

ANNUAL REPORT FOR MCPHERSON COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2022

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,943,936.97	365,440.54	385,436.83	2,694,814.34
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	1,486,602.41	282,186.87	0.00	1,768,789.28
Delinquent Property Taxes	11,793.74	2,129.10	0.00	13,922.84
Penalties and Interest	4,351.84	782.63	0.00	5,134.47
Telephone Tax (Outside)	12.62	0.00	0.00	12.62
Licenses and Permits	2,504.15	116,050.00	270.00	118,824.15
Intergovernmental Revenue:				
Federal Grants	231,046.50	50,000.00	0.00	281,046.50
Federal Shared Revenue	55,655.93	1,080.98	0.00	56,736.91
State Grants	4,000.00	225,908.20	3,636.00	233,544.20
State Shared Revenue	141,242.47	974,011.82	140,795.97	1,256,050.26
Other Payments in Lieu of Taxes	470.00	0.00	0.00	470.00
Charges for Goods and Services:				
General Government	98,417.15	0.00	7,777.01	106,194.16
Public Safety	5,217.13	0.00	90,892.00	96,109.13
Public Works	0.00	47,362.24	0.00	47,362.24
Health and Welfare	2,125.00	0.00	0.00	2,125.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	5,172.79	714.45	219.31	6,106.55
Refund of Prior Year's Expenditures	2,147.79	0.00	0.00	2,147.79
Other Miscellaneous Revenue	2,885.73	6.95	0.00	2,892.68
General Long Term Debt Issued	0.00	0.00	0.00	0.00
Insurance Proceeds	6,317.20	0.00	0.00	6,317.20
Sale of County Property	837.97	1,912.35	0.00	2,750.32
Total Revenue and Other Sources	2,060,800.42	1,702,145.59	243,590.29	4,006,536.30
Expenditures and Other Uses (subfunction level):				
Legislative	133,372.54	0.00	0.00	133,372.54
Elections	19,983.78	0.00	0.00	19,983.78
Judicial System	2,129.97	0.00	0.00	2,129.97
Financial Administration	248,655.99	0.00	0.00	248,655.99
Legal Services	110,509.89	0.00	0.00	110,509.89
Other General Government	474,912.00	0.00	6,386.61	481,298.61
Law Enforcement	274,886.33	0.00	142,263.95	417,150.28
Protective and Emergency Services	3,034.00	0.00	40,401.74	43,435.74
Highways and Bridges	0.00	2,397,361.65	1,298.55	2,398,660.20
Economic Assistance	5,880.00	0.00	0.00	5,880.00
Health Assistance	60,972.00	0.00	0.00	60,972.00
Social Services	0.00	0.00	1,660.00	1,660.00
Mental Health Services	18,795.72	0.00	0.00	18,795.72
Recreation	7,000.00	0.00	0.00	7,000.00
Soil Conservation	113,829.21	0.00	0.00	113,829.21
Urban Development	11,357.32	0.00	0.00	11,357.32
Economic Development	300.00	0.00	0.00	300.00
Total Expenditures and Other Uses	1,485,618.75	2,397,361.65	192,010.85	4,074,991.25
Transfers In (Out)	(521,170.99)	501,019.00	20,151.99	0.00
Increase/Decrease in Fund Balance	54,010.68	(194,197.06)	71,731.43	(68,454.95)

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	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	188,656.99	188,656.99
Committed	0.00	0.00	0.00	0.00
Assigned	1,493,954.00	171,243.48	39,059.04	1,704,256.52
Unassigned	733,445.88	0.00	0.00	733,445.88
Total Ending Fund Balance	2,227,399.88	171,243.48	227,716.03	2,626,359.39

Governmental Long-term Debt 0.00

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the County Auditor at (605) 439-3314.