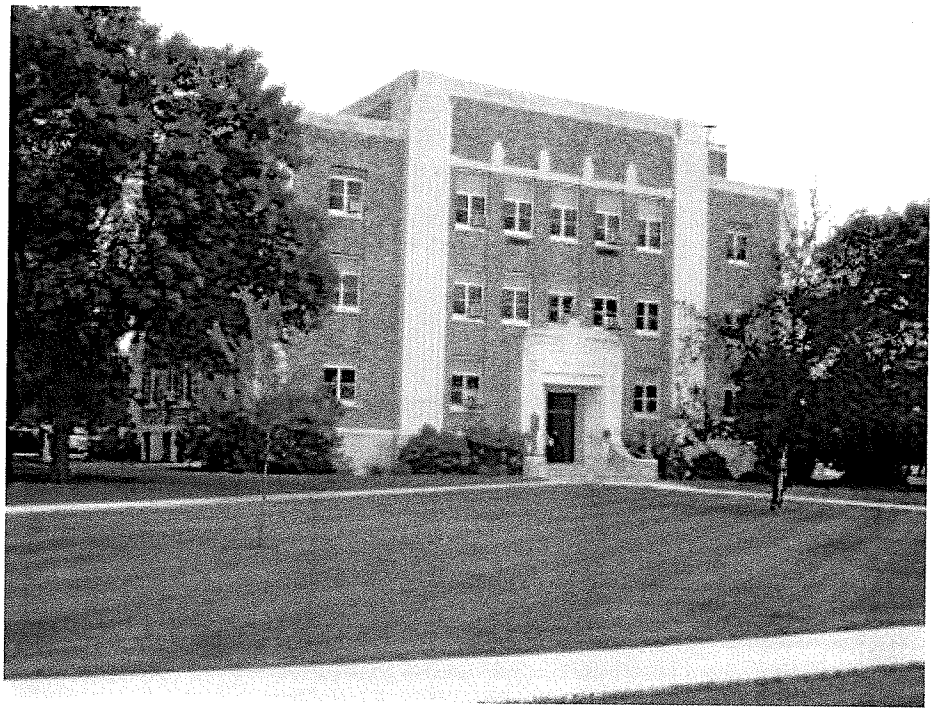
2025

Annual Report



Edmunds County

South Dakota

EDMUNDS COUNTY
COUNTY OFFICIALS
December 31, 2025

Board of Commissioners:

Timothy Thomas, Chairperson
Dean Mehlhaff
William Tweedy
Micheal J. Geditz
Chad Preszler

Auditor:

Dionne Olson

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, 2025

Dionne Olson
County Auditor

February 28, 2026
Date

EDMUNDS COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
December 31, 2025

		Totals Fund Statement	Adjustments Debit	ref	Adjustments Credit	ref	Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
	ASSETS:							
101	Cash and Cash Equivalents	1,779,103.67					1,779,103.67	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	(7,013.81)					(7,013.81)	Restricted Cash
107.2	Restricted Investments	0.00					0.00	Restricted Investments
	TOTAL ASSETS	3,572,089.86	0.00		0.00		3,572,089.86	Total Assets
	FUND BALANCES:							
273	Nonspendable	0.00					0.00	
274	Restricted	(7,013.81)	(7,013.81)				0.00	
275	Committed	0.00					0.00	
276	Assigned	1,768,561.82	1,768,561.82				0.00	
277	Unassigned	1,810,541.85	1,810,541.85				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				(7,013.81)		(7,013.81)	Net Position-Restricted for Other Purposes
	Unrestricted (Deficit)				3,579,103.67		3,579,103.67	Net Position-Unrestricted
	TOTAL NET POSITION	3,572,089.86	3,572,089.86		3,572,089.86		3,572,089.86	Total Net Position

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Primary Government:								
Governmental Activities:								
General Government	1,136,106.83	167,629.86	18,447.67	0.00	(950,029.30)		(950,029.30)	
Public Safety	1,314,258.10	22,376.99	112,193.46	0.00	(1,179,687.65)		(1,179,687.65)	
Public Works	3,652,952.61	40,271.09	1,595,493.15	0.00	(2,017,188.37)		(2,017,188.37)	
Health and Welfare	63,097.81	3,744.36	6,445.13	0.00	(52,908.32)		(52,908.32)	
Culture and Recreation	102,577.88	0.00	0.00	0.00	(102,577.88)		(102,577.88)	
Conservation of Natural Resources	69,164.92	3,492.20	4,956.65	0.00	(60,716.07)		(60,716.07)	
Urban and Economic Development	13,329.28	0.00	0.00	0.00	(13,329.28)		(13,329.28)	
Intergovernmental	19,599.54	0.00	0.00	0.00	(19,599.54)		(19,599.54)	
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00		0.00	
**Capital Outlay - Unallocated	6,686,030.52				(6,686,030.52)		(6,686,030.52)	
*Interest on Long-Term Debt	0.00				0.00		0.00	
Total Governmental Activities	13,057,117.49	237,514.50	1,737,536.06	0.00	(11,082,066.93)		(11,082,066.93)	
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	13,057,117.49	237,514.50	1,737,536.06	0.00	(11,082,066.93)	0.00	(11,082,066.93)	
Component Units:								0.00
General Revenues:								
Taxes:								
Property Taxes					4,363,784.81		4,363,784.81	
Wheel Tax					143,842.66		143,842.66	
State Shared Revenues					71,112.18		71,112.18	
Grants and Contributions not Restricted to Specific Programs					6,819.20		6,819.20	
Unrestricted Investment Earnings					263,509.57	0.00	263,509.57	
Debt Issued					0.00	0.00	0.00	
Miscellaneous Revenue					188,252.58	0.00	188,252.58	
Special Items					0.00	0.00	0.00	
Extraordinary Items					0.00	0.00	0.00	
Transfers					0.00	0.00	0.00	
Total General Revenues, Special Items, Extraordinary Items and Transfers					5,037,321.00	0.00	5,037,321.00	0.00
Change in Net Position					(6,044,745.93)	0.00	(6,044,745.93)	0.00
Net Position - beginning, as previously reported					9,616,835.79	0.00	9,616,835.79	
Restatement due to (See Note__):								
Net Position - beginning, as restated					0.00	0.00	0.00	
NET POSITION - ENDING					9,616,835.79	0.00	9,616,835.79	0.00
					3,572,089.86	0.00	3,572,089.86	0.00
					Yes	Yes	Yes	Yes

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

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

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

EDMUNDS COUNTY
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
December 31, 2025

		General Fund	Road and Bridge Fund	Jail Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
	ASSETS:					
101	Cash and Cash Equivalents	1,391,205.85	267,436.27		120,461.55	1,779,103.67
106	Cash with Fiscal Agent				0.00	0.00
151	Investments	1,800,000.00			0.00	1,800,000.00
107.1	Restricted Cash and Cash Equivalents			(7,013.81)	0.00	(7,013.81)
107.2	Restricted Investments				0.00	0.00
	TOTAL ASSETS	3,191,205.85	267,436.27	(7,013.81)	120,461.55	3,572,089.86
	FUND BALANCES: (See Note ___)					
273	Nonspendable				0.00	0.00
274	Restricted			(7,013.81)	0.00	(7,013.81)
275	Committed				0.00	0.00
276	Assigned	1,380,664.00	267,436.27		120,461.55	1,768,561.82
277	Unassigned	1,810,541.85			0.00	1,810,541.85
	TOTAL FUND BALANCES	3,191,205.85	267,436.27	(7,013.81)	120,461.55	3,572,089.86

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, 2025

		General Fund	Road and Bridge Fund	Jail Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
	Revenues:					
310	Taxes:					
311	General Property Taxes--Current	3,594,293.41	739,539.11		0.00	4,333,832.52
312	General Property Taxes--Delinquent	18,000.47			0.00	18,000.47
313	Penalties and Interest	9,734.65	1,627.99		0.00	11,362.64
314	Telephone Tax (Outside)	189.18			0.00	189.18
315	Mobile Home Tax				0.00	0.00
316	Wheel Tax		143,842.66		0.00	143,842.66
318	Tax Deed Revenue	400.00			0.00	400.00
319	Other Taxes				0.00	0.00
	Total Taxes	3,622,617.71	885,009.76	0.00	0.00	4,507,627.47
320	Licenses and Permits	10,544.00	1,600.00		750.00	12,894.00
330	Intergovernmental Revenue:					
331	Federal Grants	57,128.17	0.00		0.00	57,128.17
332	Federal Shared Revenue	6,819.20			0.00	6,819.20
334	State Grants	5,209.84	340,394.40		0.00	345,604.24
335	State Shared Revenue:					
335.01	Bank Franchise	32,420.41			0.00	32,420.41
335.02	Motor Vehicle Licenses		1,174,549.24		0.00	1,174,549.24
335.07	Court Appointed Attorney/Public Defender	1,276.33			0.00	1,276.33
335.09	Prorate License Fees		63,359.99		0.00	63,359.99
335.10	Abused and Neglected Child Defense				0.00	0.00
335.11	63 3/4% Mobile Home		11,742.01		0.00	11,742.01
335.13	Secondary Road Remittances				0.00	0.00
335.14	Telecommunications Gross Receipt Tax	7,877.45			0.00	7,877.45
335.15	Motor Vehicle 1/4%	2,642.51			0.00	2,642.51
335.17	Motor Fuel Tax		5,447.51		0.00	5,447.51
335.19	Liquor Tax Reversion (25%)	30,814.32			0.00	30,814.32
	Total Intergovernmental Revenue	144,188.23	1,595,493.15	0.00	69,340.93	1,809,022.31
340	Charges for Goods and Services:					
341	General Government:					
341.10	Treasurer's Fees	17,272.95			0.00	17,272.95
341.20	Register of Deeds' Fees	61,976.70			6,482.02	68,458.72
341.30	Driver's License Exam	2,460.00			0.00	2,460.00
341.40	Legal Services	51,260.62			325.00	51,585.62
341.50	Clerk of Courts Fees	3,950.00			0.00	3,950.00
341.90	Other Fees	8,985.19			0.00	8,985.19
342	Public Safety:					
342.10	Law Enforcement	11,393.27			0.00	11,393.27
342.20	Prisoner Care	1,275.00			0.00	1,275.00
343	Public Works:					
343.10	Road Maintenance Contract Charges		38,671.09		0.00	38,671.09
344	Health and Welfare:					
344.10	Economic Assistance:					
344.11	Poor Lien Recoveries	2,994.36			0.00	2,994.36
344.12	Veterans Service Officer	2,062.50			0.00	2,062.50
344.20	Health Assistance:					
348	Conservation of Natural Resources	3,492.20			0.00	3,492.20
	Total Charges for Goods and Services	167,122.79	38,671.09	0.00	11,729.02	217,522.90
350	Fines and Forfeits:					
352	Costs	4,786.72			0.00	4,786.72
353	Forfeits	0.00			0.00	0.00
	Total Fines and Forfeits	4,786.72	0.00	0.00	0.00	4,786.72
360	Miscellaneous Revenue:					
361	Investment Earnings	148,887.36	34,691.06	77,916.15	2,015.00	263,509.57
362	Rent	2,310.88			0.00	2,310.88
365	Contributions and Donations	6,445.13			0.00	6,445.13
366	Refund of Prior Year's Expenditures	2,165.99	2,753.00		0.00	4,918.99
369	Other	6,736.89			0.00	6,736.89
	Total Miscellaneous Revenue	166,546.25	37,444.06	77,916.15	2,015.00	283,921.46
	Total Revenues	4,115,805.70	2,558,218.06	77,916.15	83,834.95	6,835,774.86
	Expenditures:					
100	General Government:					
110	Legislative:					
111	Board of County Commissioners	111,534.93			0.00	111,534.93

EDMUNDS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

		General Fund	Road and Bridge Fund	Jail Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
120	Elections	2,121.30			0.00	2,121.30
130	Judicial System	2,585.69			0.00	2,585.69
140	Financial Administration:					
141	Auditor	170,832.93			0.00	170,832.93
142	Treasurer	159,978.61			0.00	159,978.61
150	Legal Services:					
151	State's Attorney	114,724.16			0.00	114,724.16
153	Court Appointed Attorney	66,936.12			0.00	66,936.12
160-170	Other General Government:					
161	General Government Building	153,972.02			0.00	153,972.02
162	Director of Equalization	163,294.50			0.00	163,294.50
163	Register of Deeds	157,388.30			4,392.00	161,780.30
165	Veterans Service Officer	20,060.67			0.00	20,060.67
166	Predatory Animal	2,785.60			0.00	2,785.60
170	Geographic Information System	5,500.00			0.00	5,500.00
171	Information Technology	0.00			0.00	0.00
	Total General Government	1,131,714.83	0.00	0.00	4,392.00	1,136,106.83
200	Public Safety:					
210	Law Enforcement:					
211	Sheriff	1,012,558.51			0.00	1,012,558.51
212	County Jail	133,789.10			3,932.36	137,721.46
213	Coroner	6,589.82			0.00	6,589.82
220	Protective and Emergency Services:					
	Total Public Safety	1,152,937.43	0.00	0.00	163,997.53	1,316,934.96
300	Public Works:					
310	Highways and Bridges:					
311	Highways, Roads and Bridges		3,634,222.16		21,757.14	3,655,979.30
320	Sanitation:					
330	Transportation:					
	Total Public Works	0.00	3,634,222.16	0.00	21,757.14	3,655,979.30
400	Health and Welfare:					
410	Economic Assistance:					
411	Support of Poor	12,201.71			0.00	12,201.71
419	Other	2,000.00			0.00	2,000.00
420	Health Assistance:					
422	Health Services	22,000.00			0.00	22,000.00
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	331.10			0.00	331.10
	Total Health and Welfare	62,032.81	0.00	0.00	1,065.00	63,097.81
500	Culture and Recreation:					
510	Culture:					
524	County Fair	94,577.88			0.00	94,577.88
525	Senior Center	8,000.00			0.00	8,000.00
	Total Culture and Recreation	102,577.88	0.00	0.00	0.00	102,577.88
600	Conservation of Natural Resources:					
612	Soil Conservation Districts	16,950.00			0.00	16,950.00
615	Weed and Pest Control	52,214.92			0.00	52,214.92
	Total Conservation of Natural Resources	69,164.92	0.00	0.00	0.00	69,164.92
700	Urban and Economic Development:					
711	Planning and Zoning	4,528.72			0.00	4,528.72
712	Urban and Rural Development	8,800.56			0.00	8,800.56
720	Economic Development:					
	Total Urban and Economic Development	13,329.28	0.00	0.00	0.00	13,329.28
750	Intergovernmental Expenditures		19,599.54		0.00	19,599.54
890	Capital Outlay			6,686,030.52	0.00	6,686,030.52
	Total Expenditures	2,531,757.15	3,653,821.70	6,686,030.52	191,211.67	13,062,821.04
	Excess of Revenues Over (Under) Expenditures	1,584,048.55	(1,095,603.64)	(6,608,114.37)	(107,376.72)	(6,227,046.18)
	Other Financing Sources (Uses):					

EDMUNDS COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

		General Fund	Road and Bridge Fund	Jail Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
371	Transfers In		0.00		20,000.00	20,000.00
911	Transfers Out	(20,000.00)			0.00	(20,000.00)
372	Long-Term Debt Issued			0.00	0.00	0.00
373	Insurance Proceeds	2,676.86	3,026.69		0.00	5,703.55
374	Sale of County Property	0.00	176,596.70		0.00	176,596.70
	Total Other Financing Sources (Uses)	(17,323.14)	179,623.39	0.00	20,000.00	182,300.25
	Net Change in Fund Balances	1,566,725.41	(915,980.25)	(6,608,114.37)	(87,376.72)	(6,044,745.93)
	Fund Balance - beginning, as previously reported	1,624,480.44	1,183,416.52	6,601,100.56	207,838.27	9,616,835.79
	Restatement due to (See Note__):				0.00	0.00
					0.00	0.00
	Fund Balance - beginning, as restated	1,624,480.44	1,183,416.52	6,601,100.56	207,838.27	9,616,835.79
	FUND BALANCE - ENDING	3,191,205.85	267,436.27	(7,013.81)	120,461.55	3,572,089.86
		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, 2025

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents		444,560.37
Investments		
TOTAL ASSETS	0.00	444,560.37
NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments		444,560.37
_____ (major category)		
TOTAL NET POSITION	0.00	444,560.37

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, 2025

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Contributions and Donations		5,150.00
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		9,337,365.61
State Shared Revenue Collections for Other Governments		2,807,131.75
Other Additions		146,273.79
Total Additions	0.00	12,295,921.15
DEDUCTIONS:		
Trust Deductions for _____		
Payments of Property Tax to Other Governments		9,351,283.09
Payments of State Shared Revenue to Other Governments		2,804,711.94
Other Deductions		22,492.18
Total Deductions	0.00	12,178,487.21
Change in Net Position	0.00	117,433.94
Net Position - Beginning		327,126.43
NET POSITION - ENDING	0.00	444,560.37
	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, 2025

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Revenues:				
310	Taxes:				
311	General Property Taxes--Current	3,608,749.00	3,608,749.00	3,594,293.41	(14,455.59)
312	General Property Taxes--Delinquent	12,000.00	12,000.00	18,000.47	6,000.47
313	Penalties and Interest	8,000.00	8,000.00	9,734.65	1,734.65
314	Telephone Tax (Outside)	150.00	150.00	189.18	39.18
315	Mobile Home Tax			0.00	0.00
318	Tax Deed Revenue	100.00	100.00	400.00	300.00
	Total Taxes	3,628,999.00	3,628,999.00	3,622,617.71	(6,381.29)
320	Licenses and Permits	6,650.00	6,650.00	10,544.00	3,894.00
330	Intergovernmental Revenue:				
331	Federal Grants	50,670.00	50,670.00	57,128.17	6,458.17
332	Federal Shared Revenue	5,500.00	5,500.00	6,819.20	1,319.20
334	State Grants	4,000.00	4,000.00	5,209.84	1,209.84
335	State Shared Revenue:				
335.01	Bank Franchise	23,000.00	23,000.00	32,420.41	9,420.41
335.07	Court Appointed Attorney/Public Defender	400.00	400.00	1,276.33	876.33
335.14	Telecommunications Gross Receipt Tax	6,000.00	9,000.00	7,877.45	(1,122.55)
335.15	Motor Vehicle 1/4%	2,500.00	2,500.00	2,642.51	142.51
335.19	Liquor Tax Reversion (25%)	32,000.00	31,000.00	30,814.32	(185.68)
	Total Intergovernmental Revenue	124,070.00	126,070.00	144,188.23	18,118.23
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	18,950.00	18,950.00	17,272.95	(1,677.05)
341.20	Register of Deeds' Fees	60,000.00	60,000.00	61,976.70	1,976.70
341.30	Driver's License Exam	2,200.00	2,200.00	2,460.00	260.00
341.40	Legal Services	10,200.00	10,200.00	51,260.62	41,060.62
341.50	Clerk of Courts Fees	3,500.00	3,500.00	3,950.00	450.00
341.90	Other Fees	7,500.00	7,500.00	8,985.19	1,485.19
342	Public Safety:				
342.10	Law Enforcement	13,000.00	13,000.00	11,393.27	(1,606.73)
342.20	Prisoner Care			1,275.00	1,275.00
343	Public Works:				
344	Health and Welfare:				
344.10	Economic Assistance:				
344.11	Poor Lien Recoveries	1,500.00	1,500.00	2,994.36	1,494.36
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			3,492.20	3,492.20
	Total Charges for Goods and Services	118,900.00	118,900.00	167,122.79	48,222.79
350	Fines and Forfeits:				
352	Costs	3,000.00	3,000.00	4,786.72	1,786.72
353	Forfeits	1,000.00	1,000.00	0.00	(1,000.00)
	Total Fines and Forfeits	4,000.00	4,000.00	4,786.72	786.72
360	Miscellaneous Revenue:				
361	Investment Earnings	25,000.00	25,000.00	148,887.36	123,887.36
362	Rent	1,500.00	1,500.00	2,310.88	810.88
365	Contributions and Donations	4,000.00	4,000.00	6,445.13	2,445.13
366	Refund of Prior Year's Expenditures	2,000.00	2,000.00	2,165.99	165.99
369	Other	4,000.00	4,000.00	6,736.89	2,736.89
	Total Miscellaneous Revenue	36,500.00	36,500.00	166,546.25	130,046.25
	Total Revenues	3,919,119.00	3,921,119.00	4,115,805.70	194,686.70
	Expenditures:				
100	General Government:				
110	Legislative:				
111	Board of County Commissioners	115,588.00	115,588.00	111,534.93	4,053.07
112	Contingency	200,000.00	200,000.00		
	Amount Transferred		(77,350.00)		122,650.00
120	Elections	4,000.00	4,000.00	2,121.30	1,878.70

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2025

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
130	Judicial System	3,200.00	3,200.00	2,585.69	614.31
140	Financial Administration:				
141	Auditor	177,013.00	177,013.00	170,832.93	6,180.07
142	Treasurer	162,450.00	162,450.00	159,978.61	2,471.39
150	Legal Services:				
151	State's Attorney	95,707.00	95,707.00	114,724.16	(19,017.16)
153	Court Appointed Attorney	24,000.00	24,000.00	66,936.12	(42,936.12)
160-170	Other General Government:				
161	General Government Building	165,510.00	165,510.00	153,972.02	11,537.98
162	Director of Equalization	164,742.00	164,742.00	163,294.50	1,447.50
163	Register of Deeds	158,406.00	158,406.00	157,388.30	1,017.70
165	Veterans Service Officer	20,977.00	20,977.00	20,060.67	916.33
166	Predatory Animal	2,786.00	2,786.00	2,785.60	0.40
170	Geographic Information System	6,500.00	6,500.00	5,500.00	1,000.00
171	Information Technology	0.00	0.00	0.00	0.00
	Total General Government	1,300,879.00	1,223,529.00	1,131,714.83	91,814.17
200	Public Safety:				
210	Law Enforcement:				
211	Sheriff	1,012,973.00	1,012,973.00	1,012,558.51	414.49
212	County Jail	180,321.00	180,321.00	133,789.10	46,531.90
213	Coroner	4,290.00	4,290.00	6,589.82	(2,299.82)
220	Protective and Emergency Services:				
	Total Public Safety	1,197,584.00	1,197,584.00	1,152,937.43	44,646.57
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	12,201.71	(7,701.71)
419	Other	2,000.00	2,000.00	2,000.00	0.00
420	Health Assistance:				
422	Health Services	42,000.00	42,000.00	22,000.00	20,000.00
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	331.10	1,168.90
	Total Health and Welfare	75,500.00	75,500.00	62,032.81	13,467.19
500	Culture and Recreation:				
510	Culture:				
520	Recreation:				
524	County Fair	95,923.00	95,923.00	94,577.88	1,345.12
525	Senior Center	8,000.00	8,000.00	8,000.00	0.00
	Total Culture and Recreation	103,923.00	103,923.00	102,577.88	1,345.12
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	77,682.00	77,682.00	52,214.92	25,467.08
	Total Conservation of Natural Resources	94,632.00	94,632.00	69,164.92	25,467.08
700	Urban and Economic Development:				
710	Urban Development:				
711	Planning and Zoning	6,325.00	6,325.00	4,528.72	1,796.28
712	Urban and Rural Development	8,801.00	8,801.00	8,800.56	0.44
	Total Urban and Economic Development	15,126.00	15,126.00	13,329.28	1,796.72
	Total Expenditures	2,787,644.00	2,710,294.00	2,531,757.15	178,536.85

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2025

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Excess of Revenues Over (Under) Expenditures	1,131,475.00	1,210,825.00	1,584,048.55	373,223.55
	Other Financing Sources (Uses):				
371	Transfers In			0.00	0.00
911	Transfers Out	2,250,000.00	2,250,000.00	(20,000.00)	(2,270,000.00)
372	Long-Term Debt Issued			0.00	0.00
373	Insurance Proceeds	0.00	0.00	2,676.86	2,676.86
374	Sale of County Property	3,000.00	3,000.00	0.00	(3,000.00)
	Total Other Financing Sources (Uses)	2,253,000.00	2,253,000.00	(17,323.14)	(2,270,323.14)
(913) 376	Special Items			0.00	0.00
(914) 375	Extraordinary Items			0.00	0.00
	Net Change in Fund Balances	3,384,475.00	3,463,825.00	1,566,725.41	(1,897,099.59)
	Fund Balance - beginning, as previously reported	1,624,480.44	1,624,480.44	1,624,480.44	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	1,624,480.44	1,624,480.44	1,624,480.44	0.00
	FUND BALANCE - ENDING	5,008,955.44	5,088,305.44	3,191,205.85	(1,897,099.59)

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2025

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Revenues:				
310	Taxes:				
316	Wheel Tax	140,000.00	140,000.00	143,842.66	3,842.66
	Total Taxes	140,000.00	140,000.00	885,009.76	745,009.76
320	Licenses and Permits	3,000.00	3,000.00	1,600.00	(1,400.00)
330	Intergovernmental Revenue:				
334	State Grants	250,000.00	250,000.00	340,394.40	90,394.40
335	State Shared Revenue:				
335.02	Motor Vehicle Licenses	1,100,000.00	1,100,000.00	1,174,549.24	74,549.24
335.09	Prorate License Fees	60,000.00	60,000.00	63,359.99	3,359.99
335.17	Motor Fuel Tax	5,400.00	5,400.00	5,447.51	47.51
	Total Intergovernmental Revenue	1,415,400.00	1,415,400.00	1,595,493.15	180,093.15
340	Charges for Goods and Services:				
341	General Government:				
342	Public Safety:				
343	Public Works:				
343.10	Road Maintenance Contract Charges	45,000.00	45,000.00	38,671.09	(6,328.91)
344	Health and Welfare:				
344.10	Economic Assistance:				
344.20	Health Assistance:				
	Total Charges for Goods and Services	45,000.00	45,000.00	38,671.09	(6,328.91)
350	Fines and Forfeits:				
	Total Fines and Forfeits	0.00	0.00	0.00	0.00
360	Miscellaneous Revenue:				
361	Investment Earnings	10,000.00	10,000.00	34,691.06	24,691.06
366	Refund of Prior Year's Expenditures	2,500.00	2,500.00	2,753.00	253.00
	Total Miscellaneous Revenue	12,500.00	12,500.00	37,444.06	24,944.06
	Total Revenues	1,615,900.00	1,615,900.00	2,558,218.06	942,318.06
	Expenditures:				
300	Public Works:				
311	Highways, Roads and Bridges	5,195,411.00	5,195,411.00	3,634,222.16	1,561,188.84
	Total Public Works	5,195,411.00	5,195,411.00	3,634,222.16	1,561,188.84
750	Intergovernmental Expenditures	25,000.00	25,000.00	19,599.54	5,400.46
	Total Expenditures	5,220,411.00	5,220,411.00	3,653,821.70	1,566,589.30
	Excess of Revenues Over (Under) Expenditures	(3,604,511.00)	(3,604,511.00)	(1,095,603.64)	2,508,907.36
	Other Financing Sources (Uses):				
371	Transfers In	2,150,000.00	2,150,000.00	0.00	(2,150,000.00)
373	Insurance Proceeds	100.00	100.00	3,026.69	2,926.69
374	Sale of County Property	50,000.00	50,000.00	176,596.70	126,596.70
	Total Other Financing Sources (Uses)	2,200,100.00	2,200,100.00	179,623.39	(2,020,476.61)
	Net Change in Fund Balances	(1,404,411.00)	(1,404,411.00)	(915,980.25)	488,430.75
	Fund Balance - beginning, as previously reported	1,183,416.52	1,183,416.52	1,183,416.52	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	1,183,416.52	1,183,416.52	1,183,416.52	0.00
	FUND BALANCE - ENDING	(220,994.48)	(220,994.48)	267,436.27	488,430.75

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Jail Capital Projects FUND
For the Year Ended December 31, 2025

	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	77,916.15	77,916.15
Total Revenues	0.00	0.00	77,916.15	77,916.15
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	7,400,000.00	7,400,000.00	6,686,030.52	713,969.48
Total Expenditures	7,400,000.00	7,400,000.00	6,686,030.52	713,969.48
Excess of Revenues Over (Under) Expenditures	(7,400,000.00)	(7,400,000.00)	(6,608,114.37)	791,885.63
Other Financing Sources (Uses):				
372 Long-Term Debt Issued	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
Net Change in Fund Balances	(7,400,000.00)	(7,400,000.00)	(6,608,114.37)	791,885.63
Fund Balance - beginning, as previously reported	6,601,100.56	6,601,100.56	6,601,100.56	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	6,601,100.56	6,601,100.56	6,601,100.56	0.00
FUND BALANCE - ENDING	(798,899.44)	(798,899.44)	(7,013.81)	791,885.63

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, 2025

FUND	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	3,324,648.52	73,577.47	207,020.13	3,191,205.86
Road & Bridge	739,981.40	51,740.80	524,285.93	267,436.27
E911 Communication	11,577.57	5,835.26	17,457.57	(44.74)
Emergency (CD)	6,036.65	22.89	33,664.73	(27,605.19)
Domestic Abuse	55.00	30.00	75.00	10.00
24/7 Sobriety Fund	1,483.16	342.31	566.99	1,258.48
M & P Relief R.O.D.	40,962.89	221.32	732.00	40,452.21
Rural Access Infrastructure	106,390.79	0.00	0.00	106,390.79
Jail Capital Project	524,115.11	2,744.41	533,873.33	(7,013.81)
Jail Debt Service	45,038.90	6,674.71	0.00	51,713.61
Schools	354,877.22	134,113.53	354,877.22	134,113.53
Townships	28,226.22	18,718.70	28,226.22	18,718.70
Cities	42,104.62	5,502.90	42,104.62	5,502.90
Advanced Tax	0.00	123,815.02	0.00	123,815.02
State Motor Vehicle	143,846.23	128,682.21	143,846.23	128,682.21
State Treasurer (752)	990.00	1,589.00	990.00	1,589.00
Fire Districts	1,359.56	326.48	1,359.56	326.48
Law Library	3,183.92	41.00	237.96	2,986.96
Clearing Fund	0.00	136.00	136.00	0.00
Dare Fund	0.00	0.00	0.00	0.00
Food Pantry Fund	27,436.85	2,211.28	822.56	28,825.57
Total	5,402,314.61	556,325.29	1,890,276.05	4,068,363.85

Treasurer Deposits				
Checking Acct Bal				172,423.31
Today's Receipts				57,393.19
Held Check				1,028.70
Change				1,200.00
ROD Change Fund				100.00
Savings - Ipswich		0.55%		50,884.76
SD FIT - Unassigned				1,916,321.92
SD FIT - GO Bonds				69,011.97
Advanced Tax				
CD's: Months	Maturity Date	Interest Rate	Number	
Hosmer 6	01/08/26	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				4,068,363.85

FUND CASH BALANCES REPORT AS OF 01/08/2026
EDMUNDS COUNTY

Fund	Description	BALANCE
101	GENERAL FUND CASH	3,191,205.85
	TOTAL AT FUND GROUP:	**3,191,205.85**
201	ROAD & BRIDGE CASH	267,436.27
207	E-911 CASH	-44.74
226	EMERGENCY & DISASTER CASH	-27,605.19
229	DOMESTIC ABUSE CASH	10.00
248	24/7 SOBRIETY FUND CASH	1,258.48
250	M & P RELIEF CASH	40,452.21
290	AMERICAN RESCUE PLAN CASH	.00
295	RURAL ACCESS INFRASCT CASH	106,390.79
	TOTAL AT FUND GROUP:	**387,897.82**
301	JAIL CAPITAL PROJECT FUND CASH	-7,013.81
	TOTAL AT FUND GROUP:	**-7,013.81**
401	JAIL DEBT SERVICE FUND CASH	51,713.61
	TOTAL AT FUND GROUP:	**51,713.61**
721	SCHOOL DISTRICTS CASH	134,113.53
722	TOWNSHIPS CASH	18,718.70
723	CITIES CASH	5,502.90
725	ADVANCE TAX CASH	123,815.02
733	MINA LAKE SANITARY CASH	.00
742	MOTOR VEHICLE FUND	128,682.21
752	STATE TREASURER CASH	1,589.00
759	RURAL FIRE DISTRICTS CASH	326.48
766	LAW LIBRARY CASH	2,986.96
769	CLEARING FUND CASH	.00
774	DARE FUND CASH	.00
776	FOOD PANTRY FUND CASH	28,825.57
	TOTAL AT FUND GROUP:	**444,560.37**
	TOTAL:	**4,068,363.84**

EDMUNDS COUNTY - SOUTH DAKOTA

General Fund Surplus Analysis

SDCL 7-21-18.1

December 31, 2025

MUST BE UNDER 40 PERCENT AT YEAR END

ASSETS:	
10100 Cash	1,389,905.86
10200 Cash Change	1,300.00
10300 Petty Cash	
10400 Interest Bearing Accounts	800,000.00
10500 Savings Certificates	1,000,000.00
10800 Taxes Receivable--Current	43,061.52
11000 Taxes Receivable--Delinquent	97.93
15100 Investments	
TOTAL ASSETS	3,234,365.31
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:	
Deferred Inflows of Resources:	
25000 Unavailable Revenue--Property Taxes	43,159.45
Fund Balances:	
27600 Assigned	1,016,497.00
27601 Subsequent Year's Budget (Cash Applied - Designated for Next Year's Appropriations)	364,167.00
27700 Unassigned	1,810,541.86
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	3,234,365.31
Following Year General Fund Budget	4,413,837.00
Unassigned fund balance percentage	41.02%

ANNUAL REPORT FOR EDMUNDS COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2025

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Jail Capital Projects Fund	Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,624,480.44	1,183,416.52	6,601,100.56	0.00	207,838.27	9,616,835.79
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	3,594,293.41	739,539.11	0.00	0.00	0.00	4,333,832.52
Delinquent Property Taxes	18,000.47	0.00	0.00	0.00	0.00	18,000.47
Penalties and Interest	9,734.65	1,627.99	0.00	0.00	0.00	11,362.64
Telephone Tax (Outside)	189.18	0.00	0.00	0.00	0.00	189.18
Mobile Home Tax	0.00	0.00	0.00	0.00	0.00	0.00
Wheel Tax	0.00	143,842.66	0.00	0.00	0.00	143,842.66
Licenses and Permits	10,544.00	1,600.00	0.00	0.00	750.00	12,894.00
Intergovernmental Revenue:						
Federal Grants	57,128.17	0.00	0.00	0.00	0.00	57,128.17
Federal Shared Revenue	6,819.20	0.00	0.00	0.00	0.00	6,819.20
State Grants	5,209.84	340,394.40	0.00	0.00	0.00	345,604.24
State Shared Revenue	75,031.02	1,255,098.75	0.00	0.00	69,340.93	1,399,470.70
Charges for Goods and Services:						
General Government	145,905.46	0.00	0.00	0.00	6,807.02	152,712.48
Public Safety	12,668.27	0.00	0.00	0.00	4,922.00	17,590.27
Public Works	0.00	38,671.09	0.00	0.00	0.00	38,671.09
Health and Welfare	5,056.86	0.00	0.00	0.00	0.00	5,056.86
Conservation of Natural Resources	3,492.20	0.00	0.00	0.00	0.00	3,492.20
Fines and Forfeits:						
Costs	4,786.72	0.00	0.00	0.00	0.00	4,786.72
Miscellaneous Revenue and Other Sources:						
Investment Earnings	148,887.36	34,691.06	77,916.15	0.00	2,015.00	263,509.57
Rent	2,310.88	0.00	0.00	0.00	0.00	2,310.88
Contributions and Donations	6,445.13	0.00	0.00	0.00	0.00	6,445.13
Refund of Prior Year's Expenditures	2,165.99	2,753.00	0.00	0.00	0.00	4,918.99
Other Miscellaneous Revenue	6,736.89	0.00	0.00	0.00	0.00	6,736.89
General Long Term Debt Issued	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Proceeds	2,676.86	3,026.69	0.00	0.00	0.00	5,703.55
Sale of County Property	0.00	176,596.70	0.00	0.00	0.00	176,596.70
Total Revenue and Other Sources	4,118,082.56	2,737,841.45	77,916.15	0.00	83,834.95	7,017,675.11
Expenditures and Other Uses (subfunction level):						
Legislative	111,534.93	0.00	0.00	0.00	0.00	111,534.93
Elections	2,121.30	0.00	0.00	0.00	0.00	2,121.30
Judicial System	2,585.69	0.00	0.00	0.00	0.00	2,585.69
Financial Administration	330,811.54	0.00	0.00	0.00	0.00	330,811.54
Legal Services	181,660.28	0.00	0.00	0.00	0.00	181,660.28
Other General Government	503,001.09	0.00	0.00	0.00	4,392.00	507,393.09
Law Enforcement	1,152,937.43	0.00	0.00	0.00	3,932.36	1,156,869.79
Protective and Emergency Services	0.00	0.00	0.00	0.00	160,065.17	160,065.17
Highways and Bridges	0.00	3,634,222.16	0.00	0.00	21,757.14	3,655,979.30
Economic Assistance	14,201.71	0.00	0.00	0.00	0.00	14,201.71
Health Assistance	44,000.00	0.00	0.00	0.00	0.00	44,000.00
Social Services	0.00	0.00	0.00	0.00	1,065.00	1,065.00
Mental Health Services	3,831.10	0.00	0.00	0.00	0.00	3,831.10
Recreation	102,577.88	0.00	0.00	0.00	0.00	102,577.88
Soil Conservation	69,164.92	0.00	0.00	0.00	0.00	69,164.92
Urban Development	13,329.28	0.00	0.00	0.00	0.00	13,329.28
Intergovernmental Expenditures	0.00	19,599.54	0.00	0.00	0.00	19,599.54
Capital Outlay	0.00	0.00	6,686,030.52	0.00	0.00	6,686,030.52
Total Expenditures and Other Uses	2,531,757.15	3,653,821.70	6,686,030.52	0.00	191,211.67	13,062,821.04
Transfers In (Out)	(20,000.00)	0.00	0.00	0.00	20,000.00	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	1,566,325.41	(915,980.25)	(6,608,114.37)	0.00	(87,376.72)	(6,045,145.93)
Ending Fund Balance:						
Restricted	0.00	0.00	(7,013.81)	0.00	0.00	(7,013.81)
Assigned	1,380,664.00	267,436.27	0.00	0.00	120,461.55	1,768,561.82
Unassigned	1,810,541.85	0.00	0.00	0.00	0.00	1,810,541.85
Total Ending Fund Balance	3,191,205.85	267,436.27	(7,013.81)	0.00	120,461.55	3,572,089.86
Governmental Long-term Debt						7,346,737.66

EDMUNDS COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
December 31, 2025

		Totals Fund Statement	Adjustments Debit	ref	Adjustments Credit	ref	Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
	ASSETS:							
101	Cash and Cash Equivalents	1,779,103.67					1,779,103.67	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	(7,013.81)					(7,013.81)	Restricted Cash
107.2	Restricted Investments	0.00					0.00	Restricted Investments
	TOTAL ASSETS	3,572,089.86	0.00		0.00		3,572,089.86	Total Assets
	FUND BALANCES:							
273	Nonspendable	0.00					0.00	
274	Restricted	(7,013.81)	(7,013.81)				0.00	
275	Committed	0.00					0.00	
276	Assigned	1,768,561.82	1,768,561.82				0.00	
277	Unassigned	1,810,541.85	1,810,541.85				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				(7,013.81)		(7,013.81)	Net Position-Restricted for Other Purposes
	Unrestricted (Deficit)				3,579,103.67		3,579,103.67	Net Position-Unrestricted
	TOTAL NET POSITION	3,572,089.86	3,572,089.86		3,572,089.86		3,572,089.86	Total Net Position

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2025

		Totals Fund Statement	Adjustments Debit	ref	Adjustments Credit	ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
	Revenue:							
310	Taxes:							
311	General Property Taxes--Current	4,333,832.52					4,333,832.52	General Revenue - Property Taxes
312	General Property Taxes--Delinquent	18,000.47					18,000.47	General Revenue - Property Taxes
313	Penalties and Interest	11,362.64					11,362.64	General Revenue - Property Taxes
314	Telephone Tax (Outside)	189.18					189.18	General Revenue - Property Taxes
315	Mobile Home Tax	0.00					0.00	General Revenue - Property Taxes
316	Wheel Tax	143,842.66					143,842.66	General Revenue - Wheel Taxes
320	Licenses and Permits	12,894.00	2,350.00				10,544.00	Program Revenue-Charges for Services-General Government
					1,600.00		1,600.00	Program Revenue-Charges for Services-Public Works
					750.00		750.00	Program Revenue-Charges for Services-Health and Welfare
330	Intergovernmental Revenue:							
331	Federal Grants	57,128.17	42,852.53				14,275.64	Program Revenue-Operating Grants-General Government
					42,852.53		42,852.53	Program Revenue-Operating Grants-Public Safety
					0.00		0.00	Program Revenue-Operating Grants-Public Works
332	Federal Shared Revenue	6,819.20					6,819.20	General Revenue-Grants and Contributions
334	State Grants	345,604.24	345,351.05				253.19	Program Revenue-Operating Grants-General Government
					0.00		0.00	Program Revenue-Operating Grants-Public Safety
					340,394.40		340,394.40	Program Revenue-Operating Grants-Public Works
					4,956.65		4,956.65	Program Revenue-Operating Grants-Conservation of Natural Resources
335	State Shared Revenue:							
335.01	Bank Franchise	32,420.41					32,420.41	General Revenue-State Shared Revenue
335.02	Motor Vehicle Licenses	1,174,549.24					1,174,549.24	Program Revenue-Operating Grants-Public Works
335.07	Court Appointed Attorney/Public Defender	1,276.33					1,276.33	Program Revenue-Operating Grants-General Government
335.09	Prorate License Fees	63,359.99					63,359.99	Program Revenue-Operating Grants-Public Works
335.14	Telecommunications Gross Receipts Tax	7,877.45					7,877.45	General Revenue-State Shared Revenue
335.15	Motor Vehicle 1/4%	2,642.51					2,642.51	Program Revenue-Operating Grants-General Government
335.17	Motor Fuel Tax	5,447.51					5,447.51	Program Revenue-Operating Grants-Public Works
335.18	911 Remittances	69,340.93					69,340.93	Program Revenue-Operating Grants-Public Safety
335.19	Liquor Tax Reversion (25%)	30,814.32					30,814.32	General Revenue-State Shared Revenue
335.99	Other State Shared Revenue	0.00	0.00				0.00	General Revenue-State Shared Revenue
					0.00		0.00	Program Revenue-Operating Grants-Public Works
340	Charges for Goods and Services:							
341	General Government:							
341.10	Treasurer's Fees	17,272.95					17,272.95	Program Revenue-Charges for Services-General Government
341.20	Register of Deeds' Fees	68,458.72					68,458.72	Program Revenue-Charges for Services-General Government
341.30	Driver's License Exam	2,460.00					2,460.00	Program Revenue-Charges for Services-General Government
341.40	Legal Services	51,585.62					51,585.62	Program Revenue-Charges for Services-General Government
341.50	Clerk of Courts Fees	3,950.00					3,950.00	Program Revenue-Charges for Services-General Government
341.90	Other Fees	8,985.19					8,985.19	Program Revenue-Charges for Services-General Government
342	Public Safety:							
342.10	Law Enforcement	11,393.27					11,393.27	Program Revenue-Charges for Services-Public Safety
342.20	Prisoner Care	1,275.00					1,275.00	Program Revenue-Charges for Services-Public Safety
342.30	Sobriety Testing	4,922.00					4,922.00	Program Revenue-Charges for Services-Public Safety
343	Public Works:							
343.10	Road Maintenance Contract Charges	38,671.09					38,671.09	Program Revenue-Charges for Services-Public Works
344.11	Poor Lien Recoveries	2,994.36					2,994.36	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	3,492.20					3,492.20	Program Revenue-Charges for Services-Conservation and Natural Resources
350	Fines and Forfeits:							
352	Costs	4,786.72					4,786.72	Program Revenue-Charges for Services-Public Safety
361	Investment Earnings	263,509.57					263,509.57	General Revenue-Unrestricted Investment Earnings
362	Rent	2,310.88					2,310.88	Program Revenue-Charges for Services-General Government
365	Contributions and Donations	6,445.13	6,445.13				0.00	General Revenue-Unrestricted Grants and Contributions
							0.00	Program Revenue-Operating Grants-General Government
							0.00	Program Revenue-Operating Grants-Public Safety
							0.00	Program Revenue-Operating Grants-Public Works
					6,445.13		6,445.13	Program Revenue-Operating Grants-Health and Welfare
					0.00		0.00	Program Revenue-Operating Grants-Culture and Recreation
							0.00	Program Revenue-Operating Grants-Conservation of Natural Resources
							0.00	Program Revenue-Operating Grants-Urban and Economic Development
							0.00	Program Revenue-Operating Grants-Intergovernmental
							0.00	Program Revenue-Operating Grants-Payments to Local Education Agencies
							0.00	Program Revenue-Capital Grants-General Government
							0.00	Program Revenue-Capital Grants-Public Safety
							0.00	Program Revenue-Capital Grants-Public Works
							0.00	Program Revenue-Capital Grants-Health and Welfare
							0.00	Program Revenue-Capital Grants-Culture and Recreation
							0.00	Program Revenue-Capital Grants-Conservation of Natural Resources
							0.00	Program Revenue-Capital Grants-Urban and Economic Development
							0.00	Program Revenue-Capital Grants-Intergovernmental
							0.00	Program Revenue-Capital Grants-Payments to Local Education Agencies
366	Refund of Prior Year's Expenditures	4,918.99					4,918.99	General Revenue-Miscellaneous
369	Other	6,736.89					6,736.89	General Revenue-Miscellaneous
	Total Revenue	6,835,774.86	396,998.71		396,998.71		6,835,774.86	
	Expenditures:							
100	General Government:							
110	Legislative:							
111	Board of County Commissioners	111,534.93					111,534.93	
120	Elections	2,121.30					2,121.30	
130	Judicial System	2,585.69					2,585.69	
141	Auditor	170,832.93					170,832.93	
142	Treasurer	159,978.61					159,978.61	
150	Legal Services:							

EDMUNDS COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2025

		Totals Fund Statement	Adjustments Debit	ref	Credit	ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
151	State's Attorney	114,724.16					114,724.16	
153	Court Appointed Attorney	66,936.12					66,936.12	
160-170	Other General Government:							
161	General Government Building	153,972.02					153,972.02	
162	Director of Equalization	163,294.50					163,294.50	
163	Register of Deeds	161,780.30					161,780.30	
165	Veterans' Service Officer	20,060.67					20,060.67	
166	Predatory Animal	2,785.60					2,785.60	
170	Geographic Information System	5,500.00					5,500.00	
171	Information Technology	0.00					0.00	
	Total General Government	1,136,106.83	0.00		0.00		1,136,106.83	General Government Expense
200	Public Safety:							
210	Law Enforcement:							
211	Sheriff	1,012,558.51					1,012,558.51	
212	County Jail	137,721.46					137,721.46	
213	Coroner	6,589.82					6,589.82	
222	Emergency and Disaster Services	90,679.50					90,679.50	
225	Communication Center	69,385.67					69,385.67	
	Total Public Safety	1,316,934.96	0.00		0.00		1,316,934.96	Public Safety Expense
300	Public Works:							
310	Highways and Bridges:							
311	Highways, Roads and Bridges	3,655,979.30					3,655,979.30	
	Total Public Works	3,655,979.30	0.00		0.00		3,655,979.30	Public Works Expense
419	Other	2,000.00					2,000.00	
422	Health Services	22,000.00					22,000.00	
424	Ambulance	22,000.00					22,000.00	
434	Domestic Abuse	1,065.00					1,065.00	
444	Mental Health Centers	3,500.00					3,500.00	
445	Mental Illness Board	331.10					331.10	
	Total Health and Welfare	63,097.81	0.00		0.00		63,097.81	Health and Welfare Expense
524	County Fair	94,577.88					94,577.88	
525	Senior Center	8,000.00					8,000.00	
	Total Culture and Recreation	102,577.88	0.00		0.00		102,577.88	Culture and Recreation Expense
612	Soil Conservation Districts	16,950.00					16,950.00	
615	Weed Control	52,214.92					52,214.92	
	Total Conservation of Natural Resources	69,164.92	0.00		0.00		69,164.92	Conservation of Natural Resources Expense
700	Urban and Economic Development:							
710	Urban Development:							
711	Planning and Zoning	4,528.72					4,528.72	
712	Urban and Rural Development	8,800.56					8,800.56	
	Total Urban and Economic Development	13,329.28	0.00		0.00		13,329.28	Urban and Economic Development Expense
750	Intergovernmental Expenditures	19,599.54					19,599.54	Intergovernmental Expense
890	Capital Outlay	6,686,030.52					6,686,030.52	Capital Outlay-Unallocated
	Total Expenditures	13,062,821.04	0.00		0.00		13,062,821.04	
	Excess of Revenues Over (Under) Expenditures	(6,227,046.18)	396,998.71		396,998.71		(6,227,046.18)	
	Other Financing Sources (Uses):							
371	Transfers In	20,000.00					20,000.00	Transfers - Net
911	Transfers Out	(20,000.00)					(20,000.00)	Transfers - Net
372	Long-Term Debt Issued	0.00					0.00	General Revenue - Debt Issued
373	Insurance Proceeds	5,703.55	5,703.55				0.00	Program Revenue-Capital Grants-General Government
					2,676.86		2,676.86	Public Safety Expense
					3,026.69		3,026.69	Public Works Expense
374	Sale of County Property	176,596.70					176,596.70	General Revenue-Miscellaneous
	Total Other Financing Sources (Uses)	182,300.25	5,703.55		5,703.55		182,300.25	
	Net Change in Fund Balance	(6,044,745.93)	402,702.26		402,702.26		(6,044,745.93)	Change in Net Position
	Fund Balance - beginning, as previously reported	9,616,835.79					9,616,835.79	Beginning Net Position
	Restatement due to (See Note__):							
	Fund Balance - beginning, as restated	9,616,835.79	0.00		0.00		9,616,835.79	Adjusted Beginning Net Position
	FUND BALANCE - ENDING	3,572,089.86	402,702.26		402,702.26		3,572,089.86	Ending Net Position

EDMUNDS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2025

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 2025
US Department of Interior - Direct Programs:				
Bureau of Land Management,				
Payments in Lieu of Taxes (Note 3)	15.226	15.659	9,427.83	16,247.03
			(County portion = $6,819.20	
Total US Department of the Interior			**9,427.83**	**16,247.03**
Highway Safety Cluster:				
US Department of Transportation - Pass-Through Programs:				
SD Department of Public Safety,				
State and Community Highway Safety	20.600			42,852.53
Total Highway Safety Cluster			0.00	42,852.53
Total US Department of Transportation				**42,852.53**
Total US Department of Treasury			**0.00**	**0.00**
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			1,887.73
Total US Department of Health and Human Services			**0.00**	**1,887.73**
US Department of Homeland Security - Pass-Through Programs:				
SD Department of Public Safety - Office of Emergency Management,				
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036			0.00
Total US Department of Homeland Security			**0.00**	**0.00**
GRAND TOTAL			**$9,427.83**	**$60,987.29**

SUPPLEMENTARY INFORMATION
EDMUNDS COUNTY
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2025

	Indebtedness	Long-Term Debt January 1, 2025	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2025
	Governmental Long-Term Debt:				
240	Subscription Liabilities				0.00
241	Bonds Payable	7,511,737.66		165,000.00	7,346,737.66
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	7,511,737.66	0.00	165,000.00	7,346,737.66

Note 1 - Long-Term Debt:

Debt payable at December 31, 2025 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, 2025

		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	(44.74)	(27,605.19)	10.00	1,258.48	40,452.21	0.00	106,390.79	120,461.55
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	(44.74)	(27,605.19)	10.00	1,258.48	40,452.21	0.00	106,390.79	120,461.55
	FUND BALANCES:								
273	Nonspendable								0.00
274	Restricted	0.00	0.00	0.00			0.00	0.00	0.00
275	Committed								0.00
276	Assigned	(44.74)	(27,605.19)	10.00	1,258.48	40,452.21		106,390.79	120,461.55
277	Unassigned								0.00
	TOTAL FUND BALANCES	(44.74)	(27,605.19)	10.00	1,258.48	40,452.21	0.00	106,390.79	120,461.55

EDMUNDS COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

		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			750.00					750.00
330	Intergovernmental Revenue:								
334	State Grants		0.00						0.00
335.18	911 Remittances	69,340.93							69,340.93
335.99	Other State Shared Revenue							0.00	0.00
	Total Intergovernmental Revenue	69,340.93	0.00	0.00	0.00	0.00	0.00	0.00	69,340.93
340	Charges for Goods and Services:								
341	General Government:								
341.20	Register of Deeds' Fees					6,482.02			6,482.02
341.40	Legal Services			325.00					325.00
342	Public Safety:								
342.30	Sobriety Testing				4,922.00				4,922.00
343	Public Works:								
344	Health and Welfare:								
	Total Charges for Goods and Services	0.00	0.00	325.00	4,922.00	6,482.02	0.00	0.00	11,729.02
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		1,079.64		17.31	918.05			2,015.00
366	Refund of Prior Year's Expenditures		0.00						0.00
	Total Miscellaneous Revenue	0.00	1,079.64	0.00	17.31	918.05	0.00	0.00	2,015.00
	Total Revenues	69,340.93	1,079.64	1,075.00	4,939.31	7,400.07	0.00	0.00	83,834.95
	Expenditures:								
160-170	Other General Government:								
163	Register of Deeds					4,392.00			4,392.00
	Total General Government	0.00	0.00	0.00	0.00	4,392.00	0.00	0.00	4,392.00
200	Public Safety:								
210	Law Enforcement:								
212	County Jail				3,932.36				3,932.36
222	Emergency and Disaster Services		90,679.50						90,679.50
225	Communication Center	69,385.67							69,385.67
	Total Public Safety	69,385.67	90,679.50	0.00	3,932.36	0.00	0.00	0.00	163,997.53
300	Public Works:								
311	Highways, Roads and Bridges							21,757.14	21,757.14
	Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	21,757.14	21,757.14
400	Health and Welfare:								
434	Domestic Abuse			1,065.00					1,065.00
	Total Health and Welfare	0.00	0.00	1,065.00	0.00	0.00	0.00	0.00	1,065.00
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, 2025

		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	69,385.67	90,679.50	1,065.00	3,932.36	4,392.00	0.00	21,757.14	191,211.67
	Excess of Revenues Over (Under) Expenditures	(44.74)	(89,599.86)	10.00	1,006.95	3,008.07	0.00	(21,757.14)	(107,376.72)
	Other Financing Sources (Uses):								
371	Transfers In		20,000.00						20,000.00
	Total Other Financing Sources (Uses)	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00
	Net Change in Fund Balances	(44.74)	(69,599.86)	10.00	1,006.95	3,008.07	0.00	(21,757.14)	(87,376.72)
	Fund Balance - beginning, as previously reported		41,994.67		251.53	37,444.14		128,147.93	207,838.27
	Restatement due to (See Note__):								0.00
	Fund Balance - beginning, as restated	0.00	41,994.67	0.00	251.53	37,444.14	0.00	128,147.93	207,838.27
	FUND BALANCE - ENDING	(44.74)	(27,605.19)	10.00	1,258.48	40,452.21	0.00	106,390.79	120,461.55
		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

EDMUNDS COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
CUSTODIAL FUNDS
December 31, 2025

	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	$ 134,113.53	$ 18,718.70	$ 5,502.90	$ 123,815.02	$ 128,682.21	$ 1,589.00	$ 326.48	$ 2,986.96	$ -	$ -	$ 28,825.57	$ 444,560.37
Investments												$ -
TOTAL ASSETS	$ 134,113.53	$ 18,718.70	$ 5,502.90	$ 123,815.02	$ 128,682.21	$ 1,589.00	$ 326.48	$ 2,986.96	$ -	$ -	$ 28,825.57	$ 444,560.37
NET POSITION:												
Restricted for:												
Individuals, organizations, and other governments __ (major category)	134,113.53	18,718.70	5,502.90	123,815.02	128,682.21	1,589.00	326.48	2,986.96	0.00	0.00	28,825.57	$ - $ 444,560.37
TOTAL NET POSITION	$ 134,113.53	$ 18,718.70	$ 5,502.90	$ 123,815.02	$ 128,682.21	$ 1,589.00	$ 326.48	$ 2,986.96	$ -	$ -	$ 28,825.57	$ 444,560.37

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