

# 2022 Annual Report



Edmunds County  
South Dakota

EDMUNDS COUNTY  
COUNTY OFFICIALS  
December 31, 2022

Board of Commissioners:

Timothy Thomas, Chairperson  
Dean Mehlhaff  
Morris Grosz  
Jerome Schaffner  
Chad Preszler

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 officials and concur that it is an accurate list, including spelling of names, at December 31, 2022

Keith Schurr  
County Auditor

February 27, 2023  
Date

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

|                                  | Primary Government         |                             | Total               |
|----------------------------------|----------------------------|-----------------------------|---------------------|
|                                  | Governmental<br>Activities | Business-Type<br>Activities |                     |
| <b>ASSETS:</b>                   |                            |                             |                     |
| 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                |
| <b>TOTAL ASSETS</b>              | <b>4,208,972.92</b>        | <b>0.00</b>                 | <b>4,208,972.92</b> |
| <b>NET POSITION:</b>             |                            |                             |                     |
| 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        |
| <b>TOTAL NET POSITION</b>        | <b>4,208,972.92</b>        | <b>0.00</b>                 | <b>4,208,972.92</b> |

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



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

| Functions/Programs                    | Expenses            | Program Revenues        |  | Net (Expense) Revenue and<br>Changes in Net Position |                       |
|---------------------------------------|---------------------|-------------------------|--|--|-----------------------|
|                                       |                     | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Primary Government                                   |                       |
|                                       |                     |                         |  | Governmental<br>Activities                           | Total                 |
| <b>Primary Government:</b>            |                     |                         |  |  |                       |
| <b>Governmental Activities:</b>       |                     |                         |  |  |                       |
| General Government                    | 1,114,490.73        | 138,751.49              | 9,330.67                                 | (966,408.57)   | (966,408.57)          |
| Public Safety                         | 892,532.99          | 50,957.33               | 82,293.75                                | (759,281.91)   | (759,281.91)          |
| Public Works                          | 3,521,778.90        | 53,068.91               | 1,853,397.69                             | (1,615,312.30)                                       | (1,615,312.30)        |
| Health and Welfare                    | 57,984.72           | 3,350.54                | 0.00                                     | (54,634.18)  | (54,634.18)           |
| Culture and Recreation                | 92,335.70           | 0.00                    | 2,995.36                                 | (89,340.34)  | (89,340.34)           |
| Conservation of Natural Resources     | 65,031.05           | 1,140.25                | 7,880.36                                 | (56,010.44)  | (56,010.44)           |
| Urban and Economic Development        | 14,752.76           | 0.00                    | 0.00                                     | (14,752.76)  | (14,752.76)           |
| Intergovernmental                     | 27,603.88           | 0.00                    | 0.00                                     | (27,603.88)  | (27,603.88)           |
| <b>Total Governmental Activities</b>  | <b>5,786,510.73</b> | <b>247,268.52</b>       | <b>1,955,897.83</b>                      | <b>(3,583,344.38)</b>                                | <b>(3,583,344.38)</b> |
| <b>Business-type Activities:</b>      |                     |                         |  |  |                       |
|                                       | 0.00                | 0.00                    | 0.00                                     |  | 0.00                  |
| <b>Total Business-Type Activities</b> | <b>0.00</b>         | <b>0.00</b>             | <b>0.00</b>                              |  | <b>0.00</b>           |
| <b>Total Primary Government</b>       | <b>5,786,510.73</b> | <b>247,268.52</b>       | <b>1,955,897.83</b>                      | <b>(3,583,344.38)</b>                                | <b>(3,583,344.38)</b> |

Component Units:

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|--|--|--|--|--|

General Revenues:

Taxes:

|   |                     |                     |
|---|---------------------|---------------------|
| Property Taxes  | 3,250,933.86        | 3,250,933.86        |
| Wheel Tax   | 139,824.40          | 139,824.40          |
| State Shared Revenues   | 68,460.15           | 68,460.15           |
| Grants and Contributions not Restricted to Specific Programs                    | 56,051.10           | 56,051.10           |
| Unrestricted Investment Earnings  | 8,698.27            | 8,698.27            |
| Debt Issued   | 0.00                | 0.00                |
| Miscellaneous Revenue   | 133,157.34          | 133,157.34          |
| Special Items   | 0.00                | 0.00                |
| Extraordinary Items   | 0.00                | 0.00                |
| <b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b> | <b>3,657,125.12</b> | <b>3,657,125.12</b> |
| Change in Net Position  | 73,780.74           | 73,780.74           |
| Net Position - Beginning  | 4,135,192.18        | 4,135,192.18        |
| <b>Adjustments:</b>   |                     |                     |
|   | 0.00                | 0.00                |
| <b>Adjusted Net Position - Beginning</b>  | <b>4,135,192.18</b> | <b>4,135,192.18</b> |
| <b>NET POSITION - ENDING</b>  | <b>4,208,972.92</b> | <b>4,208,972.92</b> |

Yes Yes

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



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

|  | General<br>Fund     | Road and Bridge<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|-------------------------|--------------------------------|--------------------------------|
| <b>ASSETS:</b>                             |                     |                         |                                |                                |
| 101 Cash and Cash Equivalents              | 959,625.68          | 576,610.02              | 572,737.22                     | 2,108,972.92                   |
| 106 Cash with Fiscal Agent                 |                     |                         | 0.00                           | 0.00                           |
| 151 Investments                            | 800,000.00          | 1,265,000.00            | 35,000.00                      | 2,100,000.00                   |
| 107.1 Restricted Cash and Cash Equivalents |                     |                         | 0.00                           | 0.00                           |
| 107.2 Restricted Investments               |                     |                         | 0.00                           | 0.00                           |
| <b>TOTAL ASSETS</b>                        | <b>1,759,625.68</b> | <b>1,841,610.02</b>     | <b>607,737.22</b>              | <b>4,208,972.92</b>            |
| <b>FUND BALANCES: (See Note ___)</b>       |                     |                         |                                |                                |
| 273 Nonspendable                           |                     |                         | 0.00                           | 0.00                           |
| 274 Restricted                             |                     |                         | 549,031.30                     | 549,031.30                     |
| 275 Committed                              |                     |                         | 0.00                           | 0.00                           |
| 276 Assigned                               | 429,967.00          | 1,841,610.02            | 58,705.92                      | 2,330,282.94                   |
| 277 Unassigned                             | 1,329,658.68        |                         | 0.00                           | 1,329,658.68                   |
| <b>TOTAL FUND BALANCES</b>                 | <b>1,759,625.68</b> | <b>1,841,610.02</b>     | <b>607,737.22</b>              | <b>4,208,972.92</b>            |

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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<br>Fund | Road and Bridge<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|-----------------|-------------------------|--------------------------------|--------------------------------|
| <b>Revenues:</b>                                |                 |                         |                                |                                |
| 310 Taxes:                                      |                 |                         |                                |                                |
| 311 General Property Taxes--Current             | 3,235,503.03    |                         | 0.00                           | 3,235,503.03                   |
| 312 General Property Taxes--Delinquent          | 7,624.00        |                         | 0.00                           | 7,624.00                       |
| 313 Penalties and Interest                      | 7,672.35        |                         | 0.00                           | 7,672.35                       |
| 314 Telephone Tax (Outside)                     | 134.48          |                         | 0.00                           | 134.48                         |
| 316 Wheel Tax                                   |                 | 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 Federal Grants                              | 25,969.80       |                         | 388,838.00                     | 414,807.80                     |
| 332 Federal Shared Revenue                      | 56,051.10       |                         | 0.00                           | 56,051.10                      |
| 334 State Grants                                | 7,880.36        | 238,951.20              | 0.00                           | 246,831.56                     |
| 335 State Shared Revenue:                       |                 |                         |                                |                                |
| 335.01 Bank Franchise                           | 28,573.77       |                         | 0.00                           | 28,573.77                      |
| 335.02 Motor Vehicle Licenses                   |                 | 1,071,263.90            | 0.00                           | 1,071,263.90                   |
| 335.07 Court Appointed Attorney/Public Defender | 373.56          |                         | 0.00                           | 373.56                         |
| 335.09 Prorate License Fees                     |                 | 60,117.33               | 0.00                           | 60,117.33                      |
| 335.14 Telecommunications Gross Receipt Tax     | 7,572.03        |                         | 0.00                           | 7,572.03                       |
| 335.15 Motor Vehicle 1/4%                       | 2,633.86        |                         | 0.00                           | 2,633.86                       |
| 335.17 Motor Fuel Tax                           |                 | 5,439.73                | 0.00                           | 5,439.73                       |
| 335.19 Liquor Tax Reversion (25%)               | 32,314.35       |                         | 0.00                           | 32,314.35                      |
| Total 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:                              |                 |                         |                                |                                |
| 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:                               |                 |                         |                                |                                |
| 343.10 Road Maintenance Contract Charges        |                 | 50,218.91               | 0.00                           | 50,218.91                      |
| 344 Health and Welfare:                         |                 |                         |                                |                                |
| 344.10 Economic Assistance:                     |                 |                         |                                |                                |
| 344.11 Poor Lien Recoveries                     | 2,840.54        |                         | 0.00                           | 2,840.54                       |
| 344.12 Veterans Service Officer                 | 1,875.00        |                         | 0.00                           | 1,875.00                       |
| 344.20 Health Assistance:                       |                 |                         |                                |                                |
| 348 Conservation of Natural Resources           | 1,140.25        |                         | 0.00                           | 1,140.25                       |
| Total Charges for Goods and Services            | 168,796.60      | 50,218.91               | 11,312.01                      | 230,327.52                     |
| 350 Fines and Forfeits:                         |                 |                         |                                |                                |
| 352 Costs                                       | 2,568.12        |                         | 0.00                           | 2,568.12                       |
| Total Fines and Forfeits                        | 2,568.12        | 0.00                    | 0.00                           | 2,568.12                       |
| 360 Miscellaneous Revenue:                      |                 |                         |                                |                                |
| 361 Investment Earnings                         | 5,915.52        | 2,557.55                | 225.20                         | 8,698.27                       |
| 362 Rent  | 2,155.88        |                         | 0.00                           | 2,155.88                       |
| 365 Contributions and Donations                 | 6,275.58        |                         | 0.00                           | 6,275.58                       |
| 366 Refund of Prior Year's Expenditures         | 2,325.00        | 2,300.00                | 1,797.79                       | 6,422.79                       |
| 369 Other                                       | 1,365.09        |                         | 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<br>Fund | Road and Bridge<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-----------------|-------------------------|--------------------------------|--------------------------------|
| Total Miscellaneous Revenue            | 18,037.07       | 4,857.55                | 2,022.99                       | 24,917.61                      |
| Total Revenues                         | 3,610,561.48    | 1,573,523.02            | 550,837.51                     | 5,734,922.01                   |
| Expenditures:                          |                 |                         |                                |                                |
| 100 General Government:                |                 |                         |                                |                                |
| 110 Legislative:                       |                 |                         |                                |                                |
| 111 Board of County Commissioners      | 117,191.49      |                         | 0.00                           | 117,191.49                     |
| 120 Elections                          | 22,982.04       |                         | 0.00                           | 22,982.04                      |
| 130 Judicial System                    | 546.15          |                         | 0.00                           | 546.15                         |
| 140 Financial Administration:          |                 |                         |                                |                                |
| 141 Auditor                            | 144,218.73      |                         | 0.00                           | 144,218.73                     |
| 142 Treasurer                          | 137,760.22      |                         | 0.00                           | 137,760.22                     |
| 150 Legal Services:                    |                 |                         |                                |                                |
| 151 State's Attorney                   | 79,944.17       |                         | 0.00                           | 79,944.17                      |
| 153 Court Appointed Attorney           | 12,879.65       |                         | 0.00                           | 12,879.65                      |
| 160-170 Other General Government:      |                 |                         |                                |                                |
| 161 General Government Building        | 296,698.95      |                         | 0.00                           | 296,698.95                     |
| 162 Director of Equalization           | 139,578.09      |                         | 0.00                           | 139,578.09                     |
| 163 Register of Deeds                  | 136,122.46      |                         | 999.00                         | 137,121.46                     |
| 165 Veterans Service Officer           | 17,219.05       |                         | 0.00                           | 17,219.05                      |
| 166 Predatory Animal                   | 3,350.73        |                         | 0.00                           | 3,350.73                       |
| 170 Geographic Information System      | 5,000.00        |                         | 0.00                           | 5,000.00                       |
| Total General Government               | 1,113,491.73    | 0.00                    | 999.00                         | 1,114,490.73                   |
| 200 Public Safety:                     |                 |                         |                                |                                |
| 210 Law Enforcement:                   |                 |                         |                                |                                |
| 211 Sheriff                            | 668,021.76      |                         | 0.00                           | 668,021.76                     |
| 212 County Jail                        | 140,120.74      |                         | 3,162.09                       | 143,282.83                     |
| 213 Coroner                            | 2,922.43        |                         | 0.00                           | 2,922.43                       |
| 220 Protective and Emergency Services: |                 |                         |                                |                                |
| Total Public Safety                    | 811,064.93      | 0.00                    | 81,468.06                      | 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:                        |                 |                         |                                |                                |
| 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                    | 3,829.42        |                         | 0.00                           | 3,829.42                       |
| 419 Other                              | 1,500.00        |                         | 0.00                           | 1,500.00                       |
| 420 Health Assistance:                 |                 |                         |                                |                                |
| 422 Health Services                    | 37,000.00       |                         | 0.00                           | 37,000.00                      |
| 424 Ambulance                          | 10,000.00       |                         | 0.00                           | 10,000.00                      |
| 440 Mental Health Services:            |                 |                         |                                |                                |
| 441 Mentally Ill                       | 0.00            |                         | 0.00                           | 0.00                           |
| 444 Mental Health Centers              | 3,500.00        |                         | 0.00                           | 3,500.00                       |
| 445 Mental Illness Board               | 1,345.30        |                         | 0.00                           | 1,345.30                       |
| Total Health and Welfare               | 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                           | 93,114.30                      |
| 525 Senior Center                      | 7,500.00        |                         | 0.00                           | 7,500.00                       |
| Total Culture and Recreation           | 100,614.30      | 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<br>Fund | Road and Bridge<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-----------------|-------------------------|--------------------------------|--------------------------------|
| 600 Conservation of Natural Resources:       |                 |                         |                                |                                |
| 610 Soil Conservation:                       |                 |                         |                                |                                |
| 612 Soil Conservation Districts              | 16,950.00       |                         | 0.00                           | 16,950.00                      |
| 615 Weed and Pest Control                    | 48,081.05       |                         | 0.00                           | 48,081.05                      |
| Total Conservation of Natural Resources      | 65,031.05       | 0.00                    | 0.00                           | 65,031.05                      |
| 700 Urban and Economic Development:          |                 |                         |                                |                                |
| 710 Urban Development:                       |                 |                         |                                |                                |
| 711 Planning and Zoning                      | 6,373.84        |                         | 0.00                           | 6,373.84                       |
| 712 Urban and Rural Development              | 8,378.92        |                         | 0.00                           | 8,378.92                       |
| Total Urban and Economic Development         | 14,752.76       | 0.00                    | 0.00                           | 14,752.76                      |
| 750 Intergovernmental Expenditures           |                 | 21,213.53               | 6,390.35                       | 27,603.88                      |
| Total Expenditures                           | 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)  |                         | (372,000.00)                   | (2,147,000.00)                 |
| 373 Insurance Proceeds                       | 8,278.60        |                         | 0.00                           | 8,278.60                       |
| 374 Sale of County Property                  | 120.00          | 125,249.46              | 0.00                           | 125,369.46                     |
| Total Other Financing Sources (Uses)         | (1,766,601.40)  | 2,247,249.46            | (347,000.00)                   | 133,648.06                     |
| 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            | 499,921.85                     | 4,135,192.18                   |
| Adjustments:                                 |                 |                         |                                |                                |
| 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<br>Trust Funds | Custodial<br>Funds |
|---|--------------------------------|--------------------|
| <b>ASSETS:</b>                                    |                                |                    |
| Cash and Cash Equivalents                         | 0.00                           | 306,907.81         |
| Investments                                       | 0.00                           | 306,907.81         |
| <b>TOTAL ASSETS</b>                               | <b>0.00</b>                    | <b>306,907.81</b>  |
| <b>NET POSITION:</b>                              |                                |                    |
| Restricted for:                                   |                                |                    |
| Individuals, organizations, and other governments | 0.00                           | 306,907.81         |
| _____ (major category)                            | 0.00                           | 306,907.81         |
| <b>TOTAL NET POSITION</b>                         | <b>0.00</b>                    | <b>306,907.81</b>  |

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<br>Trust Funds | Custodial<br>Funds   |
|--|--------------------------------|----------------------|
| <b>ADDITIONS:</b>                                      |                                |                      |
| Contributions and Donations                            |                                | 4,812.00             |
| Investment Earnings:                                   |                                |                      |
| Net Increase in Fair Value of Investments              |                                |                      |
| Interest and Dividends                                 |                                |                      |
| Other Investments Earnings                             |                                |                      |
| Total Investment Earnings                              | 0.00                           | 0.00                 |
| Less Investment Costs:                                 |                                |                      |
| Investment Activity Costs                              |                                |                      |
| Other Investment Costs                                 |                                |                      |
| Net Investment Earnings                                | 0.00                           | 0.00                 |
| Property Tax Collections for Other Governments         |                                | 8,297,127.80         |
| State Shared Revenue Collections for Other Governments |                                | 2,582,619.25         |
| Other Additions  |                                | 140,340.15           |
| <b>Total Additions</b>                                 | <b>0.00</b>                    | <b>11,024,899.20</b> |
| <b>DEDUCTIONS:</b>                                     |                                |                      |
| 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            |
| <b>Total Deductions</b>                                | <b>0.00</b>                    | <b>10,998,222.36</b> |
| <b>Change in Net Position</b>                          | <b>0.00</b>                    | <b>26,676.84</b>     |
| <b>Net Position - Beginning</b>                        |                                | <b>280,230.97</b>    |
| <b>NET POSITION - ENDING</b>                           | <b>0.00</b>                    | <b>306,907.81</b>    |
|  | 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

|                      | Budgeted Amounts                            |                     | Actual Amounts      | Variance with       |                    |
|----------------------|---|---------------------|---------------------|---------------------|--------------------|
|                      | Original                                    | Final               |                     | Final Budget        |                    |
|                      |   |                     |                     | Positive (Negative) |                    |
| <b>Revenues:</b>     |   |                     |                     |                     |                    |
| 310                  | <b>Taxes:</b>                               |                     |                     |                     |                    |
| 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)           |
|                      | <b>Total Taxes</b>                          | <b>3,268,465.00</b> | <b>3,268,465.00</b> | <b>3,250,933.86</b> | <b>(17,531.14)</b> |
| 320                  | Licenses and Permits                        | 5,650.00            | 5,650.00            | 8,857.00            | 3,207.00           |
| 330                  | <b>Intergovernmental Revenue:</b>           |                     |                     |                     |                    |
| 331                  | Federal Grants                              |                     |                     | 25,969.80           | 25,969.80          |
| 332                  | Federal Shared Revenue                      | 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           |
|                      | <b>Total Intergovernmental Revenue</b>      | <b>83,000.00</b>    | <b>83,000.00</b>    | <b>161,368.83</b>   | <b>78,368.83</b>   |
| 340                  | <b>Charges for Goods and Services:</b>      |                     |                     |                     |                    |
| 341                  | <b>General Government:</b>                  |                     |                     |                     |                    |
| 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           | 3,046.98           |
| 342                  | <b>Public Safety:</b>                       |                     |                     |                     |                    |
| 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                  | <b>Health and Welfare:</b>                  |                     |                     |                     |                    |
| 344.10               | <b>Economic Assistance:</b>                 |                     |                     |                     |                    |
| 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            | 0.00               |
| 344.20               | <b>Health Assistance:</b>                   |                     |                     |                     |                    |
| 348                  | Conservation of Natural Resources           | 1,000.00            | 1,000.00            | 1,140.25            | 140.25             |
|                      | <b>Total Charges for Goods and Services</b> | <b>126,475.00</b>   | <b>126,475.00</b>   | <b>168,796.60</b>   | <b>42,321.60</b>   |
| 350                  | <b>Fines and Forfeits:</b>                  |                     |                     |                     |                    |
| 352                  | Costs                                       | 4,000.00            | 4,000.00            | 2,568.12            | (1,431.88)         |
| 353                  | Forfeits                                    | 250.00              | 250.00              | 0.00                | (250.00)           |
|                      | <b>Total Fines and Forfeits</b>             | <b>4,250.00</b>     | <b>4,250.00</b>     | <b>2,568.12</b>     | <b>(1,681.88)</b>  |
| 360                  | <b>Miscellaneous Revenue:</b>               |                     |                     |                     |                    |
| 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            | 575.00             |
| 369                  | Other                                       | 25.00               | 25.00               | 1,365.09            | 1,340.09           |
|                      | <b>Total Miscellaneous Revenue</b>          | <b>23,775.00</b>    | <b>23,775.00</b>    | <b>18,037.07</b>    | <b>(5,737.93)</b>  |
|                      | <b>Total Revenues</b>                       | <b>3,511,615.00</b> | <b>3,511,615.00</b> | <b>3,610,561.48</b> | <b>98,946.48</b>   |
| <b>Expenditures:</b> |   |                     |                     |                     |                    |
| 100                  | <b>General Government:</b>                  |                     |                     |                     |                    |
| 110                  | <b>Legislative:</b>                         |                     |                     |                     |                    |
| 111                  | Board of County Commissioners               | 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                  | <b>Financial Administration:</b>            |                     |                     |                     |                    |
| 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                  | <b>Legal Services:</b>                      |                     |                     |                     |                    |
| 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          |
| 160-170              | <b>Other General Government:</b>            |                     |                     |                     |                    |
| 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                             |                | Actual Amounts | Variance with                       |            |
|-----|--|----------------|----------------|-------------------------------------|------------|
|     | Original                                     | Final          |                | Final Budget<br>Positive (Negative) |            |
| 166 | Predatory Animal                             | 3,351.00       | 3,351.00       | 3,350.73                            | 0.27       |
| 170 | Geographic Information System                | 6,000.00       | 6,000.00       | 5,000.00                            | 1,000.00   |
|     | Total General Government                     | 1,203,623.00   | 1,352,482.56   | 1,113,491.73                        | 238,990.83 |
| 200 | Public Safety:                               |                |                |                                     |            |
| 210 | Law Enforcement:                             |                |                |                                     |            |
| 211 | Sheriff                                      | 595,019.00     | 673,503.55     | 668,021.76                          | 5,481.79   |
| 212 | County Jail                                  | 134,567.00     | 142,067.00     | 140,120.74                          | 1,946.26   |
| 213 | Coroner                                      | 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 | Highways and Bridges:                        |                |                |                                     |            |
|     | Total Public Works                           | 0.00           | 0.00           | 0.00                                | 0.00       |
| 400 | Health and Welfare:                          |                |                |                                     |            |
| 410 | Economic Assistance:                         |                |                |                                     |            |
| 411 | Support of Poor                              | 3,500.00       | 3,830.00       | 3,829.42                            | 0.58       |
| 419 | Other  | 1,500.00       | 1,500.00       | 1,500.00                            | 0.00       |
| 420 | Health Assistance:                           |                |                |                                     |            |
| 422 | Health Services                              | 38,000.00      | 38,000.00      | 37,000.00                           | 1,000.00   |
| 424 | Ambulance                                    | 10,000.00      | 10,000.00      | 10,000.00                           | 0.00       |
| 440 | Mental Health Services:                      |                |                |                                     |            |
| 441 | Mentally Ill                                 | 0.00           | 0.00           | 0.00                                | 0.00       |
| 444 | Mental Health Centers                        | 3,500.00       | 3,500.00       | 3,500.00                            | 0.00       |
| 445 | Mental Illness Board                         | 1,000.00       | 1,346.00       | 1,345.30                            | 0.70       |
| 449 | Other  |                |                | 0.00                                | 0.00       |
|     | Total Health and Welfare                     | 57,500.00      | 58,176.00      | 57,174.72                           | 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 | Conservation of Natural Resources:           |                |                |                                     |            |
| 610 | Soil Conservation:                           |                |                |                                     |            |
| 612 | Soil Conservation Districts                  | 16,950.00      | 16,950.00      | 16,950.00                           | 0.00       |
| 615 | Weed Control                                 | 47,239.00      | 48,082.00      | 48,081.05                           | 0.95       |
|     | Total Conservation of Natural Resources      | 64,189.00      | 65,032.00      | 65,031.05                           | 0.95       |
| 700 | Urban and Economic Development:              |                |                |                                     |            |
| 710 | Urban Development:                           |                |                |                                     |            |
| 711 | Planning and Zoning                          | 6,000.00       | 6,600.00       | 6,373.84                            | 226.16     |
| 712 | Urban and Rural Development                  | 8,380.00       | 8,380.00       | 8,378.92                            | 1.08       |
|     | Total Urban and Economic Development         | 14,380.00      | 14,980.00      | 14,752.76                           | 227.24     |
|     | Total Expenditures                           | 2,173,068.00   | 2,418,309.71   | 2,162,129.49                        | 256,180.22 |
|     | Excess of Revenues Over (Under) Expenditures | 1,338,547.00   | 1,093,305.29   | 1,448,431.99                        | 355,126.70 |
|     | Other Financing Sources (Uses):              |                |                |                                     |            |
| 911 | Transfers Out                                | (1,600,000.00) | (1,775,000.00) | (1,775,000.00)                      | 0.00       |
| 373 | Insurance Proceeds                           |                |                | 8,278.60                            | 8,278.60   |
| 374 | Sale of County Property                      | 1,000.00       | 1,000.00       | 120.00                              | (880.00)   |
|     | Total Other Financing Sources (Uses)         | (1,599,000.00) | (1,774,000.00) | (1,766,601.40)                      | 7,398.60   |
|     | Net Change in Fund Balances                  | (260,453.00)   | (680,694.71)   | (318,169.41)                        | 362,525.30 |
|     | Fund Balance - Beginning                     | 2,077,795.09   | 2,077,795.09   | 2,077,795.09                        | 0.00       |
|     | Adjustments:                                 |                |                |                                     |            |
|     |  | 0.00           | 0.00           | 0.00                                | 0.00       |
|     |  | 0.00           | 0.00           | 0.00                                | 0.00       |
|     | Adjusted Fund Balance - Beginning            | 2,077,795.09   | 2,077,795.09   | 2,077,795.09                        | 0.00       |
|     | FUND BALANCE - ENDING                        | 1,817,342.09   | 1,397,100.38   | 1,759,625.68                        | 362,525.30 |



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

|  | Budgeted Amounts |                | Actual Amounts | Variance with<br>Final Budget<br>Positive (Negative) |
|--|------------------|----------------|----------------|--|
|  | Original         | Final          |                |  |
| <b>Revenues:</b>                             |                  |                |                |  |
| 310 Taxes:                                   |                  |                |                |  |
| 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:                    |                  |                |                |  |
| 335.02 Motor Vehicle Licenses                | 1,005,000.00     | 1,005,000.00   | 1,071,263.90   | 66,263.90  |
| 335.09 Prorate License Fees                  | 50,720.00        | 50,720.00      | 60,117.33      | 9,397.33   |
| 335.17 Motor Fuel Tax                        | 5,280.00         | 5,280.00       | 5,439.73       | 159.73   |
| Total Intergovernmental Revenue              | 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  |
| 350 Fines and Forfeits:                      |                  |                |                |  |
| Total Fines and Forfeits                     | 0.00             | 0.00           | 0.00           | 0.00   |
| 360 Miscellaneous Revenue:                   |                  |                |                |  |
| 361 Investment Earnings                      | 8,000.00         | 8,000.00       | 2,557.55       | (5,442.45)   |
| 366 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   |
| <b>Expenditures:</b>                         |                  |                |                |  |
| 100 General Government:                      |                  |                |                |  |
| 110 Legislative:                             |                  |                |                |  |
| Total General Government                     | 0.00             | 0.00           | 0.00           | 0.00   |
| 200 Public Safety:                           |                  |                |                |  |
| 210 Law Enforcement:                         |                  |                |                |  |
| Total Public Safety                          | 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  |
| 400 Health and Welfare:                      |                  |                |                |  |
| 410 Economic Assistance:                     |                  |                |                |  |
| Total Urban and Economic Development         | 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   |
| <b>Other Financing Sources (Uses):</b>       |                  |                |                |  |
| 371 Transfers In                             | 1,575,000.00     | 2,122,000.00   | 2,122,000.00   | 0.00   |
| 373 Insurance Proceeds                       | 100.00           | 100.00         | 0.00           | (100.00)   |
| 374 Sale of County Property                  | 50,000.00        | 50,000.00      | 125,249.46     | 75,249.46  |
| Total Other Financing Sources (Uses)         | 1,625,100.00     | 2,172,100.00   | 2,247,249.46   | 75,149.46  |
| Net Change in Fund Balances                  | (496,999.00)     | 50,001.00      | 284,134.78     | 234,133.78   |
| Fund Balance - Beginning                     | 1,557,475.24     | 1,557,475.24   | 1,557,475.24   | 0.00   |
| Adjustments:                                 |                  |                |                |  |
|  | 0.00             | 0.00           | 0.00           | 0.00   |
|  | 0.00             | 0.00           | 0.00           | 0.00   |
| Adjusted Fund Balance - Beginning            | 1,557,475.24     | 1,557,475.24   | 1,557,475.24   | 0.00   |
| FUND BALANCE - ENDING                        | 1,060,476.24     | 1,607,476.24   | 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

| FUND                        | Beginning Balance   | Receipts            | Disbursements       | Ending 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           |
| <b>Total</b>                | <b>5,524,358.21</b> | <b>1,360,009.42</b> | <b>2,368,486.90</b> | <b>4,515,880.73</b> |

### Treasurer Deposits

|                   |        |               |               |              |                     |
|-------------------|--------|---------------|---------------|--------------|---------------------|
| Checking Acct Bal |        |               |               | 158,956.06   |                     |
| Today's Receipts  |        |               |               | 13,625.56    |                     |
| Change            |        |               |               | 1,200.00     |                     |
| ROD Change Fund   |        |               |               | 100.00       |                     |
| Savings - Ipswich |        | 0.15%         |               | 2,241,999.11 |                     |
| Advanced Tax      |        |               |               |              |                     |
| CD's:             | Months | Maturity Date | Interest Rate | Number       |                     |
| 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          |
| <b>Total</b>      |        |               |               |              | <b>4,515,880.73</b> |

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

| <u>Fund</u> | <u>Description</u>          | <u>BALANCE</u>      |
|-------------|-----------------------------|---------------------|
| 101         | GENERAL FUND CASH           | 1,759,625.68        |
|             | <b>TOTAL AT FUND GROUP:</b> | <b>1,759,625.68</b> |
| 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          |
|             | <b>TOTAL AT FUND GROUP:</b> | <b>2,449,347.24</b> |
| 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           |
|             | <b>TOTAL AT FUND GROUP:</b> | <b>306,907.81</b>   |
|             | <b>TOTAL:</b>               | <b>4,515,880.73</b> |



**ANNUAL REPORT FOR EDMUNDS COUNTY AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

**GOVERNMENTAL FUNDS -- MODIFIED CASH BASIS**

|  | General Fund          | Road and Bridge<br>Fund | Other Governmental<br>Funds | Total<br>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):        |                       |                         |                             |                             |
| 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:                       |                       |                         |                             |                             |
| 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                  | 1,356,443.04                |
| Charges for Goods and Services:                  |                       |                         |                             |                             |
| 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                        | 50,218.91                   |
| Health and Welfare                               | 4,715.54              | 0.00                    | 0.00                        | 4,715.54                    |
| Conservation of Natural Resources                | 1,140.25              | 0.00                    | 0.00                        | 1,140.25                    |
| Fines and Forfeits:                              |                       |                         |                             |                             |
| Costs  | 2,568.12              | 0.00                    | 0.00                        | 2,568.12                    |
| Miscellaneous Revenue and Other Sources:         |                       |                         |                             |                             |
| Investment Earnings                              | 5,915.52              | 2,557.55                | 225.20                      | 8,698.27                    |
| Rent   | 2,155.88              | 0.00                    | 0.00                        | 2,155.88                    |
| Contributions and Donations                      | 6,275.58              | 0.00                    | 0.00                        | 6,275.58                    |
| Refund of Prior Year's Expenditures              | 2,325.00              | 2,300.00                | 1,797.79                    | 6,422.79                    |
| Other Miscellaneous Revenue                      | 1,365.09              | 0.00                    | 0.00                        | 1,365.09                    |
| Insurance Proceeds                               | 8,278.60              | 0.00                    | 0.00                        | 8,278.60                    |
| Sale of County Property                          | 120.00                | 125,249.46              | 0.00                        | 125,369.46                  |
| <b>Total Revenue and Other Sources</b>           | <b>3,618,960.08</b>   | <b>1,698,772.48</b>     | <b>550,837.51</b>           | <b>5,868,570.07</b>         |
| Expenditures and Other Uses (subfunction level): |                       |                         |                             |                             |
| Legislative                                      | 117,191.49            | 0.00                    | 0.00                        | 117,191.49                  |
| Elections  | 22,982.04             | 0.00                    | 0.00                        | 22,982.04                   |
| Judicial System                                  | 546.15                | 0.00                    | 0.00                        | 546.15                      |
| Financial Administration                         | 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                   |
| <b>Total Expenditures and Other Uses</b>         | <b>2,162,129.49</b>   | <b>3,536,637.70</b>     | <b>96,022.14</b>            | <b>5,794,789.33</b>         |
| <b>Transfers In (Out)</b>                        | <b>(1,775,000.00)</b> | <b>2,122,000.00</b>     | <b>(347,000.00)</b>         | <b>0.00</b>                 |
| <b>Increase/Decrease in Fund Balance</b>         | <b>(318,169.41)</b>   | <b>284,134.78</b>       | <b>107,815.37</b>           | <b>73,780.74</b>            |
| 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                |
| <b>Total Ending Fund Balance</b>                 | <b>1,759,625.68</b>   | <b>1,841,610.02</b>     | <b>607,737.22</b>           | <b>4,208,972.92</b>         |
| <b>Governmental Long-term Debt</b>               |                       |                         |                             | <b>0.00</b>                 |

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

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

|  | Totals<br>Fund<br>Statement | Debit               | Adjustments |                     | Total<br>Government<br>Wide<br>Statement | How Reported on Government<br>Wide Financial Statements<br>(suggested)     |
|--|-----------------------------|---------------------|-------------|---------------------|--|--|
|  |                             |                     | ref         | Credit              |  |  |
| <b>ASSETS:</b>                                 |                             |                     |             |                     |  |  |
| 101 Cash and Cash Equivalents                  | 2,108,972.92                |                     |             |                     | 2,108,972.92                             | Cash and Cash Equivalents  |
| 106 Cash with Fiscal Agent                     | 0.00                        |                     |             |                     | 0.00                                     | Cash with Fiscal Agent   |
| 151 Investments                                | 2,100,000.00                |                     |             |                     | 2,100,000.00                             | Investments  |
| 107.1 Restricted Cash and Cash Equivalents     | 0.00                        |                     |             |                     | 0.00                                     | Restricted Cash  |
| 107.2 Restricted Investments                   | 0.00                        |                     |             |                     | 0.00                                     | Restricted Investments   |
| <b>TOTAL ASSETS</b>                            | <b>4,208,972.92</b>         | <b>0.00</b>         |             | <b>0.00</b>         | <b>4,208,972.92</b>                      | <b>Total Assets</b>  |
| <b>FUND BALANCES:</b>                          |                             |                     |             |                     |  |  |
| 273 Nonspendable                               | 0.00                        |                     |             |                     | 0.00                                     |  |
| 274 Restricted                                 | 549,031.30                  | 549,031.30          |             |                     | 0.00                                     |  |
| 275 Committed                                  | 0.00                        |                     |             |                     | 0.00                                     |  |
| 276 Assigned                                   | 2,330,282.94                | 2,330,282.94        |             |                     | 0.00                                     |  |
| 277 Unassigned                                 | 1,329,658.68                | 1,329,658.68        |             |                     | 0.00                                     |  |
| <b>NET POSITION:</b>                           |                             |                     |             |                     |  |  |
| Restricted for:                                |                             |                     |             |                     |  |  |
| Road and Bridge Purposes                       |                             |                     |             |                     | 0.00                                     | Net Position-Restricted For Road and Bridge                                |
| Capital Projects                               |                             |                     |             |                     | 0.00                                     | Net Position-Restricted For Capital Projects                               |
| Debt Service                                   |                             |                     |             |                     | 0.00                                     | Net Position-Restricted for Debt Service                                   |
| Permanently Restricted Purposes Expendable     |                             |                     |             |                     | 0.00                                     | Net Position-Restricted for Permanently Restricted Purposes Expendable     |
| Permanently Restricted Purposes Non-Expendable |                             |                     |             |                     | 0.00                                     | Net Position-Restricted for Permanently Restricted Purposes Non-Expendable |
| Other Purposes                                 |                             |                     |             | 549,031.30          | 549,031.30                               | Net Position-Restricted for Other Purposes                                 |
| Unrestricted (Deficit)                         |                             |                     |             | 3,659,941.62        | 3,659,941.62                             | Net Position-Unrestricted  |
| <b>TOTAL NET POSITION</b>                      | <b>4,208,972.92</b>         | <b>4,208,972.92</b> |             | <b>4,208,972.92</b> | <b>4,208,972.92</b>                      | <b>Total Net Position</b>  |

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

|                      | Totals<br>Fund<br>Statement              | Adjustments       |                   | Total<br>Government<br>Wide<br>Statement | HOW RECORDED ON GOVERNMENT-WIDE<br>STATEMENT OF ACTIVITIES<br>(Suggested)        |
|----------------------|--|-------------------|-------------------|--|--|
|                      |  | Debit             | ref Credit ref    |  |  |
| <b>Revenue:</b>      |  |                   |                   |  |  |
| <b>Taxes:</b>        |  |                   |                   |  |  |
| 310                  |  |                   |                   |  |  |
| 311                  | General Property Taxes--Current          | 3,235,503.03      |                   |  | 3,235,503.03 General Revenue - Property Taxes                                    |
| 312                  | General Property Taxes--Delinquent       | 7,624.00          |                   |  | 7,624.00 General Revenue - Property Taxes  |
| 313                  | Penalties and Interest                   | 7,672.35          |                   |  | 7,672.35 General Revenue - Property Taxes  |
| 314                  | Telephone Tax (Outside)                  | 134.48            |                   |  | 134.48 General Revenue - Property Taxes  |
| 316                  | Wheel Tax                                | 139,824.40        |                   |  | 139,824.40 General Revenue - Wheel Taxes   |
| 320                  | Licenses and Permits                     | 12,217.00         | 3,360.00          |  | 8,857.00 Program Revenue-Charges for Services-General Government                 |
|                      |  |                   |                   | 2,850.00                                 | 2,850.00 Program Revenue-Charges for Services-Public Works                       |
|                      |  |                   |                   | 510.00                                   | 510.00 Program Revenue-Charges for Services-Health and Welfare                   |
| 330                  | <b>Intergovernmental Revenue:</b>        |                   |                   |  |  |
| 331                  | Federal Grants                           | 414,807.80        | 408,484.55        |  | 6,323.25 Program Revenue-Operating Grants-General Government                     |
|                      |  |                   |                   | 36,615.55                                | 36,615.55 Program Revenue-Operating Grants-Public Safety                         |
|                      |  |                   |                   | 371,869.00                               | 371,869.00 Program Revenue-Operating Grants-Public Works                         |
| 332                  | Federal Shared Revenue                   | 56,051.10         |                   |  | 56,051.10 General Revenue-Grants and Contributions                               |
| 334                  | State Grants                             | 246,831.56        |                   |  | 0.00 Program Revenue-Operating Grants-General Government                         |
|                      |  |                   |                   | 238,951.20                               | 238,951.20 Program Revenue-Operating Grants-Public Works                         |
|                      |  |                   |                   | 7,880.36                                 | 7,880.36 Program Revenue-Operating Grants-Conservation of Natural Resources      |
| 335                  | <b>State Shared Revenue:</b>             |                   |                   |  |  |
| 335.01               | Bank Franchise                           | 28,573.77         |                   |  | 28,573.77 General Revenue-State Shared Revenue                                   |
| 335.02               | Motor Vehicle Licenses                   | 1,071,263.90      |                   |  | 1,071,263.90 Program Revenue-Operating Grants-Public Works                       |
| 335.07               | Court Appointed Attorney/Public Defender | 373.56            |                   |  | 373.56 Program Revenue-Operating Grants-General Government                       |
| 335.09               | Prorate License Fees                     | 60,117.33         |                   |  | 60,117.33 Program Revenue-Operating Grants-Public Works                          |
| 335.14               | Telecommunications Gross Receipts Tax    | 7,572.03          |                   |  | 7,572.03 General Revenue-State Shared Revenue                                    |
| 335.15               | Motor Vehicle 1/4%                       | 2,633.86          |                   |  | 2,633.86 Program Revenue-Operating Grants-General Government                     |
| 335.17               | Motor Fuel Tax                           | 5,439.73          |                   |  | 5,439.73 Program Revenue-Operating Grants-Public Works                           |
| 335.18               | 911 Remittances                          | 42,397.98         |                   |  | 42,397.98 Program Revenue-Operating Grants-Public Safety                         |
| 335.19               | Liquor Tax Reversion (25%)               | 32,314.35         |                   |  | 32,314.35 General Revenue-State Shared Revenue                                   |
| 335.99               | Other State Shared Revenue               | 105,756.53        | 105,756.53        |  | 0.00 General Revenue-State Shared Revenue  |
|                      |  |                   |                   | 105,756.53                               | 105,756.53 Program Revenue-Operating Grants-Public Works                         |
| 340                  | <b>Charges for Goods and Services:</b>   |                   |                   |  |  |
| 341                  | <b>General Government:</b>               |                   |                   |  |  |
| 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         |                   |  | 77,451.81 Program Revenue-Charges for Services-General Government                |
| 341.30               | Driver's License Exam                    | 2,808.00          |                   |  | 2,808.00 Program Revenue-Charges for Services-General Government                 |
| 341.40               | Legal Services                           | 11,054.61         |                   |  | 11,054.61 Program Revenue-Charges for Services-General Government                |
| 341.50               | Clerk of Courts Fees                     | 3,219.00          |                   |  | 3,219.00 Program Revenue-Charges for Services-General Government                 |
| 341.90               | Other Fees                               | 11,046.98         |                   |  | 11,046.98 Program Revenue-Charges for Services-General Government                |
| 342                  | <b>Public Safety:</b>                    |                   |                   |  |  |
| 342.10               | Law Enforcement                          | 12,956.87         |                   |  | 12,956.87 Program Revenue-Charges for Services-Public Safety                     |
| 342.20               | Prisoner Care                            | 33,091.34         |                   |  | 33,091.34 Program Revenue-Charges for Services-Public Safety                     |
| 342.30               | Sobriety Testing                         | 2,341.00          |                   |  | 2,341.00 Program Revenue-Charges for Services-Public Safety                      |
| 343                  | <b>Public Works:</b>                     |                   |                   |  |  |
| 343.10               | Road Maintenance Contract Charges        | 50,218.91         |                   |  | 50,218.91 Program Revenue-Charges for Services-Public Works                      |
| 344                  | <b>Health and Welfare:</b>               |                   |                   |  |  |
| 344.10               | <b>Economic Assistance:</b>              |                   |                   |  |  |
| 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          |                   |  | 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 Resources |
| 350                  | <b>Fines and Forfeits:</b>               |                   |                   |  |  |
| 352                  | Costs                                    | 2,568.12          |                   |  | 0.00 Program Revenue-Charges for Services-Culture and Recreation                 |
|                      |  |                   |                   |  | 2,568.12 Program Revenue-Charges for Services-Public Safety                      |
| 360                  | <b>Miscellaneous Revenue:</b>            |                   |                   |  |  |
| 361                  | Investment Earnings                      | 8,698.27          |                   |  | 8,698.27 General Revenue-Unrestricted Investment Earnings                        |
| 362                  | Rent                                     | 2,155.88          |                   |  | 2,155.88 Program Revenue-Charges for Services-General Government                 |
| 365                  | Contributions and Donations              | 6,275.58          | 6,275.58          |  | 0.00 General Revenue-Unrestricted Grants and Contributions                       |
|                      |  |                   |                   | 3,280.22                                 | 3,280.22 Program Revenue-Operating Grants-Public Safety                          |
|                      |  |                   |                   | 2,995.36                                 | 2,995.36 Program Revenue-Operating Grants-Culture and Recreation                 |
| 366                  | Refund of Prior Year's Expenditures      | 6,422.79          |                   |  | 6,422.79 General Revenue-Miscellaneous   |
| 369                  | Other                                    | 1,365.09          |                   |  | 1,365.09 General Revenue-Miscellaneous   |
| <b>Total Revenue</b> | <b>5,734,922.01</b>                      | <b>770,708.22</b> | <b>770,708.22</b> | <b>5,734,922.01</b>                      |  |
| <b>Expenditures:</b> |  |                   |                   |  |  |
| 100                  | <b>General Government:</b>               |                   |                   |  |  |
| 110                  | <b>Legislative:</b>                      |                   |                   |  |  |
| 111                  | Board of County Commissioners            | 117,191.49        |                   |  | 117,191.49   |
| 120                  | Elections                                | 22,982.04         |                   |  | 22,982.04  |
| 130                  | Judicial System                          | 546.15            |                   |  | 546.15   |
| 140                  | <b>Financial Administration:</b>         |                   |                   |  |  |
| 141                  | Auditor                                  | 144,218.73        |                   |  | 144,218.73   |
| 142                  | Treasurer                                | 137,760.22        |                   |  | 137,760.22   |
| 150                  | <b>Legal Services:</b>                   |                   |                   |  |  |
| 151                  | State's Attorney                         | 79,944.17         |                   |  | 79,944.17  |
| 153                  | Court Appointed Attorney                 | 12,879.65         |                   |  | 12,879.65  |
| 160-170              | <b>Other General Government:</b>         |                   |                   |  |  |
| 161                  | General Government Building              | 296,698.95        |                   |  | 296,698.95   |



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

|  | Totals<br>Fund<br>Statement | Adjustments       |     |                   |     | Total<br>Government<br>Wide<br>Statement | HOW RECORDED ON GOVERNMENT-WIDE<br>STATEMENT OF ACTIVITIES<br>(Suggested) |
|--|-----------------------------|-------------------|-----|-------------------|-----|--|---|
|  |                             | Debit             | ref | Credit            | ref |  |   |
| 162 Director of Equalization                   | 139,578.09                  |                   |     |                   |     | 139,578.09                               |   |
| 163 Register of Deeds                          | 137,121.46                  |                   |     |                   |     | 137,121.46                               |   |
| 165 Veterans' Service Officer                  | 17,219.05                   |                   |     |                   |     | 17,219.05                                |   |
| 166 Predatory Animal                           | 3,350.73                    |                   |     |                   |     | 3,350.73                                 |   |
| 170 Geographic Information System              | 5,000.00                    |                   |     |                   |     | 5,000.00                                 |   |
| <b>Total General Government</b>                | <b>1,114,490.73</b>         | <b>0.00</b>       |     | <b>0.00</b>       |     | <b>1,114,490.73</b>                      | <b>General Government Expense</b>   |
| <b>200 Public Safety:</b>                      |                             |                   |     |                   |     |  |   |
| 210 Law Enforcement:                           |                             |                   |     |                   |     |  |   |
| 211 Sheriff                                    | 668,021.76                  |                   |     |                   |     | 668,021.76                               |   |
| 212 County Jail                                | 143,282.83                  |                   |     |                   |     | 143,282.83                               |   |
| 213 Coroner                                    | 2,922.43                    |                   |     |                   |     | 2,922.43                                 |   |
| 220 Protective and Emergency Services:         |                             |                   |     |                   |     |  |   |
| 222 Emergency and Disaster Services            | 35,907.99                   |                   |     |                   |     | 35,907.99                                |   |
| 225 Communication Center                       | 42,397.98                   |                   |     |                   |     | 42,397.98                                |   |
| <b>Total Public Safety</b>                     | <b>892,532.99</b>           | <b>0.00</b>       |     | <b>0.00</b>       |     | <b>892,532.99</b>                        | <b>Public Safety Expense</b>  |
| <b>300 Public Works:</b>                       |                             |                   |     |                   |     |  |   |
| 310 Highways and Bridges:                      |                             |                   |     |                   |     |  |   |
| 311 Highways, Roads and Bridges                | 3,521,778.90                |                   |     |                   |     | 3,521,778.90                             |   |
| 320 Sanitation:                                |                             |                   |     |                   |     |  |   |
| <b>Total Public Works</b>                      | <b>3,521,778.90</b>         | <b>0.00</b>       |     | <b>0.00</b>       |     | <b>3,521,778.90</b>                      | <b>Public Works Expense</b>   |
| <b>400 Health and Welfare:</b>                 |                             |                   |     |                   |     |  |   |
| 410 Economic Assistance:                       |                             |                   |     |                   |     |  |   |
| 411 Support of Poor                            | 3,829.42                    |                   |     |                   |     | 3,829.42                                 |   |
| 419 Other                                      | 1,500.00                    |                   |     |                   |     | 1,500.00                                 |   |
| 420 Health Assistance:                         |                             |                   |     |                   |     |  |   |
| 422 Health Services                            | 37,000.00                   |                   |     |                   |     | 37,000.00                                |   |
| 424 Ambulance                                  | 10,000.00                   |                   |     |                   |     | 10,000.00                                |   |
| 430 Social Services:                           |                             |                   |     |                   |     |  |   |
| 434 Domestic Abuse                             | 810.00                      |                   |     |                   |     | 810.00                                   |   |
| 440 Mental Health Services:                    |                             |                   |     |                   |     |  |   |
| 444 Mental Health Centers                      | 3,500.00                    |                   |     |                   |     | 3,500.00                                 |   |
| 445 Mental Illness Board                       | 1,345.30                    |                   |     |                   |     | 1,345.30                                 |   |
| <b>Total Health and Welfare</b>                | <b>57,984.72</b>            | <b>0.00</b>       |     | <b>0.00</b>       |     | <b>57,984.72</b>                         | <b>Health and Welfare Expense</b>   |
| <b>500 Culture and Recreation:</b>             |                             |                   |     |                   |     |  |   |
| 510 Culture:                                   |                             |                   |     |                   |     |  |   |
| 520 Recreation:                                |                             |                   |     |                   |     |  |   |
| 524 County Fair                                | 93,114.30                   |                   |     |                   |     | 93,114.30                                |   |
| 525 Senior Center                              | 7,500.00                    |                   |     |                   |     | 7,500.00                                 |   |
| <b>Total Culture and Recreation</b>            | <b>100,614.30</b>           | <b>0.00</b>       |     | <b>0.00</b>       |     | <b>100,614.30</b>                        | <b>Culture and Recreation Expense</b>                                     |
| <b>600 Conservation of Natural Resources:</b>  |                             |                   |     |                   |     |  |   |
| 610 Soil Conservation:                         |                             |                   |     |                   |     |  |   |
| 612 Soil Conservation Districts                | 16,950.00                   |                   |     |                   |     | 16,950.00                                |   |
| 615 Weed Control                               | 48,081.05                   |                   |     |                   |     | 48,081.05                                |   |
| <b>Total Conservation of Natural Resources</b> | <b>65,031.05</b>            | <b>0.00</b>       |     | <b>0.00</b>       |     | <b>65,031.05</b>                         | <b>Conservation of Natural Resources Expense</b>                          |
| <b>700 Urban and Economic Development:</b>     |                             |                   |     |                   |     |  |   |
| 710 Urban Development:                         |                             |                   |     |                   |     |  |   |
| 711 Planning and Zoning                        | 6,373.84                    |                   |     |                   |     | 6,373.84                                 |   |
| 712 Urban and Rural Development                | 8,378.92                    |                   |     |                   |     | 8,378.92                                 |   |
| <b>Total Urban and Economic Development</b>    | <b>14,752.76</b>            | <b>0.00</b>       |     | <b>0.00</b>       |     | <b>14,752.76</b>                         | <b>Urban and Economic Development Expense</b>                             |
| 750 Intergovernmental Expenditures             | 27,603.88                   |                   |     |                   |     | 27,603.88                                | Intergovernmental Expense   |
| <b>Total Expenditures</b>                      | <b>5,794,789.33</b>         | <b>0.00</b>       |     | <b>0.00</b>       |     | <b>5,794,789.33</b>                      |   |
| Excess of Revenues Over (Under) Expenditures   | (59,867.32)                 | 770,708.22        |     | 770,708.22        |     | (59,867.32)                              |   |
| <b>Other Financing Sources (Uses):</b>         |                             |                   |     |                   |     |  |   |
| 371 Transfers In                               | 2,147,000.00                |                   |     |                   |     | 2,147,000.00                             | Transfers - Net   |
| 911 Transfers Out                              | (2,147,000.00)              |                   |     |                   |     | (2,147,000.00)                           | Transfers - Net   |
| 373 Insurance Proceeds                         | 8,278.60                    | 8,278.60          |     |                   |     | 0.00                                     | Program Revenue-Capital Grants-General Government                         |
| 374 Sale of County Property                    | 125,369.46                  |                   |     | 8,278.60          |     | 8,278.60                                 | Culture and Recreation Expense  |
| <b>Total Other Financing Sources (Uses)</b>    | <b>133,648.06</b>           | <b>8,278.60</b>   |     | <b>8,278.60</b>   |     | <b>125,369.46</b>                        | <b>General Revenue-Miscellaneous</b>                                      |
| <b>Net Change in Fund Balance</b>              | <b>73,780.74</b>            | <b>778,986.82</b> |     | <b>778,986.82</b> |     | <b>73,780.74</b>                         | <b>Change in Net Position</b>   |
| Fund Balance - Beginning                       | 4,135,192.18                |                   |     |                   |     | 4,135,192.18                             | Beginning Net Position  |
| Adjusted Fund Balance - Beginning              | 4,135,192.18                | 0.00              |     | 0.00              |     | 4,135,192.18                             | Adjusted Beginning Net Position   |
| <b>FUND BALANCE - ENDING</b>                   | <b>4,208,972.92</b>         | <b>778,986.82</b> |     | <b>778,986.82</b> |     | <b>4,208,972.92</b>                      | <b>Ending Net Position</b>  |

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 | 0.42%        | 35.45%       | 0.21%        | 0.52%        | 0.12%        | 0.47%        | 18.52%       | 24.27%       | 43.00%       |
| Plan fiduciary net position as a percentage of the total pension liability (asset)                       | 100.10%      | 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

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

| Federal Grantor/Pass-Through Grantor<br>Program or Cluster Title                             | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity Identifying<br>Number | Passed Through<br>to Subrecipients | Total Federal<br>Expenditures<br>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                             |
| " " " " "  |  |  | (County portion = \$6,051.10)      |                                       |
| <b>Total US Department of the Interior</b>   |  |  | <b>10,152.90</b>                   | <b>16,204.00</b>                      |
| 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                             |
| <b>Total Highway Safety Cluster</b>  |  |  | <b>0.00</b>                        | <b>19,646.55</b>                      |
| 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                             |
| <b>Total US Department of Transportation</b>   |  |  | <b>0.00</b>                        | <b>36,615.55</b>                      |
| 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                             |
| <b>Total US Department of Treasury</b>   |  |  | <b>0.00</b>                        | <b>421,869.00</b>                     |
| 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                              |
| <b>Total US Department of Health and Human Services</b>                                      |  |  | <b>0.00</b>                        | <b>6,323.25</b>                       |
| <b>GRAND TOTAL</b>   |  |  | <b>\$10,152.90</b>                 | <b>\$481,011.80</b>                   |



SUPPLEMENTARY INFORMATION  
EDMUNDS COUNTY  
SCHEDULE OF CHANGES IN LONG-TERM DEBT  
For the Year Ended December 31, 2022

| Indebtedness   | Long-Term<br>Debt<br>January 1, 2022 | Add<br>New Debt | Less<br>Debt Retired | Long-Term<br>Debt<br>December 31, 2022 |
|--|--------------------------------------|-----------------|----------------------|--|
| <b>Governmental Long-Term Debt:</b>                      |                                      |                 |                      |  |
| 241 Bonds Payable  | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| 242 Advance from Other Funds                             | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| 243 Special Assessment Debt with Governmental Commitment | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| 245 Other Long-Term Debt Payable                         | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| 249 Lease Liabilities                                    | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| 246 Net OPEB Obligation                                  | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| <b>Enterprise Long-Term Debt:</b>                        |                                      |                 |                      |  |
| 241 Bonds Payable  | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| 242 Advance from Other Funds                             | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| 243 Special Assessment Debt with Governmental Commitment | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| 245 Other Long-Term Debt Payable                         | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| 249 Lease Liabilities                                    | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| 246 Net OPEB Obligation                                  | 0.00                                 | 0.00            | 0.00                 | 0.00                                   |
| 247 Accrued Landfill Closure and Postclosure Costs       |                                      |                 |                      | 0.00                                   |
| <b>Total</b>   | <b>0.00</b>                          | <b>0.00</b>     | <b>0.00</b>          | <b>0.00</b>                            |
|  |                                      |                 |                      | <b>NONE</b>                            |

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 |
|---|-----------------------|-------------------------|---------------------|----------------------------|-------------------------|---------------------------|---------------------|----------------------------|-------------------------|---------------------|----------------------------|-----------------------|
| <b>ASSETS:</b>  |                       |                         |                     |                            |                         |                           |                     |                            |                         |                     |                            |                       |
| Cash and Cash Equivalents   | \$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          |
| Investments   |                       |                         |                     |                            |                         |                           |                     |                            |                         |                     |                            | \$-                   |
| <b>TOTAL ASSETS</b>   | <u>\$32,672.22</u>    | <u>\$11,878.38</u>      | <u>\$6,386.08</u>   | <u>\$118,546.62</u>        | <u>\$116,768.42</u>     | <u>\$821.00</u>           | <u>\$165.49</u>     | <u>\$1,987.87</u>          | <u>\$-</u>              | <u>\$-</u>          | <u>\$17,681.73</u>         | <u>\$306,907.81</u>   |
| <b>NET POSITION:</b>  |                       |                         |                     |                            |                         |                           |                     |                            |                         |                     |                            |                       |
| Restricted for:   |                       |                         |                     |                            |                         |                           |                     |                            |                         |                     |                            |                       |
| Individuals, organizations, and other governments __ (major category) | 32,672.22             | 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                  | \$-                   |
| <b>TOTAL NET POSITION</b>   | <u>\$32,672.22</u>    | <u>\$11,878.38</u>      | <u>\$6,386.08</u>   | <u>\$118,546.62</u>        | <u>\$116,768.42</u>     | <u>\$821.00</u>           | <u>\$165.49</u>     | <u>\$1,987.87</u>          | <u>\$-</u>              | <u>\$-</u>          | <u>\$17,681.73</u>         | <u>\$306,907.81</u>   |

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

**EDMUNDS COUNTY**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS**  
**CUSTODIAL FUNDS**  
**For the Year Ended December 31, 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  |
|--|-----------------------|-------------------------|---------------------|----------------------------|-------------------------|---------------------------|---------------------|----------------------------|-------------------------|----------------------------|------------------------|
| <b>ADDITIONS:</b>                                      |                       |                         |                     |                            |                         |                           |                     |                            |                         |                            |                        |
| Contributions and Donations                            |                       |                         |                     |                            |                         |                           |                     |                            |                         |                            |                        |
| Property Tax Collections for Other Governments         | 7,031,555.57          | 518,563.57              | 715,680.73          | 0.00                       | 0.00                    | 0.00                      | 31,327.93           | 0.00                       | 0.00                    | 4,812.00                   | \$4,812.00             |
| State Shared Revenue Collections for Other Governments | 509,547.81            | 295,924.62              | 74,483.56           | 0.00                       | 1,650,574.87            | 13,213.00                 | 407.83              | 0.00                       | 38,467.56               | 0.00                       | \$2,582,619.25         |
| Other Additions  |                       | 14,172.35               | 7,071.18            | 118,546.62                 |                         |                           |                     | 470.00                     | 80.00                   |                            | \$140,340.15           |
| <b>Total Additions</b>                                 | <u>7,541,103.38</u>   | <u>828,660.54</u>       | <u>797,235.47</u>   | <u>118,546.62</u>          | <u>1,650,574.87</u>     | <u>13,213.00</u>          | <u>31,735.76</u>    | <u>470.00</u>              | <u>38,547.56</u>        | <u>4,812.00</u>            | <u>\$11,024,899.20</u> |
| <b>DEDUCTIONS:</b>                                     |                       |                         |                     |                            |                         |                           |                     |                            |                         |                            |                        |
| Payments of Property Tax to Other Governments          | 7,034,980.73          | 518,816.14              | 717,622.35          | 124,808.32                 | 0.00                    | 0.00                      | 31,303.58           | 0.00                       | 0.00                    | 0.00                       | \$8,427,531.12         |
| Payments of State Shared Revenue to Other Governments  | 506,887.98            | 298,291.46              | 75,204.07           | 0.00                       | 1,612,699.42            | 13,370.00                 | 407.83              | 0.00                       | 38,467.56               | 0.00                       | \$2,545,328.32         |
| Other Deductions                                       |                       | 14,172.35               | 7,071.18            |                            |                         |                           |                     | 0.00                       | 80.00                   | 4,039.39                   | \$25,362.92            |
| <b>Total Deductions</b>                                | <u>7,541,868.71</u>   | <u>831,279.95</u>       | <u>799,897.60</u>   | <u>124,808.32</u>          | <u>1,612,699.42</u>     | <u>13,370.00</u>          | <u>31,711.41</u>    | <u>0.00</u>                | <u>38,547.56</u>        | <u>4,039.39</u>            | <u>\$10,998,222.36</u> |
| <b>Change in Net Position</b>                          | (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            |
| <b>Net Position - Beginning</b>                        | <u>33,437.55</u>      | <u>14,497.79</u>        | <u>9,048.21</u>     | <u>124,808.32</u>          | <u>78,892.97</u>        | <u>978.00</u>             | <u>141.14</u>       | <u>1,517.87</u>            | <u>0.00</u>             | <u>16,909.12</u>           | <u>\$280,230.97</u>    |
| <b>NET POSITION - ENDING</b>                           | <u>\$32,672.22</u>    | <u>\$11,878.38</u>      | <u>\$6,386.08</u>   | <u>\$118,546.62</u>        | <u>\$116,768.42</u>     | <u>\$821.00</u>           | <u>\$165.49</u>     | <u>\$1,987.87</u>          | <u>\$-</u>              | <u>\$17,681.73</u>         | <u>\$306,907.81</u>    |

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

|  | E911 Service<br>Fund | Emergency Manage<br>Fund | Domestic Abuse<br>Fund | 24/7 Sobriety<br>Fund | M&P Relief<br>Fund | American Rescue<br>Fund | Rural Access<br>Fund | Total Other<br>Governmental<br>Funds |
|--|----------------------|--------------------------|------------------------|-----------------------|--------------------|-------------------------|----------------------|--------------------------------------|
| <b>ASSETS:</b>                             |                      |                          |                        |                       |                    |                         |                      |                                      |
| 101 Cash and Cash Equivalents              | 0.00                 | 36,705.92                | 0.00                   | 1,052.66              | 19,380.04          | 371,929.19              | 143,669.41           | 572,737.22                           |
| 106 Cash with Fiscal Agent                 |                      |                          |                        |                       |                    |                         |                      | 0.00                                 |
| 151 Investments                            | 0.00                 | 22,000.00                |                        |                       | 13,000.00          |                         |                      | 35,000.00                            |
| 107.1 Restricted Cash and Cash Equivalents |                      |                          |                        |                       |                    |                         |                      | 0.00                                 |
| 107.2 Restricted Investments               |                      |                          |                        |                       |                    |                         |                      | 0.00                                 |
| <b>TOTAL ASSETS</b>                        | <b>0.00</b>          | <b>58,705.92</b>         | <b>0.00</b>            | <b>1,052.66</b>       | <b>32,380.04</b>   | <b>371,929.19</b>       | <b>143,669.41</b>    | <b>607,737.22</b>                    |
| <b>FUND BALANCES:</b>                      |                      |                          |                        |                       |                    |                         |                      |                                      |
| 273 Nonspendable                           |                      |                          |                        |                       |                    |                         |                      | 0.00                                 |
| 274 Restricted                             | 0.00                 |                          | 0.00                   | 1,052.66              | 32,380.04          | 371,929.19              | 143,669.41           | 549,031.30                           |
| 275 Committed                              |                      |                          |                        |                       |                    |                         |                      | 0.00                                 |
| 276 Assigned                               |                      | 58,705.92                |                        |                       |                    |                         |                      | 58,705.92                            |
| 277 Unassigned                             |                      |                          |                        |                       |                    |                         |                      | 0.00                                 |
| <b>TOTAL FUND BALANCES</b>                 | <b>0.00</b>          | <b>58,705.92</b>         | <b>0.00</b>            | <b>1,052.66</b>       | <b>32,380.04</b>   | <b>371,929.19</b>       | <b>143,669.41</b>    | <b>607,737.22</b>                    |



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

- 24 -

|  | E911 Service<br>Fund | Emergency Manage<br>Fund | Domestic Abuse<br>Fund | 24/7 Sobriety<br>Fund | M&P Relief<br>Fund | American Rescue<br>Fund | Rural Access<br>Fund | Total Other<br>Governmental<br>Funds |
|--|----------------------|--------------------------|------------------------|-----------------------|--------------------|-------------------------|----------------------|--------------------------------------|
| <b>Revenues:</b>                       |                      |                          |                        |                       |                    |                         |                      |                                      |
| 310 Taxes:                             |                      |                          |                        |                       |                    |                         |                      |                                      |
| Total Taxes                            | 0.00                 | 0.00                     | 0.00                   | 0.00                  | 0.00               | 0.00                    | 0.00                 | 0.00                                 |
| 320 Licenses and Permits               |                      |                          | 510.00                 |                       |                    |                         |                      | 510.00                               |
| 330 Intergovernmental Revenue:         |                      |                          |                        |                       |                    |                         |                      |                                      |
| 331 Federal Grants                     |                      | 16,969.00                |                        |                       |                    | 371,869.00              |                      | 388,838.00                           |
| 335 State Shared Revenue:              |                      |                          |                        |                       |                    |                         |                      |                                      |
| 335.18 911 Remittances                 | 42,397.98            |                          |                        |                       |                    |                         |                      | 42,397.98                            |
| 335.99 Other State Shared Revenue      |                      |                          |                        |                       |                    |                         | 105,756.53           | 105,756.53                           |
| Total Intergovernmental Revenue        | 42,397.98            | 16,969.00                | 0.00                   | 0.00                  | 0.00               | 371,869.00              | 105,756.53           | 536,992.51                           |
| 340 Charges for Goods and Services:    |                      |                          |                        |                       |                    |                         |                      |                                      |
| 341 General Government:                |                      |                          |                        |                       |                    |                         |                      |                                      |
| 341.20 Register of Deeds' Fees         |                      |                          |                        |                       | 8,671.01           |                         |                      | 8,671.01                             |
| 341.40 Legal Services                  |                      |                          | 300.00                 |                       |                    |                         |                      | 300.00                               |
| 342 Public Safety:                     |                      |                          |                        |                       |                    |                         |                      |                                      |
| 342.30 Sobriety Testing                |                      |                          |                        | 2,341.00              |                    |                         |                      | 2,341.00                             |
| 343 Public Works:                      |                      |                          |                        |                       |                    |                         |                      |                                      |
| 344 Health and Welfare:                |                      |                          |                        |                       |                    |                         |                      |                                      |
| 344.10 Economic Assistance:            |                      |                          |                        |                       |                    |                         |                      |                                      |
| 344.20 Health Assistance:              |                      |                          |                        |                       |                    |                         |                      |                                      |
| Total Charges for Goods and Services   | 0.00                 | 0.00                     | 300.00                 | 2,341.00              | 8,671.01           | 0.00                    | 0.00                 | 11,312.01                            |
| 350 Fines and Forfeits:                |                      |                          |                        |                       |                    |                         |                      |                                      |
| Total Fines and Forfeits               | 0.00                 | 0.00                     | 0.00                   | 0.00                  | 0.00               | 0.00                    | 0.00                 | 0.00                                 |
| 360 Miscellaneous Revenue:             |                      |                          |                        |                       |                    |                         |                      |                                      |
| 361 Investment Earnings                |                      | 87.83                    |                        | 1.75                  | 40.92              | 83.31                   | 11.39                | 225.20                               |
| Total Miscellaneous Revenue            | 0.00                 | 87.83                    | 0.00                   | 1.75                  | 40.92              | 1,881.10                | 11.39                | 2,022.99                             |
| <b>Total Revenues</b>                  | <b>42,397.98</b>     | <b>17,056.83</b>         | <b>810.00</b>          | <b>2,342.75</b>       | <b>8,711.93</b>    | <b>373,750.10</b>       | <b>105,767.92</b>    | <b>550,837.51</b>                    |
| <b>Expenditures:</b>                   |                      |                          |                        |                       |                    |                         |                      |                                      |
| 100 General Government:                |                      |                          |                        |                       |                    |                         |                      |                                      |
| 110 Legislative:                       |                      |                          |                        |                       |                    |                         |                      |                                      |
| 140 Financial Administration:          |                      |                          |                        |                       |                    |                         |                      |                                      |
| 150 Legal Services:                    |                      |                          |                        |                       |                    |                         |                      |                                      |
| 160-170 Other General Government:      |                      |                          |                        |                       |                    |                         |                      |                                      |
| 163 Register of Deeds                  |                      |                          |                        |                       | 999.00             |                         |                      | 999.00                               |
| Total General Government               | 0.00                 | 0.00                     | 0.00                   | 0.00                  | 999.00             | 0.00                    | 0.00                 | 999.00                               |
| 200 Public Safety:                     |                      |                          |                        |                       |                    |                         |                      |                                      |
| 210 Law Enforcement:                   |                      |                          |                        |                       |                    |                         |                      |                                      |
| 212 County Jail                        |                      |                          |                        | 3,162.09              |                    |                         |                      | 3,162.09                             |
| 220 Protective and Emergency Services: |                      |                          |                        |                       |                    |                         |                      |                                      |
| 222 Emergency and Disaster Services    |                      | 35,907.99                |                        |                       |                    |                         |                      | 35,907.99                            |
| 225 Communication Center               | 42,397.98            |                          |                        |                       |                    |                         |                      | 42,397.98                            |
| Total Public Safety                    | 42,397.98            | 35,907.99                | 0.00                   | 3,162.09              | 0.00               | 0.00                    | 0.00                 | 81,468.06                            |

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 | Emergency Manage | Domestic Abuse | 24/7 Sobriety | M&P Relief | American Rescue | Rural Access | Total Other  |
|--|--------------|------------------|----------------|---------------|------------|-----------------|--------------|--------------|
|  | Fund         | Fund             | Fund           | Fund          | Fund       | Fund            | Fund         | Governmental |
|  |              |                  |                |               |            |                 |              | Funds        |
| 300 Public Works:                            |              |                  |                |               |            |                 |              |              |
| 310 Highways and Bridges:                    |              |                  |                |               |            |                 |              |              |
| 311 Highways, Roads and Bridges              |              |                  |                |               |            |                 | 6,354.73     | 6,354.73     |
| 320 Sanitation:                              |              |                  |                |               |            |                 |              |              |
| 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:                      |              |                  |                |               |            |                 |              |              |
| 410 Economic Assistance:                     |              |                  |                |               |            |                 |              |              |
| 420 Health Assistance:                       |              |                  |                |               |            |                 |              |              |
| 430 Social Services:                         |              |                  |                |               |            |                 |              |              |
| 434 Domestic Abuse                           |              |                  | 810.00         |               |            |                 |              | 810.00       |
| 440 Mental Health Services:                  |              |                  |                |               |            |                 |              |              |
| Total Health and Welfare                     | 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         |
| 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             | 0.00           | 0.00          | 0.00       | 0.00            | 0.00         | 0.00         |
| 750 Intergovernmental Expenditures           |              |                  |                |               |            |                 | 6,390.35     | 6,390.35     |
| Total Expenditures                           | 42,397.98    | 35,907.99        | 810.00         | 3,162.09      | 999.00     | 0.00            | 12,745.08    | 96,022.14    |
| Excess of Revenues Over (Under) Expenditures | 0.00         | (18,851.16)      | 0.00           | (819.34)      | 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         | 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  | 370,179.09      | 50,646.57    | 499,921.85   |
| Adjustments:                                 |              |                  |                |               |            |                 |              |              |
| Adjusted Fund Balance - Beginning            | 0.00         | 52,557.08        | 0.00           | 1,872.00      | 24,667.11  | 370,179.09      | 50,646.57    | 499,921.85   |
| FUND BALANCE - ENDING                        | 0.00         | 58,705.92        | 0.00           | 1,052.66      | 32,380.04  | 371,929.19      | 143,669.41   | 607,737.22   |
|  | Yes          | Yes              | Yes            | Yes           | Yes        | Yes             | Yes          | Yes          |



EDMUNDS COUNTY  
Determination of Major Funds  
December 31, 2022

| Fund Title   | Assets plus<br>Deferred Outflows<br>of Resources | Liabilities plus<br>Deferred Inflows<br>of Resources | Revenues            | Expenditures/<br>Expenses | Exceeds |     | Qualifies as a<br>Major Fund? |
|--|--|--|---------------------|---------------------------|---------|-----|-------------------------------|
|  |  |  |                     |                           | 10%     | 5%  |                               |
| General Fund   | 1,759,625.68                                     |  | 3,610,561.48        | 2,162,129.49              | N/A     | N/A | Always                        |
| Special Revenue Funds:                               |  |  |                     |                           |         |     |                               |
| Road & Bridge  | 1,841,610.02                                     |  | 1,573,523.02        | 3,536,637.70              | Yes     | Yes | YES                           |
| E911 Service   | 0.00   |  | 42,397.98           | 42,397.98                 | No      | No  | NO                            |
| Emergency Management (CD)                            | 58,705.92  |  | 17,056.83           | 35,907.99                 | No      | No  | NO                            |
| Domestic Abuse                                       | 0.00   |  | 810.00              | 810.00                    | No      | No  | NO                            |
| 24/7 Sobriety  | 1,052.66   |  | 2,342.75            | 3,162.09                  | No      | No  | NO                            |
| M&P Relief R.O.D.                                    | 32,380.04  |  | 8,711.93            | 999.00                    | No      | No  | NO                            |
| American Rescue Plan Act                             | 371,929.19                                       |  | 373,750.10          | 0.00                      | No      | Yes | NO                            |
| Rural Access Infrastructure                          | 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                            |
| Capital Projects Funds:                              |  |  |                     |                           |         |     |                               |
|  |  |  |                     |                           | No      | No  | NO                            |
|  |  |  |                     |                           | No      | No  | NO                            |
|  |  |  |                     |                           | No      | No  | NO                            |
|  |  |  |                     |                           | No      | No  | NO                            |
| <b>Total Governmental Funds</b>                      | <b>4,208,972.92</b>                              | <b>0.00</b>  | <b>5,734,922.01</b> | <b>5,794,789.33</b>       |         |     |                               |
| <b>10% of Total Governmental Funds</b>               | <b>420,897.29</b>                                | <b>0.00</b>  | <b>573,492.20</b>   | <b>579,478.93</b>         |         |     |                               |
| Enterprise Funds:                                    |  |  |                     |                           |         |     |                               |
|  |  |  |                     |                           | No      | No  | NO                            |
|  |  |  |                     |                           | No      | No  | NO                            |
| <b>Total Enterprise Funds</b>                        | <b>0.00</b>                                      | <b>0.00</b>  | <b>0.00</b>         | <b>0.00</b>               |         |     |                               |
| <b>10% Total Enterprise Funds</b>                    | <b>0.00</b>                                      | <b>0.00</b>  | <b>0.00</b>         | <b>0.00</b>               |         |     |                               |
| <b>Total Governmental and Enterprise Funds</b>       | <b>4,208,972.92</b>                              | <b>0.00</b>  | <b>5,734,922.01</b> | <b>5,794,789.33</b>       |         |     |                               |
| <b>5% of Total Governmental and Enterprise Funds</b> | <b>210,448.65</b>                                | <b>0.00</b>  | <b>286,746.10</b>   | <b>289,739.47</b>         |         |     |                               |

- \* Internal Service Funds are not included in the calculation of Major Funds.
- \* A major fund must meet BOTH the 10% and 5% criteria for the same column.
- \* Enterprise funds must include nonoperating revenues and expenses.
- \* Governmental funds must not include other financing sources and uses.
- \* The analysis of enterprise funds should include gains and losses, capital contributions and special items.
- \* Extraordinary items should NOT be included.
- \* Transfers in and out should Not be included.