

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

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	RAI Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,525,042.46	694,209.67	222,085.74	77,488.34	2,518,826.21
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	1,665,588.04	339,242.92	0.00	0.00	2,004,830.96
Delinquent Property Taxes	17,322.84	3,559.39	0.00	0.00	20,882.23
Penalties and Interest	4,893.13	962.80	0.00	0.00	5,855.93
Telephone Tax (Outside)	7.04	0.00	0.00	0.00	7.04
Licenses and Permits	3,004.75	144,490.00	0.00	300.00	147,794.75
Intergovernmental Revenue:					
Federal Grants	0.00	0.00	0.00	12,150.00	12,150.00
Federal Shared Revenue	5,668.06	1,166.71	0.00	0.00	6,834.77
State Grants	6,976.23	248,087.40	0.00	0.00	255,063.63
State Shared Revenue	139,952.78	1,060,810.73	0.00	42,750.58	1,243,514.09
Other Payments in Lieu of Taxes	554.00	0.00	0.00	0.00	554.00
Charges for Goods and Services:					
General Government	71,392.76	0.00	0.00	5,866.02	77,258.78
Public Safety	5,388.06	0.00	0.00	101,250.00	106,638.06
Public Works	0.00	130,823.69	0.00	0.00	130,823.69
Health and Welfare	7,506.52	0.00	0.00	0.00	7,506.52
Miscellaneous Revenue and Other Sources:					
Investment Earnings	42,754.03	18,125.84	5,333.18	113.03	66,326.08
Refund of Prior Year's Expenditures	3,742.37	3,205.77	0.00	0.00	6,948.14
Other Miscellaneous Revenue	1,053.65	291.19	0.00	3,372.70	4,717.54
Insurance Proceeds	11,407.46	16,549.10	0.00	1,310.78	29,267.34
Sale of County Property	1,085.64	26,074.02	0.00	0.00	27,159.66
<b>Total Revenue and Other Sources</b>	<b>1,988,297.36</b>	<b>1,993,389.56</b>	<b>5,333.18</b>	<b>167,113.11</b>	<b>4,154,133.21</b>
Expenditures and Other Uses (subfunction level):					
Legislative	162,481.99	0.00	0.00	0.00	162,481.99
Elections	2,199.75	0.00	0.00	0.00	2,199.75
Judicial System	231.60	0.00	0.00	0.00	231.60
Financial Administration	304,621.70	0.00	0.00	0.00	304,621.70
Legal Services	133,868.21	0.00	0.00	0.00	133,868.21
Other General Government	599,919.59	0.00	0.00	5,728.80	605,648.39
Law Enforcement	321,946.65	0.00	0.00	172,289.98	494,236.63
Protective and Emergency Services	2,595.00	0.00	0.00	59,024.91	61,619.91
Highways and Bridges	0.00	2,512,496.47	1,640.44	8,594.36	2,522,731.27
Economic Assistance	3,000.00	0.00	0.00	0.00	3,000.00
Health Assistance	57,331.00	0.00	0.00	0.00	57,331.00
Social Services	0.00	0.00	0.00	350.00	350.00
Mental Health Services	9,436.70	0.00	0.00	0.00	9,436.70
Recreation	7,000.00	0.00	0.00	0.00	7,000.00
Soil Conservation	103,195.24	0.00	0.00	0.00	103,195.24
Urban Development	13,646.85	0.00	0.00	0.00	13,646.85
<b>Total Expenditures and Other Uses</b>	<b>1,721,474.28</b>	<b>2,512,496.47</b>	<b>1,640.44</b>	<b>245,988.05</b>	<b>4,481,599.24</b>
Transfers In (Out)	(556,174.30)	466,747.00	0.00	89,427.30	0.00
<b>Increase/Decrease in Fund Balance</b>	<b>(289,351.22)</b>	<b>(52,359.91)</b>	<b>3,692.74</b>	<b>10,552.36</b>	<b>(327,466.03)</b>
Ending Fund Balance:					
Restricted	0.00	0.00	225,778.48	28,868.46	254,646.94
Assigned	839,807.00	641,849.76	0.00	59,172.24	1,540,829.00
Unassigned	395,884.24	0.00	0.00	0.00	395,884.24
<b>Total Ending Fund Balance</b>	<b>1,235,691.24</b>	<b>641,849.76</b>	<b>225,778.48</b>	<b>88,040.70</b>	<b>2,191,360.18</b>
Governmental Long-term Debt					0.00

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