:				5.50
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	
A	Adjusted Fund Balance - Beginning	1,557,475.24	1,557,475.24	1,557,475.24	0.00
F	UND BALANCE - ENDING	1,060,476.24	1,607,476.24		0.00
		_,	1,007,470.24	1,841,610.02	234,133.78

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, 2022

	Beginning			Ending
FUND	Balance	Receipts	Disbursements	Balance
General Fund	2,973,034.74	41,473.21	1,254,882.27	1,759,625.68
Road & Bridge	1,338,484.10	1,022,323.39	519,197.47	1,841,610.02
E911 Communication	7,106.03	3,669.40	10,775.43	0.00
Emergency (CD)	56,574.02	4,197.11	2,065.21	58,705.92
Domestic Abuse	140.00	25.00	165.00	0.00
24/7 Sobriety Fund	883.97	310.03	141.34	1,052.66
M & P Relief R.O.D.	32,173.97	206.07	0.00	32,380.04
American Rescue Plan	371,929.19	0.00	0.00	371,929.19
Rural Access Infrastructure	150,059.76	0.00	6,390.35	143,669.41
Schools	367,106.79	32,672.22	367,106.79	32,672.22
Townships	30,235.56	11,878.38	30,235.56	11,878.38
Cities	51,299.98	6,386.08	51,299.98	6,386.08
Advanced Tax	0.00	118,546.62	0.00	118,546.62
State Motor Vehicle	123,209.20	116,768.42	123,209.20	116,768.42
State Treasurer (752)	927.00	821.00	927.00	821.00
Sales & Excise Tax	0.00	0.00	0.00	0.00
Fire Districts	1,603.02	165.49	1,603.02	165.49
Law Library	1,956.87	31.00	0.00	1,987.87
Clearing Fund	0.00	136.00	136.00	0.00
Dare Fund	0.00	0.00	0.00	0.00
Food Pantry Fund	17,634.01	400.00	352.28	17,681.73
Total	5,524,358.21	1,360,009.42	2,368,486.90	4,515,880.73

Treasurer Deposits						
Checking A	Acct Bal				158,956.06	
Today's R	eceipts			~	13,625.56	
Change					1,200.00	
ROD Char	nge Fund				100.00	
Savings - I	pswich		0.15%		2,241,999.11	
Advanced	Tax					
CD's:	Months	Maturity Date	Interest Rate	Number	-40	
Hosmer	12	11/23/23	0.20%	2541	400,000.00	
Hosmer	12	01/19/24	0.20%	3960	300,000.00	
Hosmer	12	11/16/23	0.20%	4092	700,000.00	
Hosmer	24	11/16/24	0.40%	4093	700,000.00	
Total					4,515,880.73	

FUND CASH BALANCES REPORT AS OF 01/06/2023 EDMUNDS COUNTY

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Fund	Description	BALANCE
101	GENERAL FUND CASH	1,759,625.68
	TOTAL AT FUND GROUP:	1,759,625.68
201	ROAD & BRIDGE CASH	1,841,610.02
207	E-911 CASH	.00
226	EMERGENCY & DISASTER CASH	58,705.92
229	DOMESTIC ABUSE CASH	.00
248	24/7 SOBRIETY FUND CASH	1,052.66
250	M & P RELIEF CASH	32,380.04
290	AMERICAN RESCUE PLAN CASH	371,929.19
295	RURAL ACCESS INFRASCT CASH	143,669.41
	TOTAL AT FUND GROUP:	2,449,347.24
721	SCHOOL DISTRICTS CASH	32,672.22
722	TOWNSHIPS CASH	11,878.38
723	CITIES CASH	6,386.08
725	ADVANCE TAX CASH	118,546.62
733	MINA LAKE SANITARY CASH	.00
742	MOTOR VEHICLE FUND	116,768.42
752	STATE TREASURER CASH	821.00
755	SALES & EXCISE TAX CASH	.00
759	RURAL FIRE DISTRICTS CASH	165.49
766	LAW LIBRARY CASH	1,987.87
769	CLEARING FUND CASH	.00
774	DARE FUND CASH	.00
776	FOOD PANTRY FUND CASH	17,681.73
	TOTAL AT FUND GROUP:	306,907.81

TOTAL: 4,515,880.73

ANNUAL REPORT FOR EDMUNDS COUNTY AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022 GOVERNMENTAL FUNDS -- MODIFIED CASH BASIS

		Road and Bridge	Other Governmental	Total
	General Fund	Fund	Funds	Total Governmental Funds
Beginning Balance	2,077,795.09	1,557,475.24	499,921.85	4,135,192.18
Revenues and Other Sources (minor level):		,	100,022100	1,133,132.10
Taxes:				
Current Property Taxes	3,235,503.03	0.00	0.00	3,235,503.03
Delinquent Property Taxes	7,624.00	0.00	0.00	7,624.00
Penalties and Interest	7,672.35	0.00	0.00	7,672.35
Telephone Tax (Outside)	134.48	0.00	0.00	134.48
Wheel Tax	0.00	139,824.40	0.00	139,824.40
Licenses and Permits	8,857.00	2,850.00	510.00	12,217.00
Intergovernmental Revenue:	5,557.155	2,030.00	310.00	12,217.00
Federal Grants	25,969.80	0.00	388,838.00	414,807.80
Federal Shared Revenue	56,051.10	0.00	0.00	56,051.10
State Grants	7,880.36	238,951.20	0.00	246,831.56
State Shared Revenue	71,467.57	1,136,820.96	148,154.51	
Charges for Goods and Services:	7 1, 107.137	1,130,020.30	148,134.31	1,356,443.04
General Government	116,892.60	0.00	8,971.01	125,863.61
Public Safety	46,048.21	0.00	2,341.00	48,389.21
Public Works	0.00	50,218.91	0.00	
Health and Welfare	4,715.54	0.00	0.00	50,218.91 4,715.54
Conservation of Natural Resources	1,140.25	0.00	0.00	
Fines and Forfeits:	1,140.25	0.00	0.00	1,140.25
Costs	2,568.12	0.00	0.00	2 500 42
Miscellaneous Revenue and Other Sources:	2,300.12	0.00	0.00	2,568.12
Investment Earnings	5,915.52	2,557.55	225.20	0.000.07
Rent	2,155.88	0.0000000000000000000000000000000000000	225.20	8,698.27
Contributions and Donations	6,275.58	0.00 0.00	0.00	2,155.88
Refund of Prior Year's Expenditures	2,325.00	2,300.00	0.00	6,275.58
Other Miscellaneous Revenue	1,365.09		1,797.79	6,422.79
Insurance Proceeds	8,278.60	0.00	0.00	1,365.09
Sale of County Property	120.00	0.00	0.00	8,278.60
Total Revenue and Other Sources	3,618,960.08	125,249.46 1,698,772.48	0.00	125,369.46
	3,010,300.08	1,038,772.46	550,837.51	5,868,570.07
Expenditures and Other Uses (subfunction level): Legislative	447.404.40	2.00		
Elections	117,191.49	0.00	0.00	117,191.49
	22,982.04	0.00	0.00	22,982.04
Judicial System Financial Administration	546.15	0.00	0.00	546.15
	281,978.95	0.00	0.00	281,978.95
Legal Services	92,823.82	0.00	0.00	92,823.82
Other General Government	597,969.28	0.00	999.00	598,968.28
Law Enforcement	811,064.93	0.00	3,162.09	814,227.02
Protective and Emergency Services	0.00	0.00	78,305.97	78,305.97
Highways and Bridges	0.00	3,515,424.17	6,354.73	3,521,778.90
Economic Assistance	5,329.42	0.00	0.00	5,329.42
Health Assistance	47,000.00	0.00	0.00	47,000.00
Social Services	0.00	0.00	810.00	810.00
Mental Health Services	4,845.30	0.00	0.00	4,845.30
Recreation	100,614.30	0.00	0.00	100,614.30
Soil Conservation	65,031.05	0.00	0.00	65,031.05
Urban Development	14,752.76	0.00	0.00	14,752.76
Intergovernmental Expenditures	0.00	21,213.53	6,390.35	27,603.88
Total Expenditures and Other Uses	2,162,129.49	3,536,637.70	96,022.14	5,794,789.33
Transfers In (Out)	(1,775,000.00)	2,122,000.00	(347,000.00)	0.00
Increase/Decrease in Fund Balance	(318,169.41)	284,134.78	107,815.37	73,780.74
Ending Fund Balance:				-,,.
Restricted	0.00	0.00	549,031.30	549,031.30
Assigned	429,967.00	1,841,610.02	58,705.92	2,330,282.94
Unassigned	1,329,658.68	0.00	0.00	1,329,658.68
Total Ending Fund Balance	1,759,625.68	1,841,610.02	607,737.22	4,208,972.92
Governmental Long-term Debt			Γ	
The preceding financial data does not include fiduciana	. 6		L	0.00

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

EDMUNDS COUNTY STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS December 31, 2022

101		,	ASSETS:	Totals Fund Statement	Debit	Adjusti ref	ments Credit	ref	Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
151 Investments			THE COLD PROPERTY AND ADDRESS	2,108,972.92					2,108,972.92	Cash and Cash Equivalents
1971 Restricted Cash and Cash Equivalents 2,100,000.00 0 0 0 0 0 0 0 0			Cash with Fiscal Agent	0.00					0.00	Cash with Fiscal Agent
107.1 Restricted Cash and Cash Equivalents 0.00 0.		151	Investments	2,100,000.00						
107.2 Restricted Investments	1	07.1	Restricted Cash and Cash Equivalents	0.00						
FUND BALANCES:	1	07.2	Restricted Investments	0.00						
FUND BALANCES: 273 Nonspendable 0.00 274 Restricted 549,031.30 549,031.30 0.00 275 Committed 0.00 276 Assigned 2,330,282.94 0.00 277 Unassigned 1,329,658.68 1,329,658.68 0.00 1 NET POSITION: Restricted for: Restricted for: Capital Projects Debt Service Permanently Restricted Purposes Expendable Permanently Restricted Purposes Expendable Permanently Restricted Purposes Non-Expendable Other Purposes Output Description Output Description Net Position-Restricted for Debt Service Output Description		Т	OTAL ASSETS	4,208,972.92	0.00	anner i managaga	0.00			•
1						-		-		
274 Restricted 549,031.30 549,031.30 549,031.30 0.00		F	UND BALANCES:							
Restricted 549,031.30 549,031.30 0.00 0.00 0.00 0.00 0.00 0.00 0.0		273	Nonspendable	0.00					0.00	
275 Committed 0.00 276 Assigned 2,330,282.94 277 Unassigned 1,329,658.68 278 NET POSITION: Restricted for: Restricted for: Road and Bridge Purposes Capital Projects Debt Service Permanently Restricted Purposes Expendable Permanently Restricted Purposes Non-Expendable Permanently Restricted Purposes Non-Expendable Other Purposes Other Purposes 2,330,282.94 2,330,282.94 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		274	Restricted	549,031.30	549,031.30			***************************************		
Assigned 2,330,282.94 2,330,282.94 0.00 1 Vinassigned 1,329,658.68 1,329,658.68 1,329,658.68 0.00 NET POSITION: Restricted for: Road and Bridge Purposes Capital Projects Debt Service Permanently Restricted Purposes Expendable Permanently Restricted Purposes Non-Expendable Other Purposes Other Purposes Sagned 2,330,282.94 0.00 Net Position-Restricted For Road and Bridge 0.00 Net Position-Restricted For Capital Projects 0.00 Net Position-Restricted For Capital Projects 0.00 Net Position-Restricted For Capital Projects 0.00 Net Position-Restricted for Debt Service 0.00 Net Position-Restricted for Permanently Restricted Purposes Expendable 0.00 Net Position-Restricted for Permanently Restricted Purposes Expendable 0.00 Net Position-Restricted for Permanently Restricted Purposes Non-Expendable 0.00 Net Position-Restricted for Other Purposes Son-Expendable		275	Committed	0.00						
NET POSITION: Restricted for: Road and Bridge Purposes Capital Projects Debt Service Permanently Restricted Purposes Expendable Permanently Restricted Purposes Non-Expendable Other Purposes Other Purp		276	Assigned	2,330,282.94	2,330,282.94		***************************************			
NET POSITION: Restricted for: Road and Bridge Purposes Capital Projects Debt Service Permanently Restricted Purposes Expendable Permanently Restricted Purposes Non-Expendable Other Purposes Other Purposes S49,031.30 Net Position-Restricted For Road and Bridge Other Purposes Net Position-Restricted For Capital Projects Other Purposes Net Position-Restricted for Debt Service Other Purposes Net Position-Restricted for Permanently Restricted Purposes Expendable Other Purposes Net Position-Restricted for Permanently Restricted Purposes Non-Expendable Other Purposes		277	Unassigned	1,329,658.68	1,329,658.68					
NET POSITION: Restricted for: Road and Bridge Purposes Capital Projects Debt Service Permanently Restricted Purposes Expendable Permanently Restricted Purposes Non-Expendable Other Purposes Other Purposes Net Position-Restricted For Road and Bridge Other Purposes Net Position-Restricted For Capital Projects Other Position-Restricted for Debt Service Other Purposes Net Position-Restricted For Capital Projects Other Purposes Net Position-Restricted for Permanently Restricted Purposes Expendable Other Purposes S49,031.30 Net Position-Restricted For Road and Bridge Other Position-Restricted For Capital Projects Other Position-Restricted For Capital Projects Other Position-Restricted for Permanently Restricted Purposes Non-Expendable Other Purposes							and the second s		0.00	
Road and Bridge Purposes Capital Projects Debt Service Permanently Restricted Purposes Expendable Permanently Restricted Purposes Non-Expendable Other Purposes	•	Ν	ET POSITION:							
Capital Projects Debt Service Permanently Restricted Purposes Expendable Other Purposes Debt Service Permanently Restricted Purposes Expendable Other Purposes Debt Service 1.000 Net Position-Restricted For Capital Projects Net Position-Restricted For Capital Projects Net Position-Restricted for Debt Service Net Position-Restricted for Permanently Restricted Purposes Expendable Other Purposes 1.000 Net Position-Restricted for Permanently Restricted Purposes Expendable Other Purposes 1.000 Net Position-Restricted for Permanently Restricted Purposes Non-Expendable Other Purposes 1.000 Net Position-Restricted for Other Purposes Non-Expendable Other Purposes 1.000 Net Position-Restricted for Other Purposes Non-Expendable Other Purposes			Restricted for:							
Capital Projects Debt Service Permanently Restricted Purposes Expendable Permanently Restricted Purposes Non-Expendable Other Purposes Debt Service O.00 Net Position-Restricted For Capital Projects Net Position-Restricted for Debt Service Net Position-Restricted for Permanently Restricted Purposes Expendable Other Purposes S49,031.30 S49,031.30 Net Position-Restricted for Other Purposes			Road and Bridge Purposes						0.00	Net Position-Postvicted For Board and Bridge
Debt Service Permanently Restricted Purposes Expendable Permanently Restricted Purposes Non-Expendable Other Purposes Debt Service O.00 Net Position-Restricted for Debt Service O.00 Net Position-Restricted for Permanently Restricted Purposes Expendable Other Purposes S49,031.30 S49,031.30 Net Position-Restricted for Other Purposes			Capital Projects				***************************************			
Permanently Restricted Purposes Expendable Permanently Restricted Purposes Non-Expendable Other Purposes 549,031.30 Net Position-Restricted for Permanently Restricted Purposes Expendable 0.00 Net Position-Restricted for Permanently Restricted Purposes Non-Expendable 549,031.30 Net Position-Restricted for Other Purposes			Debt Service				***************************************			
Permanently Restricted Purposes Non-Expendable Other Purposes 549,031.30 Net Position-Restricted for Permanently Restricted Purposes Non-Expendab			Permanently Restricted Purposes Expendable							
Other Purposes 549,031.30 Set Position-Restricted for Other Purposes			Permanently Restricted Purposes Non-Expendable				***************************************			
			Other Purposes				549 031 30			
Unrestricted (Deficit) 3,659,941.62 3,659,941.62 Net Position-Unrestricted			Unrestricted (Deficit)	To some require						
TOTAL NET POSITION 4,208,972.92 4,208,972.92 4,208,972.92 4,208,972.92 Total Net Position		TC	DTAL NET POSITION	4,208,972.92	4,208,972.92	-				

EDMUNDS COUNTY STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS For the Year Ended December 31, 2022

		Totals		Adjustments	Total Government	HOW RECORDED ON GOVERNMENT-WIDE
		Fund Statement	Debit	ref Credit	. Wide ref Statement	STATEMENT OF ACTIVITIES (Suggested)
	Revenue:					(Suggested)
310	Taxes:			-	() () () () () () () () () ()	
311 312	General Property Taxes Current	3,235,503.03				General Revenue - Property Taxes
312	General Property TaxesDelinquent Penalties and Interest	7,624.00				General Revenue - Property Taxes
314	Telephone Tax (Outside)	7,672.35			STORES OF THE PARTY OF THE PART	General Revenue - Property Taxes
316	Wheel Tax	134.48				General Revenue - Property Taxes
316	wheel lax	139,824.40			139,824.40	General Revenue - Wheel Taxes
320	Licenses and Permits	12,217.00	3,360.00		9 957 00	December 1
		11,117,100	3,300.00	2,850.00		Program Revenue-Charges for Services-General Government
				510.00		Program Revenue-Charges for Services-Public Works Program Revenue-Charges for Services-Health and Welfare
				310.00	310.00	Program Revenue-Charges for Services-Health and Welfare
330	Intergovernmental Revenue:					
331	Federal Grants	414,807.80	408,484.55		6 222 25	Program Revenue-Operating Grants-General Government
		Section 1		36,615.55		Program Revenue-Operating Grants-General Government
				371,869.00		Program Revenue-Operating Grants-Public Works
332	Federal Shared Revenue	56,051.10				General Revenue-Grants and Contributions
334	State Grants	246,831.56	246,831.56	of the second se		Program Revenue-Operating Grants-General Government
		- Laboration		238,951.20		Program Revenue-Operating Grants-Public Works
				7,880.36	Control of the Contro	Program Revenue-Operating Grants-Conservation of Natural Resources
335	State Shared Revenue:				,,550.30	Security of the security of th
335.01	Bank Franchise	28,573.77			28.573.77	General Revenue-State Shared Revenue
335.02	Motor Vehicle Licenses	1,071,263.90				Program Revenue-Operating Grants-Public Works
335.07	Court Appointed Attorney/Public Defender	373.56			50.0003	Program Revenue-Operating Grants-Public Works Program Revenue-Operating Grants-General Government
335.09	Prorate License Fees	60,117.33			Market Control of the	Program Revenue-Operating Grants-Delic Works
335.14	Telecommunications Gross Receipts Tax	7,572.03				General Revenue-State Shared Revenue
335.15	Motor Vehicle 1/4%	2,633.86				Program Revenue-Operating Grants-General Government
335.17	Motor Fuel Tax	5,439.73				Program Revenue-Operating Grants-General Government
335.18	911 Remittances	42,397.98				Program Revenue-Operating Grants-Public Safety
335.19	Liquor Tax Reversion (25%)	32,314.35				General Revenue-State Shared Revenue
335.99	Other State Shared Revenue	105,756.53	105,756.53			General Revenue-State Shared Revenue
				105,756.53		Program Revenue-Operating Grants-Public Works
				de come de companyo de como de	and the second s	The state of the s
340	Charges for Goods and Services:					
341	General Government:					
341.10	Treasurer's Fees	20,283.21			20,283,21	Program Revenue-Charges for Services-General Government
341.20	Register of Deeds' Fees	77,451.81				Program Revenue-Charges for Services-General Government
341.30	Driver's License Exam	2,808.00				Program Revenue-Charges for Services-General Government
341.40	Legal Services	11,054.61				Program Revenue-Charges for Services-General Government
341.50	Clerk of Courts Fees	3,219.00				Program Revenue-Charges for Services-General Government
341.90	Other Fees	11,046.98				Program Revenue-Charges for Services-General Government
342	Public Safety:				Commission	Services Services Services Services
342.10	Law Enforcement	12,956.87			12,956.87	Program Revenue-Charges for Services-Public Safety
342.20	Prisoner Care	33,091.34				Program Revenue-Charges for Services-Public Safety
342.30	Sobriety Testing	2,341.00				Program Revenue-Charges for Services-Public Safety
343	Public Works:					,
343.10	Road Maintenance Contract Charges	50,218.91			50,218.91	Program Revenue-Charges for Services-Public Works
344	Health and Welfare:					
344.10	Economic Assistance:					
344.11	Poor Lien Recoveries	2,840.54			2,840.54	Program Revenue-Charges for Services-Health and Welfare
344.12	Veterans Service Officer	1,875.00				Program Revenue-Charges for Services-General Government
344.20	Health Assistance:					
348	Conservation of Natural Resources	1,140.25			1,140.25	Program Revenue-Charges for Services-Conservation and Natural Resour
350	Fines and Forfeits:					
1232					0.00	Program Revenue-Charges for Services-Culture and Recreation
352	Costs	2,568.12				Program Revenue-Charges for Services-Public Safety
					1995	
360	Miscellaneous Revenue:					
361	Investment Earnings	8,698.27			8,698.27	General Revenue-Unrestricted Investment Earnings
362	Rent	2,155.88				Program Revenue-Charges for Services-General Government
	Contributions and Donations	6,275.58	6,275.58			General Revenue-Unrestricted Grants and Contributions
365				3,280.22		Program Revenue-Operating Grants-Public Safety
365				2,995.36		Program Revenue-Operating Grants-Culture and Recreation
365	Refund of Prior Year's Expenditures	6,422.79			6,422.79	General Revenue-Miscellaneous
366 369	Other	1,365.09				General Revenue-Miscellaneous General Revenue-Miscellaneous
366 369	•		770,708.22	770,708.22		
366 369	Other	1,365.09	770,708.22	770,708.22	1,365.09	
366 369 To	Other - otal Revenue - xpenditures:	1,365.09	770,708.22	770,708.22	1,365.09	
366 369 To	Other - otal Revenue - xpenditures: General Government:	1,365.09	770,708.22	770,708.22	1,365.09	
366 369 To 100 110	Other otal Revenue xpenditures: General Government: Legislative:	1,365.09 5,734,922.01	770,708.22	770,708.22	1,365.09	
366 369 To 100 110 111	Other otal Revenue Expenditures: General Government: Legislative: Board of County Commissioners	1,365.09 5,734,922.01 117,191.49	770,708.22	770,708.22	1,365.09	
366 369 To 100 110 111 120	Other otal Revenue xpenditures: General Government: Legislative: Board of County Commissioners Elections	1,365.09 5,734,922.01 117,191.49 22,982.04	770,708.22	770,708.22	1,365.09 5,734,922.01	
366 369 To 100 110 111 120 130	Other otal Revenue xxpenditures: General Government: Legislative: Board of County Commissioners Elections Judicial System	1,365.09 5,734,922.01 117,191.49	770,708.22	770,708.22	1,365.09 5,734,922.01	
366 369 To 100 110 111 120 130 140	Other otal Revenue xpenditures: General Government: Legislative: Board of County Commissioners Elections Judicial System Financial Administration:	1,365.09 5,734,922.01 117,191.49 22,982.04 546.15	770,708.22	770,708.22	1,365.09 5,734,922.01 117,191.49 22,982.04	
366 369 To 100 110 111 120 130 140	Other otal Revenue xpenditures: General Government: Legislative: Board of County Commissioners Elections Judicial System Financial Administration: Auditor	1,365.09 5,734,922.01 117,191.49 22,982.04 546.15 144,218.73	770,708.22	770,708.22	1,365.09 5,734,922.01 117,191.49 22,982.04	
366 369 To 100 110 111 120 130 140 141	Other cotal Revenue Expenditures: General Government: Legislative: Board of County Commissioners Elections Judicial System Financial Administration: Auditor Treasurer	1,365.09 5,734,922.01 117,191.49 22,982.04 546.15	770,708.22	770,708.22	1,365.09 5,734,922.01 117,191.49 22,982.04 546.15	
366 369 To 100 110 111 120 130 140 141 142	Other cotal Revenue Expenditures: General Government: Legislative: Board of County Commissioners Elections Judicial System Financial Administration: Auditor Treasurer Legal Services:	1,365.09 5,734,922.01 117,191.49 22,982.04 546.15 144,218.73 137,760.22	770,708.22	770,708.22	1,365.09 5,734,922.01 117,191.49 22,982.04 546.15	
366 369 To 100 110 111 120 130 140 141 142 150	Other cotal Revenue Expenditures: General Government: Legislative: Board of County Commissioners Elections Judicial System Financial Administration: Auditor Treasurer Legal Services: State's Attorney	1,365.09 5,734,922.01 117,191.49 22,982.04 546.15 144,218.73 137,760.22 79,944.17	770,708.22	770,708.22	1,365.09 5,734,922.01 117,191.49 22,982.04 546.15	
366 369 To 100 110 111 120 130 140 141 142 150 151	Other otal Revenue xpenditures: General Government: Legislative: Board of County Commissioners Elections Judicial System Financial Administration: Auditor Treasurer Legal Services: State's Attorney Court Appointed Attorney	1,365.09 5,734,922.01 117,191.49 22,982.04 546.15 144,218.73 137,760.22			1,365.09 5,734,922.01 117,191.49 22,982.04 546.15 144,218.73 137,760.22	
366 369 To 100 110 111 120 130 140 141 142 150	Other cotal Revenue Expenditures: General Government: Legislative: Board of County Commissioners Elections Judicial System Financial Administration: Auditor Treasurer Legal Services: State's Attorney	1,365.09 5,734,922.01 117,191.49 22,982.04 546.15 144,218.73 137,760.22 79,944.17	770,708.22		1,365.09 5,734,922.01 117,191.49 22,982.04 546.15 144,218.73 137,760.22 79,944.17	

EDMUNDS COUNTY STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS For the Year Ended December 31, 2022

		Totals Fund	Adjust	tments	Total Government Wide	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
4.50		Statement	Debit ref	Credit	ref Statement	(Suggested)
162	Director of Equalization	139,578.09			139,578.0	9
163	Register of Deeds	137,121.46			137,121.4	6
165	Veterans' Service Officer	17,219.05			17,219.0	
166	Predatory Animal	3,350.73				
170	Geographic Information System	5,000.00			3,350.7	
	Total General Government	To be a second	000		5,000.0	
	Total General Government	1,114,490.73	0.00	0.00	1,114,490.7	3 General Government Expense
200	Public Safety:					
210	Law Enforcement:					
211	Sheriff	668,021,76				
212	County Jail	and the same of th			668,021.7	
213		143,282.83			143,282.8	3
	Coroner	2,922.43			2,922.4	3
220	Protective and Emergency Services:					
222	Emergency and Disaster Services	35,907.99			35,907.9	9
225	Communication Center	42,397.98			42,397.9	
	Total Public Safety	892,532.99	0.00	0.00		9 Public Safety Expense
						- rubiic Safety Expense
300	Public Works:					
310	Highways and Bridges:					
311	Highways, Roads and Bridges	3,521,778.90			3,521,778.90	
320	Sanitation:		- L		5,521,770.30	
	Total Public Works	3,521,778.90	0.00		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	T
		3,321,778.30	0.00	0.00	3,521,778.90	Public Works Expense
400	Health and Welfare:					
	Health and Welfare:					
410	Economic Assistance:					
111	Support of Poor	3,829.42			3,829.42	
419	Other	1,500.00				
120	Health Assistance:				1,500.00	
122	Health Services	37,000.00				
424		· · · · · · · · · · · · · · · · · · ·			37,000.00	
	Ambulance	10,000.00			10,000.00	in a second
30	Social Services:					
34	Domestic Abuse	810.00			810.00	
40	Mental Health Services:				810.00	
44	Mental Health Centers	3,500.00				
145	Mental Illness Board				3,500.00	
	Total Health and Welfare	1,345.30	1_1		1,345.30	
	Total Health and Welfare	57,984.72	0.00	0.00	57,984.72	Health and Welfare Expense
00	Culture and Recreation:					
10	Culture:					
20	Recreation:					
24	County Fair	93,114.30				
25	Senior Center				93,114.30	
	Total Culture and Recreation	7,500.00			7,500.00	
	Total Culture and Necreation	100,614.30	0.00	0.00	100,614.30	Culture and Recreation Expense
00	Conservation of Natural Resources:					
	Soil Conservation:					
10						
	Call Canada No. 21					
12	Soil Conservation Districts	16,950.00			16,950.00	
12 15	Weed Control	16,950.00 48,081.05			16,950.00 48,081.05	
12 15		Parameter Control of the Control of	0.00	0.00	48,081.05	Conservation of Natural Resources Fundament
12 15	Weed Control	48,081.05	0.00	0.00	48,081.05	Conservation of Natural Resources Expense
12 15 Tot	Weed Control	48,081.05	0.00	0.00	48,081.05	_Conservation of Natural Resources Expense
12 15 Tot	Weed Control tal Conservation of Natural Resources Urban and Economic Development:	48,081.05	0.00	0.00	48,081.05	Conservation of Natural Resources Expense
12 15 To:	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development:	48,081.05 65,031.05	0.00	0.00	48,081.05	Conservation of Natural Resources Expense
12 15 Tot 00 10	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning	48,081.05 65,031.05	0.00	0.00	48,081.05	_ Conservation of Natural Resources Expense
12 15 Tot 00 10	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development	48,081.05 65,031.05 6,373.84 8,378.92	0.00	0.00	48,081.05 65,031.05	_Conservation of Natural Resources Expense
12 15 Tot 00 10	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning	48,081.05 65,031.05	0.00	0.00	48,081.05 65,031.05 6,373.84 8,378.92	
12 15 Tot 00 10 11 12	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development	48,081.05 65,031.05 6,373.84 8,378.92			48,081.05 65,031.05 6,373.84 8,378.92	Conservation of Natural Resources Expense Urban and Economic Development Expense
12 15 Tot 00 10 11 12	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development	48,081.05 65,031.05 6,373.84 8,378.92			48,081.05 65,031.05 6,373.84 8,378.92 14,752.76	
12 15 Tot 00 10 11 12	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88			48,081.05 65,031.05 6,373.84 8,378.92 14,752.76	Urban and Economic Development Expense
12 15 Tot 00 10 11 12 50	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76			48,081.05 65,031.05 6,373.84 8,378.92 14,752.76	Urban and Economic Development Expense
12 15 To: 00 10 11 12	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88	0.00	0.00	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88	Urban and Economic Development Expense Intergovernmental Expense
12 15 Total	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures cal Expenditures less of Revenues Over (Under) Expenditures	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88	0.00	0.00	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33	Urban and Economic Development Expense Intergovernmental Expense
12 15 Total 10 10 10 10 10 11 11 12 10 10 10 10 10 10 10 10 10 10 10 10 10	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures and Expenditures ters of Revenues Over (Under) Expenditures ter Financing Sources (Uses):	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88	0.00	0.00	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33	Urban and Economic Development Expense Intergovernmental Expense
112 115 Total 11	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures cal Expenditures less of Revenues Over (Under) Expenditures	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88	0.00	0.00	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32)	Urban and Economic Development Expense Intergovernmental Expense
12 15 Total 10 10 10 11 11 12 12 11 11 11 11 11 11 11 11 11	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures and Expenditures ters of Revenues Over (Under) Expenditures ter Financing Sources (Uses):	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32)	0.00	0.00	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32)	_ Urban and Economic Development Expense Intergovernmental Expense . Transfers - Net
112 Tol 1000 110 111 112 111 111 111 111 111 11	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures tal Expenditures ters of Revenues Over (Under) Expenditures ters Financing Sources (Uses): Transfers In Transfers Out	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00)	0.00 0.00 770,708.22	0.00	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00)	Urban and Economic Development Expense Intergovernmental Expense
112 Tol 1000 110 111 112	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures tal Expenditures ters of Revenues Over (Under) Expenditures ter Financing Sources (Uses): Transfers In	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32)	0.00	0.00 0.00 770,708.22	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00)	Urban and Economic Development Expense Intergovernmental Expense Transfers - Net Transfers - Net Program Revenue-Capital Grants-General Government
112 115 Tol 100 110 111 112 Tol 111 112 Tol 111 112 Tol 111 112 Tol 111 Tol 11	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures tal Expenditures tess of Revenues Over (Under) Expenditures ter Financing Sources (Uses): Transfers In Transfers Out Insurance Proceeds	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 8,278.60	0.00 0.00 770,708.22	0.00	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00)	Urban and Economic Development Expense Intergovernmental Expense
112 Tot Exc. Oth 771 111 73	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures tal Expenditures ters of Revenues Over (Under) Expenditures ter Financing Sources (Uses): Transfers In Transfers Out Insurance Proceeds Sale of County Property	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00)	0.00 0.00 770,708.22	0.00 0.00 770,708.22	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 0,00 8,278.60	Urban and Economic Development Expense Intergovernmental Expense Transfers - Net Transfers - Net Program Revenue-Capital Grants-General Government Culture and Recreation Expense
112 Tot Exc. Oth 771 111 73	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures tal Expenditures tess of Revenues Over (Under) Expenditures ter Financing Sources (Uses): Transfers In Transfers Out Insurance Proceeds	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 8,278.60	0.00 0.00 770,708.22	0.00 0.00 770,708.22	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 0.00 8,278.60 125,369.46	Urban and Economic Development Expense Intergovernmental Expense Transfers - Net Transfers - Net Program Revenue-Capital Grants-General Government
112 115 1000 100 110 111 112 110 111 12 111 12 111 12 111 11 11 11 11 11	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures cal Expenditures cess of Revenues Over (Under) Expenditures cer Financing Sources (Uses): Transfers In Transfers Out Insurance Proceeds Sale of County Property al Other Financing Sources (Uses)	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 8,278.60 125,369.46	0.00 770,708.22 8,278.60	0.00 770,708.22 8,278.60	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 0,00 8,278.60	Urban and Economic Development Expense Intergovernmental Expense Transfers - Net Transfers - Net Program Revenue-Capital Grants-General Government Culture and Recreation Expense
112 115 Tol 100 110 111 112 111 111 111 111 111 111	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures tal Expenditures ters of Revenues Over (Under) Expenditures ter Financing Sources (Uses): Transfers In Transfers Out Insurance Proceeds Sale of County Property	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 8,278.60 125,369.46	0.00 770,708.22 8,278.60	0.00 770,708.22 8,278.60	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 0,00 8,278.60 125,369.46 133,648.06	Urban and Economic Development Expense Intergovernmental Expense Transfers - Net Transfers - Net Program Revenue-Capital Grants-General Government Culture and Recreation Expense General Revenue-Miscellaneous
700 (10 (11 (12 (12 (12 (12 (12 (12 (12 (12 (12	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures tal Expenditures ters of Revenues Over (Under) Expenditures ter Financing Sources (Uses): Transfers In Transfers Out Insurance Proceeds Sale of County Property al Other Financing Sources (Uses) Change in Fund Balance	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 8,278.60 125,369.46 133,648.06	0.00 0.00 770,708.22 8,278.60	0.00 0.00 770,708.22 5,278.60 8,278.60	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 0,00 8,278.60 125,369.46 133,648.06	Urban and Economic Development Expense Intergovernmental Expense Transfers - Net Transfers - Net Program Revenue-Capital Grants-General Government Culture and Recreation Expense
112 115 100 100 110 111 12 12 15 16 17 17 11 17 17 17 17 18 17 18 18 18 18 18 18 18 18 18 18 18 18 18	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures cal Expenditures cess of Revenues Over (Under) Expenditures cer Financing Sources (Uses): Transfers In Transfers Out Insurance Proceeds Sale of County Property al Other Financing Sources (Uses)	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 8,278.60 125,369.46 133,648.06	0.00 0.00 770,708.22 8,278.60	0.00 0.00 770,708.22 5,278.60 8,278.60	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 0,000 8,278.60 125,369.46 133,648.06	Urban and Economic Development Expense Intergovernmental Expense Transfers - Net Transfers - Net Program Revenue-Capital Grants-General Government Culture and Recreation Expense General Revenue-Miscellaneous Change in Net Position
12	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures tal Expenditures ters of Revenues Over (Under) Expenditures ter Financing Sources (Uses): Transfers In Transfers Out Insurance Proceeds Sale of County Property al Other Financing Sources (Uses) Change in Fund Balance	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 8,278.60 125,369.46 133,648.06	0.00 0.00 770,708.22 8,278.60	0.00 0.00 770,708.22 5,278.60 8,278.60	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 0,000 8,278.60 125,369.46 133,648.06	Urban and Economic Development Expense Intergovernmental Expense Transfers - Net Transfers - Net Program Revenue-Capital Grants-General Government Culture and Recreation Expense General Revenue-Miscellaneous
12	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures tal Expenditures ters of Revenues Over (Under) Expenditures ter Financing Sources (Uses): Transfers In Transfers Out Insurance Proceeds Sale of County Property al Other Financing Sources (Uses) Change in Fund Balance d Balance - Beginning	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 8,278.60 125,369.46 133,648.06	0.00 0.00 770,708.22 8,278.60	0.00 0.00 770,708.22 5,278.60 8,278.60	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 0,000 8,278.60 125,369.46 133,648.06	Urban and Economic Development Expense Intergovernmental Expense Transfers - Net Transfers - Net Program Revenue-Capital Grants-General Government Culture and Recreation Expense General Revenue-Miscellaneous Change in Net Position
12	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures Intergovernmental	48,081.05 65,031.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 8,278.60 125,369.46 133,648.06 73,780.74 4,135,192.18	0.00 0.00 770,708.22 8,278.60 8,278.60 778,986.82	0.00 0.00 770,708.22 8,278.60 8,278.60 778,986.82	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 0,00 8,278.60 125,369.46 133,648.06 73,780.74	Urban and Economic Development Expense Intergovernmental Expense Transfers - Net Transfers - Net Program Revenue-Capital Grants-General Government Culture and Recreation Expense General Revenue-Miscellaneous Change in Net Position Beginning Net Position
112 115 110 110 110 110 110 110 110 110 110	Weed Control tal Conservation of Natural Resources Urban and Economic Development: Urban Development: Planning and Zoning Urban and Rural Development Total Urban and Economic Development Intergovernmental Expenditures tal Expenditures ters of Revenues Over (Under) Expenditures ter Financing Sources (Uses): Transfers In Transfers Out Insurance Proceeds Sale of County Property al Other Financing Sources (Uses) Change in Fund Balance d Balance - Beginning	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00) 8,278.60 125,369.46 133,648.06	0.00 0.00 770,708.22 8,278.60	0.00 0.00 770,708.22 5,278.60 8,278.60	48,081.05 65,031.05 6,373.84 8,378.92 14,752.76 27,603.88 5,794,789.33 (59,867.32) 2,147,000.00 (2,147,000.00 0,000 8,278.60 125,369.46 133,648.06 73,780.74 4,135,192.18	Urban and Economic Development Expense Intergovernmental Expense Transfers - Net Transfers - Net Program Revenue-Capital Grants-General Government Culture and Recreation Expense General Revenue-Miscellaneous Change in Net Position

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

South Dakota Retirement System

*Last 10 Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension									
liability (asset)	0.0658890%	0.0711390%	0.0718432%	0.0736622%	0.0699070%	0.0689284%	0.0707429%	0.0681942%	0.0680166%
County's proportionate share of net									
pension liability (asset)	(6,226.92)	(544,802.99)	(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	1,498,989.36	1,536,824.08	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 Plandduciary net position as a percentage of the total pension	0.42%	35.45%	0.21%	0.52%	0.12%	0.47%	18.52%	24.27%	43.00%
liability (asset)	100.10%	105.52%	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 present information for those

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EDMUNDS COUNTY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2022
US Department of Interior - Direct Programs:				
Bureau of Land Management,				
Payments in Lieu of Taxes (Note 3)	15.226	15.659	10,152.90	16,204.00
и и и и			y portion = \$6,051.10)	10,204.00
Total US Department of the Interior			10,152.90	16,204.00
Highway Safety Cluster:				
US Department of Transportation - Pass-Through Programs:				
SD Department of Public Safety,				
State and Community Highway Safety	20.600			19,646.55
Total Highway Safety Cluster			0.00	19,646.55
US Department of Transportation - Pass-Through Programs: SD Department of Public Safety,				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703			16,969.00
Total US Department of Transportation			0.00	36,615.55
US Department of Treasury - Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds - ARPA	21.027			371,869.00
Local Assistance and Tribal Consistency Funds - LATCF	21.032	-		50,000.00
Total US Department of Treasury			0.00	421,869.00
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	· · · · · ·		6,323.25
Total US Department of Health and Human Services		_	0.00	6,323.25
GRAND TOTAL			\$10,152.90	\$481,011.80

SUPPLEMENTARY INFORMATION EDMUNDS COUNTY

SCHEDULE OF CHANGES IN LONG-TERM DEBT

For the Year Ended December 31, 2022

ladebade	Long-Term Debt	Add	Less	Long-Term Debt
Indebtedness	January 1, 2022	New Debt	Debt Retired	December 31, 2022
Governmental Long-Term Debt:				
41 Bonds Payable	0.00	0.00	0.00	0.00
42 Advance from Other Funds	0.00	0.00	0.00	0.00
43 Special Assessment Debt with Governmental Commitment	0.00	0.00	0.00	0.00
45 Other Long-Term Debt Payable	0.00	0.00	0.00	0.00
49 Lease Liabilities	0.00	0.00	0.00	0.00
46 Net OPEB Obligation	0.00	0.00	0.00	0.00
Enterprise Long-Term Debt: 41 Bonds Payable				
	0.00	0.00	0.00	0.00
The state of the s	0.00	0.00	0.00	0.00
The state of the s	0.00	0.00	0.00	0.00
5 Other Long-Term Debt Payable 9 Lease Liabilities	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
and a substitution	0.00	0.00	0.00	0.00
Accrued Landfill Closure and Postclosure Costs				0.00
Total	0.00	0.00	0.00	0.00
				NONE

Note 1 - Long-Term Debt:

Debt payable at December 31, 2022 is comprised of the following:

General Obligation Bonds:

Revenue Bonds:

Notes Payable:

Lease Liabilities:

[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.]

EDMUNDS COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS CUSTODIAL FUNDS December 31, 2022

•	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	Clearing Custodial Fund	Dare Custodial Fund	Food Pantry Custodial Fund	TOTAL CUSTODIAL FUNDS
ASSETS: Cash and Cash Equivalents Investments	\$32,672.22	\$11,878.38	\$6,386.08	\$118,546.62	\$116,768. 4 2	\$ 821.00	\$ 165.49	\$1,987.87	\$ -	\$ -	\$17,681.73	\$306,907.81 \$ -
TOTAL ASSETS	\$32,672.22	\$11,878.38	\$6,386.08	\$118,546.62	\$116,768.42	\$ 821.00	\$ 165.49	\$1,987.87	\$ -	\$ -	\$17,681.73	\$306,907.81
NET POSITION: Restricted for: Individuals, organizations, and other governments (major category)	32,672.22	11 070 20	0.000.00	449.549.00								\$ -
2000 0 00 00 00	32,072.22	11,878.38	6,386.08	118,546.62	116,768.42	821.00	165.49_	1,987.87	0.00	0.00	17,681.73	\$306,907.81
TOTAL NET POSITION	\$32,672.22	\$11,878.38	\$6,386.08	\$118,546.62	\$116,768.42	\$ 821.00	\$ 165.49	\$1,987.87	\$ -	\$ -	\$17,681.73	\$306,907.81

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

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EDMUNDS COUNTY COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS CUSTODIAL FUNDS For the Year Ended December 31, 2022

	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	Clearing Custodial Fund	Food Pantry Custodial Fund	TOTAL CUSTODIAL FUNDS
ADDITIONS: Contributions and Donations Property Tax Collections for Other Governments State Shared Revenue Collections for Other Governments Other Additions	7,031,555.57 509,547.81	518,563.57 295,924.62 14,172.35	715,680.73 74,483.56 7,071.18	0.00 0.00 118,546.62	0.00 1,650,574.87	0.00 13,213.00	31,327.93 407.83	0.00	0.00 38,467.56	4,812.00	\$ 4,812.00 \$ 8,297,127.80 \$ 2,582,619.25
Total Additions	7,541,103.38	828,660.54	797,235.47	118,546.62	1,650,574.87	13,213.00	31,735.76	470.00	80.00 38,547.56	4,812.00	\$ 140,340.15 \$ 11,024,899.20
DEDUCTIONS: Payments of Property Tax to Other Governments Payments of State Shared Revenue to Other Governments Other Deductions	7,034,980.73 506,887.98	518,816.14 298,291.46 14,172.35	717,622.35 75,204.07 7,071.18	124,808.32 0.00	0.00 1,612,699.42	0.00 13,370.00	31,303.58 407.83	0.00 0.00 0.00	0.00 38,467.56 80.00	0.00 0.00 4,039.39	\$ 8,427,531.12 \$ 2,545,328.32 \$ 25,362.92
Total Deductions	7,541,868.71	831,279.95	799,897.60	124,808.32	1,612,699.42	13,370.00	31,711.41	0.00	38,547.56	4,039.39	\$10,998,222.36
Change in Net Position	(765.33)	(2,619.41)	(2,662.13)	(6,261.70)	37,875.45	(157.00)	24.35	470.00	0.00	772.61	\$ 26,676.84
Net Position - Beginning	33,437.55	14,497.79	9,048.21	124,808.32	78,892.97	978.00	141.14	1,517.87	0.00	16,909.12	\$ 280,230.97
NET POSITION - ENDING	\$ 32,672.22	\$ 11,878.38	\$ 6,386.08	\$ 118,546.62	\$ 116,768.42	\$ 821.00	\$ 165.49	\$ 1,987.87	\$ -	\$ 17,681.73	\$ 306,907.81

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

EDMUNDS COUNTY COMBINING BALANCE SHEET - MODIFIED CASH BASIS NONMAJOR GOVERNMENTAL FUNDS December 31, 2022

24/7 Sobriety

Domestic Abuse

E911 Service

Emergency Manage

Total Other

	E911 Service	Emergency Manage	Domestic Abuse	24/7 Sobriety	M&P Relief	American Rescue	Rural Access	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Amortina come anticologica de la come de la	Funds
SSETS:								Turius
Cash and Cash Equivalents	0.00	36,705.92	0.00	1.052.66	19 380 04	371 929 19	1/13 660 //1	572,737.22
Cash with Fiscal Agent			***************************************				143,009.41	0.00
Investments	0.00	22,000.00			13 000 00			35,000.00
Restricted Cash and Cash Equivalents			***************************************		13,000.00			0.00
Restricted Investments								
OTAL ASSETS	0.00	58,705,92	0.00	1.052.66	32 380 04	271 020 10	142 660 41	0.00
				1,032.00	32,300.04	371,323.13	143,009.41	607,737.22
UND BALANCES:								
Nonspendable								0.00
Restricted	0.00		0.00	1.052.66	22 200 04	271 020 10	442.550.44	0.00
Committed				1,032.00	32,360.04	371,929.19	143,669.41	549,031.30
Assigned		58 705 92						0.00
		30,703.32						58,705.92
	0.00	E0 70E 02	0.00					0.00
OTAL TOND BALANCES	0.00	58,705.92	0.00	1,052.66	32,380.04	371,929.19	143,669.41	607,737.22
	Cash with Fiscal Agent Investments Restricted Cash and Cash Equivalents Restricted Investments OTAL ASSETS UND BALANCES: Nonspendable Restricted	ASSETS: Cash and Cash Equivalents Cash with Fiscal Agent Investments Restricted Cash and Cash Equivalents Restricted Investments OTAL ASSETS UND BALANCES: Nonspendable Restricted Committed Assigned Unassigned	Fund Fund Start and Cash Equivalents 0.00 36,705.92 22,000.00 Restricted Cash and Cash Equivalents Restricted Investments OTAL ASSETS 0.00 58,705.92 UND BALANCES: Nonspendable Restricted Committed Assigned Assigned January Start and	Fund Fund Fund	Fund Fund Fund Fund Fund Fund	Fund Fund	Fund	Fund Fund

EDMUNDS COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2022

Revenues: 310 Taxes: Total Taxes

Licenses and Permits
Intergovernmental Revenue:

Federal Grants State Shared Revenue:

911 Remittances

Charges for Goods and Services:

Register of Deeds' Fees

General Government:

Legal Services

Sobriety Testing

Health and Welfare:

Investment Earnings
Total Miscellaneous Revenue

General Government:

Legal Services:

Law Enforcement:

County Jail

Financial Administration:

Register of Deeds Total General Government

Other General Government:

Protective and Emergency Services:

Communication Center

Emergency and Disaster Services

Legislative:

Public Safety:

Total Public Safety

Economic Assistance:

Health Assistance: Total Charges for Goods and Services

Public Safety:

Public Works:

Fines and Forfeits:

 Total Fines and Forfeits

 Miscellaneous Revenue:

Total Revenues

Expenditures:

Other State Shared Revenue Total Intergovernmental Revenue

320

330 331

335 335.18

340

341

342

343

344

344.10

344.20

361

100

110

140

150

163

200

210

212

220

222

225

160-170

341.20

341.40

342.30

24

335.99

Total Other Governmental	Rural Access	American Rescue	M&P Relief	24/7 Sobriety	Domestic Abuse	Emergency Manage	E911 Service
Funds	Fund	Fund	Fund	Fund	Fund	Fund	Fund
0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510.0					510.00		
388,838.0		371,869.00				16,969.00	
42,397.9							42,397.98
105,756.5	105,756.53						42 207 00
536,992.5	105,756.53	371,869.00	0.00	0.00	0.00	16,969.00	42,397.98
8,671.01			8,671.01				
300.00					300.00		
2,341.00				2,341.00			
11,312.01	0.00	0.00	8,671.01	2,341.00	300.00	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
225.20	11.39	83.31	40.92	1.75		87.83	
2,022.99	11.39	1,881.10	40.92	1.75	0.00	87.83	0.00
550,837.51	105,767.92	373,750.10	8,711.93	2,342.75	810.00	17,056.83	42,397.98
999.00			999.00				
999.00	0.00	0.00	999.00	0.00	0.00	0.00	0.00
3,162.09				3,162.09			
						35,907.99	
35,907.99 42,397.98			***************************************				42,397.98

EDMUNDS COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2022

	E911 Service Fund	Emergency Manage Fund	Domestic Abuse Fund	24/7 Sobriety Fund	M&P Relief Fund	American Rescue	Rural Access	Total Other Governmental
300 Public Works:				Tunu	runa	Fund	Fund	Funds
310 Highways and Bridges:								
311 Highways, Roads and Bridges						1	6,354.73	6 254 72
320 Sanitation:					·		0,334.73	6,354.73
330 Transportation:								
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	6,354.73	6,354.73
400 Health and Welfare:								0,004.70
410 Economic Assistance:								
420 Health Assistance:								
430 Social Services:								
434 Domestic Abuse		T. T						
440 Mental Health Services:		<u>La la la</u>	810.00					810.00
Total Health and Welfare								
Total Health and Wenale	0.00	0.00	810.00	0.00	0.00	0.00	0.00	810.00
500 Culture and Recreation:								
510 Culture:								
520 Recreation:								
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00		_	
			0.00	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	0.00	0.00
700 Urban and Economic Development:								
710 Urban Development:								
720 Economic Development:								
Total Urban and Economic Development	0.00	0.00						
and a series of the series of	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
750 Intergovernmental Expenditures								
Total Expenditures	42,397.98	35,907.99	810.00	3,162.09	999.00		6,390.35	6,390.35
Excess of Revenues Over (Under) Expenditu	ires 0.00	(18,851.16)	0.00	(819.34)	7,712.93	0.00	12,745.08	96,022.14
		,		(013.54)	7,712.93	373,750.10	93,022.84	454,815.37
Other Financing Sources (Uses):								
371 Transfers In		25,000.00					***************************************	25,000.00
Total Other Financing Sources (Uses)	0.00	25,000.00	0.00	0.00	0.00	(372,000.00)	0.00	(347,000.00)
Net Change in Fund Balances	0.00	6,148.84						(= 11/500100)
	0.00	6,148.84	0.00	(819.34)	7,712.93	1,750.10	93,022.84	107,815.37
Fund Balance - Beginning	0.00	52,557.08	0.00	1,872.00	24,667.11	270 170 00		
Adjustments:		en e		1,072.00	24,007.11	370,179.09	50,646.57	499,921.85
Adjusted Fund Balance - Beginning		52,557.08	0.00	1,872.00	24,667.11	270 170 00	50.040.57	
FUND BALANCE - ENDING	0.00	58,705.92	0.00	1,052.66	32,380.04	370,179.09 371,929.19	50,646.57	499,921.85
	Yes	Yes	Yes	Yes	Yes		143,669.41	607,737.22
				163	162	Yes	Yes	Yes

EDMUNDS COUNTY Determination of Major Funds December 31, 2022

	Assets plus Deferred Outflows	Liabilities plus Deferred Inflows of Resources		Expenditures/ Expenses	Exceeds		Qualifies as a
Fund Title	of Resources		Revenues		10%	5%	Major Fund?
General Fund	1,759,625.68		3,610,561.48	2,162,129.49	N/A	N/A	Always
Special Revenue Funds:						25.	
Road & Bridge	1,841,610.02						
E911 Service	0.00		1,573,523.02	3,536,637.70	Yes	Yes	YES
Emergency Management (CD)	58,705.92		42,397.98	42,397.98	No	No	NO
Domestic Abuse	0.00		17,056.83	35,907.99	No	No	NO
24/7 Sobriety		***************************************	810.00	810.00	No	No	NO
M&P Relief R.O.D.	1,052.66		2,342.75	3,162.09	No	No	NO
American Rescue Plan Act	32,380.04		8,711.93	999.00	No	No	NO
Rural Access Infrastructure	371,929.19		373,750.10	0.00	No	Yes	NO
The state of the s	143,669.41		105,767.92	12,745.08	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
	Annual Control of the				No	No	NO
otal Governmental Funds	4,208,972.92	0.00	5,734,922.01	5,794,789.33			
0% of Total Governmental Funds	420,897.29	0.00	573,492.20	579,478.93			
nterprise Funds:		1		5,5,1,6,55			
Telprise runus.							
					No	No	NO
					No	No	NO
otal Enterprise Funds							
otal Enterprise Fullus	0.00	0.00	0.00	0.00			
0% Total Enterprise Funds	0.00						
- Free Carran	0.00	0.00	0.00	0.00			
otal Governmental and Enterprise Funds	4 200 072						
and Enterprise rulius	4,208,972.92	0.00	5,734,922.01	5,794,789.33			
6 of Total Governmental and Enterprise Funds							
	210,448.65	0.00	286,746.10	289,739.47			

- * 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.

- A major runa must meet buth the 1078 and 378 chiefla 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.