

MCPHERSON COUNTY
 BALANCE SHEET - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 December 31, 2018

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
101 Cash and Cash Equivalents	742,080.60	493,205.81	118,637.12	1,353,923.53
106 Cash with Fiscal Agent			0.00	0.00
151 Investments	1,151,055.56		0.00	1,151,055.56
107.1 Restricted Cash and Cash Equivalents			0.00	0.00
107.2 Restricted Investments			0.00	0.00
TOTAL ASSETS	1,893,136.16	493,205.81	118,637.12	2,504,979.09

	FUND BALANCES: (See Note ___)
273 Nonspendable	0.00
274 Restricted	25,896.70
275 Committed	0.00
276 Assigned	92,740.42
277 Unassigned	0.00
TOTAL FUND BALANCES	118,637.12

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, 2018

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
310				
Taxes:				
311	1,459,910.67	251,383.97	0.00	1,711,294.64
312	7,481.13	1,110.67	0.00	8,591.80
313	5,012.12	777.55	0.00	5,789.67
314			0.00	0.00
315			0.00	0.00
316			0.00	0.00
318			0.00	0.00
319			0.00	0.00
	1,472,403.92	253,272.19	0.00	1,725,676.11
320	1,576.00	81,525.00	330.00	83,431.00
Licenses and Permits				
330				
Intergovernmental Revenue:				
331	6,000.00		21,743.06	27,743.06
332	6,098.76	1,072.77	0.00	7,171.53
333			0.00	0.00
334	2,728.81	181,024.80	4,325.00	188,078.61
335				
335.01	9,398.00	1,610.05	0.00	11,008.05
335.02		745,333.27	0.00	745,333.27
335.04			0.00	0.00
335.05			0.00	0.00
335.06			0.00	0.00
335.07	630.98		0.00	630.98
335.08			0.00	0.00
335.09			0.00	0.00
335.10		46,271.83	0.00	46,271.83
335.11			0.00	0.00

MCPHERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
335.13 Secondary Road Remittances		108,492.75	0.00	108,492.75
335.14 Telecommunications Gross Receipt Tax	12,715.40		0.00	12,715.40
335.15 Motor Vehicle 1/4%	1,359.05		0.00	1,359.05
335.16 Renewable Facility Tax	104,449.32		0.00	104,449.32
335.17 Motor Fuel Tax			0.00	0.00
335.18 911 Remittances			27,116.41	27,116.41
335.19 Liquor Tax Reversion (25%)	22,479.17		0.00	22,479.17
335.99 Other State Shared Revenue		12,288.13	0.00	12,288.13
336 State Payments in Lieu of Taxes			0.00	0.00
338 Other Payments in Lieu of Taxes	462.35		0.00	462.35
339 Other Intergovernmental Revenue			0.00	0.00
Total Intergovernmental Revenue	166,321.84	1,096,093.60	53,184.47	1,315,599.91

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	10,074.50		0.00	10,074.50
341.20 Register of Deeds' Fees	44,211.35		6,896.68	51,108.03
341.30 Driver's License Exam	522.00		0.00	522.00
341.40 Legal Services	2,277.53		100.00	2,377.53
341.50 Clerk of Courts Fees	2,719.00		0.00	2,719.00
341.90 Other Fees	7,380.99		0.00	7,380.99
342 Public Safety:				
342.10 Law Enforcement	6,108.76		81,196.19	87,304.95
342.20 Prisoner Care	2,850.00		0.00	2,850.00
342.30 Sobriety Testing			869.00	869.00
342.90 Other			0.00	0.00
343 Public Works:				
343.10 Road Maintenance Contract Charges		57,480.00	0.00	57,480.00
343.30 Airport			0.00	0.00
343.90 Other			0.00	0.00

MCPHERSON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	2,525.00		0.00	2,525.00
344.12 Veterans Service Officer	1,875.00		0.00	1,875.00
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	80,544.13	57,480.00	89,061.87	227,086.00
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	0.00	0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	13,097.28	1,278.33	34.15	14,409.76

MCPHERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2018

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
362 Rent			0.00	0.00
363 Special Assessments			0.00	0.00
365 Contributions and Donations			0.00	0.00
366 Refund of Prior Year's Expenditures			0.00	0.00
369 Other	201.00		0.00	201.00
Total Miscellaneous Revenue	13,298.28	1,278.33	34.15	14,610.76
Total Revenues	1,734,144.17	1,489,649.12	142,610.49	3,366,403.78

Expenditures:

100 General Government:				
110 Legislative:				
111 Board of County Commissioners	121,191.41		0.00	121,191.41
120 Elections	18,574.31		0.00	18,574.31
130 Judicial System	2,070.38		0.00	2,070.38
140 Financial Administration:				
141 Auditor	99,545.53		0.00	99,545.53
142 Treasurer	103,400.75		0.00	103,400.75
143 Finance Office			0.00	0.00
149 Other			0.00	0.00
150 Legal Services:				
151 State's Attorney	101,959.99		0.00	101,959.99
152 Public Defender			0.00	0.00
153 Court Appointed Attorney	22,305.25		0.00	22,305.25
154 Abused and Neglected Child Defense			0.00	0.00
160 Other Administration:				
161 General Government Building	133,894.59		0.00	133,894.59
162 Director of Equalization	118,054.36		0.00	118,054.36
163 Register of Deeds	94,088.45		7,083.24	101,171.69
164 Judgments			0.00	0.00
165 Veterans Service Officer	32,288.31		0.00	32,288.31

MCPHERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
166	4,658.40		0.00	4,658.40
167			0.00	0.00
168			0.00	0.00
169			0.00	0.00
170			0.00	0.00
171			0.00	0.00
172			0.00	0.00
Total General Government	852,031.73	0.00	7,083.24	859,114.97
200				
Public Safety:				
210				
Law Enforcement:				
211	167,170.45		96,464.22	263,634.67
212	10,268.68		157.50	10,426.18
213	1,232.72		0.00	1,232.72
214			0.00	0.00
County-Wide Law Enforcement			0.00	0.00
215			0.00	0.00
Juvenile Detention			0.00	0.00
219			0.00	0.00
Other Law Enforcement			0.00	0.00
220			0.00	0.00
Protective and Emergency Services:				
221	1,975.00		0.00	1,975.00
222			49,465.89	49,465.89
223			0.00	0.00
225			27,330.75	27,330.75
229			0.00	0.00
Other Protective and Emergency Services				
Total Public Safety	180,646.85	0.00	173,418.36	354,065.21
300				
Public Works:				
310				
Highways and Bridges:				
311		2,031,916.18	0.00	2,031,916.18
320				
Sanitation:				
321			0.00	0.00
Sewers				

MCPHERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
322 Solid Waste			0.00	0.00
330 Transportation:				
331 Airport			0.00	0.00
332 Railroad			0.00	0.00
340 Water System			0.00	0.00
390 Other Public Works			0.00	0.00
Total Public Works	0.00	2,031,916.18	0.00	2,031,916.18
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	885.00		0.00	885.00
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	3,000.00		0.00	3,000.00
420 Health Assistance:				
421 County Nurse	28,500.00		0.00	28,500.00
422 Health Services			0.00	0.00
423 Hospital			0.00	0.00
424 Ambulance	19,728.00		0.00	19,728.00
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			330.00	330.00
439 Other			0.00	0.00
440 Mental Health Services:				

MCPHERSON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
441 Mentally Ill	10,381.70		0.00	10,381.70
442 Developmentally Disabled	4,320.00		0.00	4,320.00
443 Drug Abuse			0.00	0.00
444 Mental Health Centers	3,500.00		0.00	3,500.00
445 Mental Illness Board			0.00	0.00
449 Other			0.00	0.00
Total Health and Welfare	70,314.70	0.00	330.00	70,644.70
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
519 Other			0.00	0.00
520 Recreation:				
521 Recreational Programs	5,632.00		0.00	5,632.00
522 Parks			0.00	0.00
523 Exhibition Building			0.00	0.00
524 County Fair			0.00	0.00
525 Senior Center	5,500.00		0.00	5,500.00
529 Other			0.00	0.00
Total Culture and Recreation	11,132.00	0.00	0.00	11,132.00
600 Conservation of Natural Resources:				
610 Soil Conservation:				
611 County Extension	51,423.92		0.00	51,423.92
612 Soil Conservation Districts	2,936.08		0.00	2,936.08
613 Rodent Control			0.00	0.00

MCPHERSON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
614 Predator Control Districts			0.00	0.00
615 Weed and Pest Control	34,862.06		0.00	34,862.06
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	89,222.06	0.00	0.00	89,222.06
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	1,232.22		0.00	1,232.22
712 Urban and Rural Development	7,252.32		0.00	7,252.32
719 Other			0.00	0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development	1,300.00		0.00	1,300.00
729 Other			0.00	0.00
Total Urban and Economic Development	9,784.54	0.00	0.00	9,784.54
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	1,213,131.88	2,031,916.18	180,831.60	3,425,879.66
Excess of Revenues Over (Under) Expenditures	521,012.29	(542,267.06)	(38,221.11)	(59,475.88)
Other Financing Sources (Uses):				

MCPHERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
371 Transfers In		701,436.00	28,168.97	729,604.97
911 Transfers Out	(729,604.97)		0.00	(729,604.97)
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds			0.00	0.00
374 Sale of County Property	25.72	17,144.40	0.00	17,170.12
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)	(729,579.25)	718,580.40	28,168.97	17,170.12
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(208,566.96)	176,313.34	(10,052.14)	(42,305.76)
Fund Balance - Beginning	2,101,703.12	316,892.47	128,689.26	2,547,284.85
Adjustments:				
			0.00	0.00
			0.00	0.00
Adjusted Fund Balance - Beginning	2,101,703.12	316,892.47	128,689.26	2,547,284.85
FUND BALANCE - ENDING	1,893,136.16	493,205.81	118,637.12	2,504,979.09
	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, 2018

	Enterprise Funds				Totals	Internal Service Funds
	Fund	Fund	Fund	Fund		
ASSETS:						
Current Assets:						
101 Cash and Cash Equivalents				0.00	0.00	0.00
106 Cash with Fiscal Agent				0.00	0.00	0.00
151 Investments				0.00	0.00	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	0.00	0.00
107.2 Restricted Investments				0.00	0.00	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:						
Restricted For:						
263.20 Revenue Bond Debt Service				0.00	0.00	0.00
263.21 Revenue Bond Retirement				0.00	0.00	0.00
263.22 Revenue Bond Contingency				0.00	0.00	0.00
263.23 Special Assessment Bond Guarantee				0.00	0.00	0.00
263.24 Special Assessment Bond Sinking				0.00	0.00	0.00
263.25 Equipment Repair and/or Replacement				0.00	0.00	0.00
263.26 Landfill Closure and Post Closure Costs				0.00	0.00	0.00
263.27 Permanently Restricted Purposes				0.00	0.00	0.00
263.28 Other Purposes				0.00	0.00	0.00
263.29 Unrestricted				0.00	0.00	0.00
TOTAL NET POSITION	0.00	0.00	0.00	0.00	0.00	0.00

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MCPHERSON COUNTY
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
 PROPRIETARY FUNDS
 For the Year Ended December 31, 2018

	Enterprise Funds				Internal Service Funds
	Fund	Fund	Fund	Totals	
Operating Revenues:					
340 Charges for Goods and Services				0.00	0.00
369 Miscellaneous				0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Operating Expenses:					
410 Personal Services				0.00	0.00
420 Other Current Expense				0.00	0.00
426 Materials				0.00	0.00
430 Capital Assets				0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Nonoperating Revenues (Expenses):					
330 Operating Grants				0.00	0.00
361 Investment Earnings				0.00	0.00
362 Rental Revenue				0.00	0.00
440 Interest Expense and Fiscal Charges				0.00	0.00
441 Debt Service (Principal)				0.00	0.00
374 Sale of County Property				0.00	0.00
372 Long Term Debt Issued				0.00	0.00
Other				0.00	0.00
Total Nonoperating Revenues (Expenses)	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
Capital Contributions					
377 Transfers In				0.00	0.00
911 Transfers Out				0.00	0.00
(913)376 Special Items				0.00	0.00
(914)375 Extraordinary Items				0.00	0.00
Change in Net Position	0.00	0.00	0.00	0.00	0.00
Net Position - Beginning					
Adjustments:					
Adjusted Net Position - Beginning	0.00	0.00	0.00	0.00	0.00
NET POSITION - ENDING	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 FIDUCIARY NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 December 31, 2018

	Private-Purpose Trust Funds	Agency Funds
ASSETS:		
Cash and Cash Equivalents		64,054.55
Investments		
TOTAL ASSETS	0.00	64,054.55
NET POSITION:		
Restricted (by major category)		
Net Position Held in Agency Capacity		64,054.55
TOTAL NET POSITION	0.00	64,054.55

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, 2018

Private-Purpose Trust Funds	0.00
ADDITIONS: Contributions and Donations Earnings from Deposits and Investments Other Additions Total Additions	
DEDUCTIONS: Trust Deductions for _____ Other Deductions Total Deductions	
0.00	0.00
Change in Net Position	
0.00	0.00
Net Position - Beginning	
0.00	0.00
NET POSITION - ENDING	
0.00	0.00
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, 2018

Indebtedness	Long-Term Debt	Long-Term Debt	Less	Long-Term Debt
	January 1, 2018	New Debt	Debt Retired	December 31, 2018
Governmental Long-Term Debt:				
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
246 Net OPEB Obligation				0.00
Enterprise Long-Term Debt:				
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
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, 2018 is comprised of the following:

General Obligation Bonds:

Revenue Bonds:

Financing (Capital Acquisition) Leases:

[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.]