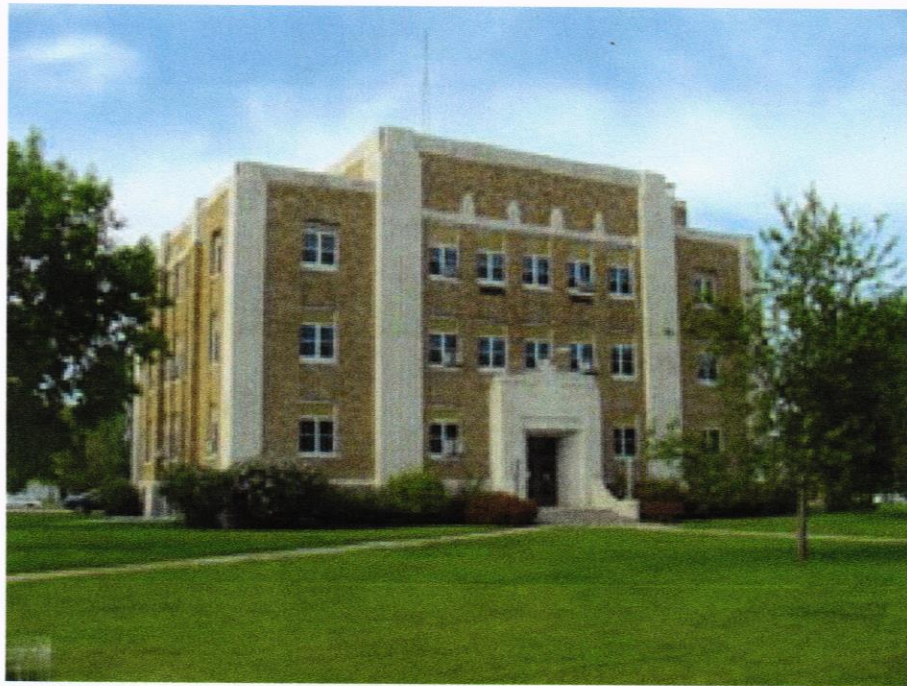


2023 Annual Report



Edmunds County
South Dakota

EDMUNDS COUNTY
COUNTY OFFICIALS
December 31, 2023

Board of Commissioners:

Timothy Thomas, Chairperson
Dean Mehlhaff
Morris Grosz
Micheal J. Geditz
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, 2023

Keith Schurr
County Auditor

February 27, 2024
Date

EDMUNDS COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
December 31, 2023

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Cash and Cash Equivalents	1,350,741.09	0.00	1,350,741.09
Cash with Fiscal Agent	0.00	0.00	0.00
Investments	2,100,000.00	0.00	2,100,000.00
Restricted Assets:			
Cash and cash equivalents	0.00	0.00	0.00
Investments	0.00	0.00	0.00
TOTAL ASSETS	3,450,741.09	0.00	3,450,741.09
NET POSITION:			
Restricted For: (See Note ___)			
Road and Bridge Purposes	0.00		0.00
Capital Projects Purposes	0.00	0.00	0.00
Debt Service Purposes	0.00	0.00	0.00
Permanently Restricted Purposes:			
Expendable	0.00	0.00	0.00
Non-Expendable	0.00		0.00
Other Purposes	188,145.98	0.00	188,145.98
Unrestricted (Deficit)	3,262,595.11	0.00	3,262,595.11
TOTAL NET POSITION	3,450,741.09	0.00	3,450,741.09

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, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
					Governmental Activities	Total
Primary Government:						
Governmental Activities:						
General Government	977,876.06	130,633.41	5,956.86	0.00	(841,285.79)	(841,285.79)
Public Safety	1,173,348.96	26,373.04	90,806.61	39,000.00	(1,017,169.31)	(1,017,169.31)
Public Works	4,134,883.60	56,117.18	1,505,410.07	0.00	(2,573,356.35)	(2,573,356.35)
Health and Welfare	68,197.26	4,454.71	0.00	0.00	(63,742.55)	(63,742.55)
Culture and Recreation	92,447.41	0.00	2,732.17	0.00	(89,715.24)	(89,715.24)
Conservation of Natural Resources	65,919.13	7,836.50	9,711.10	0.00	(48,371.53)	(48,371.53)
Urban and Economic Development	14,033.68	0.00	0.00	0.00	(14,033.68)	(14,033.68)
Intergovernmental	21,912.63	0.00	0.00	0.00	(21,912.63)	(21,912.63)
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00	0.00
**Capital Outlay - Unallocated	0.00				0.00	0.00
*Interest on Long-Term Debt	0.00				0.00	0.00
Total Governmental Activities	6,548,618.73	225,414.84	1,614,616.81	39,000.00	(4,669,587.08)	(4,669,587.08)
Business-type Activities:						
	0.00	0.00	0.00	0.00		0.00
Total Business-Type Activities	0.00	0.00	0.00	0.00		0.00
Total Primary Government	6,548,618.73	225,414.84	1,614,616.81	39,000.00	(4,669,587.08)	(4,669,587.08)

Component Units:

--	--	--	--	--

General Revenues:

Taxes:

<p>** This amount excludes the capital purchases that are included in the direct expenses of the various functions. (See Note ___)</p> <p>* The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.</p>			
Property Taxes		3,375,723.76	3,375,723.76
Wheel Tax		147,316.47	147,316.47
State Shared Revenues		65,171.34	65,171.34
Grants and Contributions not Restricted to Specific Programs		56,546.88	56,546.88
Unrestricted Investment Earnings		48,491.33	48,491.33
Debt Issued		0.00	0.00
Miscellaneous Revenue		218,105.47	218,105.47
Special Items		0.00	0.00
Extraordinary Items		0.00	0.00
Transfers		0.00	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers		3,911,355.25	3,911,355.25
Change in Net Position		(758,231.83)	(758,231.83)
Net Position - Beginning		4,208,972.92	4,208,972.92
Adjustments:			
		0.00	0.00
Adjusted Net Position - Beginning		4,208,972.92	4,208,972.92
NET POSITION - ENDING		3,450,741.09	3,450,741.09
		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, 2023

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
101 Cash and Cash Equivalents	650,521.47	474,250.48	225,969.14	1,350,741.09
106 Cash with Fiscal Agent			0.00	0.00
151 Investments	1,100,000.00	1,000,000.00	0.00	2,100,000.00
107.1 Restricted Cash and Cash Equivalents			0.00	0.00
107.2 Restricted Investments			0.00	0.00
TOTAL ASSETS	1,750,521.47	1,474,250.48	225,969.14	3,450,741.09
FUND BALANCES: (See Note ___)				
273 Nonspendable			0.00	0.00
274 Restricted			188,145.98	188,145.98
275 Committed			0.00	0.00
276 Assigned	1,126,034.00	1,474,250.48	37,823.16	2,638,107.64
277 Unassigned	624,487.47		0.00	624,487.47
TOTAL FUND BALANCES	1,750,521.47	1,474,250.48	225,969.14	3,450,741.09

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, 2023

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
310 Taxes:				
311 General Property Taxes--Current	3,356,142.23		0.00	3,356,142.23
312 General Property Taxes--Delinquent	11,586.40		0.00	11,586.40
313 Penalties and Interest	7,496.06		0.00	7,496.06
314 Telephone Tax (Outside)	151.90		0.00	151.90
316 Wheel Tax		147,316.47	0.00	147,316.47
318 Tax Deed Revenue	347.17		0.00	347.17
Total Taxes	3,375,723.76	147,316.47	0.00	3,523,040.23
320 Licenses and Permits	10,535.00	3,900.00	510.00	14,945.00
330 Intergovernmental Revenue:				
331 Federal Grants	31,325.73		0.00	31,325.73
332 Federal Shared Revenue	56,546.88		0.00	56,546.88
334 State Grants	24,711.10	243,763.33	0.00	268,474.43
335 State Shared Revenue:				
335.01 Bank Franchise	26,372.42		0.00	26,372.42
335.02 Motor Vehicle Licenses		1,135,965.43	0.00	1,135,965.43
335.07 Court Appointed Attorney/Public Defender	429.93		0.00	429.93
335.09 Prorate License Fees		62,926.74	0.00	62,926.74
335.14 Telecommunications Gross Receipt Tax	7,088.42		0.00	7,088.42
335.15 Motor Vehicle 1/4%	2,850.18		0.00	2,850.18
335.17 Motor Fuel Tax		5,417.60	0.00	5,417.60
335.18 911 Remittances			42,353.76	42,353.76
335.19 Liquor Tax Reversion (25%)	31,710.50		0.00	31,710.50
335.99 Other State Shared Revenue			57,336.97	57,336.97
Total Intergovernmental Revenue	181,035.16	1,448,073.10	99,690.73	1,728,798.99
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	21,725.20		0.00	21,725.20
341.20 Register of Deeds' Fees	60,143.01		6,574.62	66,717.63
341.30 Driver's License Exam	2,160.00		0.00	2,160.00
341.40 Legal Services	11,035.02		200.00	11,235.02
341.50 Clerk of Courts Fees	3,655.00		0.00	3,655.00
341.90 Other Fees	10,989.68		0.00	10,989.68
342 Public Safety:				
342.10 Law Enforcement	14,317.28		0.00	14,317.28
342.20 Prisoner Care	2,483.13		0.00	2,483.13
342.30 Sobriety Testing			3,509.63	3,509.63
343 Public Works:				
343.10 Road Maintenance Contract Charges		52,217.18	0.00	52,217.18
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	3,944.71		0.00	3,944.71
344.12 Veterans Service Officer	1,875.00		0.00	1,875.00
344.20 Health Assistance:				
348 Conservation of Natural Resources	7,836.50		0.00	7,836.50
Total Charges for Goods and Services	140,164.53	52,217.18	10,284.25	202,665.96
350 Fines and Forfeits:				
352 Costs	3,313.00		0.00	3,313.00
353 Forfeits	2,750.00		0.00	2,750.00
Total Fines and Forfeits	6,063.00	0.00	0.00	6,063.00
360 Miscellaneous Revenue:				
361 Investment Earnings	33,328.13	14,413.97	749.23	48,491.33

EDMUNDS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2023

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
362 Rent	1,740.88		0.00	1,740.88
365 Contributions and Donations	46,536.04		0.00	46,536.04
366 Refund of Prior Year's Expenditures	3,778.96	2,141.00	0.00	5,919.96
369 Other	1,932.41		0.00	1,932.41
Total Miscellaneous Revenue	87,316.42	16,554.97	749.23	104,620.62
Total Revenues	3,800,837.87	1,668,061.72	111,234.21	5,580,133.80
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	107,824.25		0.00	107,824.25
120 Elections	3,864.07		0.00	3,864.07
130 Judicial System	660.00		0.00	660.00
140 Financial Administration:				
141 Auditor	156,789.00		0.00	156,789.00
142 Treasurer	149,736.52		0.00	149,736.52
150 Legal Services:				
151 State's Attorney	84,383.86		0.00	84,383.86
153 Court Appointed Attorney	20,961.95		0.00	20,961.95
160-170 Other General Government:				
161 General Government Building	131,836.35		0.00	131,836.35
162 Director of Equalization	145,743.36		0.00	145,743.36
163 Register of Deeds	145,837.19		3,769.77	149,606.96
165 Veterans Service Officer	18,119.01		0.00	18,119.01
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	974,106.29	0.00	3,769.77	977,876.06
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	972,425.20		0.00	972,425.20
212 County Jail	107,267.07		3,481.13	110,748.20
213 Coroner	2,095.96		0.00	2,095.96
Total Public Safety	1,081,788.23	0.00	92,146.65	1,173,934.88
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges		4,089,030.92	49,446.68	4,138,477.60
Total Public Works	0.00	4,089,030.92	49,446.68	4,138,477.60
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	1,484.36		0.00	1,484.36
419 Other	2,000.00		0.00	2,000.00
420 Health Assistance:				
422 Health Services	38,000.00		0.00	38,000.00
424 Ambulance	22,000.00		0.00	22,000.00
434 Domestic Abuse			710.00	710.00
440 Mental Health Services:				
444 Mental Health Centers	3,500.00		0.00	3,500.00
445 Mental Illness Board	502.90		0.00	502.90
Total Health and Welfare	67,487.26	0.00	710.00	68,197.26
500 Culture and Recreation:				
520 Recreation:				
524 County Fair	84,947.41		0.00	84,947.41
525 Senior Center	7,500.00		0.00	7,500.00
Total Culture and Recreation	92,447.41	0.00	0.00	92,447.41

EDMUNDS COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2023

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
600 Conservation of Natural Resources:				
610 Soil Conservation:				
612 Soil Conservation Districts	16,950.00		0.00	16,950.00
615 Weed and Pest Control	48,969.13		0.00	48,969.13
Total Conservation of Natural Resources	65,919.13	0.00	0.00	65,919.13
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	5,516.50		0.00	5,516.50
712 Urban and Rural Development	8,517.18		0.00	8,517.18
Total Urban and Economic Development	14,033.68	0.00	0.00	14,033.68
750 Intergovernmental Expenditures		21,912.63	0.00	21,912.63
800 Debt Service			0.00	0.00
890 Capital Outlay			0.00	0.00
Total Expenditures	2,295,782.00	4,110,943.55	146,073.10	6,552,798.65
Excess of Revenues Over (Under) Expenditures	1,505,055.87	(2,442,881.83)	(34,838.89)	(972,664.85)
Other Financing Sources (Uses):				
371 Transfers In		1,871,929.19	25,000.00	1,896,929.19
911 Transfers Out	(1,525,000.00)		(371,929.19)	(1,896,929.19)
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds	2,279.92	1,900.00	0.00	4,179.92
374 Sale of County Property	8,560.00	201,693.10	0.00	210,253.10
912 Payments to Refunded Debt Escrow Agent			0.00	0.00
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	(1,514,160.08)	2,075,522.29	(346,929.19)	214,433.02
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(9,104.21)	(367,359.54)	(381,768.08)	(758,231.83)
Fund Balance - Beginning	1,759,625.68	1,841,610.02	607,737.22	4,208,972.92
Adjustments:				
			0.00	0.00
			0.00	0.00
Adjusted Fund Balance - Beginning	1,759,625.68	1,841,610.02	607,737.22	4,208,972.92
FUND BALANCE - ENDING	1,750,521.47	1,474,250.48	225,969.14	3,450,741.09
	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, 2023

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents	0.00	287,345.96
Investments	0.00	287,345.96
TOTAL ASSETS	0.00	287,345.96
NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments _____ (major category)	0.00	287,345.96
TOTAL NET POSITION	0.00	287,345.96

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, 2023

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Contributions and Donations		3,700.00
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		8,977,931.33
State Shared Revenue Collections for Other Governments		2,818,091.37
Other Additions		118,955.45
Total Additions	0.00	11,918,678.15
DEDUCTIONS:		
Trust Deductions for _____		
Payments of Property Tax to Other Governments		9,083,787.38
Payments of State Shared Revenue to Other Governments		2,823,941.58
Other Deductions		30,511.04
Total Deductions	0.00	11,938,240.00
Change in Net Position	0.00	(19,561.85)
Net Position - Beginning		306,907.81
NET POSITION - ENDING	0.00	287,345.96
	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, 2023

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
Revenues:					
310	Taxes:				
311	General Property Taxes--Current	3,365,553.00	3,365,553.00	3,356,142.23	(9,410.77)
312	General Property Taxes--Delinquent	12,000.00	12,000.00	11,586.40	(413.60)
313	Penalties and Interest	8,000.00	8,000.00	7,496.06	(503.94)
314	Telephone Tax (Outside)	100.00	100.00	151.90	51.90
318	Tax Deed Revenue	100.00	100.00	347.17	247.17
	Total Taxes	3,385,753.00	3,385,753.00	3,375,723.76	(10,029.24)
320	Licenses and Permits	6,150.00	6,150.00	10,535.00	4,385.00
330	Intergovernmental Revenue:				
331	Federal Grants	0.00	0.00	31,325.73	31,325.73
332	Federal Shared Revenue	5,500.00	5,500.00	56,546.88	51,046.88
334	State Grants	4,000.00	4,000.00	24,711.10	20,711.10
335	State Shared Revenue:				
335.01	Bank Franchise	25,000.00	25,000.00	26,372.42	1,372.42
335.07	Court Appointed Attorney/Public Defender	500.00	500.00	429.93	(70.07)
335.14	Telecommunications Gross Receipt Tax	12,000.00	12,000.00	7,088.42	(4,911.58)
335.15	Motor Vehicle 1/4%	2,500.00	2,500.00	2,850.18	350.18
335.19	Liquor Tax Reversion (25%)	30,000.00	30,000.00	31,710.50	1,710.50
	Total Intergovernmental Revenue	79,500.00	79,500.00	181,035.16	101,535.16
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	18,350.00	18,350.00	21,725.20	3,375.20
341.20	Register of Deeds' Fees	60,000.00	60,000.00	60,143.01	143.01
341.30	Driver's License Exam	2,200.00	2,200.00	2,160.00	(40.00)
341.40	Legal Services	9,200.00	9,200.00	11,035.02	1,835.02
341.50	Clerk of Courts Fees	3,500.00	3,500.00	3,655.00	155.00
341.90	Other Fees	7,500.00	7,500.00	10,989.68	3,489.68
342	Public Safety:				
342.10	Law Enforcement	11,000.00	11,000.00	14,317.28	3,317.28
342.20	Prisoner Care	20,000.00	20,000.00	2,483.13	(17,516.87)
344	Health and Welfare:				
344.10	Economic Assistance:				
344.11	Poor Lien Recoveries	1,250.00	1,250.00	3,944.71	2,694.71
344.12	Veterans Service Officer	1,875.00	1,875.00	1,875.00	0.00
344.20	Health Assistance:				
348	Conservation of Natural Resources	0.00	0.00	7,836.50	7,836.50
	Total Charges for Goods and Services	134,875.00	134,875.00	140,164.53	5,289.53
350	Fines and Forfeits:				
352	Costs	4,000.00	4,000.00	3,313.00	(687.00)
353	Forfeits	250.00	250.00	2,750.00	2,500.00
	Total Fines and Forfeits	4,250.00	4,250.00	6,063.00	1,813.00
360	Miscellaneous Revenue:				
361	Investment Earnings	12,000.00	12,000.00	33,328.13	21,328.13
362	Rent	1,500.00	1,500.00	1,740.88	240.88
365	Contributions and Donations	4,000.00	4,000.00	46,536.04	42,536.04
366	Refund of Prior Year's Expenditures	2,000.00	2,000.00	3,778.96	1,778.96
369	Other	25.00	25.00	1,932.41	1,907.41
	Total Miscellaneous Revenue	19,525.00	19,525.00	87,316.42	67,791.42
	Total Revenues	3,630,053.00	3,630,053.00	3,800,837.87	170,784.87
Expenditures:					
100	General Government:				
110	Legislative:				
111	Board of County Commissioners	108,486.00	108,486.00	107,824.25	661.75
112	Contingency	200,000.00	200,000.00		
	Amount Transferred		(35,000.00)		165,000.00
120	Elections	4,000.00	4,000.00	3,864.07	135.93
130	Judicial System	3,200.00	3,200.00	660.00	2,540.00
140	Financial Administration:				
141	Auditor	160,246.00	160,246.00	156,789.00	3,457.00
142	Treasurer	150,345.00	150,345.00	149,736.52	608.48
150	Legal Services:				
151	State's Attorney	86,581.00	86,581.00	84,383.86	2,197.14
153	Court Appointed Attorney	40,000.00	40,000.00	20,961.95	19,038.05
160-170	Other General Government:				

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
161 General Government Building	133,730.00	133,730.00	131,836.35	1,893.65
162 Director of Equalization	152,617.00	152,617.00	145,743.36	6,873.64
163 Register of Deeds	146,055.00	146,055.00	145,837.19	217.81
165 Veterans Service Officer	20,536.00	20,536.00	18,119.01	2,416.99
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	1,215,147.00	1,180,147.00	974,106.29	206,040.71
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	701,533.00	1,018,568.85	972,425.20	46,143.65
212 County Jail	143,151.00	143,151.00	107,267.07	35,883.93
213 Coroner	4,290.00	4,290.00	2,095.96	2,194.04
Total Public Safety	848,974.00	1,166,009.85	1,081,788.23	84,221.62
300 Public Works:				
Total Public Works	0.00	0.00	0.00	0.00
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	4,000.00	4,000.00	1,484.36	2,515.64
419 Other	2,000.00	2,000.00	2,000.00	0.00
420 Health Assistance:				
422 Health Services	38,000.00	38,000.00	38,000.00	0.00
424 Ambulance	22,000.00	22,000.00	22,000.00	0.00
440 Mental Health Services:				
444 Mental Health Centers	3,500.00	3,500.00	3,500.00	0.00
445 Mental Illness Board	1,500.00	1,500.00	502.90	997.10
Total Health and Welfare	71,000.00	71,000.00	67,487.26	3,512.74
500 Culture and Recreation:				
520 Recreation:				
524 County Fair	88,740.00	88,740.00	84,947.41	3,792.59
525 Senior Center	7,500.00	7,500.00	7,500.00	0.00
Total Culture and Recreation	96,240.00	96,240.00	92,447.41	3,792.59
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	70,138.00	70,138.00	48,969.13	21,168.87
Total Conservation of Natural Resources	87,088.00	87,088.00	65,919.13	21,168.87
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	6,000.00	6,000.00	5,516.50	483.50
712 Urban and Rural Development	8,520.00	8,520.00	8,517.18	2.82
Total Urban and Economic Development	14,520.00	14,520.00	14,033.68	486.32
Total Expenditures	2,332,969.00	2,615,004.85	2,295,782.00	319,222.85
Excess of Revenues Over (Under) Expenditures	1,297,084.00	1,015,048.15	1,505,055.87	490,007.72
Other Financing Sources (Uses):				
911 Transfers Out	(1,525,000.00)	(1,525,000.00)	(1,525,000.00)	0.00
373 Insurance Proceeds	0.00	0.00	2,279.92	2,279.92
374 Sale of County Property	1,000.00	1,000.00	8,560.00	7,560.00
Total Other Financing Sources (Uses)	(1,524,000.00)	(1,524,000.00)	(1,514,160.08)	9,839.92
Net Change in Fund Balances	(226,916.00)	(508,951.85)	(9,104.21)	499,847.64
Fund Balance - Beginning	1,759,625.68	1,759,625.68	1,759,625.68	0.00
Adjustments:				
	0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning	1,759,625.68	1,759,625.68	1,759,625.68	0.00
FUND BALANCE - ENDING	1,532,709.68	1,250,673.83	1,750,521.47	499,847.64

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
310 Taxes:				
316 Wheel Tax	140,000.00	140,000.00	147,316.47	7,316.47
Total Taxes	140,000.00	140,000.00	147,316.47	7,316.47
320 Licenses and Permits	2,500.00	2,500.00	3,900.00	1,400.00
330 Intergovernmental Revenue:				
334 State Grants	230,000.00	230,000.00	243,763.33	13,763.33
335 State Shared Revenue:				
335.02 Motor Vehicle Licenses	1,010,000.00	1,010,000.00	1,135,965.43	125,965.43
335.09 Prorate License Fees	51,700.00	51,700.00	62,926.74	11,226.74
335.17 Motor Fuel Tax	5,300.00	5,300.00	5,417.60	117.60
Total Intergovernmental Revenue	1,297,000.00	1,297,000.00	1,448,073.10	151,073.10
340 Charges for Goods and Services:				
343 Public Works:				
343.10 Road Maintenance Contract Charges	35,000.00	35,000.00	52,217.18	17,217.18
Total Charges for Goods and Services	35,000.00	35,000.00	52,217.18	17,217.18
360 Miscellaneous Revenue:				
361 Investment Earnings	5,000.00	5,000.00	14,413.97	9,413.97
366 Refund of Prior Year's Expenditures	2,500.00	2,500.00	2,141.00	(359.00)
Total Miscellaneous Revenue	7,500.00	7,500.00	16,554.97	9,054.97
Total Revenues	1,482,000.00	1,482,000.00	1,668,061.72	186,061.72
Expenditures:				
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges	4,059,162.00	4,094,162.00	4,089,030.92	5,131.08
320 Sanitation:				
Total Public Works	4,059,162.00	4,094,162.00	4,089,030.92	5,131.08
750 Intergovernmental Expenditures	25,000.00	25,000.00	21,912.63	3,087.37
Total Expenditures	4,084,162.00	4,119,162.00	4,110,943.55	8,218.45
Excess of Revenues Over (Under) Expenditures	(2,602,162.00)	(2,637,162.00)	(2,442,881.83)	194,280.17
Other Financing Sources (Uses):				
371 Transfers In	1,872,000.00	1,872,000.00	1,871,929.19	(70.81)
373 Insurance Proceeds	100.00	100.00	1,900.00	1,800.00
374 Sale of County Property	50,000.00	50,000.00	201,693.10	151,693.10
Total Other Financing Sources (Uses)	1,922,100.00	1,922,100.00	2,075,522.29	153,422.29
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(680,062.00)	(715,062.00)	(367,359.54)	347,702.46
Fund Balance - Beginning	1,841,610.02	1,841,610.02	1,841,610.02	0.00
Adjustments:				
	0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning	1,841,610.02	1,841,610.02	1,841,610.02	0.00
FUND BALANCE - ENDING	1,161,548.02	1,126,548.02	1,474,250.48	347,702.46

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, 2023

FUND	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	2,649,373.13	37,539.16	936,390.82	1,750,521.47
Road & Bridge	1,002,709.31	963,759.48	492,218.31	1,474,250.48
E911 Communication	7,169.57	3,572.37	10,741.94	0.00
Emergency (CD)	40,894.77	6.28	3,077.89	37,823.16
Domestic Abuse	90.00	25.00	115.00	0.00
24/7 Sobriety Fund	1,120.19	270.13	299.03	1,091.29
M & P Relief R.O.D.	35,882.98	181.84	569.83	35,494.99
American Rescue Plan	0.00	0.00	0.00	0.00
Rural Access Infrastructure	151,559.70	0.00	0.00	151,559.70
Schools	282,315.59	40,640.60	282,315.59	40,640.60
Townships	29,725.05	13,649.82	29,725.05	13,649.82
Cities	41,007.93	8,879.98	41,007.93	8,879.98
Advanced Tax	0.00	88,825.38	0.00	88,825.38
State Motor Vehicle	147,495.67	111,723.05	147,495.67	111,723.05
State Treasurer (752)	907.00	465.00	907.00	465.00
Sales & Excise Tax	0.00	0.00	0.00	0.00
Fire Districts	1,411.30	173.50	1,411.30	173.50
Law Library	1,815.46	20.00	0.00	1,835.46
Clearing Fund	0.00	118.00	118.00	0.00
Dare Fund	0.00	0.00	0.00	0.00
Food Pantry Fund	20,653.17	500.00	0.00	21,153.17
Total	4,414,130.82	1,270,349.59	1,946,393.36	3,738,087.05

Treasurer Deposits					
Checking Acct Bal					147,804.31
Today's Receipts					37,974.31
Change					1,200.00
ROD Change Fund					100.00
Savings - Ipswich		0.38%			1,451,008.43
Advanced Tax					
CD's:	Months	Maturity Date	Interest Rate	Number	
Hosmer	12	11/23/24	1.90%	23410625	400,000.00
Hosmer	12	01/19/24	2.50%	23410627	300,000.00
Hosmer	12	11/16/24	1.90%	23410628	700,000.00
Hosmer	24	11/16/24	2.00%	23410629	700,000.00
Total					3,738,087.05

FUND CASH BALANCES REPORT AS OF 01/04/2024
EDMUNDS COUNTY

<u>Fund</u>	<u>Description</u>	<u>BALANCE</u>
101	GENERAL FUND CASH	1,750,521.47
	TOTAL AT FUND GROUP:	1,750,521.47
201	ROAD & BRIDGE CASH	1,474,250.48
207	E-911 CASH	.00
226	EMERGENCY & DISASTER CASH	37,823.16
229	DOMESTIC ABUSE CASH	.00
248	24/7 SOBRIETY FUND CASH	1,091.29
250	M & P RELIEF CASH	35,494.99
290	AMERICAN RESCUE PLAN CASH	.00
295	RURAL ACCESS INFRASCT CASH	151,559.70
	TOTAL AT FUND GROUP:	1,700,219.62
721	SCHOOL DISTRICTS CASH	40,640.60
722	TOWNSHIPS CASH	13,649.82
723	CITIES CASH	8,879.98
725	ADVANCE TAX CASH	88,825.38
733	MINA LAKE SANITARY CASH	.00
742	MOTOR VEHICLE FUND	111,723.05
752	STATE TREASURER CASH	465.00
755	SALES & EXCISE TAX CASH	.00
759	RURAL FIRE DISTRICTS CASH	173.50
766	LAW LIBRARY CASH	1,835.46
769	CLEARING FUND CASH	.00
774	DARE FUND CASH	.00
776	FOOD PANTRY FUND CASH	21,153.17
	TOTAL AT FUND GROUP:	287,345.96
	TOTAL:	3,738,087.05

EDMUNDS COUNTY - SOUTH DAKOTA

General Fund Surplus Analysis

SDCL 7-21-18.1

December 31, 2023

MUST BE UNDER 40 PERCENT AT YEAR END

ASSETS:

10100 Cash	99,221.47
10200 Cash Change	1,300.00
10300 Petty Cash	
10400 Interest Bearing Accounts	800,000.00
10500 Savings Certificates	850,000.00
10800 Taxes Receivable--Current	9,847.90
11000 Taxes Receivable--Delinquent	2,751.44
15100 Investments	

TOTAL ASSETS

1,763,120.81

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:

Deferred Inflows of Resources:

25000 Unavailable Revenue--Property Taxes	12,599.34
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Fund Balances:

27600 Assigned	
27601 Subsequent Year's Budget (Cash Applied - Designated for Next Year's Appropriations)	1,126,034.00
27700 Unassigned	624,487.47

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

1,763,120.81

Following Year General Fund Budget	4,620,565.00
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Unassigned fund balance percentage	13.52%
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ANNUAL REPORT FOR EDMUNDS COUNTY AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023
GOVERNMENTAL FUNDS -- MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,759,625.68	1,841,610.02	607,737.22	4,208,972.92
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	3,356,142.23	0.00	0.00	3,356,142.23
Delinquent Property Taxes	11,586.40	0.00	0.00	11,586.40
Penalties and Interest	7,496.06	0.00	0.00	7,496.06
Telephone Tax (Outside)	151.90	0.00	0.00	151.90
Wheel Tax	0.00	147,316.47	0.00	147,316.47
Tax Deed Revenue	347.17	0.00	0.00	347.17
Licenses and Permits	10,535.00	3,900.00	510.00	14,945.00
Intergovernmental Revenue:				
Federal Grants	31,325.73	0.00	0.00	31,325.73
Federal Shared Revenue	56,546.88	0.00	0.00	56,546.88
State Grants	24,711.10	243,763.33	0.00	268,474.43
State Shared Revenue	68,451.45	1,204,309.77	99,690.73	1,372,451.95
Charges for Goods and Services:				
General Government	109,707.91	0.00	6,774.62	116,482.53
Public Safety	16,800.41	0.00	3,509.63	20,310.04
Public Works	0.00	52,217.18	0.00	52,217.18
Health and Welfare	5,819.71	0.00	0.00	5,819.71
Conservation of Natural Resources	7,836.50	0.00	0.00	7,836.50
Fines and Forfeits:				
Costs	3,313.00	0.00	0.00	3,313.00
Forfeits	2,750.00	0.00	0.00	2,750.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	33,328.13	14,413.97	749.23	48,491.33
Rent	1,740.88	0.00	0.00	1,740.88
Contributions and Donations	46,536.04	0.00	0.00	46,536.04
Refund of Prior Year's Expenditures	3,778.96	2,141.00	0.00	5,919.96
Other Miscellaneous Revenue	1,932.41	0.00	0.00	1,932.41
Insurance Proceeds	2,279.92	1,900.00	0.00	4,179.92
Sale of County Property	8,560.00	201,693.10	0.00	210,253.10
Total Revenue and Other Sources	3,811,677.79	1,871,654.82	111,234.21	5,794,566.82
Expenditures and Other Uses (subfunction level):				
Legislative	107,824.25	0.00	0.00	107,824.25
Elections	3,864.07	0.00	0.00	3,864.07
Judicial System	660.00	0.00	0.00	660.00
Financial Administration	306,525.52	0.00	0.00	306,525.52
Legal Services	105,345.81	0.00	0.00	105,345.81
Other General Government	449,886.64	0.00	3,769.77	453,656.41
Law Enforcement	1,081,788.23	0.00	3,481.13	1,085,269.36
Protective and Emergency Services	0.00	0.00	88,665.52	88,665.52
Highways and Bridges	0.00	4,089,030.92	49,446.68	4,138,477.60
Economic Assistance	3,484.36	0.00	0.00	3,484.36
Health Assistance	60,000.00	0.00	0.00	60,000.00
Social Services	0.00	0.00	710.00	710.00
Mental Health Services	4,002.90	0.00	0.00	4,002.90
Recreation	92,447.41	0.00	0.00	92,447.41
Soil Conservation	65,919.13	0.00	0.00	65,919.13
Urban Development	14,033.68	0.00	0.00	14,033.68
Intergovernmental Expenditures	0.00	21,912.63	0.00	21,912.63
Total Expenditures and Other Uses	2,295,782.00	4,110,943.55	146,073.10	6,552,798.65
Transfers In (Out)	(1,525,000.00)	1,871,929.19	(346,929.19)	0.00
Increase/Decrease in Fund Balance	(9,104.21)	(367,359.54)	(381,768.08)	(758,231.83)
Ending Fund Balance:				
Restricted	0.00	0.00	188,145.98	188,145.98
Assigned	1,126,034.00	1,474,250.48	37,823.16	2,638,107.64
Unassigned	624,487.47	0.00	0.00	624,487.47
Total Ending Fund Balance	1,750,521.47	1,474,250.48	225,969.14	3,450,741.09
Governmental Long-term Debt				0.00

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

EDMUNDS COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
December 31, 2023

	Totals Fund Statement	Debit	Adjustments		ref	Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
			ref	Credit			
ASSETS:							
101 Cash and Cash Equivalents	1,350,741.09					1,350,741.09	Cash and Cash Equivalents
106 Cash with Fiscal Agent	0.00					0.00	Cash with Fiscal Agent
151 Investments	2,100,000.00					2,100,000.00	Investments
107.1 Restricted Cash and Cash Equivalents	0.00					0.00	Restricted Cash
107.2 Restricted Investments	0.00					0.00	Restricted Investments
TOTAL ASSETS	3,450,741.09	0.00		0.00		3,450,741.09	Total Assets
FUND BALANCES:							
273 Nonspendable	0.00					0.00	
274 Restricted	188,145.98	188,145.98				0.00	
275 Committed	0.00					0.00	
276 Assigned	2,638,107.64	2,638,107.64				0.00	
277 Unassigned	624,487.47	624,487.47				0.00	
NET POSITION:							
Restricted for:							
Road and Bridge Purposes						0.00	Net Position-Restricted For Road and Bridge
Capital Projects						0.00	Net Position-Restricted For Capital Projects
Debt Service						0.00	Net Position-Restricted for Debt Service
Permanently Restricted Purposes Expendable						0.00	Net Position-Restricted for Permanently Restricted Purposes Expendable
Permanently Restricted Purposes Non-Expendable						0.00	Net Position-Restricted for Permanently Restricted Purposes Non-Expendable
Other Purposes				188,145.98		188,145.98	Net Position-Restricted for Other Purposes
Unrestricted (Deficit)				3,262,595.11		3,262,595.11	Net Position-Unrestricted
TOTAL NET POSITION	3,450,741.09	3,450,741.09		3,450,741.09		3,450,741.09	Total Net Position

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2023

Revenue:	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit	ref		
310 Taxes:							
311 General Property Taxes--Current	3,356,142.23					3,356,142.23	General Revenue - Property Taxes
312 General Property Taxes--Delinquent	11,586.40					11,586.40	General Revenue - Property Taxes
313 Penalties and Interest	7,496.06					7,496.06	General Revenue - Property Taxes
314 Telephone Tax (Outside)	151.90					151.90	General Revenue - Property Taxes
316 Wheel Tax	147,316.47					147,316.47	General Revenue - Wheel Taxes
318 Tax Deed Revenue	347.17					347.17	General Revenue - Property Taxes
320 Licenses and Permits	14,945.00	4,410.00		3,900.00		10,535.00	Program Revenue-Charges for Services-General Government
				510.00		3,900.00	Program Revenue-Charges for Services-Public Works
						510.00	Program Revenue-Charges for Services-Health and Welfare
330 Intergovernmental Revenue:							
331 Federal Grants	31,325.73	28,648.98		28,648.98		2,676.75	Program Revenue-Operating Grants-General Government
						28,648.98	Program Revenue-Operating Grants-Public Safety
332 Federal Shared Revenue	56,546.88					56,546.88	General Revenue-Grants and Contributions
334 State Grants	268,474.43	268,474.43		243,763.33		0.00	Program Revenue-Operating Grants-General Government
				9,711.10		243,763.33	Program Revenue-Operating Grants-Public Works
				15,000.00		9,711.10	Program Revenue-Operating Grants-Conservation of Natural Resources
						15,000.00	Program Revenue-Capital Grants-Public Safety
335 State Shared Revenue:							
335.01 Bank Franchise	26,372.42					26,372.42	General Revenue-State Shared Revenue
335.02 Motor Vehicle Licenses	1,135,965.43					1,135,965.43	Program Revenue-Operating Grants-Public Works
335.07 Court Appointed Attorney/Public Defender	429.93					429.93	Program Revenue-Operating Grants-General Government
335.09 Prorate License Fees	62,926.74					62,926.74	Program Revenue-Operating Grants-Public Works
335.14 Telecommunications Gross Receipts Tax	7,088.42					7,088.42	General Revenue-State Shared Revenue
335.15 Motor Vehicle 1/4%	2,850.18					2,850.18	Program Revenue-Operating Grants-General Government
335.17 Motor Fuel Tax	5,417.60					5,417.60	Program Revenue-Operating Grants-Public Works
335.18 911 Remittances	42,353.76					42,353.76	Program Revenue-Operating Grants-Public Safety
335.19 Liquor Tax Reversion (25%)	31,710.50					31,710.50	General Revenue-State Shared Revenue
335.99 Other State Shared Revenue	57,336.97	57,336.97				0.00	General Revenue-State Shared Revenue
				57,336.97		57,336.97	Program Revenue-Operating Grants-Public Works
340 Charges for Goods and Services:							
341 General Government:							
341.10 Treasurer's Fees	21,725.20					21,725.20	Program Revenue-Charges for Services-General Government
341.20 Register of Deeds' Fees	66,717.63					66,717.63	Program Revenue-Charges for Services-General Government
341.30 Driver's License Exam	2,160.00					2,160.00	Program Revenue-Charges for Services-General Government
341.40 Legal Services	11,235.02					11,235.02	Program Revenue-Charges for Services-General Government
341.50 Clerk of Courts Fees	3,655.00					3,655.00	Program Revenue-Charges for Services-General Government
341.90 Other Fees	10,989.68					10,989.68	Program Revenue-Charges for Services-General Government
342 Public Safety:							
342.10 Law Enforcement	14,317.28					14,317.28	Program Revenue-Charges for Services-Public Safety
342.20 Prisoner Care	2,483.13					2,483.13	Program Revenue-Charges for Services-Public Safety
342.30 Sobriety Testing	3,509.63					3,509.63	Program Revenue-Charges for Services-Public Safety
343 Public Works:							
343.10 Road Maintenance Contract Charges	52,217.18					52,217.18	Program Revenue-Charges for Services-Public Works
344 Health and Welfare:							
344.10 Economic Assistance:							
344.11 Poor Lien Recoveries	3,944.71					3,944.71	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	7,836.50					7,836.50	Program Revenue-Charges for Services-Conservation and Natural Resources
350 Fines and Forfeits:							
352 Costs	3,313.00					3,313.00	Program Revenue-Charges for Services-Public Safety
353 Forfeits	2,750.00					2,750.00	Program Revenue-Charges for Services-Public Safety
360 Miscellaneous Revenue:							
361 Investment Earnings	48,491.33					48,491.33	General Revenue-Unrestricted Investment Earnings
362 Rent	1,740.88					1,740.88	Program Revenue-Charges for Services-General Government
365 Contributions and Donations	46,536.04	46,536.04		19,803.87		0.00	General Revenue-Unrestricted Grants and Contributions
				2,732.17		19,803.87	Program Revenue-Operating Grants-Public Safety
						2,732.17	Program Revenue-Operating Grants-Culture and Recreation
						0.00	Program Revenue-Capital Grants-General Government
				24,000.00	Car	24,000.00	Program Revenue-Capital Grants-Public Safety
366 Refund of Prior Year's Expenditures	5,919.96					5,919.96	General Revenue-Miscellaneous
369 Other	1,932.41					1,932.41	General Revenue-Miscellaneous
Total Revenue	5,580,133.80	405,406.42		405,406.42		5,580,133.80	
Expenditures:							
100 General Government:							
110 Legislative:							
111 Board of County Commissioners	107,824.25					107,824.25	
120 Elections	3,864.07					3,864.07	
130 Judicial System	660.00					660.00	
140 Financial Administration:							
141 Auditor	156,789.00					156,789.00	
142 Treasurer	149,736.52					149,736.52	
150 Legal Services:							

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2023

	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit	ref		
151 State's Attorney	84,383.86					84,383.86	
153 Court Appointed Attorney	20,961.95					20,961.95	
160-170 Other General Government:							
161 General Government Building	131,836.35					131,836.35	
162 Director of Equalization	145,743.36					145,743.36	
163 Register of Deeds	149,606.96					149,606.96	
165 Veterans' Service Officer	18,119.01					18,119.01	
166 Predatory Animal	3,350.73					3,350.73	
170 Geographic Information System	5,000.00					5,000.00	
Total General Government	977,876.06	0.00		0.00		977,876.06	General Government Expense
200 Public Safety:							
210 Law Enforcement:							
211 Sheriff	972,425.20					972,425.20	
212 County Jail	110,748.20					110,748.20	
213 Coroner	2,095.96					2,095.96	
220 Protective and Emergency Services:							
222 Emergency and Disaster Services	46,311.76					46,311.76	
225 Communication Center	42,353.76					42,353.76	
Total Public Safety	1,173,934.88	0.00		0.00		1,173,934.88	Public Safety Expense
300 Public Works:							
310 Highways and Bridges:							
311 Highways, Roads and Bridges	4,138,477.60					4,138,477.60	
320 Sanitation:							
Total Public Works	4,138,477.60	0.00		0.00		4,138,477.60	Public Works Expense
400 Health and Welfare:							
410 Economic Assistance:							
411 Support of Poor	1,484.36					1,484.36	
419 Other	2,000.00					2,000.00	
420 Health Assistance:							
422 Health Services	38,000.00					38,000.00	
424 Ambulance	22,000.00					22,000.00	
430 Social Services:							
434 Domestic Abuse	710.00					710.00	
440 Mental Health Services:							
444 Mental Health Centers	3,500.00					3,500.00	
445 Mental Illness Board	502.90					502.90	
Total Health and Welfare	68,197.26	0.00		0.00		68,197.26	Health and Welfare Expense
500 Culture and Recreation:							
520 Recreation:							
524 County Fair	84,947.41					84,947.41	
525 Senior Center	7,500.00					7,500.00	
Total Culture and Recreation	92,447.41	0.00		0.00		92,447.41	Culture and Recreation Expense
600 Conservation of Natural Resources:							
610 Soil Conservation:							
612 Soil Conservation Districts	16,950.00					16,950.00	
615 Weed Control	48,969.13					48,969.13	
Total Conservation of Natural Resources	65,919.13	0.00		0.00		65,919.13	Conservation of Natural Resources Expense
700 Urban and Economic Development:							
710 Urban Development:							
711 Planning and Zoning	5,516.50					5,516.50	
712 Urban and Rural Development	8,517.18					8,517.18	
Total Urban and Economic Development	14,033.68	0.00		0.00		14,033.68	Urban and Economic Development Expense
750 Intergovernmental Expenditures	21,912.63					21,912.63	Intergovernmental Expense
Total Expenditures	6,552,798.65	0.00		0.00		6,552,798.65	
Excess of Revenues Over (Under) Expenditures	(972,664.85)	405,406.42		405,406.42		(972,664.85)	
Other Financing Sources (Uses):							
371 Transfers In	1,896,929.19					1,896,929.19	Transfers - Net
911 Transfers Out	(1,896,929.19)					(1,896,929.19)	Transfers - Net
373 Insurance Proceeds	4,179.92	4,179.92				0.00	Program Revenue-Capital Grants-General Government
				585.92		585.92	Public Safety Expense
				3,594.00		3,594.00	Public Works Expense
374 Sale of County Property	210,253.10					210,253.10	General Revenue-Miscellaneous
Total Other Financing Sources (Uses)	214,433.02	4,179.92		4,179.92		214,433.02	
(913) 376 Special Items	0.00					0.00	Special Items
(914) 375 Extraordinary Items	0.00					0.00	Extraordinary Items
Net Change in Fund Balance	(758,231.83)	409,586.34		409,586.34		(758,231.83)	Change in Net Position
Fund Balance - Beginning	4,208,972.92					4,208,972.92	Beginning Net Position
Adjustments:							
	0.00					0.00	Adjustments
	0.00					0.00	
Adjusted Fund Balance - Beginning	4,208,972.92	0.00		0.00		4,208,972.92	Adjusted Beginning Net Position
FUND BALANCE - ENDING	3,450,741.09	409,586.34		409,586.34		3,450,741.09	Ending Net Position

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

South Dakota Retirement System

*Last 10 Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset)	0.0651140%	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)	(6,355.42)	(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	1,600,467.01	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	0.40%	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%	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

EDMUNDS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2023
US Department of Interior - Direct Programs:				
Bureau of Land Management,				
Payments in Lieu of Taxes (Note 3)	15.226	15.659	11,584.12	18,131.00
" " " " "			(County portion = \$6,546.88)	
Total US Department of the Interior			11,584.12	18,131.00
Highway Safety Cluster:				
US Department of Transportation - Pass-Through Programs:				
SD Department of Public Safety,				
State and Community Highway Safety	20.600			19,484.46
Total US Department of Transportation				19,484.46
US Department of Treasury - Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds				
Local Assistance and Tribal Consistency Funds - LATCF	21.027			50,000.00
	21.032			
Total US Department of Treasury				50,000.00
US Department of Health and Human Services - Pass-Through Programs:				
SD Secretary of State,				
Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems	93.617			2,676.75
Total US Department of Health and Human Services				2,676.75
US Department of Homeland Security - Pass-Through Programs:				
SD Department of Public Safety - Office of Emergency Management,				
Homeland Security Grant Program	97.067			9,164.52
Total US Department of Homeland Security				9,164.52
GRAND TOTAL			\$11,584.12	\$99,456.73

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SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2023

Indebtedness	Long-Term Debt January 1, 2023	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2023
Governmental Long-Term Debt:				
240 Subscription Liabilities	0.00	0.00	0.00	0.00
241 Bonds Payable	0.00	0.00	0.00	0.00
242 Advance from Other Funds	0.00	0.00	0.00	0.00
243 Special Assessment Debt with Governmental Commitment	0.00	0.00	0.00	0.00
245 Other Long-Term Debt Payable	0.00	0.00	0.00	0.00
249 Lease Liabilities	0.00	0.00	0.00	0.00
246 Net OPEB Obligation	0.00	0.00	0.00	0.00
Enterprise Long-Term Debt:				
240 Subscription Liabilities	0.00	0.00	0.00	0.00
241 Bonds Payable	0.00	0.00	0.00	0.00
242 Advance from Other Funds	0.00	0.00	0.00	0.00
243 Special Assessment Debt with Governmental Commitment	0.00	0.00	0.00	0.00
245 Other Long-Term Debt Payable	0.00	0.00	0.00	0.00
249 Lease Liabilities	0.00	0.00	0.00	0.00
246 Net OPEB Obligation	0.00	0.00	0.00	0.00
247 Accrued Landfill Closure and Postclosure Costs	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

Note 1 - Long-Term Debt:

Debt payable at December 31, 2023 is comprised of the following:

General Obligation Bonds:

Edmunds County = No Long-Term Debt

Revenue Bonds:

Lease Liabilities:

Subscription Liabilities:

Other Long-Term Debt:

[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 BALANCE SHEET - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2023

		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
ASSETS:									
101	Cash and Cash Equivalents	0.00	37,823.16	0.00	1,091.29	35,494.99	0.00	151,559.70	225,969.14
106	Cash with Fiscal Agent								0.00
151	Investments	0.00	0.00			0.00			0.00
107.1	Restricted Cash and Cash Equivalents								0.00
107.2	Restricted Investments								0.00
TOTAL ASSETS		0.00	37,823.16	0.00	1,091.29	35,494.99	0.00	151,559.70	225,969.14
FUND BALANCES:									
273	Nonspendable								0.00
274	Restricted	0.00		0.00	1,091.29	35,494.99	0.00	151,559.70	188,145.98
275	Committed								0.00
276	Assigned		37,823.16						37,823.16
277	Unassigned								0.00
TOTAL FUND BALANCES		0.00	37,823.16	0.00	1,091.29	35,494.99	0.00	151,559.70	225,969.14

EDMUNDS COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2023

	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
Revenues:								
320 Licenses and Permits			510.00					510.00
330 Intergovernmental Revenue:								
335.18 911 Remittances	42,353.76							42,353.76
335.99 Other State Shared Revenue							57,336.97	57,336.97
Total Intergovernmental Revenue	42,353.76	0.00	0.00	0.00	0.00	0.00	57,336.97	99,690.73
340 Charges for Goods and Services:								
341 General Government:								
341.20 Register of Deeds' Fees					6,574.62			6,574.62
341.40 Legal Services			200.00					200.00
342 Public Safety:								
342.30 Sobriety Testing				3,509.63				3,509.63
Total Charges for Goods and Services	0.00	0.00	200.00	3,509.63	6,574.62	0.00	0.00	10,284.25
360 Miscellaneous Revenue:								
361 Investment Earnings		429.00		10.13	310.10			749.23
Total Miscellaneous Revenue	0.00	429.00	0.00	10.13	310.10	0.00	0.00	749.23
Total Revenues	42,353.76	429.00	710.00	3,519.76	6,884.72	0.00	57,336.97	111,234.21
Expenditures:								
160-170 Other General Government:								
163 Register of Deeds					3,769.77			3,769.77
Total General Government	0.00	0.00	0.00	0.00	3,769.77	0.00	0.00	3,769.77
200 Public Safety:								
210 Law Enforcement:								
212 County Jail				3,481.13				3,481.13
220 Protective and Emergency Services:								
222 Emergency and Disaster Services		46,311.76						46,311.76
225 Communication Center	42,353.76							42,353.76
Total Public Safety	42,353.76	46,311.76	0.00	3,481.13	0.00	0.00	0.00	92,146.65
300 Public Works:								
310 Highways and Bridges:								
311 Highways, Roads and Bridges							49,446.68	49,446.68
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	49,446.68	49,446.68
400 Health and Welfare:								
430 Social Services:								
434 Domestic Abuse			710.00					710.00
Total Health and Welfare	0.00	0.00	710.00	0.00	0.00	0.00	0.00	710.00
Total Expenditures	42,353.76	46,311.76	710.00	3,481.13	3,769.77	0.00	49,446.68	146,073.10
Excess of Revenues Over (Under) Expenditures	0.00	(45,882.76)	0.00	38.63	3,114.95	0.00	7,890.29	(34,838.89)
Other Financing Sources (Uses):								
371 Transfers In		25,000.00						25,000.00
911 Transfers Out						(371,929.19)		(371,929.19)
Total Other Financing Sources (Uses)	0.00	25,000.00	0.00	0.00	0.00	(371,929.19)	0.00	(346,929.19)
Net Change in Fund Balances	0.00	(20,882.76)	0.00	38.63	3,114.95	(371,929.19)	7,890.29	(381,768.08)
Fund Balance - Beginning	0.00	58,705.92	0.00	1,052.66	32,380.04	371,929.19	143,669.41	607,737.22
Adjustments:								
Adjusted Fund Balance - Beginning	0.00	58,705.92	0.00	1,052.66	32,380.04	371,929.19	143,669.41	607,737.22
FUND BALANCE - ENDING	0.00	37,823.16	0.00	1,091.29	35,494.99	0.00	151,559.70	225,969.14
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

EDMUNDS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
CUSTODIAL FUNDS
December 31, 2023

	School Custodial Fund	Township Custodial Fund	City Custodial Fund	Advance Tax Custodial Fund	State MV Custodial Fund	State Held Custodial Fund	Fire Custodial Fund	Law Library Custodial Fund	Clearing Custodial Fund	Dare Custodial Fund	Food Pantry Custodial Fund	TOTAL CUSTODIAL FUNDS
ASSETS:												
Cash and Cash Equivalents	\$40,640.60	\$13,649.82	\$8,879.98	\$ 88,825.38	\$111,723.05	\$ 465.00	\$ 173.50	\$1,835.46	\$ -	\$ -	\$21,153.17	\$287,345.96
Investments												\$ -
TOTAL ASSETS	<u>\$40,640.60</u>	<u>\$13,649.82</u>	<u>\$8,879.98</u>	<u>\$ 88,825.38</u>	<u>\$111,723.05</u>	<u>\$ 465.00</u>	<u>\$ 173.50</u>	<u>\$1,835.46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$21,153.17</u>	<u>\$287,345.96</u>
NET POSITION:												
Restricted for:												
Individuals, organizations, and other governments __ (major category)	40,640.60	13,649.82	8,879.98	88,825.38	111,723.05	465.00	173.50	1,835.46	0.00	0.00	21,153.17	\$ -
TOTAL NET POSITION	<u>\$40,640.60</u>	<u>\$13,649.82</u>	<u>\$8,879.98</u>	<u>\$ 88,825.38</u>	<u>\$111,723.05</u>	<u>\$ 465.00</u>	<u>\$ 173.50</u>	<u>\$1,835.46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$21,153.17</u>	<u>\$287,345.96</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, 2023

	School Custodial Fund	Township Custodial Fund	City Custodial Fund	Advance Tax Custodial Fund	State MV Custodial Fund	State Held Custodial Fund	Fire Custodial Fund	Law Library Custodial Fund	Clearing Custodial Fund	Food Pantry Custodial Fund	TOTAL CUSTODIAL FUNDS
ADDITIONS:											
Contributions and Donations											
Property Tax Collections for Other Governments	7,664,211.87	546,953.92	734,892.30	0.00	0.00	0.00	31,873.24	0.00	0.00	3,700.00	\$ 3,700.00
State Shared Revenue Collections for Other Governments	522,582.95	315,376.15	79,191.65	0.00	1,848,553.99	10,872.00	387.92	0.00	41,126.71	0.00	\$ 8,977,931.33
Other Additions		14,608.42	7,304.21	88,825.38				545.00	7,672.44		\$ 2,818,091.37
Total Additions	<u>8,186,794.82</u>	<u>876,938.49</u>	<u>821,388.16</u>	<u>88,825.38</u>	<u>1,848,553.99</u>	<u>10,872.00</u>	<u>32,261.16</u>	<u>545.00</u>	<u>48,799.15</u>	<u>3,700.00</u>	<u>\$ 11,918,678.15</u>
DEDUCTIONS:											
Payments of Property Tax to Other Governments	7,654,311.92	546,382.29	732,681.32	118,546.62	0.00	0.00	31,865.23	0.00	0.00	0.00	\$ 9,083,787.38
Payments of State Shared Revenue to Other Governments	524,514.52	314,176.34	78,908.73	0.00	1,853,599.36	11,228.00	387.92	0.00	41,126.71	0.00	\$ 2,823,941.58
Other Deductions		14,608.42	7,304.21					697.41	7,672.44	228.56	\$ 30,511.04
Total Deductions	<u>8,178,826.44</u>	<u>875,167.05</u>	<u>818,894.26</u>	<u>118,546.62</u>	<u>1,853,599.36</u>	<u>11,228.00</u>	<u>32,253.15</u>	<u>697.41</u>	<u>48,799.15</u>	<u>228.56</u>	<u>\$ 11,938,240.00</u>
Change in Net Position	<u>7,968.38</u>	<u>1,771.44</u>	<u>2,493.90</u>	<u>(29,721.24)</u>	<u>(5,045.37)</u>	<u>(356.00)</u>	<u>8.01</u>	<u>(152.41)</u>	<u>0.00</u>	<u>3,471.44</u>	<u>\$ (19,561.85)</u>
Net Position - Beginning	<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>0.00</u>	<u>17,681.73</u>	<u>\$ 306,907.81</u>
NET POSITION - ENDING	<u>\$ 40,640.60</u>	<u>\$ 13,649.82</u>	<u>\$ 8,879.98</u>	<u>\$ 88,825.38</u>	<u>\$ 111,723.05</u>	<u>\$ 465.00</u>	<u>\$ 173.50</u>	<u>\$ 1,835.46</u>	<u>\$ -</u>	<u>\$ 21,153.17</u>	<u>\$ 287,345.96</u>

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

EDMUNDS COUNTY
Determination of Major Funds
December 31, 2023

Fund Title	Assets plus Deferred Outflows of Resources	Revenues	Expenditures/ Expenses	Exceeds		Qualifies as a Major Fund?
				10%	5%	
General Fund	1,750,521.47	3,800,837.87	2,295,782.00	N/A	N/A	Always
Special Revenue Funds:						
Road & Bridge	1,474,250.48	1,668,061.72	4,110,943.55	Yes	Yes	YES
E911 Service	0.00	42,353.76	42,353.76	No	No	NO
Emergency Management (CD)	37,823.16	429.00	46,311.76	No	No	NO
Domestic Abuse	0.00	710.00	710.00	No	No	NO
24/7 Sobriety	1,091.29	3,519.76	3,481.13	No	No	NO
M&P Relief R.O.D.	35,494.99	6,884.72	3,769.77	No	No	NO
American Rescue Plan Act	0.00	0.00	0.00	No	No	NO
Rural Access Infrastructure	151,559.70	57,336.97	49,446.68	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
Total Governmental Funds	<u>3,450,741.09</u>	<u>5,580,133.80</u>	<u>6,552,798.65</u>			
10% of Total Governmental Funds	<u>345,074.11</u>	<u>558,013.38</u>	<u>655,279.87</u>			
Enterprise Funds:						
				No	No	NO
				No	No	NO
Total Enterprise Funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
10% Total Enterprise Funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			
Total Governmental and Enterprise Funds	<u>3,450,741.09</u>	<u>5,580,133.80</u>	<u>6,552,798.65</u>			
5% of Total Governmental and Enterprise Funds	<u>172,537.05</u>	<u>279,006.69</u>	<u>327,639.93</u>			

- * 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.