

Select the County Name: MCPHERSON COUNTY

Select the year end date: December 31, 2025

MCPHERSON COUNTY
Determination of Major Funds
December 31, 2025

Fund Title	Assets plus Deferred Outflows of Resources	Liabilities plus Deferred Inflows of Resources	Revenues	Expenditures/ Expenses	Exceeds		Qualifies as a Major Fund?
					10%	5%	
General Fund	1,235,691.24		1,979,176.96	1,721,474.28	N/A	N/A	Always
Special Revenue Funds:							
Road and Bridge	641,849.76		1,950,766.44	2,512,496.47	Yes	Yes	YES
911	11,303.00		42,863.61	42,899.93	No	No	NO
EM	6,374.40		12,150.00	16,124.98	No	No	NO
Joint Law	23,827.04		50,400.00	88,006.76	No	No	NO
Joint Law	28,857.77		50,400.00	83,385.22	No	No	NO
Dissolved Township	11,504.95		0.00	8,594.36	No	No	NO
24/7	3,898.00		450.00	898.00	No	No	NO
M&P	13,465.51		5,816.02	5,728.80	No	No	NO
RAI	225,778.48		5,333.18	1,640.44	Yes	Yes	YES
					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	2,202,550.15	0.00	4,097,356.21	4,481,249.24			
10% of Total Governmental Funds	220,255.02	0.00	409,735.62	448,124.92			
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	2,202,550.15	0.00	4,097,356.21	4,481,249.24			
5% of Total Governmental and Enterprise Funds	110,127.51	0.00	204,867.81	224,062.46			

- * 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, 2025

	207 - E911	226 - E.M.	229 - D. Abuse	237 - Eureka JL	238 - Leola JL	242 - Dis. Twsp	248 - 24/7	250 - M&P	294 - Opioid	Total Other Governmental Funds	
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds	
ASSETS:											
101	Cash and Cash Equivalents	113.03	6,374.40	0.00	23,827.04	28,857.77	11,504.95	3,898.00	13,465.51	0.00	88,040.70
104	Cash with Fiscal Agent										0.00
105	Investments										0.00
107.1	Restricted Cash and Cash Equivalents										0.00
107.2	Restricted Investments										0.00
	TOTAL ASSETS	113.03	6,374.40	0.00	23,827.04	28,857.77	11,504.95	3,898.00	13,465.51	0.00	88,040.70
FUND BALANCES:											
273	Nonspendable										0.00
274	Restricted					11,504.95	3,898.00	13,465.51			28,868.46
275	Committed										0.00
276	Assigned	113.03	6,374.40		23,827.04	28,857.77					59,172.24
277	Unassigned										0.00
	TOTAL FUND BALANCES	113.03	6,374.40	0.00	23,827.04	28,857.77	11,504.95	3,898.00	13,465.51	0.00	88,040.70

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

	207 - E911	226 - E.M.	229 - D. Abuse	237 - Eureka JL	238 - Leola JL	242 - Dis. Twsp	248 - 24/7	250 - M&P	294 - Opioid	Total Other Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
Revenues:										
310	Taxes:									
311										0.00
312										0.00
313										0.00
314										0.00
315										0.00
316										0.00
318										0.00
319										0.00
	Total Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320			300.00							300.00
330	Intergovernmental Revenue:									
331		12,150.00								12,150.00
335.18	42,750.58									42,750.58
339										0.00
	Total Intergovernmental Revenue	42,750.58	12,150.00	0.00	0.00	0.00	0.00	0.00	0.00	54,900.58
340	Charges for Goods and Services:									
341	General Government:									
341.20								5,816.02		5,816.02
341.40			50.00							50.00
342	Public Safety:									
342.10				50,400.00	50,400.00					100,800.00
342.30							450.00			450.00
349										0.00
	Total Charges for Goods and Services	0.00	0.00	50.00	50,400.00	50,400.00	0.00	450.00	5,816.02	107,116.02
350	Fines and Forfeits:									
359										0.00
	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	113.03									113.03
369									3,372.70	3,372.70
	Total Miscellaneous Revenue	113.03	0.00	0.00	0.00	0.00	0.00	0.00	3,372.70	3,485.73
	Total Revenues	42,863.61	12,150.00	350.00	50,400.00	50,400.00	0.00	450.00	5,816.02	165,802.33
Expenditures:										
100	General Government:									
110	Legislative:									
163								5,728.80		5,728.80
172										0.00
	Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	5,728.80	0.00	5,728.80

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

	207 - E911	226 - E.M.	229 - D. Abuse	237 - Eureka JL	238 - Leola JL	242 - Dis. Twsp	248 - 24/7	250 - M&P	294 - Opioid	Total Other Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
200 Public Safety:										
210 Law Enforcement:										
211 Sheriff				88,006.76	83,385.22					171,391.98
212 County Jail							898.00			898.00
222 Emergency and Disaster Services		16,124.98								16,124.98
225 Communication Center	42,899.93									42,899.93
229 Other Protective and Emergency Services										0.00
Total Public Safety	42,899.93	16,124.98	0.00	88,006.76	83,385.22	0.00	898.00	0.00	0.00	231,314.89
300 Public Works:										
310 Highways and Bridges:										
311 Highways, Roads and Bridges						8,594.36				8,594.36
320 Sanitation:										
390 Other Public Works										0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	8,594.36	0.00	0.00	0.00	8,594.36
400 Health and Welfare:										
410 Economic Assistance:										
434 Domestic Abuse			350.00							350.00
449 Other										0.00
Total Health and Welfare	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00
500 Culture and Recreation:										
510 Culture:										
890 Capital Outlay										0.00
Total Expenditures	42,899.93	16,124.98	350.00	88,006.76	83,385.22	8,594.36	898.00	5,728.80	0.00	245,988.05
Excess of Revenues Over (Under) Expenditures	(36.32)	(3,974.98)	0.00	(37,606.76)	(32,985.22)	(8,594.36)	(448.00)	87.22	3,372.70	(80,185.72)
Other Financing Sources (Uses):										
371 Transfers In				46,200.00	46,600.00					92,800.00
911 Transfers Out									(3,372.70)	(3,372.70)
373 Insurance Proceeds					1,310.78					1,310.78
Total Other Financing Sources (Uses)	0.00	0.00	0.00	46,200.00	47,910.78	0.00	0.00	0.00	(3,372.70)	90,738.08
(914) 375 Extraordinary Items										0.00
Net Change in Fund Balances	(36.32)	(3,974.98)	0.00	8,593.24	14,925.56	(8,594.36)	(448.00)	87.22	0.00	10,552.36
Fund Balance - beginning, as previously reported	149.35	10,349.38	0.00	15,233.80	13,932.21	20,099.31	4,346.00	13,378.29	0.00	77,488.34
Restatement due to (See Note__):										0.00
Fund Balance - beginning, as restated	149.35	10,349.38	0.00	15,233.80	13,932.21	20,099.31	4,346.00	13,378.29	0.00	77,488.34
FUND BALANCE - ENDING	113.03	6,374.40	0.00	23,827.04	28,857.77	11,504.95	3,898.00	13,465.51	0.00	88,040.70
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

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

	General Fund	Road and Bridge Fund	RAI Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:					
101 Cash and Cash Equivalents	29,448.66	641,849.76	225,778.48	88,040.70	985,117.60
104 Cash with Fiscal Agent				0.00	0.00
105 Investments	1,206,242.58			0.00	1,206,242.58
107.1 Restricted Cash and Cash Equivalents				0.00	0.00
107.2 Restricted Investments				0.00	0.00
TOTAL ASSETS	1,235,691.24	641,849.76	225,778.48	88,040.70	2,191,360.18
FUND BALANCES: (See Note ___)					
273 Nonspendable				0.00	0.00
274 Restricted			225,778.48	28,868.46	254,646.94
275 Committed				0.00	0.00
276 Assigned	839,807.00	641,849.76		59,172.24	1,540,829.00
277 Unassigned	395,884.24			0.00	395,884.24
TOTAL FUND BALANCES	1,235,691.24	641,849.76	225,778.48	88,040.70	2,191,360.18

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, 2025

	General Fund	Road and Bridge Fund	RAI Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
310 Taxes:					
311 General Property Taxes--Current	1,665,588.04	339,242.92		0.00	2,004,830.96
312 General Property Taxes--Delinquent	17,322.84	3,559.39		0.00	20,882.23
313 Penalties and Interest	4,893.13	962.80		0.00	5,855.93
314 Telephone Tax (Outside)	7.04			0.00	7.04
319 Other Taxes				0.00	0.00
Total Taxes	1,687,811.05	343,765.11	0.00	0.00	2,031,576.16
320 Licenses and Permits	3,004.75	144,490.00		300.00	147,794.75
330 Intergovernmental Revenue:					
331 Federal Grants				12,150.00	12,150.00
332 Federal Shared Revenue	5,668.06	1,166.71		0.00	6,834.77
334 State Grants	6,976.23	248,087.40		0.00	255,063.63
335 State Shared Revenue:					
335.01 Bank Franchise	9,484.71	1,840.43		0.00	11,325.14
335.02 Motor Vehicle Licenses		919,759.25		0.00	919,759.25
335.07 Court Appointed Attorney/Public Defender	118.44			0.00	118.44
335.09 Prorate License Fees		51,245.12		0.00	51,245.12
335.13 Secondary Road Remittances		80,642.23		0.00	80,642.23
335.14 Telecommunications Gross Receipt Tax	4,764.80			0.00	4,764.80
335.15 Motor Vehicle 1/4%	1,471.62			0.00	1,471.62
335.16 Renewable Facility Tax	99,032.80			0.00	99,032.80
335.17 Motor Fuel Tax		7,323.70		0.00	7,323.70
335.18 911 Remittances				42,750.58	42,750.58
335.19 Liquor Tax Reversion (25%)	25,080.41			0.00	25,080.41
338 Other Payments in Lieu of Taxes	554.00			0.00	554.00
339 Other Intergovernmental Revenue				0.00	0.00
Total Intergovernmental Revenue	153,151.07	1,310,064.84	0.00	54,900.58	1,518,116.49
340 Charges for Goods and Services:					
341 General Government:					
341.10 Treasurer's Fees	10,207.49			0.00	10,207.49
341.20 Register of Deeds' Fees	42,347.16			5,816.02	48,163.18
341.30 Driver's License Exam	1,296.00			0.00	1,296.00
341.40 Legal Services	4,724.69			50.00	4,774.69
341.50 Clerk of Courts Fees	3,179.22			0.00	3,179.22
341.90 Other Fees	9,638.20			0.00	9,638.20
342 Public Safety:					
342.10 Law Enforcement	5,388.06			100,800.00	106,188.06
342.30 Sobriety Testing				450.00	450.00
343 Public Works:					
343.10 Road Maintenance Contract Charges		130,823.69		0.00	130,823.69
344 Health and Welfare:					
344.10 Economic Assistance:					
344.11 Poor Lien Recoveries	5,444.02			0.00	5,444.02
344.12 Veterans Service Officer	2,062.50			0.00	2,062.50
349 Other Charges				0.00	0.00
Total Charges for Goods and Services	84,287.34	130,823.69	0.00	107,116.02	322,227.05
350 Fines and Forfeits:					
359 Other				0.00	0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:					
361 Investment Earnings	42,754.03	18,125.84	5,333.18	113.03	66,326.08
366 Refund of Prior Year's Expenditures	3,742.37	3,205.77		0.00	6,948.14
369 Other	1,053.65	291.19		3,372.70	4,717.54
Total Miscellaneous Revenue	47,550.05	21,622.80	5,333.18	3,485.73	77,991.76
Total Revenues	1,975,804.26	1,950,766.44	5,333.18	165,802.33	4,097,706.21
Expenditures:					
100 General Government:					
110 Legislative:					
111 Board of County Commissioners	162,481.99			0.00	162,481.99
120 Elections	2,199.75			0.00	2,199.75
130 Judicial System	231.60			0.00	231.60
140 Financial Administration:					

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

	General Fund	Road and Bridge Fund	RAI Fund	Other Governmental Funds	Total Governmental Funds
141 Auditor	151,634.87			0.00	151,634.87
142 Treasurer	152,986.83			0.00	152,986.83
150 Legal Services:					
151 State's Attorney	118,755.81			0.00	118,755.81
153 Court Appointed Attorney	15,112.40			0.00	15,112.40
160-170 Other General Government:					
161 General Government Building	228,930.86			0.00	228,930.86
162 Director of Equalization	174,785.37			0.00	174,785.37
163 Register of Deeds	144,179.63			5,728.80	149,908.43
165 Veterans Service Officer	41,063.81			0.00	41,063.81
166 Predatory Animal	4,459.92			0.00	4,459.92
170 Geographic Information System	6,500.00			0.00	6,500.00
172 Human Resources				0.00	0.00
Total General Government	1,203,322.84	0.00	0.00	5,728.80	1,209,051.64
200 Public Safety:					
210 Law Enforcement:					
211 Sheriff	285,485.12			171,391.98	456,877.10
212 County Jail	34,843.78			898.00	35,741.78
213 Coroner	1,617.75			0.00	1,617.75
220 Protective and Emergency Services:					
221 Fire Protection	2,595.00			0.00	2,595.00
222 Emergency and Disaster Services				16,124.98	16,124.98
225 Communication Center				42,899.93	42,899.93
229 Other Protective and Emergency Services				0.00	0.00
Total Public Safety	324,541.65	0.00	0.00	231,314.89	555,856.54
300 Public Works:					
310 Highways and Bridges:					
311 Highways, Roads and Bridges		2,512,496.47	1,640.44	8,594.36	2,522,731.27
320 Sanitation:					
390 Other Public Works				0.00	0.00
Total Public Works	0.00	2,512,496.47	1,640.44	8,594.36	2,522,731.27
400 Health and Welfare:					
410 Economic Assistance:					
411 Support of Poor	0.00			0.00	0.00
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	28,831.00			0.00	28,831.00
434 Domestic Abuse				350.00	350.00
440 Mental Health Services:					
441 Mentally Ill	3,776.70			0.00	3,776.70
442 Developmentally Disabled	2,160.00			0.00	2,160.00
444 Mental Health Centers	3,500.00			0.00	3,500.00
449 Other				0.00	0.00
Total Health and Welfare	69,767.70	0.00	0.00	350.00	70,117.70
500 Culture and Recreation:					
510 Culture:					
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	0.00	7,000.00
600 Conservation of Natural Resources:					
610 Soil Conservation:					
611 County Extension	76,541.28			0.00	76,541.28
612 Soil Conservation Districts	4,221.27			0.00	4,221.27
615 Weed and Pest Control	22,432.69			0.00	22,432.69
629 Other				0.00	0.00
Total Conservation of Natural Resources	103,195.24	0.00	0.00	0.00	103,195.24
700 Urban and Economic Development:					
710 Urban Development:					
711 Planning and Zoning	5,514.27			0.00	5,514.27
712 Urban and Rural Development	8,132.58			0.00	8,132.58
729 Other				0.00	0.00
Total Urban and Economic Development	13,646.85	0.00	0.00	0.00	13,646.85

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

	General Fund	Road and Bridge Fund	RAI Fund	Other Governmental Funds	Total Governmental Funds
890 Capital Outlay				0.00	0.00
Total Expenditures	1,721,474.28	2,512,496.47	1,640.44	245,988.05	4,481,599.24
Excess of Revenues Over (Under) Expenditures	254,329.98	(561,730.03)	3,692.74	(80,185.72)	(383,893.03)
Other Financing Sources (Uses):					
371 Transfers In	3,372.70	466,747.00		92,800.00	562,919.70
911 Transfers Out	(559,547.00)			(3,372.70)	(562,919.70)
373 Insurance Proceeds	11,407.46	16,549.10		1,310.78	29,267.34
374 Sale of County Property	1,085.64	26,074.02		0.00	27,159.66
915 Discount on Bonds Issued				0.00	0.00
Total Other Financing Sources (Uses)	(543,681.20)	509,370.12	0.00	90,738.08	56,427.00
(914) 375 Extraordinary Items				0.00	0.00
Net Change in Fund Balances	(289,351.22)	(52,359.91)	3,692.74	10,552.36	(327,466.03)
Fund Balance - beginning, as previously reported	1,525,042.46	694,209.67	222,085.74	77,488.34	2,518,826.21
Restatement due to (See Note __):				0.00	0.00
Fund Balance - beginning, as restated	1,525,042.46	694,209.67	222,085.74	77,488.34	2,518,826.21
FUND BALANCE - ENDING	1,235,691.24	641,849.76	225,778.48	88,040.70	2,191,360.18
	Yes	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, 2025

		Enterprise Funds					Internal Service Funds
		Fund	Fund	Fund	Fund	Totals	
ASSETS:							
Current Assets:							
101	Cash and Cash Equivalents					0.00	
104	Cash with Fiscal Agent					0.00	
105	Investments					0.00	
	Total Current Assets	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets:							
107.1	Restricted Cash and Cash Equivalents					0.00	
107.2	Restricted Investments					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	Revenue Bond Debt Service					0.00	
263.22	Revenue Bond Retirement					0.00	
263.23	Revenue Bond Contingency					0.00	
263.24	Special Assessment Bond Guarantee					0.00	
263.25	Special Assessment Bond Sinking					0.00	
263.26	Equipment Repair and/or Replacement					0.00	
263.27	Landfill Closure and Post Closure Costs					0.00	
263.28	Permanently Restricted Purposes					0.00	
263.29	Other Purposes					0.00	
263.90	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, 2025

	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
Change in Net Position:						
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, as previously reported					0.00	
Restatement due to (See Note__):					0.00	
Net Position - beginning, as restated	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, 2025

	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, 2025

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents	0.00	169,566.69
Investments		
TOTAL ASSETS	0.00	169,566.69
NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments	0.00	169,566.69
_____ (major category)		
TOTAL NET POSITION	0.00	169,566.69

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, 2025

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Other Investment Costs		
Net Investment Earnings	0.00	0.00
Property Tax Collections for Other Governments		5,526,295.05
State Shared Revenue Collections for Other Governments		1,144,528.30
Other Additions		26,617.76
Total Additions	0.00	6,697,441.11
DEDUCTIONS:		
Payments of Property Tax to Other Governments		5,530,847.95
Payments of State Shared Revenue to Other Governments		1,147,897.24
Other Deductions		27,072.76
Total Deductions	0.00	6,705,817.95
Change in Net Position	0.00	(8,376.84)
Net Position - Beginning		177,943.53
NET POSITION - ENDING	0.00	169,566.69
	Yes	Yes

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

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

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
Revenues:					
310	Taxes:				
311	General Property Taxes--Current	1,687,700.00	1,687,700.00	1,665,588.04	(22,111.96)
312	General Property Taxes--Delinquent	10,000.00	10,000.00	17,322.84	7,322.84
313	Penalties and Interest	5,000.00	5,000.00	4,893.13	(106.87)
314	Telephone Tax (Outside)	10.00	10.00	7.04	(2.96)
318	Tax Deed Revenue	4,000.00	4,000.00	0.00	(4,000.00)
319	Other Taxes			0.00	0.00
	Total Taxes	1,706,710.00	1,706,710.00	1,687,811.05	(18,898.95)
320	Licenses and Permits	9,900.00	9,900.00	3,004.75	(6,895.25)
330	Intergovernmental Revenue:				
332	Federal Shared Revenue	6,000.00	6,000.00	5,668.06	(331.94)
334	State Grants	10,000.00	10,000.00	6,976.23	(3,023.77)
335	State Shared Revenue:				
335.01	Bank Franchise	15,000.00	15,000.00	9,484.71	(5,515.29)
335.07	Court Appointed Attorney/Public Defender	1,000.00	1,000.00	118.44	(881.56)
335.14	Telecommunications Gross Receipt Tax	8,000.00	8,000.00	4,764.80	(3,235.20)
335.15	Motor Vehicle 1/4%	1,500.00	1,500.00	1,471.62	(28.38)
335.16	Renewable Facility Tax	100,000.00	100,000.00	99,032.80	(967.20)
335.19	Liquor Tax Reversion (25%)	27,000.00	27,000.00	25,080.41	(1,919.59)
338	Other Payments in Lieu of Taxes	500.00	500.00	554.00	54.00
339	Other Intergovernmental Revenue			0.00	0.00
	Total Intergovernmental Revenue	169,000.00	169,000.00	153,151.07	(15,848.93)
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	11,620.00	11,620.00	10,207.49	(1,412.51)
341.20	Register of Deeds' Fees	50,000.00	50,000.00	42,347.16	(7,652.84)
341.30	Driver's License Exam	1,300.00	1,300.00	1,296.00	(4.00)
341.40	Legal Services	8,000.00	8,000.00	4,724.69	(3,275.31)
341.50	Clerk of Courts Fees	5,000.00	5,000.00	3,179.22	(1,820.78)
341.90	Other Fees	12,600.00	12,600.00	9,638.20	(2,961.80)
342	Public Safety:				
342.10	Law Enforcement	7,500.00	7,500.00	5,388.06	(2,111.94)
342.20	Prisoner Care	500.00	500.00	0.00	(500.00)
344	Health and Welfare:				
344.10	Economic Assistance:				
344.11	Poor Lien Recoveries	1,437.00	1,437.00	5,444.02	4,007.02
344.12	Veterans Service Officer	2,063.00	2,063.00	2,062.50	(0.50)
349	Other Charges			0.00	0.00
	Total Charges for Goods and Services	100,020.00	100,020.00	84,287.34	(15,732.66)
350	Fines and Forfeits:				
352	Costs	100.00	100.00	0.00	(100.00)
359	Other			0.00	0.00
	Total Fines and Forfeits	100.00	100.00	0.00	(100.00)
360	Miscellaneous Revenue:				
361	Investment Earnings	30,000.00	30,000.00	42,754.03	12,754.03
366	Refund of Prior Year's Expenditures	0.00	0.00	3,742.37	3,742.37
369	Other	12,000.00	12,000.00	1,053.65	(10,946.35)
	Total Miscellaneous Revenue	42,000.00	42,000.00	47,550.05	5,550.05
	Total Revenues	2,027,730.00	2,027,730.00	1,975,804.26	(51,925.74)
Expenditures:					
100	General Government:				
110	Legislative:				
111	Board of County Commissioners	154,900.00	162,900.00	162,481.99	418.01
112	Contingency	150,000.00	150,000.00		
	Amount Transferred		(125,500.00)		24,500.00
120	Elections	2,500.00	2,500.00	2,199.75	300.25
130	Judicial System	4,000.00	4,000.00	231.60	3,768.40
140	Financial Administration:				

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
141 Auditor	154,450.00	154,450.00	151,634.87	2,815.13
142 Treasurer	155,200.00	155,200.00	152,986.83	2,213.17
150 Legal Services:				
151 State's Attorney	114,100.00	119,100.00	118,755.81	344.19
153 Court Appointed Attorney	11,500.00	15,500.00	15,112.40	387.60
160-170 Other General Government:				
161 General Government Building	138,850.00	229,850.00	228,930.86	919.14
162 Director of Equalization	233,700.00	179,400.00	174,785.37	4,614.63
163 Register of Deeds	144,200.00	144,200.00	144,179.63	20.37
165 Veterans Service Officer	41,100.00	41,100.00	41,063.81	36.19
166 Predatory Animal	4,500.00	4,500.00	4,459.92	40.08
170 Geographic Information System	6,500.00	6,500.00	6,500.00	0.00
172 Human Resources			0.00	0.00
Total General Government	1,315,500.00	1,243,700.00	1,203,322.84	40,377.16
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	339,500.00	350,907.46	285,485.12	65,422.34
212 County Jail	50,000.00	50,000.00	34,843.78	15,156.22
213 Coroner	5,300.00	5,300.00	1,617.75	3,682.25
220 Protective and Emergency Services:				
221 Fire Protection	3,200.00	3,200.00	2,595.00	605.00
229 Other Protective and Emergency Services			0.00	0.00
Total Public Safety	398,000.00	409,407.46	324,541.65	84,865.81
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges			0.00	0.00
320 Sanitation:				
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	2,400.00	2,400.00	0.00	2,400.00
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
424 Ambulance	37,200.00	37,200.00	28,831.00	8,369.00
430 Social Services:				
440 Mental Health Services:				
441 Mentally Ill	15,000.00	15,000.00	3,776.70	11,223.30
442 Developmentally Disabled	2,160.00	2,160.00	2,160.00	0.00
444 Mental Health Centers	3,500.00	3,500.00	3,500.00	0.00
449 Other			0.00	0.00
Total Health and Welfare	91,760.00	91,760.00	69,767.70	21,992.30
500 Culture and Recreation:				
510 Culture:				
519 Other			0.00	0.00
520 Recreation:				
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	76,750.00	76,750.00	76,541.28	208.72
612 Soil Conservation Districts	5,000.00	5,000.00	4,221.27	778.73
615 Weed Control	36,550.00	36,550.00	22,432.69	14,117.31
629 Other			0.00	0.00
Total Conservation of Natural Resources	118,300.00	118,300.00	103,195.24	15,104.76
700 Urban and Economic Development:				
710 Urban Development:				

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
711 Planning and Zoning	8,300.00	8,300.00	5,514.27	2,785.73
712 Urban and Rural Development	8,250.00	8,250.00	8,132.58	117.42
720 Economic Development:				
729 Other			0.00	0.00
Total Urban and Economic Development	16,550.00	16,550.00	13,646.85	2,903.15
750 Intergovernmental Expenditures			0.00	0.00
890 Capital Outlay			0.00	0.00
Total Expenditures	1,947,110.00	1,886,717.46	1,721,474.28	165,243.18
Excess of Revenues Over (Under) Expenditures	80,620.00	141,012.54	254,329.98	113,317.44
Other Financing Sources (Uses):				
371 Transfers In	0.00	0.00	3,372.70	3,372.70
911 Transfers Out	(579,687.00)	(579,687.00)	(559,547.00)	20,140.00
373 Insurance Proceeds	0.00	0.00	11,407.46	11,407.46
374 Sale of County Property	0.00	0.00	1,085.64	1,085.64
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	(579,687.00)	(579,687.00)	(543,681.20)	36,005.80
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(499,067.00)	(438,674.46)	(289,351.22)	149,323.24
Fund Balance - beginning, as previously reported	1,525,042.46	1,525,042.46	1,525,042.46	0.00
Restatement due to (See Note__):	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Fund Balance - beginning, as restated	1,525,042.46	1,525,042.46	1,525,042.46	0.00
FUND BALANCE - ENDING	1,025,975.46	1,086,368.00	1,235,691.24	149,323.24

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Positive (Negative)	
Revenues:					
310	Taxes:				
311	General Property Taxes--Current	341,250.00	341,250.00	339,242.92	(2,007.08)
312	General Property Taxes--Delinquent	2,000.00	2,000.00	3,559.39	1,559.39
313	Penalties and Interest	1,000.00	1,000.00	962.80	(37.20)
319	Other Taxes			0.00	0.00
	Total Taxes	344,250.00	344,250.00	343,765.11	(484.89)
320	Licenses and Permits	120,000.00	120,000.00	144,490.00	24,490.00
330	Intergovernmental Revenue:				
332	Federal Shared Revenue	1,250.00	1,250.00	1,166.71	(83.29)
334	State Grants	244,400.00	244,400.00	248,087.40	3,687.40
335	State Shared Revenue:				
335.01	Bank Franchise	3,000.00	3,000.00	1,840.43	(1,159.57)
335.02	Motor Vehicle Licenses	1,100,000.00	1,100,000.00	919,759.25	(180,240.75)
335.09	Prorate License Fees	51,000.00	51,000.00	51,245.12	245.12
335.13	Secondary Road Remittances	80,000.00	80,000.00	80,642.23	642.23
335.17	Motor Fuel Tax	7,200.00	7,200.00	7,323.70	123.70
339	Other Intergovernmental Revenue			0.00	0.00
	Total Intergovernmental Revenue	1,486,850.00	1,486,850.00	1,310,064.84	(176,785.16)
340	Charges for Goods and Services:				
341	General Government:				
343	Public Works:				
343.10	Road Maintenance Contract Charges	85,000.00	85,000.00	130,823.69	45,823.69
349	Other Charges			0.00	0.00
	Total Charges for Goods and Services	85,000.00	85,000.00	130,823.69	45,823.69
350	Fines and Forfeits:				
359	Other			0.00	0.00
	Total Fines and Forfeits	0.00	0.00	0.00	0.00
360	Miscellaneous Revenue:				
361	Investment Earnings	5,000.00	5,000.00	18,125.84	13,125.84
366	Refund of Prior Year's Expenditures	0.00	0.00	3,205.77	3,205.77
369	Other	1,000.00	1,000.00	291.19	(708.81)
	Total Miscellaneous Revenue	6,000.00	6,000.00	21,622.80	15,622.80
	Total Revenues	2,042,100.00	2,042,100.00	1,950,766.44	(91,333.56)
Expenditures:					
100	General Government:				
110	Legislative:				
172	Human Resources			0.00	0.00
	Total General Government	0.00	0.00	0.00	0.00
200	Public Safety:				
210	Law Enforcement:				
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	2,680,888.00	2,580,888.00	2,512,496.47	68,391.53
320	Sanitation:				
390	Other Public Works			0.00	0.00
	Total Public Works	2,680,888.00	2,580,888.00	2,512,496.47	68,391.53
400	Health and Welfare:				
410	Economic Assistance:				
449	Other			0.00	0.00
	Total Health and Welfare	0.00	0.00	0.00	0.00
500	Culture and Recreation:				
510	Culture:				

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
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:				
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:				
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	2,680,888.00	2,580,888.00	2,512,496.47	68,391.53
Excess of Revenues Over (Under) Expenditures	(638,788.00)	(538,788.00)	(561,730.03)	(22,942.03)
Other Financing Sources (Uses):				
371 Transfers In	466,747.00	466,747.00	466,747.00	0.00
373 Insurance Proceeds	0.00	0.00	16,549.10	16,549.10
374 Sale of County Property	10,000.00	10,000.00	26,074.02	16,074.02
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	476,747.00	476,747.00	509,370.12	32,623.12
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(162,041.00)	(62,041.00)	(52,359.91)	9,681.09
Fund Balance - beginning, as previously reported	694,209.67	694,209.67	694,209.67	0.00
Restatement due to (See Note__)	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Fund Balance - beginning, as restated	694,209.67	694,209.67	694,209.67	0.00
FUND BALANCE - ENDING	532,168.67	632,168.67	641,849.76	9,681.09

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
310 Taxes:				
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:				
335.99 Other State Shared Revenue	85,219.00	85,219.00	0.00	(85,219.00)
339 Other Intergovernmental Revenue			0.00	0.00
Total Intergovernmental Revenue	85,219.00	85,219.00	0.00	(85,219.00)
340 Charges for Goods and Services:				
341 General Government:				
349 Other Charges			0.00	0.00
Total Charges for Goods and Services	0.00	0.00	0.00	0.00
350 Fines and Forfeits:				
359 Other			0.00	0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	781.00	781.00	5,333.18	4,552.18
369 Other			0.00	0.00
Total Miscellaneous Revenue	781.00	781.00	5,333.18	4,552.18
Total Revenues	86,000.00	86,000.00	5,333.18	(80,666.82)
Expenditures:				
100 General Government:				
110 Legislative:				
172 Human Resources			0.00	0.00
Total General Government	0.00	0.00	0.00	0.00
200 Public Safety:				
210 Law Enforcement:				
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	165,000.00	165,000.00	1,640.44	163,359.56
320 Sanitation:				
390 Other Public Works			0.00	0.00
Total Public Works	165,000.00	165,000.00	1,640.44	163,359.56
400 Health and Welfare:				
410 Economic Assistance:				
449 Other			0.00	0.00
Total Health and Welfare	0.00	0.00	0.00	0.00
500 Culture and Recreation:				
510 Culture:				
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:				
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:				
729 Other			0.00	0.00
Total Urban and Economic Development	0.00	0.00	0.00	0.00

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
890 Capital Outlay			0.00	0.00
Total Expenditures	165,000.00	165,000.00	1,640.44	163,359.56
Excess of Revenues Over (Under) Expenditures	(79,000.00)	(79,000.00)	3,692.74	82,692.74
Other Financing Sources (Uses):				
371 Transfers In			0.00	0.00
911 Transfers Out			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
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(79,000.00)	(79,000.00)	3,692.74	82,692.74
Fund Balance - beginning, as previously reported	222,085.74	222,085.74	222,085.74	0.00
Restatement due to (See Note__)	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Fund Balance - beginning, as restated	222,085.74	222,085.74	222,085.74	0.00
FUND BALANCE - ENDING	143,085.74	143,085.74	225,778.48	82,692.74

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

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and Cash Equivalents	985,117.60	0.00	985,117.60	
Cash with Fiscal Agent	0.00	0.00	0.00	
Investments	1,206,242.58	0.00	1,206,242.58	
Restricted Assets:				
Cash and cash equivalents	0.00	0.00	0.00	
Investments	0.00	0.00	0.00	
TOTAL ASSETS	2,191,360.18	0.00	2,191,360.18	0.00
NET POSITION:				
Restricted For: (See Note ___)				
Road and Bridge Purposes	237,283.43		237,283.43	
Other Purposes	17,363.51	0.00	17,363.51	
Unrestricted (Deficit)	1,936,713.24	0.00	1,936,713.24	
TOTAL NET POSITION	2,191,360.18	0.00	2,191,360.18	0.00

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

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

	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	985,117.60				985,117.60	Cash and Cash Equivalents
104	Cash with Fiscal Agent	0.00				0.00	Cash with Fiscal Agent
105	Investments	1,206,242.58				1,206,242.58	Investments
107.1	Restricted Cash and Cash Equivalents	0.00				0.00	Restricted Cash
107.2	Restricted Investments	0.00				0.00	Restricted Investments
	TOTAL ASSETS	2,191,360.18	0.00		0.00	2,191,360.18	Total Assets
FUND BALANCES:							
273	Nonspendable	0.00				0.00	
274	Restricted	254,646.94	254,646.94	a,b		0.00	
275	Committed	0.00				0.00	
276	Assigned	1,540,829.00	1,540,829.00	c		0.00	
277	Unassigned	395,884.24	395,884.24	d		0.00	
NET POSITION:							
Restricted for:							
	Road and Bridge Purposes			a	237,283.43	237,283.43	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			b	17,363.51	17,363.51	Net Position-Restricted for Other Purposes
	Unrestricted (Deficit)			c,d	1,936,713.24	1,936,713.24	Net Position-Unrestricted
	TOTAL NET POSITION	2,191,360.18	2,191,360.18		2,191,360.18	2,191,360.18	Total Net Position

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

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	1,209,051.64	82,626.03	2,466.29	(0.00)	(1,123,959.32)		(1,123,959.32)	
Public Safety	543,138.30	106,638.06	54,900.58	0.00	(381,599.66)		(381,599.66)	
Public Works	2,506,182.17	275,313.69	1,308,224.41	0.00	(922,644.07)		(922,644.07)	
Health and Welfare	70,117.70	5,444.02	0.00	0.00	(64,673.68)		(64,673.68)	
Culture and Recreation	7,000.00	0.00	0.00	0.00	(7,000.00)		(7,000.00)	
Conservation of Natural Resources	103,195.24	0.00	6,100.00	0.00	(97,095.24)		(97,095.24)	
Urban and Economic Development	13,646.85	0.00	0.00	0.00	(13,646.85)		(13,646.85)	
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	4,452,331.90	470,021.80	1,371,691.28	(0.00)	(2,610,618.82)		(2,610,618.82)	
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	4,452,331.90	470,021.80	1,371,691.28	(0.00)	(2,610,618.82)	0.00	(2,610,618.82)	

Component Units:

								0.00
--	--	--	--	--	--	--	--	------

General Revenues:

<p>** This amount excludes the capital purchases that are included in the direct expenses of the various functions. (See Note ___)</p> <p>* The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.</p>	Taxes:							
	Property Taxes			2,031,576.16			2,031,576.16	
	Wheel Tax			0.00			0.00	
	State Shared Revenues			140,757.15			140,757.15	
	Grants and Contributions not Restricted to Specific Programs			5,668.06			5,668.06	
	Unrestricted Investment Earnings			66,326.08		0.00	66,326.08	
	Debt Issued			0.00		0.00	0.00	
	Miscellaneous Revenue			38,825.34		0.00	38,825.34	
	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			2,283,152.79		0.00	2,283,152.79	0.00
	Change in Net Position			(327,466.03)		0.00	(327,466.03)	0.00
	Net Position - beginning, as previously reported			2,518,826.21		0.00	2,518,826.21	
	Restatement due to (See Note ___):							
			0.00		0.00	0.00		
Net Position - beginning, as restated			2,518,826.21		0.00	2,518,826.21	0.00	
NET POSITION - ENDING			2,191,360.18		0.00	2,191,360.18	0.00	
			Yes		Yes	Yes	Yes	

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

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

	Totals Fund Statement	Adjustments			Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit		
Revenue:						
310 Taxes:						
311 General Property Taxes--Current	2,004,830.96				2,004,830.96	General Revenue - Property Taxes
312 General Property Taxes--Delinquent	20,882.23				20,882.23	General Revenue - Property Taxes
313 Penalties and Interest	5,855.93				5,855.93	General Revenue - Property Taxes
314 Telephone Tax (Outside)	7.04				7.04	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	0.00				0.00	General Revenue - Property Taxes
319 Other Taxes	0.00				0.00	General Revenue - Property Taxes
320 Licenses and Permits	147,794.75	144,490.00		144,490.00	3,304.75	Program Revenue-Charges for Services-General Government
					0.00	Program Revenue-Charges for Services-Public Safety
					144,490.00	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	12,150.00	12,150.00		12,150.00	0.00	Program Revenue-Operating Grants-General Government
					12,150.00	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	6,834.77	1,166.71		1,166.71	5,668.06	General Revenue-Grants and Contributions
					1,166.71	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, 2025

	Totals Fund Statement	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref		
334 State Grants	255,063.63	254,187.40			876.23 Program Revenue-Operating Grants-General Government
					0.00 Program Revenue-Operating Grants-Public Safety
			248,087.40	248,087.40	Program Revenue-Operating Grants-Public Works
					0.00 Program Revenue-Operating Grants-Health and Welfare
					0.00 Program Revenue-Operating Grants-Culture and Recreation
			6,100.00	6,100.00	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	11,325.14			11,325.14	General Revenue-State Shared Revenue
335.02 Motor Vehicle Licenses	919,759.25			919,759.25	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	118.44			118.44	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	51,245.12			51,245.12	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	80,642.23			80,642.23	Program Revenue-Operating Grants-Public Works
335.14 Telecommunications Gross Receipts Tax	4,764.80			4,764.80	General Revenue-State Shared Revenue
335.15 Motor Vehicle 1/4%	1,471.62			1,471.62	Program Revenue-Operating Grants-General Government
335.16 Renewable Facility Tax	99,032.80			99,032.80	General Revenue-State Shared Revenue
335.17 Motor Fuel Tax	7,323.70			7,323.70	Program Revenue-Operating Grants-Public Works
335.18 911 Remittances	42,750.58			42,750.58	Program Revenue-Operating Grants-Public Safety
335.19 Liquor Tax Reversion (25%)	25,080.41			25,080.41	General Revenue-State Shared Revenue
335.99 Other State Shared Revenue	0.00			0.00	General Revenue-State Shared Revenue
					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

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

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	554.00				554.00	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	10,207.49				10,207.49	Program Revenue-Charges for Services-General Government
341.20 Register of Deeds' Fees	48,163.18				48,163.18	Program Revenue-Charges for Services-General Government
341.30 Driver's License Exam	1,296.00				1,296.00	Program Revenue-Charges for Services-General Government
341.40 Legal Services	4,774.69				4,774.69	Program Revenue-Charges for Services-General Government
341.50 Clerk of Courts Fees	3,179.22				3,179.22	Program Revenue-Charges for Services-General Government
341.90 Other Fees	9,638.20				9,638.20	Program Revenue-Charges for Services-General Government
342 Public Safety:						
342.10 Law Enforcement	106,188.06				106,188.06	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	450.00				450.00	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	130,823.69				130,823.69	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	5,444.02				5,444.02	Program Revenue-Charges for Services-Health and Welfare
344.12 Veterans Service Officer	2,062.50				2,062.50	Program Revenue-Charges for Services-General Government
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, 2025

	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	0.00				0.00	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	66,326.08				66,326.08	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	0.00				0.00	General Revenue-Unrestricted Grants and Contributions
						0.00	Program Revenue-Operating Grants-General Government
						0.00	Program Revenue-Operating Grants-Public Safety
						0.00	Program Revenue-Operating Grants-Public Works
						0.00	Program Revenue-Operating Grants-Health and Welfare

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

	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	6,948.14					6,948.14 General Revenue-Miscellaneous	
369 Other	4,717.54					4,717.54 General Revenue-Miscellaneous	
Total Revenue	4,097,706.21	411,994.11		411,994.11		4,097,706.21	
Expenditures:							
100 General Government:							
110 Legislative:							
111 Board of County Commissioners	162,481.99					162,481.99	
120 Elections	2,199.75					2,199.75	
130 Judicial System	231.60					231.60	
140 Financial Administration:							
141 Auditor	151,634.87					151,634.87	
142 Treasurer	152,986.83					152,986.83	
143 Finance Office	0.00					0.00	
149 Other	0.00					0.00	
150 Legal Services:							
151 State's Attorney	118,755.81					118,755.81	
152 Public Defender	0.00					0.00	
153 Court Appointed Attorney	15,112.40					15,112.40	
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	228,930.86					228,930.86	
162 Director of Equalization	174,785.37					174,785.37	
163 Register of Deeds	149,908.43					149,908.43	
164 Judgments	0.00					0.00	
165 Veterans' Service Officer	41,063.81					41,063.81	
166 Predatory Animal	4,459.92					4,459.92	
167 Disability Coordinator	0.00					0.00	

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

	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	0.00					0.00	
170 Geographic Information System	6,500.00					6,500.00	
171 Information Technology	0.00					0.00	
172 Human Resources	0.00					0.00	
Total General Government	1,209,051.64	0.00		0.00		1,209,051.64	General Government Expense
200 Public Safety:							
210 Law Enforcement:							
211 Sheriff	456,877.10					456,877.10	
212 County Jail	35,741.78					35,741.78	
213 Coroner	1,617.75					1,617.75	
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	2,595.00					2,595.00	
222 Emergency and Disaster Services	16,124.98					16,124.98	
223 Flood Control	0.00					0.00	
225 Communication Center	42,899.93					42,899.93	
229 Other Protective and Emergency Services	0.00					0.00	
Total Public Safety	555,856.54	0.00		0.00		555,856.54	Public Safety Expense
300 Public Works:							
310 Highways and Bridges:							
311 Highways, Roads and Bridges	2,522,731.27					2,522,731.27	
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	2,522,731.27	0.00		0.00		2,522,731.27	Public Works Expense
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	

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

	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	28,831.00					28,831.00	
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	350.00					350.00	
439 Other	0.00					0.00	
440 Mental Health Services:							
441 Mentally Ill	3,776.70					3,776.70	
442 Developmentally Disabled	2,160.00					2,160.00	
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	70,117.70	0.00		0.00		70,117.70	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, 2025

	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	76,541.28					76,541.28	
612 Soil Conservation Districts	4,221.27					4,221.27	
613 Rodent Control	0.00					0.00	
614 Predator Control Districts	0.00					0.00	
615 Weed Control	22,432.69					22,432.69	
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	103,195.24	0.00		0.00		103,195.24	Conservation of Natural Resources Expense
700 Urban and Economic Development:							
710 Urban Development:							
711 Planning and Zoning	5,514.27					5,514.27	
712 Urban and Rural Development	8,132.58					8,132.58	
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	13,646.85	0.00		0.00		13,646.85	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, 2025

	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	4,481,599.24	0.00		0.00	4,481,599.24	
Excess of Revenues Over (Under) Expenditures	(383,893.03)	411,994.11		411,994.11	(383,893.03)	
Other Financing Sources (Uses):						
371 Transfers In	562,919.70				562,919.70	Transfers - Net
911 Transfers Out	(562,919.70)				(562,919.70)	Transfers - Net
372 Long-Term Debt Issued	0.00				0.00	General Revenue - Debt Issued
373 Insurance Proceeds	29,267.34	29,267.34				(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
						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
						0.00 General Government Expense
					12,718.24	Public Safety Expense
					16,549.10	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	27,159.66				27,159.66	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, 2025

	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)	56,427.00	29,267.34		29,267.34	56,427.00	
(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	(327,466.03)	441,261.45		441,261.45	(327,466.03)	Change in Net Position
Fund Balance - beginning, as previously reported	2,518,826.21				2,518,826.21	Beginning Net Position
Restatement due to (See Note __):						
	0.00				0.00	Adjustments
	0.00				0.00	
Fund Balance - beginning, as restated	2,518,826.21	0.00		0.00	2,518,826.21	Adjusted Beginning Net Position
FUND BALANCE - ENDING	2,191,360.18	441,261.45		441,261.45	2,191,360.18	Ending Net Position