

ANNUAL REPORT FOR MCPHERSON COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2021

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,937,683.52	599,086.26	126,079.18	2,662,848.96
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	1,465,325.45	275,186.89	0.00	1,740,512.34
Delinquent Property Taxes	7,081.00	1,124.80	0.00	8,205.80
Penalties and Interest	5,059.47	790.85	0.00	5,850.32
Telephone Tax (Outside)	8.98	0.00	0.00	8.98
Tax Deed Revenue	9,264.43	0.00	0.00	9,264.43
Licenses and Permits	2,285.44	260,510.00	210.00	263,005.44
Intergovernmental Revenue:				
Federal Grants	8,158.11	0.00	239,127.33	247,285.44
Federal Shared Revenue	5,565.52	1,114.69	0.00	6,680.21
State Grants	21,424.63	224,522.61	3,221.25	249,168.49
State Shared Revenue	144,712.43	969,606.75	81,833.36	1,196,152.54
Other Payments in Lieu of Taxes	459.00	0.00	0.00	459.00
Charges for Goods and Services:				
General Government	73,166.29	0.00	8,935.43	82,101.72
Public Safety	5,147.53	0.00	90,650.00	95,797.53
Public Works	0.00	21,804.62	0.00	21,804.62
Health and Welfare	6,682.99	0.00	0.00	6,682.99
Miscellaneous Revenue and Other Sources:				
Investment Earnings	6,031.30	1,463.85	484.96	7,980.11
Other Miscellaneous Revenue	2,025.72	0.00	281.75	2,307.47
Insurance Proceeds	1,395.20	413.90	0.00	1,809.10
Sale of County Property	790.49	267,269.79	0.00	268,060.28
Total Revenue and Other Sources	1,764,583.98	2,023,808.75	424,744.08	4,213,136.81
Expenditures and Other Uses (subfunction level):				
Legislative	141,089.05	0.00	0.00	141,089.05
Elections	2,242.49	0.00	0.00	2,242.49
Judicial System	1,254.35	0.00	0.00	1,254.35
Financial Administration	231,066.75	0.00	0.00	231,066.75
Legal Services	109,322.46	0.00	0.00	109,322.46
Other General Government	465,204.11	0.00	10,808.39	476,012.50
Law Enforcement	173,465.65	0.00	121,494.14	294,959.79
Protective and Emergency Services	3,037.00	0.00	65,000.29	68,037.29
Highways and Bridges	0.00	2,639,904.47	5,706.39	2,645,610.86
Economic Assistance	3,631.00	0.00	0.00	3,631.00
Health Assistance	74,695.00	0.00	0.00	74,695.00
Social Services	0.00	0.00	500.00	500.00
Mental Health Services	15,731.80	0.00	0.00	15,731.80
Recreation	6,500.00	0.00	0.00	6,500.00
Soil Conservation	98,567.60	0.00	0.00	98,567.60
Urban Development	11,650.49	0.00	0.00	11,650.49
Economic Development	300.00	0.00	0.00	300.00
Total Expenditures and Other Uses	1,337,757.75	2,639,904.47	203,509.21	4,181,171.43
Transfers In (Out)	(420,572.78)	382,450.00	38,122.78	0.00
Increase/Decrease in Fund Balance	6,253.45	(233,645.72)	259,357.65	31,965.38
Ending Fund Balance:				

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Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	32,529.66	308,388.39	340,918.05
Committed	0.00	0.00	0.00	0.00
Assigned	1,145,466.00	332,910.88	77,048.44	1,555,425.32
Unassigned	798,470.97	0.00	0.00	798,470.97
Total Ending Fund Balance	1,943,936.97	365,440.54	385,436.83	2,694,814.34
 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.