

2024 Annual Report



Edmunds County South Dakota

EDMUNDS COUNTY
COUNTY OFFICIALS
December 31, 2024

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, 2024

Dianne Olson
County Auditor

February 27, 2025
Date

EDMUNDS COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
December 31, 2024

	Totals Fund Statement	Debit	Adjustments		Credit	ref	Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
			ref					
ASSETS:								
101 Cash and Cash Equivalents	1,215,735.23						1,215,735.23	Cash and Cash Equivalents
106 Cash with Fiscal Agent	0.00						0.00	Cash with Fiscal Agent
151 Investments	1,800,000.00						1,800,000.00	Investments
107.1 Restricted Cash and Cash Equivalents	6,601,100.56						6,601,100.56	Restricted Cash
107.2 Restricted Investments	0.00						0.00	Restricted Investments
TOTAL ASSETS	9,616,835.79				0.00		9,616,835.79	Total Assets
FUND BALANCES:								
273 Nonspendable	0.00						0.00	
274 Restricted	6,766,944.16						0.00	
275 Committed	0.00						0.00	
276 Assigned	2,606,075.19						0.00	
277 Unassigned	243,816.44						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					6,766,944.16		6,766,944.16	Net Position-Restricted for Other Purposes
Unrestricted (Deficit)					2,849,891.63		2,849,891.63	Net Position-Unrestricted
TOTAL NET POSITION	9,616,835.79	9,616,835.79			9,616,835.79		9,616,835.79	Total Net Position

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2024

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Business-Type Activities		
					Governmental Activities	Business-Type Activities	
Primary Government:						Total	
Governmental Activities:							
General Government	1,150,943.54	127,387.48	511,374.79	500.00	(511,681.27)	(511,681.27)	
Public Safety	1,190,544.18	19,890.06	109,005.29	0.00	(1,061,648.83)	(1,061,648.83)	
Public Works	4,310,792.76	62,057.68	1,810,525.98	0.00	(2,438,209.10)	(2,438,209.10)	
Health and Welfare	68,866.90	2,773.78	0.00	0.00	(66,093.12)	(66,093.12)	
Culture and Recreation	100,518.13	0.00	5,213.38	0.00	(95,304.75)	(95,304.75)	
Conservation of Natural Resources	55,658.77	1,930.00	11,297.55	0.00	(42,431.22)	(42,431.22)	
Urban and Economic Development	12,905.78	0.00	0.00	0.00	(12,905.78)	(12,905.78)	
Intergovernmental	22,295.98	0.00	0.00	0.00	(22,295.98)	(22,295.98)	
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00	0.00	
**Capital Outlay - Unallocated	910,637.10		0.00		(910,637.10)	(910,637.10)	
*Interest on Long-Term Debt	0.00				0.00	0.00	
Total Governmental Activities	7,823,163.14	214,039.00	2,447,416.99	500.00	(5,161,207.15)	(5,161,207.15)	
Business-type Activities:							
	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	
Total Business-Type Activities	0.00	0.00	0.00	0.00	0.00	0.00	
Total Primary Government	7,823,163.14	214,039.00	2,447,416.99	500.00	(5,161,207.15)	(5,161,207.15)	
Component Units:							0.00
General Revenues:							
Taxes:							
Property Taxes					3,486,129.65	3,486,129.65	
Wheel Tax					147,472.91	147,472.91	
State Shared Revenues					62,048.79	62,048.79	
Grants and Contributions not Restricted to Specific Programs					5,916.92	5,916.92	
Unrestricted Investment Earnings					68,883.11	68,883.11	
Debt Issued					7,511,737.66	7,511,737.66	
Miscellaneous Revenue					45,112.81	45,112.81	
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					11,327,301.85	11,327,301.85	
Change in Net Position					6,166,094.70	6,166,094.70	
Net Position - beginning, as previously reported					3,450,741.09	3,450,741.09	
Restatement due to (See Note __):							
Net Position - beginning, as restated					0.00	0.00	
NET POSITION - ENDING					3,450,741.09	3,450,741.09	
					Yes	Yes	Yes

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

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

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

EDMUNDS COUNTY
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
December 31, 2024

ASSETS:

101 Cash and Cash Equivalents

106 Cash with Fiscal Agent

151 Investments

107.1 Restricted Cash and Cash Equivalents

107.2 Restricted Investments

TOTAL ASSETS

FUND BALANCES: (See Note ____)

273 Nonspendable

274 Restricted

275 Committed

276 Assigned

277 Unassigned

TOTAL FUND BALANCES

General Fund	Road and Bridge Fund	Jail Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
524,480.44	483,416.52		207,838.27	1,215,735.23
1,100,000.00	700,000.00		0.00	0.00
		6,601,100.56	0.00	1,800,000.00
			0.00	6,601,100.56
1,624,480.44	1,183,416.52	6,601,100.56	0.00	0.00
			207,838.27	9,616,835.79
1,380,664.00	1,183,416.52		0.00	0.00
243,816.44			41,994.67	2,606,075.19
1,624,480.44	1,183,416.52	6,601,100.56	0.00	243,816.44
			207,838.27	9,616,835.79

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, 2024

	General Fund	Road and Bridge Fund	Jail Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
310 Taxes:					
311 General Property Taxes--Current	3,471,557.67			0.00	3,471,557.67
312 General Property Taxes--Delinquent	5,778.44			0.00	5,778.44
313 Penalties and Interest	8,340.21			0.00	8,340.21
314 Telephone Tax (Outside)	171.71			0.00	171.71
315 Mobile Home Tax	281.62			0.00	281.62
316 Wheel Tax		147,472.91		0.00	147,472.91
Total Taxes	3,486,129.65	147,472.91	0.00	0.00	3,633,602.56
320 Licenses and Permits	9,513.00	5,600.00		570.00	15,683.00
330 Intergovernmental Revenue:					
331 Federal Grants	60,168.20	163,584.90		0.00	223,753.10
332 Federal Shared Revenue	5,916.92			0.00	5,916.92
334 State Grants	510,517.16	369,290.32		934.49	880,741.97
335 State Shared Revenue:					
335.01 Bank Franchise	24,204.83			0.00	24,204.83
335.02 Motor Vehicle Licenses		1,155,402.36		0.00	1,155,402.36
335.07 Court Appointed Attorney/Public Defender	2,044.02			0.00	2,044.02
335.09 Prorate License Fees		62,540.48		0.00	62,540.48
335.14 Telecommunications Gross Receipt Tax	6,288.45			0.00	6,288.45
335.15 Motor Vehicle 1/4%	2,910.24			0.00	2,910.24
335.17 Motor Fuel Tax		5,447.23		0.00	5,447.23
335.19 Liquor Tax Reversion (25%)	31,555.51			0.00	31,555.51
Total Intergovernmental Revenue	643,605.33	1,756,265.29	0.00	106,896.34	2,506,766.96
340 Charges for Goods and Services:					
341 General Government:					
341.10 Treasurer's Fees	20,245.17			0.00	20,245.17
341.20 Register of Deeds' Fees	56,239.82			6,260.49	62,500.31
341.30 Driver's License Exam	2,352.00			0.00	2,352.00
341.40 Legal Services	12,169.00			250.00	12,419.00
341.50 Clerk of Courts Fees	3,366.00			0.00	3,366.00
341.90 Other Fees	12,828.62			0.00	12,828.62
342 Public Safety:					
342.10 Law Enforcement	12,893.22			0.00	12,893.22
342.20 Prisoner Care	457.38			0.00	457.38
343 Public Works:					
343.10 Road Maintenance Contract Charges		56,457.68		0.00	56,457.68
344 Health and Welfare:					
344.10 Economic Assistance:					
344.11 Poor Lien Recoveries	2,203.78			0.00	2,203.78
344.12 Veterans Service Officer	2,062.50			0.00	2,062.50
344.20 Health Assistance:					
348 Conservation of Natural Resources	1,930.00			0.00	1,930.00
Total Charges for Goods and Services	126,747.49	56,457.68	0.00	10,449.49	193,654.66
350 Fines and Forfeits:					
352 Costs	2,600.46			0.00	2,600.46
353 Forfeits	0.00			0.00	0.00
Total Fines and Forfeits	2,600.46	0.00	0.00	0.00	2,600.46
360 Miscellaneous Revenue:					
361 Investment Earnings	48,426.77	19,362.06		1,094.28	68,883.11
362 Rent	2,100.88			0.00	2,100.88
365 Contributions and Donations	9,115.74			0.00	9,115.74
366 Refund of Prior Year's Expenditures	382.00	1,954.00		2,839.68	5,175.68
369 Other	16,921.51			0.00	16,921.51
Total Miscellaneous Revenue	76,946.90	21,316.06	0.00	3,933.96	102,196.92
Total Revenues	4,345,542.83	1,987,111.94	0.00	121,849.79	6,454,504.56
Expenditures:					
100 General Government:					
110 Legislative:					
111 Board of County Commissioners	128,266.97			0.00	128,266.97
120 Elections	37,963.05			0.00	37,963.05
130 Judicial System	8,849.05			0.00	8,849.05
140 Financial Administration:					
141 Auditor	195,387.88			0.00	195,387.88
142 Treasurer	151,675.10			0.00	151,675.10

EDMUNDS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	General Fund	Road and Bridge Fund	Jail Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
150 Legal Services:					
151 State's Attorney	97,040.17			0.00	97,040.17
153 Court Appointed Attorney	20,721.41			0.00	20,721.41
160-170 Other General Government:					
161 General Government Building	141,613.22			0.00	141,613.22
162 Director of Equalization	154,145.30			0.00	154,145.30
163 Register of Deeds	152,421.44			4,828.00	157,249.44
165 Veterans Service Officer	19,181.22			0.00	19,181.22
166 Predatory Animal	3,350.73			0.00	3,350.73
170 Geographic Information System	5,500.00			0.00	5,500.00
171 Information Technology	30,000.00			0.00	30,000.00
Total General Government	1,146,115.54	0.00	0.00	4,828.00	1,150,943.54
200 Public Safety:					
210 Law Enforcement:					
211 Sheriff	1,050,142.23			0.00	1,050,142.23
212 County Jail	54,807.36			4,792.70	59,600.06
213 Coroner	1,240.78			0.00	1,240.78
220 Protective and Emergency Services:					
Total Public Safety	1,106,190.37	0.00	0.00	91,660.20	1,197,850.57
300 Public Works:					
310 Highways and Bridges:					
311 Highways, Roads and Bridges		4,243,874.30		77,672.46	4,321,546.76
320 Sanitation:					
330 Transportation:					
Total Public Works	0.00	4,243,874.30	0.00	77,672.46	4,321,546.76
400 Health and Welfare:					
410 Economic Assistance:					
411 Support of Poor	0.00			0.00	0.00
419 Other	2,000.00			0.00	2,000.00
420 Health Assistance:					
422 Health Services	40,000.00			0.00	40,000.00
424 Ambulance	22,000.00			0.00	22,000.00
430 Social Services:					
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	546.90			0.00	546.90
Total Health and Welfare	68,046.90	0.00	0.00	820.00	68,866.90
500 Culture and Recreation:					
510 Culture:					
524 County Fair	93,018.13			0.00	93,018.13
525 Senior Center	7,500.00			0.00	7,500.00
Total Culture and Recreation	100,518.13	0.00	0.00	0.00	100,518.13
600 Conservation of Natural Resources:					
612 Soil Conservation Districts	16,950.00			0.00	16,950.00
615 Weed and Pest Control	38,708.77			0.00	38,708.77
Total Conservation of Natural Resources	55,658.77	0.00	0.00	0.00	55,658.77
700 Urban and Economic Development:					
711 Planning and Zoning	4,248.07			0.00	4,248.07
712 Urban and Rural Development	8,657.71			0.00	8,657.71
720 Economic Development:					
Total Urban and Economic Development	12,905.78	0.00	0.00	0.00	12,905.78
750 Intergovernmental Expenditures		22,295.98		0.00	22,295.98
890 Capital Outlay			910,637.10	0.00	910,637.10
Total Expenditures	2,489,435.49	4,266,170.28	910,637.10	174,980.66	7,841,223.53
Excess of Revenues Over (Under) Expenditures	1,856,107.34	(2,279,058.34)	(910,637.10)	(53,130.87)	(1,386,718.97)
Other Financing Sources (Uses):					
371 Transfers In		1,965,000.00		35,000.00	2,000,000.00
911 Transfers Out	(2,000,000.00)			0.00	(2,000,000.00)
372 Long-Term Debt Issued			7,511,737.66	0.00	7,511,737.66
373 Insurance Proceeds	7,306.39	10,754.00		0.00	18,060.39
374 Sale of County Property	10,545.24	12,470.38		0.00	23,015.62

EDMUNDS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	General Fund	Road and Bridge Fund	Jail Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Total Other Financing Sources (Uses)	(1,982,148.37)	1,988,224.38	7,511,737.66	35,000.00	7,552,813.67
Net Change in Fund Balances	(126,041.03)	(290,833.96)	6,601,100.56	(18,130.87)	6,166,094.70
Fund Balance - beginning, as previously reported	1,750,521.47	1,474,250.48	0.00	225,969.14	3,450,741.09
Restatement due to (See Note__):				0.00	0.00
				0.00	0.00
Fund Balance - beginning, as restated	1,750,521.47	1,474,250.48	0.00	225,969.14	3,450,741.09
FUND BALANCE - ENDING	1,624,480.44	1,183,416.52	6,601,100.56	207,838.27	9,616,835.79
	Yes	Yes	Yes	Yes	Yes

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

EDMUNDS COUNTY
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
December 31, 2024

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents		327,126.93
Investments		
TOTAL ASSETS	0.00	327,126.93
NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments		327,126.93
_____ (major category)		
TOTAL NET POSITION	0.00	327,126.93

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, 2024

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Contributions and Donations		5,034.00
Investment Earnings:		
Net Increase in Fair Value of Investments		
Interest and Dividends		
Other Investments Earnings		
Total Investment Earnings	0.00	0.00
Less Investment Costs:		
Investment Activity Costs		
Other Investment Costs		
Net Investment Earnings	0.00	0.00
Property Tax Collections for Other Governments		9,116,851.27
State Shared Revenue Collections for Other Governments		2,712,676.29
Other Additions		144,705.98
Total Additions	0.00	11,979,267.54
DEDUCTIONS:		
Trust Deductions for _____		
Payments of Property Tax to Other Governments		9,213,190.89
Payments of State Shared Revenue to Other Governments		2,702,198.01
Other Deductions		24,097.67
Total Deductions	0.00	11,939,486.57
Change in Net Position	0.00	39,780.97
Net Position - Beginning		287,345.96
NET POSITION - ENDING	0.00	327,126.93
	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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
310 Taxes:				
311 General Property Taxes--Current	3,486,419.00	3,486,419.00	3,471,557.67	(14,861.33)
312 General Property Taxes--Delinquent	12,000.00	12,000.00	5,778.44	(6,221.56)
313 Penalties and Interest	8,000.00	8,000.00	8,340.21	340.21
314 Telephone Tax (Outside)	100.00	100.00	171.71	71.71
315 Mobile Home Tax			281.62	281.62
318 Tax Deed Revenue	100.00	100.00	0.00	(100.00)
Total Taxes	3,506,619.00	3,506,619.00	3,486,129.65	(20,489.35)
320 Licenses and Permits	6,650.00	6,650.00	9,513.00	2,863.00
330 Intergovernmental Revenue:				
331 Federal Grants	0.00	0.00	60,168.20	60,168.20
332 Federal Shared Revenue	5,500.00	5,500.00	5,916.92	416.92
334 State Grants	4,000.00	4,000.00	510,517.16	506,517.16
335 State Shared Revenue:				
335.01 Bank Franchise	26,000.00	26,000.00	24,204.83	(1,795.17)
335.07 Court Appointed Attorney/Public Defender	400.00	400.00	2,044.02	1,644.02
335.14 Telecommunications Gross Receipt Tax	9,000.00	9,000.00	6,288.45	(2,711.55)
335.15 Motor Vehicle 1/4%	2,500.00	2,500.00	2,910.24	410.24
335.19 Liquor Tax Reversion (25%)	31,000.00	31,000.00	31,555.51	555.51
Total Intergovernmental Revenue	78,400.00	78,400.00	643,605.33	565,205.33
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	18,550.00	18,550.00	20,245.17	1,695.17
341.20 Register of Deeds' Fees	60,000.00	60,000.00	56,239.82	(3,760.18)
341.30 Driver's License Exam	2,400.00	2,400.00	2,352.00	(48.00)
341.40 Legal Services	10,200.00	10,200.00	12,169.00	1,969.00
341.50 Clerk of Courts Fees	3,500.00	3,500.00	3,366.00	(134.00)
341.90 Other Fees	7,500.00	7,500.00	12,828.62	5,328.62
342 Public Safety:				
342.10 Law Enforcement	11,000.00	11,000.00	12,893.22	1,893.22
342.20 Prisoner Care			457.38	457.38
343 Public Works:				
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	1,250.00	1,250.00	2,203.78	953.78
344.12 Veterans Service Officer	2,050.00	2,050.00	2,062.50	12.50
344.20 Health Assistance:				
348 Conservation of Natural Resources			1,930.00	1,930.00
Total Charges for Goods and Services	116,450.00	116,450.00	126,747.49	10,297.49
350 Fines and Forfeits:				
352 Costs	3,000.00	3,000.00	2,600.46	(399.54)
353 Forfeits	1,000.00	1,000.00	0.00	(1,000.00)
Total Fines and Forfeits	4,000.00	4,000.00	2,600.46	(1,399.54)
360 Miscellaneous Revenue:				
361 Investment Earnings	12,000.00	12,000.00	48,426.77	36,426.77
362 Rent	1,500.00	1,500.00	2,100.88	600.88
365 Contributions and Donations	9,000.00	9,000.00	9,115.74	115.74
366 Refund of Prior Year's Expenditures	2,000.00	2,000.00	382.00	(1,618.00)
369 Other	100.00	100.00	16,921.51	16,821.51
Total Miscellaneous Revenue	24,600.00	24,600.00	76,946.90	52,346.90
Total Revenues	3,736,719.00	3,736,719.00	4,345,542.83	608,823.83
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	131,711.00	131,711.00	128,266.97	3,444.03
112 Contingency	200,000.00	200,000.00		
Amount Transferred		(105,200.00)		94,800.00
120 Elections	34,070.00	34,070.00	37,963.05	(3,893.05)

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2024

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
130	Judicial System	3,200.00	3,200.00	8,849.05	(5,649.05)
140	Financial Administration:				
141	Auditor	168,217.00	168,217.00	195,387.88	(27,170.88)
142	Treasurer	157,840.00	157,840.00	151,675.10	6,164.90
150	Legal Services:				
151	State's Attorney	90,201.00	90,201.00	97,040.17	(6,839.17)
153	Court Appointed Attorney	30,000.00	30,000.00	20,721.41	9,278.59
160-170	Other General Government:				
161	General Government Building	132,438.00	132,438.00	141,613.22	(9,175.22)
162	Director of Equalization	160,437.00	160,437.00	154,145.30	6,291.70
163	Register of Deeds	154,096.00	154,096.00	152,421.44	1,674.56
165	Veterans Service Officer	21,077.00	21,077.00	19,181.22	1,895.78
166	Predatory Animal	3,351.00	3,351.00	3,350.73	0.27
170	Geographic Information System	6,000.00	6,000.00	5,500.00	500.00
171	Information Technology	30,000.00	30,000.00	30,000.00	0.00
	Total General Government	1,322,638.00	1,217,438.00	1,146,115.54	71,322.46
200	Public Safety:				
210	Law Enforcement:				
211	Sheriff	959,412.00	959,412.00	1,050,142.23	(90,730.23)
212	County Jail	56,500.00	56,500.00	54,807.36	1,692.64
213	Coroner	4,290.00	4,290.00	1,240.78	3,049.22
220	Protective and Emergency Services:				
	Total Public Safety	1,020,202.00	1,020,202.00	1,106,190.37	(85,988.37)
300	Public Works:				
310	Highways and Bridges:				
320	Sanitation:				
330	Transportation:				
	Total Public Works	0.00	0.00	0.00	0.00
400	Health and Welfare:				
410	Economic Assistance:				
411	Support of Poor	4,500.00	4,500.00	0.00	4,500.00
419	Other	2,000.00	2,000.00	2,000.00	0.00
420	Health Assistance:				
422	Health Services	40,000.00	40,000.00	40,000.00	0.00
424	Ambulance	22,000.00	22,000.00	22,000.00	0.00
430	Social Services:				
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	546.90	953.10
	Total Health and Welfare	73,500.00	73,500.00	68,046.90	5,453.10
500	Culture and Recreation:				
510	Culture:				
520	Recreation:				
524	County Fair	93,621.00	93,621.00	93,018.13	602.87
525	Senior Center	7,500.00	7,500.00	7,500.00	0.00
	Total Culture and Recreation	101,121.00	101,121.00	100,518.13	602.87
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	71,129.00	71,129.00	38,708.77	32,420.23
	Total Conservation of Natural Resources	88,079.00	88,079.00	55,658.77	32,420.23
700	Urban and Economic Development:				
710	Urban Development:				
711	Planning and Zoning	6,325.00	6,325.00	4,248.07	2,076.93
712	Urban and Rural Development	8,700.00	8,700.00	8,657.71	42.29
	Total Urban and Economic Development	15,025.00	15,025.00	12,905.78	2,119.22
	Total Expenditures	2,620,565.00	2,515,365.00	2,489,435.49	25,929.51

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Excess of Revenues Over (Under) Expenditures	1,116,154.00	1,221,354.00	1,856,107.34	634,753.34
Other Financing Sources (Uses):				
371 Transfers In			0.00	0.00
911 Transfers Out	2,000,000.00	2,000,000.00	(2,000,000.00)	(4,000,000.00)
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds	0.00	0.00	7,306.39	7,306.39
374 Sale of County Property	1,000.00	1,000.00	10,545.24	9,545.24
Total Other Financing Sources (Uses)	2,001,000.00	2,001,000.00	(1,982,148.37)	(3,983,148.37)
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	3,117,154.00	3,222,354.00	(126,041.03)	(3,348,395.03)
Fund Balance - beginning, as previously reported	1,750,521.47	1,750,521.47	1,750,521.47	0.00
Restatement due to (See Note__):	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Fund Balance - beginning, as restated	1,750,521.47	1,750,521.47	1,750,521.47	0.00
FUND BALANCE - ENDING	4,867,675.47	4,972,875.47	1,624,480.44	(3,348,395.03)

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
310 Taxes:				
316 Wheel Tax	140,000.00	140,000.00	147,472.91	7,472.91
Total Taxes	140,000.00	140,000.00	147,472.91	7,472.91
320 Licenses and Permits	2,500.00	2,500.00	5,600.00	3,100.00
330 Intergovernmental Revenue:				
334 State Grants	245,000.00	245,000.00	369,290.32	124,290.32
335 State Shared Revenue:				
335.02 Motor Vehicle Licenses	1,050,000.00	1,050,000.00	1,155,402.36	105,402.36
335.09 Prorate License Fees	53,000.00	53,000.00	62,540.48	9,540.48
335.17 Motor Fuel Tax	5,300.00	5,300.00	5,447.23	147.23
Total Intergovernmental Revenue	1,353,300.00	1,353,300.00	1,756,265.29	402,965.29
340 Charges for Goods and Services:				
341 General Government:				
342 Public Safety:				
343 Public Works:				
343.10 Road Maintenance Contract Charges	40,000.00	40,000.00	56,457.68	16,457.68
344 Health and Welfare:				
344.10 Economic Assistance:				
344.20 Health Assistance:				
Total Charges for Goods and Services	40,000.00	40,000.00	56,457.68	16,457.68
350 Fines and Forfeits:				
Total Fines and Forfeits	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	6,000.00	6,000.00	19,362.06	13,362.06
366 Refund of Prior Year's Expenditures	2,500.00	2,500.00	1,954.00	(546.00)
Total Miscellaneous Revenue	8,500.00	8,500.00	21,316.06	12,816.06
Total Revenues	1,544,300.00	1,544,300.00	1,987,111.94	442,811.94
Expenditures:				
300 Public Works:				
311 Highways, Roads and Bridges	4,503,481.00	4,503,481.00	4,243,874.30	259,606.70
Total Public Works	4,503,481.00	4,503,481.00	4,243,874.30	259,606.70
750 Intergovernmental Expenditures	25,000.00	25,000.00	22,295.98	2,704.02
Total Expenditures	4,528,481.00	4,528,481.00	4,266,170.28	262,310.72
Excess of Revenues Over (Under) Expenditures	(2,984,181.00)	(2,984,181.00)	(2,279,058.34)	705,122.66
Other Financing Sources (Uses):				
371 Transfers In	1,965,000.00	1,965,000.00	1,965,000.00	0.00
373 Insurance Proceeds	100.00	100.00	10,754.00	10,654.00
374 Sale of County Property	50,000.00	50,000.00	12,470.38	(37,529.62)
Total Other Financing Sources (Uses)	2,015,100.00	2,015,100.00	1,988,224.38	(26,875.62)
Net Change in Fund Balances	(969,081.00)	(969,081.00)	(290,833.96)	678,247.04
Fund Balance - beginning, as previously reported	1,474,250.48	1,474,250.48	1,474,250.48	0.00
Restatement due to (See Note__)	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Fund Balance - beginning, as restated	1,474,250.48	1,474,250.48	1,474,250.48	0.00
FUND BALANCE - ENDING	505,169.48	505,169.48	1,183,416.52	678,247.04

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Jail Capital Projects FUND
For the Year Ended December 31, 2024

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
Revenues:					
Total Intergovernmental Revenue		0.00	0.00	0.00	0.00
Total Charges for Goods and Services		0.00	0.00	0.00	0.00
Total Fines and Forfeits		0.00	0.00	0.00	0.00
Total Miscellaneous Revenue		0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
Expenditures:					
Total Public Works		0.00	0.00	0.00	0.00
Total Health and Welfare		0.00	0.00	0.00	0.00
Total Culture and Recreation		0.00	0.00	0.00	0.00
Total Conservation of Natural Resources		0.00	0.00	0.00	0.00
Total Urban and Economic Development		0.00	0.00	0.00	0.00
890 Capital Outlay		0.00	2,000,000.00	910,637.10	1,089,362.90
Total Expenditures		0.00	2,000,000.00	910,637.10	1,089,362.90
Excess of Revenues Over (Under) Expenditures		0.00	(2,000,000.00)	(910,637.10)	1,089,362.90
Other Financing Sources (Uses):					
372 Long-Term Debt Issued		0.00	7,512,000.00	7,511,737.66	(262.34)
Total Other Financing Sources (Uses)		0.00	7,512,000.00	7,511,737.66	(262.34)
Net Change in Fund Balances		0.00	5,512,000.00	6,601,100.56	1,089,100.56
Fund Balance - beginning, as previously reported		0.00	0.00	0.00	0.00
Restatement due to (See Note __)		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Fund Balance - beginning, as restated		0.00	0.00	0.00	0.00
FUND BALANCE - ENDING		0.00	5,512,000.00	6,601,100.56	1,089,100.56

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, 2024

FUND	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	1,808,716.35	34,496.95	218,732.86	1,624,480.44
Road & Bridge	2,148,611.21	24,880.47	990,075.16	1,183,416.52
E911 Communication	11,569.51	5,777.72	17,347.23	0.00
Emergency (CD)	48,224.30	52.69	6,282.32	41,994.67
Domestic Abuse	110.00	30.00	140.00	0.00
24/7 Sobriety Fund	503.61	240.71	492.79	251.53
M & P Relief R.O.D.	37,973.13	203.01	732.00	37,444.14
Rural Access Infrastructure	128,147.93	0.00	0.00	128,147.93
Jail Capital Project	(440,683.83)	7,511,737.66	469,953.27	6,601,100.56
Jail Debt Service	0.00	0.00	0.00	0.00
Schools	576,778.12	36,447.63	576,778.12	36,447.63
Townships	39,250.82	11,979.49	39,250.82	11,979.49
Cities	53,437.06	6,776.53	53,437.06	6,776.53
Advanced Tax	0.00	121,935.00	0.00	121,935.00
State Motor Vehicle	90,506.87	122,187.92	90,506.87	122,187.92
State Treasurer (752)	504.00	886.00	504.00	886.00
Fire Districts	2,853.55	218.42	2,853.55	218.42
Law Library	768.46	42.00	107.20	703.26
Clearing Fund	0.00	110.00	110.00	0.00
Dare Fund	0.00	0.00	0.00	0.00
Food Pantry Fund	24,392.68	1,600.00	0.00	25,992.68
Total	4,531,663.77	7,879,602.20	2,467,303.25	9,943,962.72

Treasurer Deposits				
Checking Acct Bal				492,861.90
Today's Receipts				11,010.66
Change				1,200.00
ROD Change Fund				100.00
Savings - Ipswich		0.55%		127,052.50
SD FIT - Unassigned				930,637.10
SD FIT - GO Bonds				6,581,100.56
Advanced Tax				
CD's: Months	Maturity Date	Interest Rate	Number	
Hosmer 6	07/08/25	3.50%	23410620	400,000.00
Hosmer 12	01/08/26	3.50%	23410621	700,000.00
Hosmer 24	01/08/27	3.50%	23410623	700,000.00
Total				9,943,962.72

FUND CASH BALANCES REPORT AS OF 01/06/2025
EDMUNDS COUNTY

Fund	Description	BALANCE
101	GENERAL FUND CASH	1,624,480.44
	TOTAL AT FUND GROUP:	1,624,480.44
201	ROAD & BRIDGE CASH	1,183,416.52
207	E-911 CASH	.00
226	EMERGENCY & DISASTER CASH	41,994.67
229	DOMESTIC ABUSE CASH	.00
248	24/7 SOBRIETY FUND CASH	251.53
250	M & P RELIEF CASH	37,444.14
290	AMERICAN RESCUE PLAN CASH	.00
295	RURAL ACCESS INFRASCT CASH	128,147.93
	TOTAL AT FUND GROUP:	1,391,254.79
301	JAIL CAPITAL PROJECT FUND CASH	6,601,100.56
	TOTAL AT FUND GROUP:	6,601,100.56
401	JAIL DEBT SERVICE FUND CASH	.00
	TOTAL AT FUND GROUP:	.00
721	SCHOOL DISTRICTS CASH	36,447.63
722	TOWNSHIPS CASH	11,979.49
723	CITIES CASH	6,776.53
725	ADVANCE TAX CASH	121,935.00
733	MINA LAKE SANITARY CASH	.00
742	MOTOR VEHICLE FUND	122,187.92
752	STATE TREASURER CASH	886.00
759	RURAL FIRE DISTRICTS CASH	218.42
766	LAW LIBRARY CASH	703.26
769	CLEARING FUND CASH	.00
774	DARE FUND CASH	.00
776	FOOD PANTRY FUND CASH	25,992.68
	TOTAL AT FUND GROUP:	327,126.93
	TOTAL:	9,943,962.72

EDMUNDS COUNTY - SOUTH DAKOTA

General Fund Surplus Analysis

SDCL 7-21-18.1

December 31, 2024

MUST BE UNDER 40 PERCENT AT YEAR END

ASSETS:

10100 Cash	73,180.44
10200 Cash Change	1,300.00
10300 Petty Cash	
10400 Interest Bearing Accounts	700,000.00
10500 Savings Certificates	850,000.00
10800 Taxes Receivable--Current	14,394.04
11000 Taxes Receivable--Delinquent	224.33
15100 Investments	

TOTAL ASSETS	1,639,098.81
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:

Deferred Inflows of Resources:

25000 Unavailable Revenue--Property Taxes	14,618.37
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Fund Balances:

27600 Assigned	
27601 Subsequent Year's Budget (Cash Applied - Designated for Next Year's Appropriations)	1,380,664.00
27700 Unassigned	243,816.44

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	1,639,098.81
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Following Year General Fund Budget	5,037,644.00
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Unassigned fund balance percentage	4.84%
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ANNUAL REPORT FOR EDMUNDS COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2024

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Jail Capital Projects Fund	Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,750,521.47	1,474,250.48	0.00	0.00	225,969.14	3,450,741.09
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	3,471,557.67	0.00	0.00	0.00	0.00	3,471,557.67
Delinquent Property Taxes	5,778.44	0.00	0.00	0.00	0.00	5,778.44
Penalties and Interest	8,340.21	0.00	0.00	0.00	0.00	8,340.21
Telephone Tax (Outside)	171.71	0.00	0.00	0.00	0.00	171.71
Mobile Home Tax	281.62	0.00	0.00	0.00	0.00	281.62
Wheel Tax	0.00	147,472.91	0.00	0.00	0.00	147,472.91
Licenses and Permits	9,513.00	5,600.00	0.00	0.00	570.00	15,683.00
Intergovernmental Revenue:						
Federal Grants	60,168.20	163,584.90	0.00	0.00	0.00	223,753.10
Federal Shared Revenue	5,916.92	0.00	0.00	0.00	0.00	5,916.92
State Grants	510,517.16	369,290.32	0.00	0.00	934.49	880,741.97
State Shared Revenue	67,003.05	1,223,390.07	0.00	0.00	105,961.85	1,396,354.97
Charges for Goods and Services:						
General Government	107,200.61	0.00	0.00	0.00	6,510.49	113,711.10
Public Safety	13,350.60	0.00	0.00	0.00	3,939.00	17,289.60
Public Works	0.00	56,457.68	0.00	0.00	0.00	56,457.68
Health and Welfare	4,266.28	0.00	0.00	0.00	0.00	4,266.28
Conservation of Natural Resources	1,930.00	0.00	0.00	0.00	0.00	1,930.00
Fines and Forfeits:						
Costs	2,600.46	0.00	0.00	0.00	0.00	2,600.46
Miscellaneous Revenue and Other Sources:						
Investment Earnings	48,426.77	19,362.06	0.00	0.00	1,094.28	68,883.11
Rent	2,100.88	0.00	0.00	0.00	0.00	2,100.88
Contributions and Donations	9,115.74	0.00	0.00	0.00	0.00	9,115.74
Refund of Prior Year's Expenditures	382.00	1,954.00	0.00	0.00	2,839.68	5,175.68
Other Miscellaneous Revenue	16,921.51	0.00	0.00	0.00	0.00	16,921.51
General Long Term Debt Issued	0.00	0.00	7,511,737.66	0.00	0.00	7,511,737.66
Insurance Proceeds	7,306.39	10,754.00	0.00	0.00	0.00	18,060.39
Sale of County Property	10,545.24	12,470.38	0.00	0.00	0.00	23,015.62
Total Revenue and Other Sources	4,363,394.46	2,010,336.32	7,511,737.66	0.00	121,849.79	14,007,318.23
Expenditures and Other Uses (subfunction level):						
Legislative	128,266.97	0.00	0.00	0.00	0.00	128,266.97
Elections	37,963.05	0.00	0.00	0.00	0.00	37,963.05
Judicial System	8,849.05	0.00	0.00	0.00	0.00	8,849.05
Financial Administration	347,062.98	0.00	0.00	0.00	0.00	347,062.98
Legal Services	117,761.58	0.00	0.00	0.00	0.00	117,761.58
Other General Government	506,211.91	0.00	0.00	0.00	4,828.00	511,039.91
Law Enforcement	1,106,190.37	0.00	0.00	0.00	4,792.70	1,110,983.07
Protective and Emergency Services	0.00	0.00	0.00	0.00	86,867.50	86,867.50
Highways and Bridges	0.00	4,243,874.30	0.00	0.00	77,672.46	4,321,546.76
Economic Assistance	2,000.00	0.00	0.00	0.00	0.00	2,000.00
Health Assistance	62,000.00	0.00	0.00	0.00	0.00	62,000.00
Social Services	0.00	0.00	0.00	0.00	820.00	820.00
Mental Health Services	4,046.90	0.00	0.00	0.00	0.00	4,046.90
Recreation	100,518.13	0.00	0.00	0.00	0.00	100,518.13
Soil Conservation	55,658.77	0.00	0.00	0.00	0.00	55,658.77
Urban Development	12,905.78	0.00	0.00	0.00	0.00	12,905.78
Intergovernmental Expenditures	0.00	22,295.98	0.00	0.00	0.00	22,295.98
Capital Outlay	0.00	0.00	910,637.10	0.00	0.00	910,637.10
Total Expenditures and Other Uses	2,489,435.49	4,266,170.28	910,637.10	0.00	174,980.66	7,841,223.53
Transfers In (Out)	(2,000,000.00)	1,965,000.00	0.00	0.00	35,000.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	(126,041.03)	(290,833.96)	6,601,100.56	0.00	(18,130.87)	6,166,094.70
Ending Fund Balance:						
Restricted	0.00	0.00	6,601,100.56	0.00	165,843.60	6,766,944.16
Assigned	1,380,664.00	1,183,416.52	0.00	0.00	41,994.67	2,606,075.19
Unassigned	243,816.44	0.00	0.00	0.00	0.00	243,816.44
Total Ending Fund Balance	1,624,480.44	1,183,416.52	6,601,100.56	0.00	207,838.27	9,616,835.79
Governmental Long-term Debt						7,511,737.66

EDMUNDS COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
December 31, 2024

	Totals Fund Statement	Adjustments		Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
		Debit	Credit		
ASSETS:					
101 Cash and Cash Equivalents	1,215,735.23			1,215,735.23	Cash and Cash Equivalents
106 Cash with Fiscal Agent	0.00			0.00	Cash with Fiscal Agent
151 Investments	1,800,000.00			1,800,000.00	Investments
107.1 Restricted Cash and Cash Equivalents	6,601,100.56			6,601,100.56	Restricted Cash
107.2 Restricted Investments	0.00			0.00	Restricted Investments
TOTAL ASSETS	9,616,835.79	0.00	0.00	9,616,835.79	Total Assets
FUND BALANCES:					
273 Nonspendable	0.00			0.00	
274 Restricted	6,766,944.16	6,766,944.16		0.00	
275 Committed	0.00			0.00	
276 Assigned	2,606,075.19	2,606,075.19		0.00	
277 Unassigned	243,816.44	243,816.44		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			6,766,944.16	6,766,944.16	Net Position-Restricted for Other Purposes
Unrestricted (Deficit)			2,849,891.63	2,849,891.63	Net Position-Unrestricted
TOTAL NET POSITION	9,616,835.79	9,616,835.79	9,616,835.79	9,616,835.79	Total Net Position

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2024

	Totals Fund Statement	Debit	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
			ref	Credit ref		
Revenue:						
310 Taxes:						
311 General Property Taxes--Current	3,471,557.67				3,471,557.67	General Revenue - Property Taxes
312 General Property Taxes--Delinquent	5,778.44				5,778.44	General Revenue - Property Taxes
313 Penalties and Interest	8,340.21				8,340.21	General Revenue - Property Taxes
314 Telephone Tax (Outside)	171.71				171.71	General Revenue - Property Taxes
315 Mobile Home Tax	281.62				281.62	General Revenue - Property Taxes
316 Wheel Tax	147,472.91				147,472.91	General Revenue - Wheel Taxes
320 Licenses and Permits	15,683.00	6,170.00		5,600.00	9,513.00	Program Revenue-Charges for Services-General Government
				570.00	5,600.00	Program Revenue-Charges for Services-Public Works
					570.00	Program Revenue-Charges for Services-Health and Welfare
330 Intergovernmental Revenue:						
331 Federal Grants	223,753.10	216,552.18		52,967.28	7,200.92	Program Revenue-Operating Grants-General Government
				163,584.90	52,967.28	Program Revenue-Operating Grants-Public Safety
					163,584.90	Program Revenue-Operating Grants-Public Works
332 Federal Shared Revenue	5,916.92				5,916.92	General Revenue-Grants and Contributions
334 State Grants	880,741.97	381,522.36		934.49	499,219.61	Program Revenue-Operating Grants-General Government
				369,290.32	934.49	Program Revenue-Operating Grants-Public Safety
				11,297.55	369,290.32	Program Revenue-Operating Grants-Public Works
					11,297.55	Program Revenue-Operating Grants-Conservation of Natural Resources
335 State Shared Revenue:						
335.01 Bank Franchise	24,204.83				24,204.83	General Revenue-State Shared Revenue
335.02 Motor Vehicle Licenses	1,155,402.36				1,155,402.36	Program Revenue-Operating Grants-Public Works
335.07 Court Appointed Attorney/Public Defender	2,044.02				2,044.02	Program Revenue-Operating Grants-General Government
335.09 Prorate License Fees	62,540.48				62,540.48	Program Revenue-Operating Grants-Public Works
335.14 Telecommunications Gross Receipts Tax	6,288.45				6,288.45	General Revenue-State Shared Revenue
335.15 Motor Vehicle 1/4%	2,910.24				2,910.24	Program Revenue-Operating Grants-General Government
335.17 Motor Fuel Tax	5,447.23				5,447.23	Program Revenue-Operating Grants-Public Works
335.18 911 Remittances	51,701.16				51,701.16	Program Revenue-Operating Grants-Public Safety
335.19 Liquor Tax Reversion (25%)	31,555.51				31,555.51	General Revenue-State Shared Revenue
335.99 Other State Shared Revenue	54,260.69	54,260.69		54,260.69	0.00	General Revenue-State Shared Revenue
					54,260.69	Program Revenue-Operating Grants-Public Works
340 Charges for Goods and Services:						
341 General Government:						
341.10 Treasurer's Fees	20,245.17				20,245.17	Program Revenue-Charges for Services-General Government
341.20 Register of Deeds' Fees	62,500.31				62,500.31	Program Revenue-Charges for Services-General Government
341.30 Driver's License Exam	2,352.00				2,352.00	Program Revenue-Charges for Services-General Government
341.40 Legal Services	12,419.00				12,419.00	Program Revenue-Charges for Services-General Government
341.50 Clerk of Courts Fees	3,366.00				3,366.00	Program Revenue-Charges for Services-General Government
341.90 Other Fees	12,828.62				12,828.62	Program Revenue-Charges for Services-General Government
342 Public Safety:						
342.10 Law Enforcement	12,893.22				12,893.22	Program Revenue-Charges for Services-Public Safety
342.20 Prisoner Care	457.38				457.38	Program Revenue-Charges for Services-Public Safety
342.30 Sobriety Testing	3,939.00				3,939.00	Program Revenue-Charges for Services-Public Safety
343 Public Works:						
343.10 Road Maintenance Contract Charges	56,457.68				56,457.68	Program Revenue-Charges for Services-Public Works
344.11 Poor Lien Recoveries	2,203.78				2,203.78	Program Revenue-Charges for Services-Health and Welfare
344.12 Veterans Service Officer	2,062.50				2,062.50	Program Revenue-Charges for Services-General Government
348 Conservation of Natural Resources	1,930.00				1,930.00	Program Revenue-Charges for Services-Conservation and Natural Resources
350 Fines and Forfeits:						
352 Costs	2,600.46				2,600.46	Program Revenue-Charges for Services-Public Safety
361 Investment Earnings	68,883.11				68,883.11	General Revenue-Unrestricted Investment Earnings
362 Rent	2,100.88				2,100.88	Program Revenue-Charges for Services-General Government
365 Contributions and Donations	9,115.74	9,115.74		3,402.36	0.00	General Revenue-Unrestricted Grants and Contributions
				5,213.38	3,402.36	Program Revenue-Operating Grants-Public Safety
				500.00	5,213.38	Program Revenue-Operating Grants-Culture and Recreation
					500.00	Program Revenue-Capital Grants-General Government
366 Refund of Prior Year's Expenditures	5,175.68				5,175.68	General Revenue-Miscellaneous
369 Other	16,921.51				16,921.51	General Revenue-Miscellaneous
Total Revenue	6,454,504.56	667,620.97		667,620.97	6,454,504.56	
Expenditures:						
100 General Government:						
110 Legislative:						
111 Board of County Commissioners	128,266.97				128,266.97	
120 Elections	37,963.05				37,963.05	
130 Judicial System	8,849.05				8,849.05	
141 Auditor	195,387.88				195,387.88	
142 Treasurer	151,675.10				151,675.10	
150 Legal Services:						
151 State's Attorney	97,040.17				97,040.17	
153 Court Appointed Attorney	20,721.41				20,721.41	
160-170 Other General Government:						
161 General Government Building	141,613.22				141,613.22	
162 Director of Equalization	154,145.30				154,145.30	
163 Register of Deeds	157,249.44				157,249.44	
165 Veterans' Service Officer	19,181.22				19,181.22	
166 Predatory Animal	3,350.73				3,350.73	
170 Geographic Information System	5,500.00				5,500.00	
171 Information Technology	30,000.00				30,000.00	
Total General Government	1,150,943.54	0.00		0.00	1,150,943.54	General Government Expense

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2024

	Totals Fund Statement	Debit	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
			ref	Credit ref		
200 Public Safety:						
210 Law Enforcement:						
211 Sheriff	1,050,142.23				1,050,142.23	
212 County Jail	59,600.06				59,600.06	
213 Coroner	1,240.78				1,240.78	
222 Emergency and Disaster Services	35,166.34				35,166.34	
225 Communication Center	51,701.16				51,701.16	
Total Public Safety	1,197,850.57	0.00		0.00	1,197,850.57	Public Safety Expense
300 Public Works:						
310 Highways and Bridges:						
311 Highways, Roads and Bridges	4,321,546.76				4,321,546.76	
Total Public Works	4,321,546.76	0.00		0.00	4,321,546.76	Public Works Expense
419 Other	2,000.00				2,000.00	
422 Health Services	40,000.00				40,000.00	
424 Ambulance	22,000.00				22,000.00	
434 Domestic Abuse	820.00				820.00	
444 Mental Health Centers	3,500.00				3,500.00	
445 Mental Illness Board	546.90				546.90	
Total Health and Welfare	68,866.90	0.00		0.00	68,866.90	Health and Welfare Expense
524 County Fair	93,018.13				93,018.13	
525 Senior Center	7,500.00				7,500.00	
Total Culture and Recreation	100,518.13	0.00		0.00	100,518.13	Culture and Recreation Expense
612 Soil Conservation Districts	16,950.00				16,950.00	
615 Weed Control	38,708.77				38,708.77	
Total Conservation of Natural Resources	55,658.77	0.00		0.00	55,658.77	Conservation of Natural Resources Expense
700 Urban and Economic Development:						
710 Urban Development:						
711 Planning and Zoning	4,248.07				4,248.07	
712 Urban and Rural Development	8,657.71				8,657.71	
Total Urban and Economic Development	12,905.78	0.00		0.00	12,905.78	Urban and Economic Development Expense
750 Intergovernmental Expenditures	22,295.98				22,295.98	Intergovernmental Expense
890 Capital Outlay	910,637.10				910,637.10	Capital Outlay-Unallocated
Total Expenditures	7,841,223.53	0.00		0.00	7,841,223.53	
Excess of Revenues Over (Under) Expenditures	(1,386,718.97)	667,620.97		667,620.97	(1,386,718.97)	
Other Financing Sources (Uses):						
371 Transfers In	2,000,000.00				2,000,000.00	Transfers - Net
911 Transfers Out	(2,000,000.00)				(2,000,000.00)	Transfers - Net
372 Long-Term Debt Issued	7,511,737.66				7,511,737.66	General Revenue - Debt Issued
373 Insurance Proceeds	18,060.39	18,060.39			0.00	Program Revenue-Capital Grants-General Government
				7,306.39	7,306.39	Public Safety Expense
				10,754.00	10,754.00	Public Works Expense
374 Sale of County Property	23,015.62				23,015.62	General Revenue-Miscellaneous
Total Other Financing Sources (Uses)	7,552,813.67	18,060.39		18,060.39	7,552,813.67	
Net Change in Fund Balance	6,166,094.70	685,681.36		685,681.36	6,166,094.70	Change in Net Position
Fund Balance - beginning, as previously reported	3,450,741.09				3,450,741.09	Beginning Net Position
Restatement due to (See Note__):						
Fund Balance - beginning, as restated	3,450,741.09	0.00		0.00	3,450,741.09	Adjusted Beginning Net Position
FUND BALANCE - ENDING	9,616,835.79	685,681.36		685,681.36	9,616,835.79	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

Calendar Year	County's Proportion of the Net Pension Liability/Asset	County's Proportionate Share of the Net Pension Liability/Asset	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2024	0.0006536%	(2,645.76)	1,728,842.71	0.15%	100.00%
2023	0.0651140%	(6,355.42)	1,600,467.01	0.40%	100.10%
2022	0.6588900%	(6,226.92)	1,498,989.36	0.42%	100.10%
2021	0.0711390%	(544,802.99)	1,536,824.08	35.45%	105.52%
2020	0.0718432%	(3,120.14)	1,504,409.22	0.21%	100.04%
2019	0.0736622%	(7,806.18)	1,498,267.77	0.52%	100.09%
2018	0.0699070%	(1,630.39)	1,392,240.76	0.12%	100.02%
2017	0.0689284%	(6,255.00)	1,343,021.45	0.47%	100.10%
2016	0.0707429%	238,963.00	1,290,527.38	18.52%	96.89%
2015	0.0681942%	(289,231.00)	1,191,830.10	24.27%	104.10%

* The amounts presented for each year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30.

EDMUNDS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

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 2024
US Department of Interior - Direct Programs: Bureau of Land Management, Payments in Lieu of Taxes (Note 3)	15.226	15.659	10,999.08 (County portion = \$5,916.92)	16,916.00
Total US Department of the Interior Highway Safety Cluster:			10,999.08	16,916.00
US Department of Transportation - Pass-Through Programs: SD Department of Public Safety, State and Community Highway Safety Total Highway Safety Cluster	20.600		0.00	52,967.28 52,967.28
Total US Department of Transportation				52,967.28
Total US Department of Treasury 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		0.00	0.00 7,200.92
Total US Department of Health and Human Services			0.00	7,200.92
US Department of Homeland Security - Pass-Through Programs: SD Department of Public Safety - Office of Emergency Management, Disaster Grants-Public Assistance (Presidentially Declared Disasters) Total US Department of Homeland Security	97.036		0.00	163,584.90 163,584.90
GRAND TOTAL			\$10,999.08	\$240,669.10

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2024

Indebtedness	Long-Term Debt January 1, 2024	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2024
Governmental Long-Term Debt:				
240 Subscription Liabilities				0.00
241 Bonds Payable	0.00	7,511,737.66	0.00	7,511,737.66
242 Advance from Other Funds				0.00
243 Special Assessment Debt with Governmental Commitment				0.00
245 Other Long-Term Debt Payable				0.00
249 Lease Liabilities				0.00
246 Net OPEB Obligation				0.00
Enterprise Long-Term Debt:				
240 Subscription Liabilities				0.00
241 Bonds Payable				0.00
242 Advance from Other Funds				0.00
243 Special Assessment Debt with Governmental Commitment				0.00
245 Other Long-Term Debt Payable				0.00
249 Lease Liabilities				0.00
246 Net OPEB Obligation				0.00
247 Accrued Landfill Closure and Postclosure Costs				0.00
Total	0.00	7,511,737.66	0.00	7,511,737.66

Note 1 - Long-Term Debt:

Debt payable at December 31, 2024 is comprised of the following:

General Obligation Bonds:

Jail Capital Project

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, 2024

	E911 Service Fund	Emergency Manage Fund	Domestic Abuse Fund	24/7 Sobriety Fund	M&P Relief Fund	American Rescue Fund	Rural Access Fund	Total Other Governmental Funds
ASSETS:								
101 Cash and Cash Equivalents	0.00	41,994.67	0.00	251.53	37,444.14	0.00	128,147.93	207,838.27
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	41,994.67	0.00	251.53	37,444.14	0.00	128,147.93	207,838.27
FUND BALANCES:								
273 Nonspendable								0.00
274 Restricted	0.00		0.00	251.53	37,444.14	0.00	128,147.93	165,843.60
275 Committed								0.00
276 Assigned		41,994.67						41,994.67
277 Unassigned	0.00	41,994.67	0.00	251.53	37,444.14	0.00	128,147.93	207,838.27
TOTAL FUND BALANCES	0.00	41,994.67	0.00	251.53	37,444.14	0.00	128,147.93	207,838.27

EDMUNDS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	E911 Service Fund	Emergency Manage Fund	Domestic Abuse Fund	24/7 Sobriety Fund	M&P Relief Fund	American Rescue Fund	Rural Access Fund	Total Other Governmental Funds
Revenues:								
320 Licenses and Permits			570.00					570.00
330 Intergovernmental Revenue:								
334 State Grants		934.49						934.49
335.18 911 Remittances	51,701.16							51,701.16
335.99 Other State Shared Revenue		934.49	0.00	0.00	0.00	0.00	54,260.69	54,260.69
Total Intergovernmental Revenue	51,701.16	934.49	0.00	0.00	0.00	0.00	54,260.69	106,896.34
340 Charges for Goods and Services:								
341 General Government:								
341.20 Register of Deeds' Fees			250.00		6,260.49			6,260.49
341.40 Legal Services								250.00
342 Public Safety:								
342.30 Sobriety Testing				3,939.00				3,939.00
343 Public Works:								
344 Health and Welfare:								
Total Charges for Goods and Services	0.00	0.00	250.00	3,939.00	6,260.49	0.00	0.00	10,449.49
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		563.68		13.94	516.66			1,094.28
366 Refund of Prior Year's Expenditures		2,839.68						2,839.68
Total Miscellaneous Revenue	0.00	3,403.36	0.00	13.94	516.66	0.00	0.00	3,939.96
Total Revenues	51,701.16	4,337.85	820.00	3,952.94	6,777.15	0.00	54,260.69	121,849.79
Expenditures:								
160-170 Other General Government:								
163 Register of Deeds						4,828.00		4,828.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,828.00
200 Public Safety:								
210 Law Enforcement:								
212 County Jail				4,792.70				4,792.70
222 Emergency and Disaster Services		35,166.34						35,166.34
225 Communication Center								51,701.16
Total Public Safety	51,701.16	35,166.34	0.00	4,792.70	0.00	0.00	0.00	91,660.20
300 Public Works:								
311 Highways, Roads and Bridges							77,672.46	77,672.46
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	77,672.46	77,672.46
400 Health and Welfare:								
434 Domestic Abuse			820.00					820.00
Total Health and Welfare	0.00	0.00	820.00	0.00	0.00	0.00	0.00	820.00
500 Culture and Recreation:								
600 Conservation of Natural Resources:								

EDMUNDS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	E911 Service Fund	Emergency Manage Fund	Domestic Abuse Fund	24/7 Sobriety Fund	M&P Relief Fund	American Rescue Fund	Rural Access Fund	Total Other Governmental Funds
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:								
721 Tourism, Industrial or Recreational Development								0.00
729 Other								0.00
Total Urban and Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	51,701.16	35,166.34	820.00	4,792.70	4,828.00	0.00	77,672.46	174,980.66
Excess of Revenues Over (Under) Expenditures	0.00	(30,828.49)	0.00	(839.76)	1,949.15	0.00	(23,411.77)	(53,130.87)
Other Financing Sources (Uses):								
371 Transfers In		35,000.00						35,000.00
Total Other Financing Sources (Uses)	0.00	35,000.00	0.00	0.00	0.00	0.00	0.00	35,000.00
Net Change in Fund Balances	0.00	4,171.51	0.00	(839.76)	1,949.15	0.00	(23,411.77)	(18,130.87)
Fund Balance - beginning, as previously reported		37,823.16		1,091.29	35,494.99		151,559.70	225,969.14
Restatement due to (See Note __):								0.00
Fund Balance - beginning, as restated	0.00	37,823.16	0.00	1,091.29	35,494.99	0.00	151,559.70	225,969.14
FUND BALANCE - ENDING	0.00	41,994.67	0.00	251.53	37,444.14	0.00	128,147.93	207,838.27
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

EDMUNDS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
CUSTODIAL FUNDS
December 31, 2024

	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	\$36,447.63	\$11,979.49	\$6,776.53	\$121,935.00	\$122,187.92	\$ 886.00	\$ 218.42	\$ 703.26	\$ -	\$ -	\$25,992.68	\$327,126.93
Investments												\$ -
TOTAL ASSETS	<u>\$36,447.63</u>	<u>\$11,979.49</u>	<u>\$6,776.53</u>	<u>\$121,935.00</u>	<u>\$122,187.92</u>	<u>\$ 886.00</u>	<u>\$ 218.42</u>	<u>\$ 703.26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$25,992.68</u>	<u>\$327,126.93</u>
NET POSITION:												
Restricted for:												
Individuals, organizations, and other												
governments -- (major category)	36,447.63	11,979.49	6,776.53	121,935.00	122,187.92	886.00	218.42	703.26	0.00	0.00	25,992.68	\$ -
TOTAL NET POSITION	<u>\$36,447.63</u>	<u>\$11,979.49</u>	<u>\$6,776.53</u>	<u>\$121,935.00</u>	<u>\$122,187.92</u>	<u>\$ 886.00</u>	<u>\$ 218.42</u>	<u>\$ 703.26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$25,992.68</u>	<u>\$327,126.93</u>

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, 2024

	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	7,743,110.07	591,278.75	750,298.69	0.00	0.00	0.00	32,163.76	0.00	0.00	5,034.00	\$ 5,034.00
State Shared Revenue Collections for Other Governments	565,197.15	320,342.22	80,139.17	0.00	1,688,671.14	10,982.00	341.09	0.00	47,003.52		\$ 9,116,851.27
Other Additions		14,863.99	7,431.99	121,935.00				475.00	0.00		\$ 2,712,676.29
Total Additions	8,308,307.22	926,484.96	837,869.85	121,935.00	1,688,671.14	10,982.00	32,504.85	475.00	47,003.52	5,034.00	\$ 11,979,267.54
DEDUCTIONS:											
Payments of Property Tax to Other Governments	7,748,504.02	591,598.79	752,143.86	88,825.38	0.00	0.00	32,118.84	0.00	0.00	0.00	\$ 9,213,190.89
Payments of State Shared Revenue to Other Governments	563,996.17	321,692.51	80,397.45	0.00	1,678,206.27	10,561.00	341.09	0.00	47,003.52	0.00	\$ 2,702,198.01
Other Deductions		14,863.99	7,431.99					1,607.20	0.00	194.49	\$ 24,097.67
Total Deductions	8,312,500.19	928,155.29	839,973.30	88,825.38	1,678,206.27	10,561.00	32,459.93	1,607.20	47,003.52	194.49	\$ 11,939,486.57
Change in Net Position	(4,192.97)	(1,670.33)	(2,103.45)	33,109.62	10,464.87	421.00	44.92	(1,132.20)	0.00	4,839.51	\$ 39,780.97
Net Position - Beginning	40,640.60	13,649.82	8,879.98	88,825.38	111,723.05	465.00	173.50	1,835.46	0.00	21,153.17	\$ 287,345.96
NET POSITION - ENDING	\$ 36,447.63	\$ 11,979.49	\$ 6,776.53	\$ 121,935.00	\$ 122,187.92	\$ 886.00	\$ 218.42	\$ 703.26	\$ -	\$ 25,992.68	\$ 327,126.93

EDMUNDS COUNTY
Determination of Major Funds
December 31, 2024

Fund Title	Assets plus Deferred Outflows of Resources	Liabilities plus Deferred Inflows of Resources	Revenues	Expenditures/ Expenses	Exceeds		Qualifies as a Major Fund?
					10%	5%	
General Fund	1,624,480.44		4,345,542.83	2,489,435.49	N/A	N/A	Always
Special Revenue Funds:							
Road & Bridge	1,183,416.52		1,987,111.94	4,266,170.28	Yes	Yes	YES
E911 Service	0.00		51,701.16	51,701.16	No	No	NO
Emergency Management (CD)	41,994.67		4,377.85	35,166.34	No	No	NO
Domestic Abuse	0.00		820.00	820.00	No	No	NO
24/7 Sobriety	251.53		3,952.94	4,792.70	No	No	NO
M&P Relief R.O.D.	37,444.14		6,777.15	4,828.00	No	No	NO
American Rescue Plan Act	0.00		0.00	0.00	No	No	NO
Rural Access Infrastructure	128,147.93		54,260.69	77,672.46	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:							
Jail Capital Projects	6,601,100.56		7,511,737.66	910,637.10	Yes	Yes	YES
					No	No	NO
					No	No	NO
					No	No	NO
Total Governmental Funds	9,616,835.79	0.00	13,966,282.22	7,841,223.53			
10% of Total Governmental Funds	961,683.58	0.00	1,396,628.22	784,122.35			
Enterprise Funds:							
					No	No	NO
					No	No	NO
Total Enterprise Funds	0.00	0.00	0.00	0.00			
10% Total Enterprise Funds	0.00	0.00	0.00	0.00			
Total Governmental and Enterprise Funds	9,616,835.79	0.00	13,966,282.22	7,841,223.53			
5% of Total Governmental and Enterprise Funds	480,841.79	0.00	698,314.11	392,061.18			

- * 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.