

ANNUAL REPORT FOR MCPHERSON COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2020

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,928,600.77	426,228.96	106,767.30	2,461,597.03
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	1,412,735.96	269,156.68	0.00	1,681,892.64
Delinquent Property Taxes	60,960.99	11,433.81	0.00	72,394.80
Penalties and Interest	15,590.88	2,868.68	0.00	18,459.56
Telephone Tax (Outside)	33.16	0.00	0.00	33.16
Wheel Tax	0.00	0.00	0.00	0.00
Licenses and Permits	2,839.23	251,635.00	360.00	254,834.23
Intergovernmental Revenue:				
Federal Grants	133,228.40	58,323.25	40,551.12	232,102.77
Federal Shared Revenue	5,653.65	1,131.00	0.00	6,784.65
Federal Payments in Lieu of Taxes	0.00	0.00	0.00	0.00
State Grants	6,300.00	262,871.73	3,061.00	272,232.73
State Shared Revenue	152,690.10	931,223.29	23,342.44	1,107,255.83
Other Payments in Lieu of Taxes	453.00	0.00	0.00	453.00
Charges for Goods and Services:				
General Government	58,822.84	0.00	7,319.20	66,142.04
Public Safety	5,822.26	0.00	90,205.00	96,027.26
Public Works	0.00	85,169.49	0.00	85,169.49
Health and Welfare	2,300.00	0.00	0.00	2,300.00
Fines and Forfeits:				
Costs	50.00	0.00	0.00	50.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	16,115.99	4,226.47	34.27	20,376.73
Contributions and Donations	5,000.00	0.00	0.00	5,000.00
Refund of Prior Year's Expenditures	127.39	0.00	0.00	127.39
Other Miscellaneous Revenue	30,360.43	21.90	0.00	30,382.33
Insurance Proceeds	1,727.15	28,833.00	0.00	30,560.15
Sale of County Property	120.00	800.00	0.00	920.00
Total Revenue and Other Sources	1,910,931.43	1,907,694.30	164,873.03	3,983,498.76
Expenditures and Other Uses (subfunction level):				
Legislative	126,242.12	0.00	0.00	126,242.12
Elections	25,576.06	0.00	0.00	25,576.06
Judicial System	210.79	0.00	0.00	210.79
Financial Administration	231,240.80	0.00	0.00	231,240.80
Legal Services	126,456.83	0.00	0.00	126,456.83
Other General Government	507,184.33	0.00	6,822.86	514,007.19
Law Enforcement	214,622.93	0.00	110,246.92	324,869.85
Protective and Emergency Services	2,800.00	0.00	68,226.72	71,026.72
Highways and Bridges	0.00	2,203,184.00	0.00	2,203,184.00
Economic Assistance	4,200.00	0.00	0.00	4,200.00
Health Assistance	47,875.00	0.00	0.00	47,875.00
Social Services	0.00	0.00	360.00	360.00
Mental Health Services	9,947.70	0.00	0.00	9,947.70
Recreation	6,500.00	0.00	0.00	6,500.00
Soil Conservation	79,692.33	0.00	0.00	79,692.33
Urban Development	10,557.44	0.00	0.00	10,557.44
Economic Development	300.00	0.00	0.00	300.00
Total Expenditures and Other Uses	1,393,406.33	2,203,184.00	185,656.50	3,782,246.83

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	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Transfers In (Out)	(508,442.35)	468,347.00	40,095.35	0.00
Increase/Decrease in Fund Balance	9,082.75	172,857.30	19,311.88	201,251.93
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	105,298.47	50,778.11	156,076.58
Committed	0.00	0.00	0.00	0.00
Assigned	1,241,006.00	493,787.79	75,301.07	1,810,094.86
Unassigned	696,677.52	0.00	0.00	696,677.52
Total Ending Fund Balance	1,937,683.52	599,086.26	126,079.18	2,662,848.96
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.