

Select the County Name:

MCPHERSON COUNTY

Select the year end date:

December 31, 2023

MCPHERSON COUNTY
Determination of Major Funds
December 31, 2023

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	2,002,271.28		1,922,188.11	2,152,073.88	N/A	N/A	Always
Special Revenue Funds:							
Road and Bridge	47,581.44		2,193,512.49	2,317,174.53	Yes	Yes	YES
E911	75.18		25,297.09	25,349.19	No	No	NO
Emergency Management	16,576.51		23,638.40	31,568.64	No	No	NO
Dom Abuse	25.00		375.00	350.00	No	No	NO
Eureka Joint Law	9,641.25		83,200.00	81,697.90	No	No	NO
Leola Joint Law	15,556.10		83,200.00	75,856.62	No	No	NO
24/7	4,146.00		317.00	0.00	No	No	NO
M&P	19,871.43		6,329.62	5,553.40	No	No	NO
Rural Access Infrastructure	210,977.53		91,628.58	44,574.22	No	Yes	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
					No	No	NO
Capital Projects Funds:							
					No	No	NO
					No	No	NO
					No	No	NO
					No	No	NO
Total Governmental Funds	2,326,721.72	0.00	4,429,686.29	4,734,198.38			
10% of Total Governmental Funds	232,672.17	0.00	442,968.63	473,419.84			
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	2,326,721.72	0.00	4,429,686.29	4,734,198.38			
5% of Total Governmental and Enterprise Funds	116,336.09	0.00	221,484.31	236,709.92			

- * 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.

MCPHERSON COUNTY
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2023

		207 - E911	226 - EM	229 - Dom. Abuse	237 - Eureka JL	238 - Leola JL	248 - 24/7	250 - M&P	295 - Rural Access	Total Other Governmental Funds
		Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	
ASSETS:										
101	Cash and Cash Equivalents	75.18	16,576.51	25.00	9,641.25	15,556.10	4,146.00	19,871.43	210,977.53	276,869.00
106	Cash with Fiscal Agent									0.00
151	Investments									0.00
107.1	Restricted Cash and Cash Equivalents									0.00
107.2	Restricted Investments									0.00
TOTAL ASSETS		75.18	16,576.51	25.00	9,641.25	15,556.10	4,146.00	19,871.43	210,977.53	276,869.00
FUND BALANCES:										
273	Nonspendable									0.00
274	Restricted		1,809.61	25.00			4,146.00	19,871.43	210,977.53	236,829.57
275	Committed									0.00
276	Assigned	75.18	14,766.90		9,641.25	15,556.10				40,039.43
277	Unassigned									0.00
TOTAL FUND BALANCES		75.18	16,576.51	25.00	9,641.25	15,556.10	4,146.00	19,871.43	210,977.53	276,869.00

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

	207 - E911	226 - EM	229 - Dom. Abuse	237 - Eureka JL	238 - Leola JL	248 - 24/7	250 - M&P	295 - Rural Access	Total Other Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
Revenues:									
310 Taxes:									
311 General Property Taxes--Current									0.00
319 Other Taxes									0.00
Total Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320 Licenses and Permits			300.00						300.00
330 Intergovernmental Revenue:									
331 Federal Grants		20,740.00							20,740.00
332 Federal Shared Revenue									0.00
333 Federal Payments in Lieu of Taxes									0.00
334 State Grants		2,898.40							2,898.40
335 State Shared Revenue:									
335.18 911 Remittances	25,221.91								25,221.91
335.99 Other State Shared Revenue								87,628.20	87,628.20
339 Other Intergovernmental Revenue									0.00
Total Intergovernmental Revenue	25,221.91	23,638.40	0.00	0.00	0.00	0.00	0.00	87,628.20	136,488.51
340 Charges for Goods and Services:									
341 General Government:									
341.20 Register of Deeds' Fees							6,329.62		6,329.62
341.40 Legal Services			75.00						75.00
342 Public Safety:									
342.10 Law Enforcement				50,400.00	50,400.00				100,800.00
342.30 Sobriety Testing						317.00			317.00
343 Public Works:									
344 Health and Welfare:									
344.10 Economic Assistance:									
344.20 Health Assistance:									
349 Other Charges									0.00
Total Charges for Goods and Services	0.00	0.00	75.00	50,400.00	50,400.00	317.00	6,329.62	0.00	107,521.62
350 Fines and Forfeits:									
Total Fines and Forfeits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:									
361 Investment Earnings	75.18							4,000.38	4,075.56
369 Other									0.00
Total Miscellaneous Revenue	75.18	0.00	0.00	0.00	0.00	0.00	0.00	4,000.38	4,075.56
Total Revenues	25,297.09	23,638.40	375.00	50,400.00	50,400.00	317.00	6,329.62	91,628.58	248,385.69
Expenditures:									
100 General Government:									
110 Legislative:									
163 Register of Deeds							5,553.40		5,553.40
172 Human Resources									0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	5,553.40	0.00	5,553.40
200 Public Safety:									
210 Law Enforcement:									
211 Sheriff				81,697.90	75,856.62				157,554.52
222 Emergency and Disaster Services		31,568.64							31,568.64
225 Communication Center	25,349.19								25,349.19
229 Other Protective and Emergency Services									0.00
Total Public Safety	25,349.19	31,568.64	0.00	81,697.90	75,856.62	0.00	0.00	0.00	214,472.35

MCPHERSON COUNTY
 BALANCE SHEET - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 December 31, 2023

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
101 Cash and Cash Equivalents	828,934.44	47,581.44	276,869.00	1,153,384.88
106 Cash with Fiscal Agent			0.00	0.00
151 Investments	1,173,205.63		0.00	1,173,205.63
107.1 Restricted Cash and Cash Equivalents	131.21		0.00	131.21
107.2 Restricted Investments			0.00	0.00
TOTAL ASSETS	2,002,271.28	47,581.44	276,869.00	2,326,721.72
FUND BALANCES: (See Note ___)				
273 Nonspendable			0.00	0.00
274 Restricted	131.21		236,829.57	236,960.78
275 Committed			0.00	0.00
276 Assigned	1,570,375.00	47,581.44	40,039.43	1,657,995.87
277 Unassigned	431,765.07		0.00	431,765.07
TOTAL FUND BALANCES	2,002,271.28	47,581.44	276,869.00	2,326,721.72

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

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

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
310 Taxes:				
311 General Property Taxes--Current	1,553,527.14	292,968.90	0.00	1,846,496.04
312 General Property Taxes--Delinquent	9,936.13	1,658.62	0.00	11,594.75
313 Penalties and Interest	4,618.79	822.09	0.00	5,440.88
314 Telephone Tax (Outside)	13.34		0.00	13.34
318 Tax Deed Revenue	9,563.29	27.15	0.00	9,590.44
319 Other Taxes			0.00	0.00
Total Taxes	1,577,658.69	295,476.76	0.00	1,873,135.45
320 Licenses and Permits	5,785.02	85,980.00	300.00	92,065.02
330 Intergovernmental Revenue:				
332 Federal Shared Revenue	56,457.63	1,251.52	0.00	57,709.15
334 State Grants	5,100.00	228,750.12	2,898.40	236,748.52
335 State Shared Revenue:				
335.01 Bank Franchise	15,178.83	2,843.84	0.00	18,022.67
335.02 Motor Vehicle Licenses		882,475.22	0.00	882,475.22
335.07 Court Appointed Attorney/Public Defender	77.13		0.00	77.13
335.09 Prorate License Fees		51,282.18	0.00	51,282.18
335.13 Secondary Road Remittances		74,359.65	0.00	74,359.65
335.14 Telecommunications Gross Receipt Tax	4,287.56		0.00	4,287.56
335.15 Motor Vehicle 1/4%	1,433.61		0.00	1,433.61
335.16 Renewable Facility Tax	96,737.12		0.00	96,737.12
335.17 Motor Fuel Tax		7,141.61	0.00	7,141.61
335.18 911 Remittances			25,221.91	25,221.91
335.19 Liquor Tax Reversion (25%)	25,809.82		0.00	25,809.82
335.99 Other State Shared Revenue			87,628.20	87,628.20
338 Other Payments in Lieu of Taxes	504.00		0.00	504.00
339 Other Intergovernmental Revenue			0.00	0.00
Total Intergovernmental Revenue	205,585.70	1,248,104.14	136,488.51	1,590,178.35
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	10,088.50		0.00	10,088.50
341.20 Register of Deeds' Fees	41,773.75		6,329.62	48,103.37
341.30 Driver's License Exam	1,080.00		0.00	1,080.00
341.40 Legal Services	1,989.90		75.00	2,064.90
341.50 Clerk of Courts Fees	3,624.75		0.00	3,624.75
341.90 Other Fees	12,616.71		0.00	12,616.71
342 Public Safety:				
342.10 Law Enforcement	7,965.04		100,800.00	108,765.04
342.30 Sobriety Testing			317.00	317.00
343 Public Works:				
343.10 Road Maintenance Contract Charges		37,415.36	0.00	37,415.36
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	1,125.00		0.00	1,125.00
344.12 Veterans Service Officer	1,875.00		0.00	1,875.00
349 Other Charges			0.00	0.00
Total Charges for Goods and Services	82,138.65	37,415.36	107,521.62	227,075.63
350 Fines and Forfeits:				
352 Costs	60.00		0.00	60.00
359 Other			0.00	0.00
Total Fines and Forfeits	60.00	0.00	0.00	60.00
360 Miscellaneous Revenue:				
361 Investment Earnings	43,806.70	3,690.85	4,075.56	51,573.11
365 Contributions and Donations	262.00		0.00	262.00
366 Refund of Prior Year's Expenditures	214.23		0.00	214.23
369 Other	6,677.12		0.00	6,677.12

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

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Total Miscellaneous Revenue	50,960.05	3,690.85	4,075.56	58,726.46
Total Revenues	1,922,188.11	1,670,667.11	248,385.69	3,841,240.91
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	171,924.07		0.00	171,924.07
120 Elections	3,439.93		0.00	3,439.93
130 Judicial System	3,548.47		0.00	3,548.47
140 Financial Administration:				
141 Auditor	131,909.20		0.00	131,909.20
142 Treasurer	135,746.19		0.00	135,746.19
150 Legal Services:				
151 State's Attorney	97,792.34		0.00	97,792.34
153 Court Appointed Attorney	13,925.38		0.00	13,925.38
160-170 Other General Government:				
161 General Government Building	175,506.39		0.00	175,506.39
162 Director of Equalization	205,371.75		0.00	205,371.75
163 Register of Deeds	127,954.32		5,553.40	133,507.72
165 Veterans Service Officer	35,302.29		0.00	35,302.29
166 Predatory Animal	6,601.02		0.00	6,601.02
169 Other	966.07		0.00	966.07
170 Geographic Information System	1,500.00		0.00	1,500.00
172 Human Resources			0.00	0.00
Total General Government	1,111,487.42	0.00	5,553.40	1,117,040.82
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	234,557.57		157,554.52	392,112.09
212 County Jail	35,939.12		0.00	35,939.12
213 Coroner	4,776.60		0.00	4,776.60
220 Protective and Emergency Services:				
221 Fire Protection	2,944.00		0.00	2,944.00
222 Emergency and Disaster Services			31,568.64	31,568.64
225 Communication Center			25,349.19	25,349.19
229 Other Protective and Emergency Services			0.00	0.00
Total Public Safety	278,217.29	0.00	214,472.35	492,689.64
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges		2,317,174.53	44,574.22	2,361,748.75
320 Sanitation:				
390 Other Public Works			0.00	0.00
Total Public Works	0.00	2,317,174.53	44,574.22	2,361,748.75
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	79.50		0.00	79.50
419 Other	3,000.00		0.00	3,000.00
420 Health Assistance:				
421 County Nurse	28,500.00		0.00	28,500.00
424 Ambulance	30,975.50		0.00	30,975.50
434 Domestic Abuse			350.00	350.00
440 Mental Health Services:				
441 Mentally Ill	10,276.02		0.00	10,276.02
442 Developmentally Disabled	2,880.00		0.00	2,880.00
444 Mental Health Centers	3,500.00		0.00	3,500.00
449 Other			0.00	0.00
Total Health and Welfare	79,211.02	0.00	350.00	79,561.02
500 Culture and Recreation:				
510 Culture:				

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

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
525 Senior Center	7,000.00		0.00	7,000.00
529 Other			0.00	0.00
Total Culture and Recreation	7,000.00	0.00	0.00	7,000.00
600 Conservation of Natural Resources:				
610 Soil Conservation:				
611 County Extension	66,902.24		0.00	66,902.24
612 Soil Conservation Districts	5,196.34		0.00	5,196.34
615 Weed and Pest Control	36,222.36		0.00	36,222.36
629 Other			0.00	0.00
Total Conservation of Natural Resources	108,320.94	0.00	0.00	108,320.94
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	4,640.26		0.00	4,640.26
712 Urban and Rural Development	7,870.70		0.00	7,870.70
719 Other			0.00	0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development	300.00		0.00	300.00
729 Other			0.00	0.00
Total Urban and Economic Development	12,810.96	0.00	0.00	12,810.96
750 Intergovernmental Expenditures			0.00	0.00
800 Debt Service			0.00	0.00
850 Payments to Local Education Agencies			0.00	0.00
890 Capital Outlay			0.00	0.00
Total Expenditures	1,597,047.63	2,317,174.53	264,949.97	4,179,172.13
Excess of Revenues Over (Under) Expenditures	325,140.48	(646,507.42)	(16,564.28)	(337,931.22)
Other Financing Sources (Uses):				
371 Transfers In		489,309.00	65,717.25	555,026.25
911 Transfers Out	(555,026.25)		0.00	(555,026.25)
373 Insurance Proceeds	3,875.04		0.00	3,875.04
374 Sale of County Property	882.13	33,536.38	0.00	34,418.51
Total Other Financing Sources (Uses)	(550,269.08)	522,845.38	65,717.25	38,293.55
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(225,128.60)	(123,662.04)	49,152.97	(299,637.67)
Fund Balance - Beginning	2,227,399.88	171,243.48	227,716.03	2,626,359.39
Adjustments:				
Adjusted Fund Balance - Beginning	2,227,399.88	171,243.48	227,716.03	2,626,359.39
FUND BALANCE - ENDING	2,002,271.28	47,581.44	276,869.00	2,326,721.72
	Yes	Yes	Yes	Yes

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

MCPHERSON COUNTY
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 PROPRIETARY FUNDS
 December 31, 2023

	Enterprise Funds				Totals	Internal Service Funds
	Fund	Fund	Fund	Fund		
ASSETS:						
Current Assets:						
101					0.00	
106					0.00	
151					0.00	
Total Current Assets	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets:						
107.1					0.00	
107.2					0.00	
Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION:						
263.20	Restricted For:					
263.21					0.00	
263.22					0.00	
263.23					0.00	
263.24					0.00	
263.25					0.00	
263.26					0.00	
263.27					0.00	
263.28					0.00	
263.29					0.00	
263.90					0.00	
Unrestricted					0.00	
TOTAL NET POSITION	0.00	0.00	0.00	0.00	0.00	0.00

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

MCPHERSON COUNTY
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
 PROPRIETARY FUNDS
 For the Year Ended December 31, 2023

	Enterprise Funds				Totals	Internal Service Funds
	Fund	Fund	Fund	Fund		
Operating Revenues:						
340 Charges for Goods and Services					0.00	
369 Miscellaneous					0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Operating Expenses:						
410 Personal Services					0.00	
420 Other Current Expense					0.00	
426 Materials					0.00	
430 Capital Assets					0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating Revenues (Expenses):						
330 Operating Grants					0.00	
361 Investment Earnings					0.00	
362 Rental Revenue					0.00	
440 Interest Expense and Fiscal Charges					0.00	
441 Debt Service (Principal)					0.00	
374 Sale of County Property					0.00	
372 Long Term Debt Issued					0.00	
(429)369.01 Other					0.00	
Total Nonoperating Revenues (Expenses)	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Contributions and Transfers:						
377 Capital Contributions					0.00	
371 Transfers In					0.00	
911 Transfers Out					0.00	
(913)376 Special Items					0.00	
(914)375 Extraordinary Items					0.00	
Change in Net Position	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - Beginning					0.00	
Adjustments:					0.00	
Adjusted Net Position - Beginning	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION - ENDING	0.00	0.00	0.00	0.00	0.00	0.00
	Yes	Yes	Yes	Yes	Yes	Yes

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

MCPHERSON COUNTY
 STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
 PROPRIETARY FUNDS
 For the Year Ended December 31, 2023

	Enterprise Funds				Totals	Internal Service Funds
	Fund	Fund	Fund	Fund		
Cash Flows from Operating Activities:						
Receipts from Customers					0.00	
Payments to Suppliers					0.00	
Payments to Employees					0.00	
Internal Activity - Payment to Other Funds					0.00	
Claims Paid					0.00	
Other Receipts (Payments)					0.00	
Net Cash Provided (Used) by Operating Activities	0.00	0.00	0.00	0.00	0.00	0.00
Cash Flows from Noncapital Financing Activities:						
Operating Subsidies and Transfers to Other Funds					0.00	
Cash Flows from Capital and Related Financing Activities:						
Proceeds from Capital Debt					0.00	
Capital Contributions					0.00	
Purchase of Capital Assets					0.00	
Principal Paid on Capital Debt					0.00	
Interest Paid on Capital Debt					0.00	
Other Receipts (Payments)					0.00	
Net Cash Provided (Used) by Capital and Related Financing Activities	0.00	0.00	0.00	0.00	0.00	0.00
Cash Flows from Investing Activities:						
Purchase of Investment Securities					0.00	
Proceeds from Sales and Maturities of Investments					0.00	
Interest Earnings					0.00	
Net Cash Provided (Used) by Investing Activities	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Cash and Cash Equivalents	0.00	0.00	0.00	0.00	0.00	0.00
Cash and Cash Equivalents - Beginning					0.00	
CASH AND CASH EQUIVALENTS - ENDING	0.00	0.00	0.00	0.00	0.00	0.00
	Yes	Yes	Yes	Yes	Yes	Yes
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating Income (Loss)					0.00	
	Yes	Yes	Yes	Yes	Yes	Yes

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

MCPHERSON COUNTY
 STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 December 31, 2023

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents		151,526.45
Investments		
TOTAL ASSETS	0.00	151,526.45
NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments		151,526.45
_____ (major category)		
TOTAL NET POSITION	0.00	151,526.45

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

MCPHERSON COUNTY
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 For the Year Ended December 31, 2023

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Contributions and Donations		
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		5,432,928.93
State Shared Revenue Collections for Other Governments		1,220,137.95
Other Additions		4,212,583.72
Total Additions	0.00	10,865,650.60
DEDUCTIONS:		
Trust Deductions for _____		
Payments of Property Tax to Other Governments		5,395,410.57
Payments of State Shared Revenue to Other Governments		1,197,617.41
Other Deductions		4,211,032.62
Total Deductions	0.00	10,804,060.60
Change in Net Position	0.00	61,590.00
Net Position - Beginning		89,936.45
NET POSITION - ENDING	0.00	151,526.45
	Yes	Yes

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

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

Indebtedness	Long-Term Debt January 1, 2023	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2023
Governmental Long-Term Debt:				
240 Subscription Liabilities				0.00
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
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	0.00	0.00	0.00

Note 1 - Long-Term Debt:

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

General Obligation Bonds:

NO LONG TERM DEBT IN MCPHERSON COUNTY

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.]

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
310 Taxes:				
311 General Property Taxes--Current	1,571,632.00	1,571,632.00	1,553,527.14	(18,104.86)
312 General Property Taxes--Delinquent	10,000.00	10,000.00	9,936.13	(63.87)
313 Penalties and Interest	6,000.00	6,000.00	4,618.79	(1,381.21)
314 Telephone Tax (Outside)	10.00	10.00	13.34	3.34
315 Mobile Home Tax			0.00	0.00
316 Wheel Tax			0.00	0.00
318 Tax Deed Revenue	1,000.00	1,000.00	9,563.29	8,563.29
319 Other Taxes			0.00	0.00
Total Taxes	1,588,642.00	1,588,642.00	1,577,658.69	(10,983.31)
320 Licenses and Permits	3,250.00	3,250.00	5,785.02	2,535.02
330 Intergovernmental Revenue:				
331 Federal Grants			0.00	0.00
332 Federal Shared Revenue	6,000.00	6,000.00	56,457.63	50,457.63
333 Federal Payments in Lieu of Taxes			0.00	0.00
334 State Grants	8,000.00	8,000.00	5,100.00	(2,900.00)
335 State Shared Revenue:				
335.01 Bank Franchise	9,000.00	9,000.00	15,178.83	6,178.83
335.02 Motor Vehicle Licenses			0.00	0.00
335.04 Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05 Lottery Shared Revenue			0.00	0.00
335.06 State Highway Fund (former 10% game)			0.00	0.00
335.07 Court Appointed Attorney/Public Defender	1,000.00	1,000.00	77.13	(922.87)
335.08 Energy Minerals Severance Tax			0.00	0.00
335.09 Prorate License Fees			0.00	0.00
335.1 Abused and Neglected Child Defense			0.00	0.00
335.11 63 3/4% Mobile Home			0.00	0.00
335.13 Secondary Road Remittances			0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget Positive (Negative)	
335.14	Telecommunications Gross Receipt Tax	13,000.00	13,000.00	4,287.56	(8,712.44)
335.15	Motor Vehicle 1/4%	1,500.00	1,500.00	1,433.61	(66.39)
335.16	Renewable Facility Tax	96,000.00	96,000.00	96,737.12	737.12
335.17	Motor Fuel Tax			0.00	0.00
335.18	911 Remittances			0.00	0.00
335.19	Liquor Tax Reversion (25%)	27,000.00	27,000.00	25,809.82	(1,190.18)
335.99	Other State Shared Revenue			0.00	0.00
336	State Payments in Lieu of Taxes			0.00	0.00
338	Other Payments in Lieu of Taxes	450.00	450.00	504.00	54.00
339	Other Intergovernmental Revenue			0.00	0.00
	Total Intergovernmental Revenue	161,950.00	161,950.00	205,585.70	43,635.70
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	10,820.00	10,820.00	10,088.50	(731.50)
341.20	Register of Deeds' Fees	45,000.00	45,000.00	41,773.75	(3,226.25)
341.30	Driver's License Exam	1,500.00	1,500.00	1,080.00	(420.00)
341.40	Legal Services	6,500.00	6,500.00	1,989.90	(4,510.10)
341.50	Clerk of Courts Fees	4,000.00	4,000.00	3,624.75	(375.25)
341.90	Other Fees	10,250.00	10,250.00	12,616.71	2,366.71
342	Public Safety:				
342.10	Law Enforcement	5,000.00	5,000.00	7,965.04	2,965.04
342.20	Prisoner Care	1,000.00	1,000.00	0.00	(1,000.00)
342.30	Sobriety Testing			0.00	0.00
342.90	Other			0.00	0.00
343	Public Works:				
343.10	Road Maintenance Contract Charges			0.00	0.00
343.20	Sanitation			0.00	0.00
343.30	Airport			0.00	0.00
343.90	Other			0.00	0.00
344	Health and Welfare:				

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
344.10	Economic Assistance:			
344.11	1,000.00	1,000.00	1,125.00	125.00
344.12	1,875.00	1,875.00	1,875.00	0.00
344.13			0.00	0.00
344.14			0.00	0.00
344.19			0.00	0.00
344.20	Health Assistance:			
344.21			0.00	0.00
344.22			0.00	0.00
344.23			0.00	0.00
344.24			0.00	0.00
344.29			0.00	0.00
344.30			0.00	0.00
344.40			0.00	0.00
345			0.00	0.00
346			0.00	0.00
348			0.00	0.00
349			0.00	0.00
	86,945.00	86,945.00	82,138.65	(4,806.35)
350	Fines and Forfeits:			
351			0.00	0.00
352	100.00	100.00	60.00	(40.00)
353			0.00	0.00
359			0.00	0.00
	100.00	100.00	60.00	(40.00)
360	Miscellaneous Revenue:			
361	6,000.00	6,000.00	43,806.70	37,806.70
362			0.00	0.00
363			0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
365	Contributions and Donations			262.00	262.00
366	Refund of Prior Year's Expenditures			214.23	214.23
369	Other	2,000.00	2,000.00	6,677.12	4,677.12
	Total Miscellaneous Revenue	8,000.00	8,000.00	50,960.05	42,960.05
	Total Revenues	1,848,887.00	1,848,887.00	1,922,188.11	73,301.11
Expenditures:					
100	General Government:				
110	Legislative:				
111	Board of County Commissioners	133,000.00	173,000.00	171,924.07	1,075.93
112	Contingency	150,000.00	150,000.00		
	Amount Transferred		(150,000.00)		0.00
120	Elections	3,000.00	3,450.00	3,439.93	10.07
130	Judicial System	4,000.00	4,000.00	3,548.47	451.53
140	Financial Administration:				
141	Auditor	131,700.00	131,950.00	131,909.20	40.80
142	Treasurer	133,300.00	135,800.00	135,746.19	53.81
143	Finance Office			0.00	0.00
149	Other			0.00	0.00
150	Legal Services:				
151	State's Attorney	110,000.00	110,000.00	97,792.34	12,207.66
152	Public Defender			0.00	0.00
153	Court Appointed Attorney	28,000.00	28,000.00	13,925.38	14,074.62
154	Abused and Neglected Child Defense			0.00	0.00
159	Other Legal Services			0.00	0.00
160-170	Other General Government:				
161	General Government Building	137,700.00	175,700.00	175,506.39	193.61
162	Director of Equalization	207,100.00	207,100.00	205,371.75	1,728.25
163	Register of Deeds	126,000.00	128,000.00	127,954.32	45.68
164	Judgments			0.00	0.00
165	Veterans Service Officer	39,050.00	39,050.00	35,302.29	3,747.71

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

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget Positive (Negative)	
166	Predatory Animal	6,603.00	6,603.00	6,601.02	1.98
167	Disability Coordinator			0.00	0.00
168	Self-Insurance Plan			0.00	0.00
169	Other	0.00	1,000.00	966.07	33.93
170	Geographic Information System	7,000.00	7,000.00	1,500.00	5,500.00
171	Information Technology			0.00	0.00
172	Human Resources			0.00	0.00
	Total General Government	1,216,453.00	1,150,653.00	1,111,487.42	39,165.58
200	Public Safety:				
210	Law Enforcement:				
211	Sheriff	266,100.00	266,100.00	234,557.57	31,542.43
212	County Jail	50,000.00	50,000.00	35,939.12	14,060.88
213	Coroner	3,400.00	4,800.00	4,776.60	23.40
214	County-Wide Law Enforcement			0.00	0.00
215	Juvenile Detention			0.00	0.00
219	Other Law Enforcement			0.00	0.00
220	Protective and Emergency Services:				
221	Fire Protection	3,500.00	3,500.00	2,944.00	556.00
222	Emergency and Disaster Services			0.00	0.00
223	Flood Control			0.00	0.00
225	Communication Center			0.00	0.00
229	Other Protective and Emergency Services			0.00	0.00
	Total Public Safety	323,000.00	324,400.00	278,217.29	46,182.71
300	Public Works:				
310	Highways and Bridges:				
311	Highways, Roads and Bridges			0.00	0.00
320	Sanitation:				
321	Sewers			0.00	0.00
322	Solid Waste			0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with
		Original	Final		Final Budget
					Positive (Negative)
330	Transportation:				
331	Airport			0.00	0.00
332	Railroad			0.00	0.00
333	Other Transportation			0.00	0.00
340	Water System			0.00	0.00
390	Other Public Works			0.00	0.00
	Total Public Works	0.00	0.00	0.00	0.00
400	Health and Welfare:				
410	Economic Assistance:				
411	Support of Poor	4,100.00	4,100.00	79.50	4,020.50
412	Public Welfare			0.00	0.00
413	Low Income Energy Assistance Program			0.00	0.00
415	Food Stamp Distribution			0.00	0.00
419	Other	3,000.00	3,000.00	3,000.00	0.00
420	Health Assistance:				
421	County Nurse	28,500.00	28,500.00	28,500.00	0.00
422	Health Services			0.00	0.00
423	Hospital			0.00	0.00
424	Ambulance	36,200.00	36,200.00	30,975.50	5,224.50
425	Board of Health			0.00	0.00
426	Women, Infants and Children			0.00	0.00
429	Other			0.00	0.00
430	Social Services:				
431	Day Care Centers			0.00	0.00
432	Child Support Enforcement			0.00	0.00
433	Care of Aged			0.00	0.00
434	Domestic Abuse			0.00	0.00
439	Other			0.00	0.00
440	Mental Health Services:				
441	Mentally Ill	10,000.00	10,300.00	10,276.02	23.98

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

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
442	Developmentally Disabled	2,880.00	2,880.00	2,880.00	0.00
443	Drug Abuse			0.00	0.00
444	Mental Health Centers	3,500.00	3,500.00	3,500.00	0.00
445	Mental Illness Board			0.00	0.00
449	Other			0.00	0.00
	Total Health and Welfare	88,180.00	88,480.00	79,211.02	9,268.98
500	Culture and Recreation:				
510	Culture:				
511	Public Library			0.00	0.00
512	Historical Museum			0.00	0.00
513	County Monuments			0.00	0.00
514	Historical Sites			0.00	0.00
515	Memorial Day Expense			0.00	0.00
516	Arts			0.00	0.00
519	Other			0.00	0.00
520	Recreation:				
521	Recreational Programs			0.00	0.00
522	Parks			0.00	0.00
523	Exhibition Building			0.00	0.00
524	County Fair			0.00	0.00
525	Senior Center	7,000.00	7,000.00	7,000.00	0.00
529	Other			0.00	0.00
	Total Culture and Recreation	7,000.00	7,000.00	7,000.00	0.00
600	Conservation of Natural Resources:				
610	Soil Conservation:				
611	County Extension	72,300.00	72,300.00	66,902.24	5,397.76
612	Soil Conservation Districts	5,000.00	5,200.00	5,196.34	3.66
613	Rodent Control			0.00	0.00
614	Predator Control Districts			0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with
		Original	Final		Final Budget
					Positive (Negative)
615	Weed Control	37,600.00	37,600.00	36,222.36	1,377.64
616	Grasshopper and Pest Control			0.00	0.00
619	Other			0.00	0.00
620	Water Conservation:				
621	Geological Survey			0.00	0.00
622	Weather Modification			0.00	0.00
623	Water Conservation Districts			0.00	0.00
624	Drainage Commissions			0.00	0.00
629	Other			0.00	0.00
	Total Conservation of Natural Resources	114,900.00	115,100.00	108,320.94	6,779.06
700	Urban and Economic Development:				
710	Urban Development:				
711	Planning and Zoning	4,400.00	4,400.00	4,640.26	(240.26)
712	Urban and Rural Development	7,900.00	7,900.00	7,870.70	29.30
719	Other			0.00	0.00
720	Economic Development:				
721	Tourism, Industrial or Recreational Development	300.00	300.00	300.00	0.00
729	Other			0.00	0.00
	Total Urban and Economic Development	12,600.00	12,600.00	12,810.96	(210.96)
750	Intergovernmental Expenditures			0.00	0.00
800	Debt Service			0.00	0.00
850	Payments to Local Education Agencies			0.00	0.00
890	Capital Outlay			0.00	0.00
	Total Expenditures	1,762,133.00	1,698,233.00	1,597,047.63	101,185.37
	Excess of Revenues Over (Under) Expenditures	86,754.00	150,654.00	325,140.48	174,486.48
	Other Financing Sources (Uses):				
371	Transfers In	231,047.00	231,047.00	0.00	(231,047.00)
911	Transfers Out	(491,409.00)	(555,309.00)	(555,026.25)	282.75

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds			3,875.04	3,875.04
374 Sale of County Property	1,000.00	1,000.00	882.13	(117.87)
912 Payments to Refunded Debt Escrow Agent			0.00	0.00
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	(259,362.00)	(323,262.00)	(550,269.08)	(227,007.08)
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(172,608.00)	(172,608.00)	(225,128.60)	(52,520.60)
Fund Balance - Beginning	2,227,399.88	2,227,399.88	2,227,399.88	0.00
Adjustments:				
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning	2,227,399.88	2,227,399.88	2,227,399.88	0.00
FUND BALANCE - ENDING	2,054,791.88	2,054,791.88	2,002,271.28	(52,520.60)

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

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
Revenues:					
310	Taxes:				
311	General Property Taxes--Current	294,060.00	294,060.00	292,968.90	(1,091.10)
312	General Property Taxes--Delinquent	2,000.00	2,000.00	1,658.62	(341.38)
313	Penalties and Interest	1,000.00	1,000.00	822.09	(177.91)
314	Telephone Tax (Outside)			0.00	0.00
315	Mobile Home Tax			0.00	0.00
316	Wheel Tax			0.00	0.00
318	Tax Deed Revenue			27.15	27.15
319	Other Taxes			0.00	0.00
	Total Taxes	297,060.00	297,060.00	295,476.76	(1,583.24)
320	Licenses and Permits	150,000.00	150,000.00	85,980.00	(64,020.00)
330	Intergovernmental Revenue:				
331	Federal Grants			0.00	0.00
332	Federal Shared Revenue	1,100.00	1,100.00	1,251.52	151.52
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants	226,908.00	226,908.00	228,750.12	1,842.12
335	State Shared Revenue:				
335.01	Bank Franchise	2,500.00	2,500.00	2,843.84	343.84
335.02	Motor Vehicle Licenses	900,000.00	900,000.00	882,475.22	(17,524.78)
335.04	Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05	Lottery Shared Revenue			0.00	0.00
335.06	State Highway Fund (former 10% game)			0.00	0.00
335.07	Court Appointed Attorney/Public Defender			0.00	0.00
335.08	Energy Minerals Severance Tax			0.00	0.00
335.09	Prorate License Fees	48,000.00	48,000.00	51,282.18	3,282.18
335.1	Abused and Neglected Child Defense			0.00	0.00
335.11	63 3/4% Mobile Home			0.00	0.00
335.13	Secondary Road Remittances	75,100.00	75,100.00	74,359.65	(740.35)

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
335.14	Telecommunications Gross Receipt Tax		0.00	0.00
335.15	Motor Vehicle 1/4%		0.00	0.00
335.16	Renewable Facility Tax		0.00	0.00
335.17	Motor Fuel Tax	4,500.00	7,141.61	2,641.61
335.18	911 Remittances		0.00	0.00
335.19	Liquor Tax Reversion (25%)		0.00	0.00
335.99	Other State Shared Revenue		0.00	0.00
336	State Payments in Lieu of Taxes		0.00	0.00
338	Other Payments in Lieu of Taxes		0.00	0.00
339	Other Intergovernmental Revenue		0.00	0.00
	Total Intergovernmental Revenue	1,258,108.00	1,248,104.14	(10,003.86)
340	Charges for Goods and Services:			
341	General Government:			
341.10	Treasurer's Fees		0.00	0.00
341.20	Register of Deeds' Fees		0.00	0.00
341.30	Driver's License Exam		0.00	0.00
341.40	Legal Services		0.00	0.00
341.50	Clerk of Courts Fees		0.00	0.00
341.90	Other Fees		0.00	0.00
342	Public Safety:			
342.10	Law Enforcement		0.00	0.00
342.20	Prisoner Care		0.00	0.00
342.30	Sobriety Testing		0.00	0.00
342.90	Other		0.00	0.00
343	Public Works:			
343.10	Road Maintenance Contract Charges	85,000.00	37,415.36	(47,584.64)
343.20	Sanitation		0.00	0.00
343.30	Airport		0.00	0.00
343.90	Other		0.00	0.00
344	Health and Welfare:			

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
344.10	Economic Assistance:			
344.11	Poor Lien Recoveries		0.00	0.00
344.12	Veterans Service Officer		0.00	0.00
344.13	Low Income Energy Assistance Program		0.00	0.00
344.14	Food Stamp Administration		0.00	0.00
344.19	Other		0.00	0.00
344.20	Health Assistance:			
344.21	County Nurse		0.00	0.00
344.22	Ambulance		0.00	0.00
344.23	Hospital		0.00	0.00
344.24	Women, Infants and Children		0.00	0.00
344.29	Other		0.00	0.00
344.30	Social Services		0.00	0.00
344.40	Mental Health Services		0.00	0.00
345	Culture and Recreation		0.00	0.00
346	Urban and Economic Development		0.00	0.00
348	Conservation of Natural Resources		0.00	0.00
349	Other Charges		0.00	0.00
	Total Charges for Goods and Services		37,415.36	(47,584.64)
350	Fines and Forfeits:			
351	Fines		0.00	0.00
352	Costs		0.00	0.00
353	Forfeits		0.00	0.00
359	Other		0.00	0.00
	Total Fines and Forfeits		0.00	0.00
360	Miscellaneous Revenue:			
361	Investment Earnings		3,690.85	690.85
362	Rent		0.00	0.00
363	Special Assessments		0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with
		Original	Final		Final Budget
					Positive (Negative)
365	Contributions and Donations			0.00	0.00
366	Refund of Prior Year's Expenditures			0.00	0.00
369	Other	1,000.00	1,000.00	0.00	(1,000.00)
	Total Miscellaneous Revenue	4,000.00	4,000.00	3,690.85	(309.15)
	Total Revenues	1,794,168.00	1,794,168.00	1,670,667.11	(123,500.89)
Expenditures:					
100	General Government:				
110	Legislative:				
111	Board of County Commissioners			0.00	0.00
112	Contingency				
	Amount Transferred				
120	Elections			0.00	0.00
130	Judicial System			0.00	0.00
140	Financial Administration:				
141	Auditor			0.00	0.00
142	Treasurer			0.00	0.00
143	Finance Office			0.00	0.00
149	Other			0.00	0.00
150	Legal Services:				
151	State's Attorney			0.00	0.00
152	Public Defender			0.00	0.00
153	Court Appointed Attorney			0.00	0.00
154	Abused and Neglected Child Defense			0.00	0.00
159	Other Legal Services			0.00	0.00
160-170	Other General Government:				
161	General Government Building			0.00	0.00
162	Director of Equalization			0.00	0.00
163	Register of Deeds			0.00	0.00
164	Judgments			0.00	0.00
165	Veterans Service Officer			0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
166	Predatory Animal		0.00	0.00
167	Disability Coordinator		0.00	0.00
168	Self-Insurance Plan		0.00	0.00
169	Other		0.00	0.00
170	Geographic Information System		0.00	0.00
171	Information Technology		0.00	0.00
172	Human Resources		0.00	0.00
	Total General Government	0.00	0.00	0.00
200	Public Safety:			
210	Law Enforcement:			
211	Sheriff		0.00	0.00
212	County Jail		0.00	0.00
213	Coroner		0.00	0.00
214	County-Wide Law Enforcement		0.00	0.00
215	Juvenile Detention		0.00	0.00
219	Other Law Enforcement		0.00	0.00
220	Protective and Emergency Services:			
221	Fire Protection		0.00	0.00
222	Emergency and Disaster Services		0.00	0.00
223	Flood Control		0.00	0.00
225	Communication Center		0.00	0.00
229	Other Protective and Emergency Services		0.00	0.00
	Total Public Safety	0.00	0.00	0.00
300	Public Works:			
310	Highways and Bridges:			
311	Highways, Roads and Bridges	2,488,000.00	2,317,174.53	170,825.47
320	Sanitation:			
321	Sewers		0.00	0.00
322	Solid Waste		0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
330 Transportation:				
331 Airport			0.00	0.00
332 Railroad			0.00	0.00
333 Other Transportation			0.00	0.00
340 Water System			0.00	0.00
390 Other Public Works			0.00	0.00
Total Public Works	2,488,000.00	2,488,000.00	2,317,174.53	170,825.47
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor			0.00	0.00
412 Public Welfare			0.00	0.00
413 Low Income Energy Assistance Program			0.00	0.00
415 Food Stamp Distribution			0.00	0.00
419 Other			0.00	0.00
420 Health Assistance:				
421 County Nurse			0.00	0.00
422 Health Services			0.00	0.00
423 Hospital			0.00	0.00
424 Ambulance			0.00	0.00
425 Board of Health			0.00	0.00
426 Women, Infants and Children			0.00	0.00
429 Other			0.00	0.00
430 Social Services:				
431 Day Care Centers			0.00	0.00
432 Child Support Enforcement			0.00	0.00
433 Care of Aged			0.00	0.00
434 Domestic Abuse			0.00	0.00
439 Other			0.00	0.00
440 Mental Health Services:				
441 Mentally Ill			0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
442	Developmentally Disabled			0.00	0.00
443	Drug Abuse			0.00	0.00
444	Mental Health Centers			0.00	0.00
445	Mental Illness Board			0.00	0.00
449	Other			0.00	0.00
Total Health and Welfare		0.00	0.00	0.00	0.00
500	Culture and Recreation:				
510	Culture:				
511	Public Library			0.00	0.00
512	Historical Museum			0.00	0.00
513	County Monuments			0.00	0.00
514	Historical Sites			0.00	0.00
515	Memorial Day Expense			0.00	0.00
516	Arts			0.00	0.00
519	Other			0.00	0.00
520	Recreation:				
521	Recreational Programs			0.00	0.00
522	Parks			0.00	0.00
523	Exhibition Building			0.00	0.00
524	County Fair			0.00	0.00
525	Senior Center			0.00	0.00
529	Other			0.00	0.00
Total Culture and Recreation		0.00	0.00	0.00	0.00
600	Conservation of Natural Resources:				
610	Soil Conservation:				
611	County Extension			0.00	0.00
612	Soil Conservation Districts			0.00	0.00
613	Rodent Control			0.00	0.00
614	Predator Control Districts			0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
615 Weed Control			0.00	0.00
616 Grasshopper and Pest Control			0.00	0.00
619 Other			0.00	0.00
620 Water Conservation:				
621 Geological Survey			0.00	0.00
622 Weather Modification			0.00	0.00
623 Water Conservation Districts			0.00	0.00
624 Drainage Commissions			0.00	0.00
629 Other			0.00	0.00
Total Conservation of Natural Resources	0.00	0.00	0.00	0.00
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning			0.00	0.00
712 Urban and Rural Development			0.00	0.00
719 Other			0.00	0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development			0.00	0.00
729 Other			0.00	0.00
Total Urban and Economic Development	0.00	0.00	0.00	0.00
750 Intergovernmental Expenditures			0.00	0.00
800 Debt Service			0.00	0.00
850 Payments to Local Education Agencies			0.00	0.00
890 Capital Outlay			0.00	0.00
Total Expenditures	2,488,000.00	2,488,000.00	2,317,174.53	170,825.47
Excess of Revenues Over (Under) Expenditures	(693,832.00)	(693,832.00)	(646,507.42)	47,324.58
Other Financing Sources (Uses):				
371 Transfers In	409,309.00	409,309.00	489,309.00	80,000.00
911 Transfers Out			0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds			0.00	0.00
374 Sale of County Property	100,000.00	100,000.00	33,536.38	(66,463.62)
912 Payments to Refunded Debt Escrow Agent			0.00	0.00
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	509,309.00	509,309.00	522,845.38	13,536.38
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(184,523.00)	(184,523.00)	(123,662.04)	60,860.96
Fund Balance - Beginning	171,243.48	171,243.48	171,243.48	0.00
Adjustments:				
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning	171,243.48	171,243.48	171,243.48	0.00
FUND BALANCE - ENDING	(13,279.52)	(13,279.52)	47,581.44	60,860.96

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
310 Taxes:				
311 General Property Taxes--Current			0.00	0.00
312 General Property Taxes--Delinquent			0.00	0.00
313 Penalties and Interest			0.00	0.00
314 Telephone Tax (Outside)			0.00	0.00
315 Mobile Home Tax			0.00	0.00
316 Wheel Tax			0.00	0.00
318 Tax Deed Revenue			0.00	0.00
319 Other Taxes			0.00	0.00
Total Taxes	0.00	0.00	0.00	0.00
320 Licenses and Permits			0.00	0.00
330 Intergovernmental Revenue:				
331 Federal Grants			0.00	0.00
332 Federal Shared Revenue			0.00	0.00
333 Federal Payments in Lieu of Taxes			0.00	0.00
334 State Grants			0.00	0.00
335 State Shared Revenue:				
335.01 Bank Franchise			0.00	0.00
335.02 Motor Vehicle Licenses			0.00	0.00
335.04 Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05 Lottery Shared Revenue			0.00	0.00
335.06 State Highway Fund (former 10% game)			0.00	0.00
335.07 Court Appointed Attorney/Public Defender			0.00	0.00
335.08 Energy Minerals Severance Tax			0.00	0.00
335.09 Prorate License Fees			0.00	0.00
335.1 Abused and Neglected Child Defense			0.00	0.00
335.11 63 3/4% Mobile Home			0.00	0.00
335.13 Secondary Road Remittances			0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
335.14	Telecommunications Gross Receipt Tax		0.00	0.00
335.15	Motor Vehicle 1/4%		0.00	0.00
335.16	Renewable Facility Tax		0.00	0.00
335.17	Motor Fuel Tax		0.00	0.00
335.18	911 Remittances		0.00	0.00
335.19	Liquor Tax Reversion (25%)		0.00	0.00
335.99	Other State Shared Revenue		0.00	0.00
336	State Payments in Lieu of Taxes		0.00	0.00
338	Other Payments in Lieu of Taxes		0.00	0.00
339	Other Intergovernmental Revenue		0.00	0.00
	Total Intergovernmental Revenue	0.00	0.00	0.00
340	Charges for Goods and Services:			
341	General Government:			
341.10	Treasurer's Fees		0.00	0.00
341.20	Register of Deeds' Fees		0.00	0.00
341.30	Driver's License Exam		0.00	0.00
341.40	Legal Services		0.00	0.00
341.50	Clerk of Courts Fees		0.00	0.00
341.90	Other Fees		0.00	0.00
342	Public Safety:			
342.10	Law Enforcement		0.00	0.00
342.20	Prisoner Care		0.00	0.00
342.30	Sobriety Testing		0.00	0.00
342.90	Other		0.00	0.00
343	Public Works:			
343.10	Road Maintenance Contract Charges		0.00	0.00
343.20	Sanitation		0.00	0.00
343.30	Airport		0.00	0.00
343.90	Other		0.00	0.00
344	Health and Welfare:			

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
344.10	Economic Assistance:			
344.11	Poor Lien Recoveries		0.00	0.00
344.12	Veterans Service Officer		0.00	0.00
344.13	Low Income Energy Assistance Program		0.00	0.00
344.14	Food Stamp Administration		0.00	0.00
344.19	Other		0.00	0.00
344.20	Health Assistance:			
344.21	County Nurse		0.00	0.00
344.22	Ambulance		0.00	0.00
344.23	Hospital		0.00	0.00
344.24	Women, Infants and Children		0.00	0.00
344.29	Other		0.00	0.00
344.30	Social Services		0.00	0.00
344.40	Mental Health Services		0.00	0.00
345	Culture and Recreation		0.00	0.00
346	Urban and Economic Development		0.00	0.00
348	Conservation of Natural Resources		0.00	0.00
349	Other Charges		0.00	0.00
	Total Charges for Goods and Services		0.00	0.00
350	Fines and Forfeits:			
351	Fines		0.00	0.00
352	Costs		0.00	0.00
353	Forfeits		0.00	0.00
359	Other		0.00	0.00
	Total Fines and Forfeits		0.00	0.00
360	Miscellaneous Revenue:			
361	Investment Earnings		0.00	0.00
362	Rent		0.00	0.00
363	Special Assessments		0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
365	Contributions and Donations			0.00	0.00
366	Refund of Prior Year's Expenditures			0.00	0.00
369	Other			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:					
100	General Government:				
110	Legislative:				
111	Board of County Commissioners			0.00	0.00
112	Contingency				
	Amount Transferred				
120	Elections			0.00	0.00
130	Judicial System			0.00	0.00
140	Financial Administration:				
141	Auditor			0.00	0.00
142	Treasurer			0.00	0.00
143	Finance Office			0.00	0.00
149	Other			0.00	0.00
150	Legal Services:				
151	State's Attorney			0.00	0.00
152	Public Defender			0.00	0.00
153	Court Appointed Attorney			0.00	0.00
154	Abused and Neglected Child Defense			0.00	0.00
159	Other Legal Services			0.00	0.00
160-170	Other General Government:				
161	General Government Building			0.00	0.00
162	Director of Equalization			0.00	0.00
163	Register of Deeds			0.00	0.00
164	Judgments			0.00	0.00
165	Veterans Service Officer			0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
166	Predatory Animal			0.00	0.00
167	Disability Coordinator			0.00	0.00
168	Self-Insurance Plan			0.00	0.00
169	Other			0.00	0.00
170	Geographic Information System			0.00	0.00
171	Information Technology			0.00	0.00
172	Human Resources			0.00	0.00
Total General Government		0.00	0.00	0.00	0.00
200	Public Safety:				
210	Law Enforcement:				
211	Sheriff			0.00	0.00
212	County Jail			0.00	0.00
213	Coroner			0.00	0.00
214	County-Wide Law Enforcement			0.00	0.00
215	Juvenile Detention			0.00	0.00
219	Other Law Enforcement			0.00	0.00
220	Protective and Emergency Services:				
221	Fire Protection			0.00	0.00
222	Emergency and Disaster Services			0.00	0.00
223	Flood Control			0.00	0.00
225	Communication Center			0.00	0.00
229	Other Protective and Emergency Services			0.00	0.00
Total Public Safety		0.00	0.00	0.00	0.00
300	Public Works:				
310	Highways and Bridges:				
311	Highways, Roads and Bridges			0.00	0.00
320	Sanitation:				
321	Sewers			0.00	0.00
322	Solid Waste			0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
330 Transportation:				
331 Airport			0.00	0.00
332 Railroad			0.00	0.00
333 Other Transportation			0.00	0.00
340 Water System			0.00	0.00
390 Other Public Works			0.00	0.00
Total Public Works	0.00	0.00	0.00	0.00
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor			0.00	0.00
412 Public Welfare			0.00	0.00
413 Low Income Energy Assistance Program			0.00	0.00
415 Food Stamp Distribution			0.00	0.00
419 Other			0.00	0.00
420 Health Assistance:				
421 County Nurse			0.00	0.00
422 Health Services			0.00	0.00
423 Hospital			0.00	0.00
424 Ambulance			0.00	0.00
425 Board of Health			0.00	0.00
426 Women, Infants and Children			0.00	0.00
429 Other			0.00	0.00
430 Social Services:				
431 Day Care Centers			0.00	0.00
432 Child Support Enforcement			0.00	0.00
433 Care of Aged			0.00	0.00
434 Domestic Abuse			0.00	0.00
439 Other			0.00	0.00
440 Mental Health Services:				
441 Mentally Ill			0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
442	Developmentally Disabled			0.00	0.00
443	Drug Abuse			0.00	0.00
444	Mental Health Centers			0.00	0.00
445	Mental Illness Board			0.00	0.00
449	Other			0.00	0.00
	Total Health and Welfare	0.00	0.00	0.00	0.00
500	Culture and Recreation:				
510	Culture:				
511	Public Library			0.00	0.00
512	Historical Museum			0.00	0.00
513	County Monuments			0.00	0.00
514	Historical Sites			0.00	0.00
515	Memorial Day Expense			0.00	0.00
516	Arts			0.00	0.00
519	Other			0.00	0.00
520	Recreation:				
521	Recreational Programs			0.00	0.00
522	Parks			0.00	0.00
523	Exhibition Building			0.00	0.00
524	County Fair			0.00	0.00
525	Senior Center			0.00	0.00
529	Other			0.00	0.00
	Total Culture and Recreation	0.00	0.00	0.00	0.00
600	Conservation of Natural Resources:				
610	Soil Conservation:				
611	County Extension			0.00	0.00
612	Soil Conservation Districts			0.00	0.00
613	Rodent Control			0.00	0.00
614	Predator Control Districts			0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
615	Weed Control			0.00	0.00
616	Grasshopper and Pest Control			0.00	0.00
619	Other			0.00	0.00
620	Water Conservation:				
621	Geological Survey			0.00	0.00
622	Weather Modification			0.00	0.00
623	Water Conservation Districts			0.00	0.00
624	Drainage Commissions			0.00	0.00
629	Other			0.00	0.00
	Total Conservation of Natural Resources	0.00	0.00	0.00	0.00
700	Urban and Economic Development:				
710	Urban Development:				
711	Planning and Zoning			0.00	0.00
712	Urban and Rural Development			0.00	0.00
719	Other			0.00	0.00
720	Economic Development:				
721	Tourism, Industrial or Recreational Development			0.00	0.00
729	Other			0.00	0.00
	Total Urban and Economic Development	0.00	0.00	0.00	0.00
750	Intergovernmental Expenditures			0.00	0.00
800	Debt Service			0.00	0.00
850	Payments to Local Education Agencies			0.00	0.00
890	Capital Outlay			0.00	0.00
	Total Expenditures	0.00	0.00	0.00	0.00
	Excess of Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00
	Other Financing Sources (Uses):				
371	Transfers In			0.00	0.00
911	Transfers Out			0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds			0.00	0.00
374 Sale of County Property			0.00	0.00
912 Payments to Refunded Debt Escrow Agent			0.00	0.00
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	0.00	0.00	0.00	0.00
Fund Balance - Beginning	0.00	0.00	0.00	0.00
Adjustments:	0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning	0.00	0.00	0.00	0.00
FUND BALANCE - ENDING	0.00	0.00	0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
310 Taxes:				
311 General Property Taxes--Current			0.00	0.00
312 General Property Taxes--Delinquent			0.00	0.00
313 Penalties and Interest			0.00	0.00
314 Telephone Tax (Outside)			0.00	0.00
315 Mobile Home Tax			0.00	0.00
316 Wheel Tax			0.00	0.00
318 Tax Deed Revenue			0.00	0.00
319 Other Taxes			0.00	0.00
Total Taxes	0.00	0.00	0.00	0.00
320 Licenses and Permits			0.00	0.00
330 Intergovernmental Revenue:				
331 Federal Grants			0.00	0.00
332 Federal Shared Revenue			0.00	0.00
333 Federal Payments in Lieu of Taxes			0.00	0.00
334 State Grants			0.00	0.00
335 State Shared Revenue:				
335.01 Bank Franchise			0.00	0.00
335.02 Motor Vehicle Licenses			0.00	0.00
335.04 Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05 Lottery Shared Revenue			0.00	0.00
335.06 State Highway Fund (former 10% game)			0.00	0.00
335.07 Court Appointed Attorney/Public Defender			0.00	0.00
335.08 Energy Minerals Severance Tax			0.00	0.00
335.09 Prorate License Fees			0.00	0.00
335.1 Abused and Neglected Child Defense			0.00	0.00
335.11 63 3/4% Mobile Home			0.00	0.00
335.13 Secondary Road Remittances			0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
335.14	Telecommunications Gross Receipt Tax		0.00	0.00
335.15	Motor Vehicle 1/4%		0.00	0.00
335.16	Renewable Facility Tax		0.00	0.00
335.17	Motor Fuel Tax		0.00	0.00
335.18	911 Remittances		0.00	0.00
335.19	Liquor Tax Reversion (25%)		0.00	0.00
335.99	Other State Shared Revenue		0.00	0.00
336	State Payments in Lieu of Taxes		0.00	0.00
338	Other Payments in Lieu of Taxes		0.00	0.00
339	Other Intergovernmental Revenue		0.00	0.00
	Total Intergovernmental Revenue	0.00	0.00	0.00
340	Charges for Goods and Services:			
341	General Government:			
341.10	Treasurer's Fees		0.00	0.00
341.20	Register of Deeds' Fees		0.00	0.00
341.30	Driver's License Exam		0.00	0.00
341.40	Legal Services		0.00	0.00
341.50	Clerk of Courts Fees		0.00	0.00
341.90	Other Fees		0.00	0.00
342	Public Safety:			
342.10	Law Enforcement		0.00	0.00
342.20	Prisoner Care		0.00	0.00
342.30	Sobriety Testing		0.00	0.00
342.90	Other		0.00	0.00
343	Public Works:			
343.10	Road Maintenance Contract Charges		0.00	0.00
343.20	Sanitation		0.00	0.00
343.30	Airport		0.00	0.00
343.90	Other		0.00	0.00
344	Health and Welfare:			

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
344.10	Economic Assistance:			
344.11	Poor Lien Recoveries		0.00	0.00
344.12	Veterans Service Officer		0.00	0.00
344.13	Low Income Energy Assistance Program		0.00	0.00
344.14	Food Stamp Administration		0.00	0.00
344.19	Other		0.00	0.00
344.20	Health Assistance:			
344.21	County Nurse		0.00	0.00
344.22	Ambulance		0.00	0.00
344.23	Hospital		0.00	0.00
344.24	Women, Infants and Children		0.00	0.00
344.29	Other		0.00	0.00
344.30	Social Services		0.00	0.00
344.40	Mental Health Services		0.00	0.00
345	Culture and Recreation		0.00	0.00
346	Urban and Economic Development		0.00	0.00
348	Conservation of Natural Resources		0.00	0.00
349	Other Charges		0.00	0.00
	Total Charges for Goods and Services		0.00	0.00
350	Fines and Forfeits:			
351	Fines		0.00	0.00
352	Costs		0.00	0.00
353	Forfeits		0.00	0.00
359	Other		0.00	0.00
	Total Fines and Forfeits		0.00	0.00
360	Miscellaneous Revenue:			
361	Investment Earnings		0.00	0.00
362	Rent		0.00	0.00
363	Special Assessments		0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
365	Contributions and Donations			0.00	0.00
366	Refund of Prior Year's Expenditures			0.00	0.00
369	Other			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:				
100	General Government:				
110	Legislative:				
111	Board of County Commissioners			0.00	0.00
112	Contingency				
	Amount Transferred				
120	Elections			0.00	0.00
130	Judicial System			0.00	0.00
140	Financial Administration:				
141	Auditor			0.00	0.00
142	Treasurer			0.00	0.00
143	Finance Office			0.00	0.00
149	Other			0.00	0.00
150	Legal Services:				
151	State's Attorney			0.00	0.00
152	Public Defender			0.00	0.00
153	Court Appointed Attorney			0.00	0.00
154	Abused and Neglected Child Defense			0.00	0.00
159	Other Legal Services			0.00	0.00
160-170	Other General Government:				
161	General Government Building			0.00	0.00
162	Director of Equalization			0.00	0.00
163	Register of Deeds			0.00	0.00
164	Judgments			0.00	0.00
165	Veterans Service Officer			0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
166	Predatory Animal		0.00	0.00
167	Disability Coordinator		0.00	0.00
168	Self-Insurance Plan		0.00	0.00
169	Other		0.00	0.00
170	Geographic Information System		0.00	0.00
171	Information Technology		0.00	0.00
172	Human Resources		0.00	0.00
	Total General Government	0.00	0.00	0.00
200	Public Safety:			
210	Law Enforcement:			
211	Sheriff		0.00	0.00
212	County Jail		0.00	0.00
213	Coroner		0.00	0.00
214	County-Wide Law Enforcement		0.00	0.00
215	Juvenile Detention		0.00	0.00
219	Other Law Enforcement		0.00	0.00
220	Protective and Emergency Services:			
221	Fire Protection		0.00	0.00
222	Emergency and Disaster Services		0.00	0.00
223	Flood Control		0.00	0.00
225	Communication Center		0.00	0.00
229	Other Protective and Emergency Services		0.00	0.00
	Total Public Safety	0.00	0.00	0.00
300	Public Works:			
310	Highways and Bridges:			
311	Highways, Roads and Bridges		0.00	0.00
320	Sanitation:			
321	Sewers		0.00	0.00
322	Solid Waste		0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
330 Transportation:				
331 Airport			0.00	0.00
332 Railroad			0.00	0.00
333 Other Transportation			0.00	0.00
340 Water System			0.00	0.00
390 Other Public Works			0.00	0.00
Total Public Works	0.00	0.00	0.00	0.00
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor			0.00	0.00
412 Public Welfare			0.00	0.00
413 Low Income Energy Assistance Program			0.00	0.00
415 Food Stamp Distribution			0.00	0.00
419 Other			0.00	0.00
420 Health Assistance:				
421 County Nurse			0.00	0.00
422 Health Services			0.00	0.00
423 Hospital			0.00	0.00
424 Ambulance			0.00	0.00
425 Board of Health			0.00	0.00
426 Women, Infants and Children			0.00	0.00
429 Other			0.00	0.00
430 Social Services:				
431 Day Care Centers			0.00	0.00
432 Child Support Enforcement			0.00	0.00
433 Care of Aged			0.00	0.00
434 Domestic Abuse			0.00	0.00
439 Other			0.00	0.00
440 Mental Health Services:				
441 Mentally Ill			0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
442	Developmentally Disabled			0.00	0.00
443	Drug Abuse			0.00	0.00
444	Mental Health Centers			0.00	0.00
445	Mental Illness Board			0.00	0.00
449	Other			0.00	0.00
Total Health and Welfare		0.00	0.00	0.00	0.00
500	Culture and Recreation:				
510	Culture:				
511	Public Library			0.00	0.00
512	Historical Museum			0.00	0.00
513	County Monuments			0.00	0.00
514	Historical Sites			0.00	0.00
515	Memorial Day Expense			0.00	0.00
516	Arts			0.00	0.00
519	Other			0.00	0.00
520	Recreation:				
521	Recreational Programs			0.00	0.00
522	Parks			0.00	0.00
523	Exhibition Building			0.00	0.00
524	County Fair			0.00	0.00
525	Senior Center			0.00	0.00
529	Other			0.00	0.00
Total Culture and Recreation		0.00	0.00	0.00	0.00
600	Conservation of Natural Resources:				
610	Soil Conservation:				
611	County Extension			0.00	0.00
612	Soil Conservation Districts			0.00	0.00
613	Rodent Control			0.00	0.00
614	Predator Control Districts			0.00	0.00

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

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
615	Weed Control			0.00	0.00
616	Grasshopper and Pest Control			0.00	0.00
619	Other			0.00	0.00
620	Water Conservation:				
621	Geological Survey			0.00	0.00
622	Weather Modification			0.00	0.00
623	Water Conservation Districts			0.00	0.00
624	Drainage Commissions			0.00	0.00
629	Other			0.00	0.00
	Total Conservation of Natural Resources	0.00	0.00	0.00	0.00
700	Urban and Economic Development:				
710	Urban Development:				
711	Planning and Zoning			0.00	0.00
712	Urban and Rural Development			0.00	0.00
719	Other			0.00	0.00
720	Economic Development:				
721	Tourism, Industrial or Recreational Development			0.00	0.00
729	Other			0.00	0.00
	Total Urban and Economic Development	0.00	0.00	0.00	0.00
750	Intergovernmental Expenditures			0.00	0.00
800	Debt Service			0.00	0.00
850	Payments to Local Education Agencies			0.00	0.00
890	Capital Outlay			0.00	0.00
	Total Expenditures	0.00	0.00	0.00	0.00
	Excess of Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00
	Other Financing Sources (Uses):				
371	Transfers In			0.00	0.00
911	Transfers Out			0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds			0.00	0.00
374 Sale of County Property			0.00	0.00
912 Payments to Refunded Debt Escrow Agent			0.00	0.00
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	0.00	0.00	0.00	0.00
Fund Balance - Beginning	0.00	0.00	0.00	0.00
Adjustments:	0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning	0.00	0.00	0.00	0.00
FUND BALANCE - ENDING	0.00	0.00	0.00	0.00

ANNUAL REPORT FOR MCPHERSON COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2023

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	2,227,399.88	171,243.48	227,716.03	2,626,359.39
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	1,553,527.14	292,968.90	0.00	1,846,496.04
Delinquent Property Taxes	9,936.13	1,658.62	0.00	11,594.75
Penalties and Interest	4,618.79	822.09	0.00	5,440.88
Telephone Tax (Outside)	13.34	0.00	0.00	13.34
Tax Deed Revenue	9,563.29	27.15	0.00	9,590.44
Licenses and Permits	5,785.02	85,980.00	300.00	92,065.02
Intergovernmental Revenue:				
Federal Grants	0.00	0.00	20,740.00	20,740.00
Federal Shared Revenue	56,457.63	1,251.52	0.00	57,709.15
State Grants	5,100.00	228,750.12	2,898.40	236,748.52
State Shared Revenue	143,524.07	1,018,102.50	112,850.11	1,274,476.68
Other Payments in Lieu of Taxes	504.00	0.00	0.00	504.00
Charges for Goods and Services:				
General Government	71,173.61	0.00	6,404.62	77,578.23
Public Safety	7,965.04	0.00	101,117.00	109,082.04
Public Works	0.00	37,415.36	0.00	37,415.36
Health and Welfare	3,000.00	0.00	0.00	3,000.00
Fines and Forfeits:				
Costs	60.00	0.00	0.00	60.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	43,806.70	3,690.85	4,075.56	51,573.11
Contributions and Donations	262.00	0.00	0.00	262.00
Refund of Prior Year's Expenditures	214.23	0.00	0.00	214.23
Other Miscellaneous Revenue	6,677.12	0.00	0.00	6,677.12
Insurance Proceeds	3,875.04	0.00	0.00	3,875.04
Sale of County Property	882.13	33,536.38	0.00	34,418.51
Total Revenue and Other Sources	1,926,945.28	1,704,203.49	248,385.69	3,879,534.46
Expenditures and Other Uses (subfunction level):				
Legislative	171,924.07	0.00	0.00	171,924.07
Elections	3,439.93	0.00	0.00	3,439.93
Judicial System	3,548.47	0.00	0.00	3,548.47
Financial Administration	267,655.39	0.00	0.00	267,655.39
Legal Services	111,717.72	0.00	0.00	111,717.72
Other General Government	553,201.84	0.00	5,553.40	558,755.24
Law Enforcement	275,273.29	0.00	157,554.52	432,827.81
Protective and Emergency Services	2,944.00	0.00	56,917.83	59,861.83
Highways and Bridges	0.00	2,317,174.53	44,574.22	2,361,748.75
Economic Assistance	3,079.50	0.00	0.00	3,079.50
Health Assistance	59,475.50	0.00	0.00	59,475.50
Social Services	0.00	0.00	350.00	350.00
Mental Health Services	16,656.02	0.00	0.00	16,656.02
Recreation	7,000.00	0.00	0.00	7,000.00
Soil Conservation	108,320.94	0.00	0.00	108,320.94
Urban Development	12,510.96	0.00	0.00	12,510.96
Economic Development	300.00	0.00	0.00	300.00
Total Expenditures and Other Uses	1,597,047.63	2,317,174.53	264,949.97	4,179,172.13
Transfers In (Out)	(555,026.25)	489,309.00	65,717.25	0.00

ANNUAL REPORT FOR MCPHERSON COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2023

	GOVERNMENTAL FUNDS--MODIFIED CASH BASIS			
	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Increase/Decrease in Fund Balance	(225,128.60)	(123,662.04)	49,152.97	(299,637.67)
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	131.21	0.00	236,829.57	236,960.78
Committed	0.00	0.00	0.00	0.00
Assigned	1,570,375.00	47,581.44	40,039.43	1,657,995.87
Unassigned	431,765.07	0.00	0.00	431,765.07
Total Ending Fund Balance	2,002,271.28	47,581.44	276,869.00	2,326,721.72
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) 439-3341

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

	Totals Fund Statement	Debit	Adjustments		ref	Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
			ref	Credit			
ASSETS:							
101 Cash and Cash Equivalents	1,153,384.88			236,829.57	a,b	916,555.31	Cash and Cash Equivalents
106 Cash with Fiscal Agent	0.00					0.00	Cash with Fiscal Agent
151 Investments	1,173,205.63					1,173,205.63	Investments
107.1 Restricted Cash and Cash Equivalents	131.21	236,829.37	a,b			236,960.58	Restricted Cash
107.2 Restricted Investments	0.00					0.00	Restricted Investments
TOTAL ASSETS	2,326,721.72	236,829.37		236,829.57		2,326,721.52	Total Assets
FUND BALANCES:							
273 Nonspendable	0.00					0.00	
274 Restricted	236,960.78	236,960.78	a,b			0.00	
275 Committed	0.00					0.00	
276 Assigned	1,657,995.87	1,657,995.87	c			(0.00)	
277 Unassigned	431,765.07	431,765.07	d			0.00	
NET POSITION:							
Restricted for:							
Road and Bridge Purposes				210,977.53	a	210,977.53	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				25,983.25	b	25,983.25	Net Position-Restricted for Other Purposes
Unrestricted (Deficit)				2,089,760.94	c,d	2,089,760.94	Net Position-Unrestricted
TOTAL NET POSITION	2,326,721.72	2,326,721.72		2,326,721.72		2,326,721.72	Total Net Position

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

	Totals Fund Statement	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref Credit ref		
Revenue:					
310 Taxes:					
311 General Property Taxes--Current	1,846,496.04			1,846,496.04	General Revenue - Property Taxes
312 General Property Taxes--Delinquent	11,594.75			11,594.75	General Revenue - Property Taxes
313 Penalties and Interest	5,440.88			5,440.88	General Revenue - Property Taxes
314 Telephone Tax (Outside)	13.34			13.34	General Revenue - Property Taxes
315 Mobile Home Tax	0.00			0.00	General Revenue - Property Taxes
316 Wheel Tax	0.00			0.00	General Revenue - Wheel Taxes
318 Tax Deed Revenue	9,590.44			9,590.44	General Revenue - Property Taxes
319 Other Taxes	0.00			0.00	General Revenue - Property Taxes
320 Licenses and Permits	92,065.02	85,980.00 e		6,085.02	Program Revenue-Charges for Services-General Government
				0.00	Program Revenue-Charges for Services-Public Safety
			85,980.00 e	85,980.00	Program Revenue-Charges for Services-Public Works
				0.00	Program Revenue-Charges for Services-Health and Welfare
				0.00	Program Revenue-Charges for Services-Culture and Recreation
				0.00	Program Revenue-Charges for Services-Conservation of Natural Resources
				0.00	Program Revenue-Charges for Services-Urban and Economic Development
				0.00	Program Revenue-Charges for Services-Intergovernmental
				0.00	Program Revenue-Charges for Services-Payments to Local Education Agencies
330 Intergovernmental Revenue:					
331 Federal Grants	20,740.00	20,740.00 a		0.00	Program Revenue-Operating Grants-General Government
			20,740.00 a	20,740.00	Program Revenue-Operating Grants-Public Safety
				0.00	Program Revenue-Operating Grants-Public Works
				0.00	Program Revenue-Operating Grants-Health and Welfare
				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
332 Federal Shared Revenue	57,709.15			57,709.15	General Revenue-Grants and Contributions
				0.00	Program Revenue-Operating Grants-Public Works
333 Federal Payments in Lieu of Taxes	0.00			0.00	General Revenue-Grants and Contributions

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

	Totals Fund Statement	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref Credit		
334 State Grants	236,748.52	233,850.12	b,c		
				2,898.40	Program Revenue-Operating Grants-General Government
				0.00	Program Revenue-Operating Grants-Public Safety
			228,750.12	b	228,750.12 Program Revenue-Operating Grants-Public Works
			5,100.00	c	5,100.00 Program Revenue-Operating Grants-Health and Welfare
				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
335 State Shared Revenue:					
335.01 Bank Franchise	18,022.67			18,022.67	General Revenue-State Shared Revenue
335.02 Motor Vehicle Licenses	882,475.22			882,475.22	Program Revenue-Operating Grants-Public Works
335.04 Liquor Tax Reversion (Unincorporated Town)	0.00			0.00	General Revenue-State Shared Revenue
335.05 Lottery Shared Revenue	0.00			0.00	General Revenue-State Shared Revenue
335.06 State Highway Fund (former 10% game)	0.00			0.00	Program Revenue-Operating Grants-Public Works
335.07 Court Appointed Attorney/Public Defender	77.13			77.13	Program Revenue-Operating Grants-General Government
335.08 Energy Minerals Severance Tax	0.00			0.00	Program Revenue-Operating Grants-Public Works
335.09 Prorate License Fees	51,282.18			51,282.18	Program Revenue-Operating Grants-Public Works
335.10 Abused and Neglected Child Defense	0.00			0.00	Program Revenue-Operating Grants-General Government
335.11 63 3/4% Mobile Home	0.00			0.00	Program Revenue-Operating Grants-Public Works
335.13 Secondary Road Remittances	74,359.65			74,359.65	Program Revenue-Operating Grants-Public Works
335.14 Telecommunications Gross Receipts Tax	4,287.56			4,287.56	General Revenue-State Shared Revenue
335.15 Motor Vehicle 1/4%	1,433.61			1,433.61	Program Revenue-Operating Grants-General Government
335.16 Renewable Facility Tax	96,737.12			96,737.12	General Revenue-State Shared Revenue
335.17 Motor Fuel Tax	7,141.61			7,141.61	Program Revenue-Operating Grants-Public Works
335.18 911 Remittances	25,221.91			25,221.91	Program Revenue-Operating Grants-Public Safety
335.19 Liquor Tax Reversion (25%)	25,809.82			25,809.82	General Revenue-State Shared Revenue
335.99 Other State Shared Revenue	87,628.20	87,628.20	d	0.00	General Revenue-State Shared Revenue
				0.00	Program Revenue-Operating Grants-General Government
				0.00	Program Revenue-Operating Grants-Public Safety
			87,628.20	d	87,628.20 Program Revenue-Operating Grants-Public Works
				0.00	Program Revenue-Operating Grants-Health and Welfare
				0.00	Program Revenue-Operating Grants-Culture and Recreation
				0.00	Program Revenue-Operating Grants-Conservation of Natural Resources

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

Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
	Debit	ref	Credit	ref		
					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
336 State Payments in Lieu of Taxes	0.00				0.00	General Revenue-State Shared Revenue
338 Other Payments in Lieu of Taxes	504.00				504.00	General Revenue-State Shared Revenue
339 Other Intergovernmental Revenue	0.00				0.00	General Revenue-Unrestricted Grants and Contributions
					0.00	General Revenue-Miscellaneous
					0.00	Program Revenue-Operating Grants-General Government
					0.00	Program Revenue-Operating Grants-Public Safety
					0.00	Program Revenue-Operating Grants-Public Works
					0.00	Program Revenue-Operating Grants-Health and Welfare
					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
340 Charges for Goods and Services:						
341 General Government:						
341.10 Treasurer's Fees	10,088.50				10,088.50	Program Revenue-Charges for Services-General Government
341.20 Register of Deeds' Fees	48,103.37				48,103.37	Program Revenue-Charges for Services-General Government
341.30 Driver's License Exam	1,080.00				1,080.00	Program Revenue-Charges for Services-General Government
341.40 Legal Services	2,064.90				2,064.90	Program Revenue-Charges for Services-General Government
341.50 Clerk of Courts Fees	3,624.75				3,624.75	Program Revenue-Charges for Services-General Government
341.90 Other Fees	12,616.71				12,616.71	Program Revenue-Charges for Services-General Government
342 Public Safety:						
342.10 Law Enforcement	108,765.04				108,765.04	Program Revenue-Charges for Services-Public Safety
342.20 Prisoner Care	0.00				0.00	Program Revenue-Charges for Services-Public Safety
342.30 Sobriety Testing	317.00				317.00	Program Revenue-Charges for Services-Public Safety
342.90 Other	0.00				0.00	Program Revenue-Charges for Services-Public Safety
343 Public Works:						
343.10 Road Maintenance Contract Charges	37,415.36				37,415.36	Program Revenue-Charges for Services-Public Works
343.20 Sanitation	0.00				0.00	Program Revenue-Charges for Services-Public Works
343.30 Airport	0.00				0.00	Program Revenue-Charges for Services-Public Works
343.90 Other	0.00				0.00	Program Revenue-Charges for Services-Public Works
344 Health and Welfare:						
344.10 Economic Assistance:						
344.11 Poor Lien Recoveries	1,125.00				1,125.00	Program Revenue-Charges for Services-Health and Welfare
344.12 Veterans Service Officer	1,875.00				1,875.00	Program Revenue-Charges for Services-General Government
344.13 Low Income Energy Assistance Program	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.14 Food Stamp Administration	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.19 Other	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.20 Health Assistance:						

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

	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit	ref		
344.21	County Nurse	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.22	Ambulance	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.23	Hospital	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.24	Women Infants and Children	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.29	Other	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.30	Social Services	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.40	Mental Health Services	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
345	Culture and Recreation	0.00				0.00	Program Revenue-Charges for Services-Culture and Recreation
346	Urban and Economic Development	0.00				0.00	Program Revenue-Charges for Services-Urban and Economic Development
348	Conservation of Natural Resources	0.00				0.00	Program Revenue-Charges for Services-Conservation and Natural Resources
349	Other Charges	0.00				0.00	Program Revenue-Charges for Services-General Government
						0.00	Program Revenue-Charges for Services-Public Safety
						0.00	Program Revenue-Charges for Services-Public Works
						0.00	Program Revenue-Charges for Services-Health and Welfare
						0.00	Program Revenue-Charges for Services-Culture and Recreation
						0.00	Program Revenue-Charges for Services-Conservation of Natural Resources
						0.00	Program Revenue-Charges for Services-Urban and Economic Development
						0.00	Program Revenue-Charges for Services-Intergovernmental
						0.00	Program Revenue-Charges for Services-Payments to Local Education Agencies
350	Fines and Forfeits:						
351	Fines	0.00				0.00	Program Revenue-Charges for Services-Public Safety
						0.00	Program Revenue-Charges for Services-Culture and Recreation
352	Costs	60.00				60.00	Program Revenue-Charges for Services-Public Safety
353	Forfeits	0.00				0.00	Program Revenue-Charges for Services-Public Safety
359	Other	0.00				0.00	Program Revenue-Charges for Services-Public Safety
360	Miscellaneous Revenue:						
361	Investment Earnings	51,573.11				51,573.11	General Revenue-Unrestricted Investment Earnings
362	Rent	0.00				0.00	Program Revenue-Charges for Services-General Government
						0.00	Program Revenue-Charges for Services-Public Safety
						0.00	Program Revenue-Charges for Services-Public Works
						0.00	Program Revenue-Charges for Services-Health and Welfare
						0.00	Program Revenue-Charges for Services-Culture and Recreation
						0.00	Program Revenue-Charges for Services-Conservation of Natural Resources
						0.00	Program Revenue-Charges for Services-Urban and Economic Development
						0.00	Program Revenue-Charges for Services-Intergovernmental
						0.00	Program Revenue-Charges for Services-Payments to Local Education Agencies
363	Special Assessments	0.00				0.00	Program Revenue-Capital Grants-Public Works
365	Contributions and Donations	262.00	262.00	f		0.00	General Revenue-Unrestricted Grants and Contributions
						0.00	Program Revenue-Operating Grants-General Government
						262.00	Program Revenue-Operating Grants-Public Safety
						0.00	Program Revenue-Operating Grants-Public Works
						0.00	Program Revenue-Operating Grants-Health and Welfare

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

	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit	ref		
						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	214.23				214.23	General Revenue-Miscellaneous
369	Other	6,677.12				6,677.12	General Revenue-Miscellaneous
	Total Revenue	3,841,240.91	428,460.32	428,460.32		3,841,240.91	
Expenditures:							
100	General Government:						
110	Legislative:						
111	Board of County Commissioners	171,924.07				171,924.07	
120	Elections	3,439.93				3,439.93	
130	Judicial System	3,548.47				3,548.47	
140	Financial Administration:						
141	Auditor	131,909.20				131,909.20	
142	Treasurer	135,746.19				135,746.19	
143	Finance Office	0.00				0.00	
149	Other	0.00				0.00	
150	Legal Services:						
151	State's Attorney	97,792.34				97,792.34	
152	Public Defender	0.00				0.00	
153	Court Appointed Attorney	13,925.38				13,925.38	
154	Abused and Neglected Child Defense	0.00				0.00	
159	Other Legal Services	0.00				0.00	
160-170	Other General Government:						
161	General Government Building	175,506.39				175,506.39	
162	Director of Equalization	205,371.75				205,371.75	
163	Register of Deeds	133,507.72				133,507.72	
164	Judgments	0.00				0.00	
165	Veterans' Service Officer	35,302.29				35,302.29	
166	Predatory Animal	6,601.02				6,601.02	
167	Disability Coordinator	0.00				0.00	

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

	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit	ref		
168 Self-Insurance Plan	0.00					0.00	
169 Other	966.07					966.07	
170 Geographic Information System	1,500.00					1,500.00	
171 Information Technology	0.00					0.00	
172 Human Resources	0.00					0.00	
Total General Government	1,117,040.82	0.00		0.00		1,117,040.82	General Government Expense
200 Public Safety:							
210 Law Enforcement:							
211 Sheriff	392,112.09					392,112.09	
212 County Jail	35,939.12					35,939.12	
213 Coroner	4,776.60					4,776.60	
214 County-Wide Law Enforcement	0.00					0.00	
215 Juvenile Detention	0.00					0.00	
219 Other Law Enforcement	0.00					0.00	
220 Protective and Emergency Services:							
221 Fire Protection	2,944.00					2,944.00	
222 Emergency and Disaster Services	31,568.64					31,568.64	
223 Flood Control	0.00					0.00	
225 Communication Center	25,349.19					25,349.19	
229 Other Protective and Emergency Services	0.00					0.00	
Total Public Safety	492,689.64	0.00		0.00		492,689.64	Public Safety Expense
300 Public Works:							
310 Highways and Bridges:							
311 Highways, Roads and Bridges	2,361,748.75					2,361,748.75	
320 Sanitation:							
321 Sewers	0.00					0.00	
322 Solid Waste	0.00					0.00	
330 Transportation:							
331 Airport	0.00					0.00	
332 Railroad	0.00					0.00	
333 Other Transportation	0.00					0.00	
340 Water System	0.00					0.00	
390 Other Public Works	0.00					0.00	
Total Public Works	2,361,748.75	0.00		0.00		2,361,748.75	Public Works Expense
400 Health and Welfare:							
410 Economic Assistance:							
411 Support of Poor	79.50					79.50	
412 Public Welfare	0.00					0.00	
413 Low Income Energy Assistance Program	0.00					0.00	
415 Food Stamp Distribution	0.00					0.00	

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

	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit	ref		
419 Other	3,000.00					3,000.00	
420 Health Assistance:							
421 County Nurse	28,500.00					28,500.00	
422 Health Services	0.00					0.00	
423 Hospital	0.00					0.00	
424 Ambulance	30,975.50					30,975.50	
425 Board of Health	0.00					0.00	
426 Women Infants and Children	0.00					0.00	
429 Other	0.00					0.00	
430 Social Services:							
431 Day Care Centers	0.00					0.00	
432 Child Support Enforcement	0.00					0.00	
433 Care of Aged	0.00					0.00	
434 Domestic Abuse	350.00					350.00	
439 Other	0.00					0.00	
440 Mental Health Services:							
441 Mentally Ill	10,276.02					10,276.02	
442 Developmentally Disabled	2,880.00					2,880.00	
443 Drug Abuse	0.00					0.00	
444 Mental Health Centers	3,500.00					3,500.00	
445 Mental Illness Board	0.00					0.00	
449 Other	0.00					0.00	
Total Health and Welfare	79,561.02	0.00		0.00		79,561.02	Health and Welfare Expense
500 Culture and Recreation:							
510 Culture:							
511 Public Library	0.00					0.00	
512 Historical Museum	0.00					0.00	
513 County Monuments	0.00					0.00	
514 Historical Sites	0.00					0.00	
515 Memorial Day Expense	0.00					0.00	
516 Arts	0.00					0.00	
519 Other	0.00					0.00	
520 Recreation:							
521 Recreational Programs	0.00					0.00	
522 Parks	0.00					0.00	
523 Exhibition Building	0.00					0.00	
524 County Fair	0.00					0.00	
525 Senior Center	7,000.00					7,000.00	
529 Other	0.00					0.00	
Total Culture and Recreation	7,000.00	0.00		0.00		7,000.00	Culture and Recreation Expense
600 Conservation of Natural Resources:							

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

	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit	ref		
610 Soil Conservation:							
611 County Extension	66,902.24					66,902.24	
612 Soil Conservation Districts	5,196.34					5,196.34	
613 Rodent Control	0.00					0.00	
614 Predator Control Districts	0.00					0.00	
615 Weed Control	36,222.36					36,222.36	
616 Grasshopper and Pest Control	0.00					0.00	
619 Other	0.00					0.00	
620 Water Conservation:							
621 Geological Survey	0.00					0.00	
622 Weather Modification	0.00					0.00	
623 Water Conservation Districts	0.00					0.00	
624 Drainage Commissions	0.00					0.00	
629 Other	0.00					0.00	
Total Conservation of Natural Resources	108,320.94	0.00		0.00		108,320.94	Conservation of Natural Resources Expense
700 Urban and Economic Development:							
710 Urban Development:							
711 Planning and Zoning	4,640.26					4,640.26	
712 Urban and Rural Development	7,870.70					7,870.70	
719 Other	0.00					0.00	
720 Economic Development:							
721 Tourism, Industrial or Recreational Development	300.00					300.00	
729 Other	0.00					0.00	
Total Urban and Economic Development	12,810.96	0.00		0.00		12,810.96	Urban and Economic Development Expense
750 Intergovernmental Expenditures	0.00					0.00	Intergovernmental Expense
800 Debt Service	0.00					0.00	Interest on Long-term Debt
						0.00	General Government Expense
						0.00	Public Safety Expense
						0.00	Public Works Expense
						0.00	Health and Welfare Expense
						0.00	Culture and Recreation Expense
						0.00	Conservation and Development Expense
						0.00	Urban and Economic Development Expense
						0.00	Intergovernmental Expense
						0.00	Payments to Local Education Agencies Expense
850 Payments to Local Education Agencies	0.00					0.00	Payments to Local Education Agencies Expense
890 Capital Outlay	0.00					0.00	Capital Outlay-Unallocated
						0.00	General Government Expense

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

	Totals Fund Statement	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref			
						0.00 Public Safety Expense
						0.00 Public Works Expense
						0.00 Health and Welfare Expense
						0.00 Culture and Recreation Expense
						0.00 Conservation and Development Expense
						0.00 Urban and Economic Development Expense
						0.00 Intergovernmental Expense
						0.00 Payments to Local Education Agencies Expense
Total Expenditures	4,179,172.13	0.00		0.00	4,179,172.13	
Excess of Revenues Over (Under) Expenditures	(337,931.22)	428,460.32		428,460.32	(337,931.22)	
Other Financing Sources (Uses):						
371	Transfers In	555,026.25			555,026.25	Transfers - Net
911	Transfers Out	(555,026.25)			(555,026.25)	Transfers - Net
372	Long-Term Debt Issued	0.00			0.00	General Revenue - Debt Issued
373	Insurance Proceeds	3,875.04	3,875.04	g		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-Operating Grants-General Government
					3,875.04	3,875.04 Program Revenue-Operating Grants-Public Safety
						0.00 Program Revenue-Operating Grants-Public Works
						0.00 Program Revenue-Operating Grants-Health and Welfare
						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 General Government Expense
						0.00 Public Safety Expense
						0.00 Public Works Expense
						0.00 Health and Welfare Expense
						0.00 Culture and Recreation Expense
						0.00 Conservation and Development Expense
						0.00 Urban and Economic Development Expense
						0.00 Extraordinary Items
374	Sale of County Property	34,418.51			34,418.51	General Revenue-Miscellaneous
912	Payments to Refunded Debt Escrow Agent	0.00			0.00	Interest on Long-term Debt
						0.00 General Government Expense
						0.00 Public Safety Expense

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

	Totals Fund Statement	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref			
						0.00 Public Works Expense
						0.00 Health and Welfare Expense
						0.00 Culture and Recreation Expense
						0.00 Conservation and Development Expense
						0.00 Urban and Economic Development Expense
						0.00 Intergovernmental Expense
						0.00 Payments to Local Education Agencies Expense
915 Discount on Bonds Issued	0.00					0.00 Interest on Long-term Debt
						0.00 General Government Expense
						0.00 Public Safety Expense
						0.00 Public Works Expense
						0.00 Health and Welfare Expense
						0.00 Culture and Recreation Expense
						0.00 Conservation and Development Expense
						0.00 Urban and Economic Development Expense
						0.00 Intergovernmental Expense
						0.00 Payments to Local Education Agencies Expense
Total Other Financing Sources (Uses)	38,293.55	3,875.04			3,875.04	38,293.55
(913) 376 Special Items	0.00					0.00 Special Items
(914) 375 Extraordinary Items	0.00					0.00 Extraordinary Items
Net Change in Fund Balance	(299,637.67)	432,335.36			432,335.36	(299,637.67) Change in Net Position
Fund Balance - Beginning	2,626,359.39					2,626,359.39 Beginning Net Position
Adjustments:						
	0.00					0.00 Adjustments
	0.00					0.00
Adjusted Fund Balance - Beginning	2,626,359.39	0.00			0.00	2,626,359.39 Adjusted Beginning Net Position
FUND BALANCE - ENDING	2,326,721.72	432,335.36			432,335.36	2,326,721.72 Ending Net Position

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

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and Cash Equivalents	916,555.31	0.00	916,555.31	
Cash with Fiscal Agent	0.00	0.00	0.00	
Investments	1,173,205.63	0.00	1,173,205.63	
Restricted Assets:				
Cash and cash equivalents	236,960.58	0.00	236,960.58	
Investments	0.00	0.00	0.00	
TOTAL ASSETS	2,326,721.52	0.00	2,326,721.52	0.00
NET POSITION:				
Restricted For: (See Note ___)				
Road and Bridge Purposes	210,977.53		210,977.53	
Capital Projects Purposes	0.00	0.00	0.00	
Debt Service Purposes	0.00	0.00	0.00	
Permanently Restricted Purposes:				
Expendable	0.00	0.00	0.00	
Non-Expendable	0.00		0.00	
Other Purposes	25,983.25	0.00	25,983.25	
Unrestricted (Deficit)	2,089,760.94	0.00	2,089,760.94	
TOTAL NET POSITION	2,326,721.72	0.00	2,326,721.72	0.00

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

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
Primary Government:								
Governmental Activities:								
General Government	1,117,040.82	85,538.25	4,409.14	0.00	(1,027,093.43)		(1,027,093.43)	
Public Safety	492,689.64	109,142.04	50,098.95	0.00	(333,448.65)		(333,448.65)	
Public Works	2,361,748.75	123,395.36	1,331,636.98	0.00	(906,716.41)		(906,716.41)	
Health and Welfare	79,561.02	1,125.00	5,100.00	0.00	(73,336.02)		(73,336.02)	
Culture and Recreation	7,000.00	0.00	0.00	0.00	(7,000.00)		(7,000.00)	
Conservation of Natural Resources	108,320.94	0.00	0.00	0.00	(108,320.94)		(108,320.94)	
Urban and Economic Development	12,810.96	0.00	0.00	0.00	(12,810.96)		(12,810.96)	
Intergovernmental	0.00	0.00	0.00	0.00	0.00		0.00	
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00		0.00	
**Capital Outlay - Unallocated	0.00				0.00		0.00	
*Interest on Long-Term Debt	0.00				0.00		0.00	
Total Governmental Activities	4,179,172.13	319,200.65	1,391,245.07	0.00	(2,468,726.41)		(2,468,726.41)	
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	4,179,172.13	319,200.65	1,391,245.07	0.00	(2,468,726.41)	0.00	(2,468,726.41)	
Component Units:								
								0.00
General Revenues:								
Taxes:								
** This amount excludes the capital purchases that are included in the direct expenses of the various functions. (See Note ___)	Property Taxes				1,873,135.45		1,873,135.45	
	Wheel Tax				0.00		0.00	
* The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.	State Shared Revenues				145,361.17		145,361.17	
	Grants and Contributions not Restricted to Specific Programs				57,709.15		57,709.15	
	Unrestricted Investment Earnings				51,573.11	0.00	51,573.11	
	Debt Issued				0.00	0.00	0.00	
	Miscellaneous Revenue				41,309.86	0.00	41,309.86	
	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				2,169,088.74	0.00	2,169,088.74	0.00
	Change in Net Position				(299,637.67)	0.00	(299,637.67)	0.00
	Net Position - Beginning				2,626,359.39	0.00	2,626,359.39	
Adjustments:								
					0.00	0.00	0.00	
	Adjusted Net Position - Beginning				2,626,359.39	0.00	2,626,359.39	0.00
	NET POSITION - ENDING				2,326,721.72	0.00	2,326,721.72	0.00
					Yes	Yes	Yes	Yes

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

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

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2023
Child Nutrition Cluster:				
US Department of Agriculture Pass-Through Programs:				
SD Department of Education,				
Non-Cash Assistance (Commodities):				
National School Lunch Program	10.555			
Summer Food Service Program for Children	10.559			
Cash Assistance:				
School Breakfast Program (Note 3)	10.553			
National School Lunch Program (Note 3)	10.555			
Special Milk Program for Children (Note 3)	10.556			
Summer Food Service Program for Children	10.559			
Total for Child Nutrition Cluster			0.00	0.00
Forest Service Schools and Roads Cluster:				
US Department of Agriculture - Direct Programs:				
Schools and Roads - Grants to Counties (Note 3)	10.666		0.00	0.00
US Department of Agriculture - Pass-Through Programs:				
SD State Auditor,				
Schools and Roads - Grants to States (Note 3)	10.665		0.00	0.00
Total for Schools and Roads Cluster			0.00	0.00
Other Programs:				
US Department of Agriculture - Pass-Through Programs:				
SD Department of Agriculture,				
Cooperative Forestry Assistance	10.664			
Total US Department of Agriculture			0.00	0.00
US Department of Defense - Direct Programs:				
_____	_____			
US Department of Defense - Pass-Through Programs:				
SD State Treasurer,				
Flood Plain Management Services (Note 3)	12.106			
Total US Department of Defense			0.00	0.00
US Department of Health and Human Services - Direct Programs:				
_____	_____			
US Department of Health and Human Services - Pass-Through Programs:				
_____	_____			
Total US Department of Health and Human Services			0.00	0.00
US Department of Housing and Urban Development - Direct Programs:				
_____	_____			
US Department of Housing and Urban Development - Pass-Through Programs:				
SD Governor's Office of Economic Development,				
Community Development Block Grant/Entitlement Grants	14.218			
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228			
Other Programs:				
Direct Federal Funding:				
_____	_____			
Indirect Federal Funding				
_____	_____			
Total US Department of Housing and Urban Development			0.00	0.00

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

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2023
US Department of Interior - Direct Programs:				
Bureau of Land Management, Payments in Lieu of Taxes (Note 3)	15.226			
National Park Service (LWCF)				
Outdoor Recreation Acquisition, Development and Planning	15.916			
US Department of Interior - Pass-Through Programs:				
SD Department of Game, Fish & Parks, Outdoor Recreation Acquisition, Development and Planning	15.916			
Total US Department of the Interior			0.00	0.00
US Department of Justice - Direct Programs:				
State Criminal Alien Assistance Program	16.606			
Public Safety Partnership and Community Policing Grants	16.710			
US Department of Justice - Pass-Through Programs:				
SD Department of Corrections, Juvenile Justice and Delinquency Prevention	16.540			
SD Department of Public Safety, Crime Victim Assistance	16.575			
Violence Against Women Formula Grants	16.588			
SD Network Against Family Violence and Sexual Assault Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590			
City of _____ Edward Byrne Memorial Justice Assistance Grant Program	16.738			
Total US Department of Justice			0.00	0.00
Workforce Investment Act (WIA) Cluster:				
US Department of Labor - Pass-Through Programs:				
SD Department of Labor, WIOA Adult Program	17.258			
WIOA Dislocated Worker Formula Grants	17.278			
Total Workforce Investment Act (WIA) Cluster			0.00	0.00
Other Programs:				
US Department of Labor - Direct Programs:				

US Department of Labor - Pass-Through Programs:				

Total US Department of Labor			0.00	0.00
Highway Planning and Construction Cluster				
US Department of Transportation - Pass-Through Programs:				
SD Department of Transportation Highway Planning and Construction	20.205			
Recreational Trails Program	20.219			
Total Highway Planning and Construction Cluster			0.00	0.00
Highway Safety Cluster:				
US Department of Transportation - Pass-Through Programs:				
SD Department of Public Safety, State and Community Highway Safety	20.600			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601			
National Priority Safety Programs	20.616			
Total Highway Safety Cluster			0.00	0.00

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

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2023
Other Programs:				
US Department of Transportation - Direct Programs:				
<hr/>				
US Department of Transportation - Pass-Through Programs:				
SD Department of Transportation, Airport Improvement Program	20.106			
SD Department of Public Safety, Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703			
<hr/>				
Total US Department of Transportation			0.00	0.00
US Department of Treasury - Pass Through Programs:				
SD Bureau of Finance and Management, Coronavirus Relief Fund	21.019			
<hr/>				
US Department of Treasury - Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds	21.027			
<hr/>				
Total US Department of Treasury			0.00	0.00
US General Services Administration - Pass-Through Programs:				
SD Federal Property Agency, Donation of Federal Surplus Personal Property (Note 6)	39.003			
<hr/>				
Total US General Services Administration			0.00	0.00
Institute of Museum and Library Services - Pass Through Programs				
SD Department of Education, Grants to States	45.310			
<hr/>				
Total Institute of Museum and Library Services			0.00	0.00
US Environmental Protection Agency - Pass-Through Programs:				
SD Department of Environment and Natural Resources, Nonpoint Source Implementation Grants	66.460			
<hr/>				
Total US Elections Assistance Commission			0.00	0.00
US Elections Assistance Commission - Pass-Through Programs:				
SD Secretary of State, Help America Vote Act Requirements Payments	90.401			
<hr/>				
Total US Elections Assistance Commission			0.00	0.00
US Department of Health and Human Services - Pass-Through Programs:				
SD Department of Health, Public Health Emergency Preparedness	93.069			
SD Department of Social Services, MaryLee Allen Promoting Safe and Stable Families Program	93.556			
Block Grants for Prevention and Treatment of Substance Abuse	93.959			
SD Secretary of State, Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems	93.617			
<hr/>				
Total US Department of Health and Human Services			0.00	0.00
US Executive Office of the President - Pass-Through Programs:				
SD Attorney General's Office, High Intensity Drug Trafficking Areas Program	95.001			
<hr/>				
Total US Executive Office of the President			0.00	0.00
US Department of Homeland Security - Pass-Through Programs:				
SD Department of Public Safety - Office of Emergency Management,				

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

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2023
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036			
Hazard Mitigation Grant	97.039			
Emergency Management Performance Grants	97.042			
BRIC: Building Resilient Infrastructure and Communities	97.047			
Homeland Security Grant Program	97.067			
Total US Department of Homeland Security			0.00	0.00
GRAND TOTAL			\$0.00	\$0.00

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the **(modified accrual basis) OR (modified cash basis)** basis of

Note 3: Federal Reimbursement

Federal reimbursements are not based upon specific expenditures. Therefore, the amounts reported here represent cash

Note 4: Major Federal Financial Assistance Program

This represents a Major Federal Financial Assistance Program.

Note 5: Federal Loan Program

The County had the following loan balances outstanding at December 31, 2021. These loan balances outstanding which

Cluster/Program Title	Federal Assistance Listing Number	Amount Outstanding

Note 6: Federal Surplus Property

The amount reported represents 23.3% of the original acquisition cost of the federal surplus property received by the

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

South Dakota Retirement System

*Last 10 Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset)	0.0578140%	0.0564230%	0.0560930%	0.0569357%	0.0568169%	0.0537791%	0.0525521%	0.0535906%	0.0517359%	0.0522002%
County's proportionate share of net pension liability (asset)	(5,642.91)	(5,332.33)	(429,576.38)	(2,472.71)	(6,021.04)	(1,251.25)	(4,761.16)	181,023.78	(219,426.73)	(376,081.09)
County's covered payroll	1,488,678.64			0.00	0.00	0.00	1,027,538.00	988,554.00	917,814.00	887,890.00
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.38%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.46%	18.31%	23.91%	42.36%
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.07%	100.07%	105.52%	100.04%	100.09%	100.02%	100.10%	96.89%	104.10%	107.30%

* The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30. Until a full 10-year trend is compiled, the County will present information for those years for which information is

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
OPEB SCHEDULE
December 31, 2023

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (Insert Cost Method) (b)	Unfunded Actuarial Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
			0.00	#DIV/0!		#DIV/0!
			0.00	#DIV/0!		#DIV/0!
			0.00	#DIV/0!		#DIV/0!

Listing of Cost Methods to Insert Above:

1. Unit Credit
2. Entry Age
3. Attained Age
4. Aggregate
5. Frozen Entry Age
6. Frozen Attained Age