

South Dakota State Legislators:

Identical petitions are circulating in a number of counties, with two having been submitted to the county auditors in Lawrence and McPherson Counties. These petitions all seek an initiated county ordinance in the respective counties that enacts the following:

BE IT ORDAINED by the Board of County Commissioners of Lawrence County that the following rules regarding elections in Lawrence County, are hereby adopted:

From the effective date of this ordinance, elections in Lawrence County shall be held at times and places as required by SDCL 12-2 and this ordinance.

1. All elections in Lawrence County shall be conducted by paper ballot only.
2. Tabulation of votes shall be by hand count after polls are closed in accordance with SDCL 12-20.
3. Electronic voting devices, of any kind, are prohibited.
4. Electronic tabulation devices, of any kind, are prohibited.
5. Absentee ballots properly obtained and marked by the individual voter in accordance with SDCL 12-19 shall be tabulated by hand after polls close. Ballots received after 7pm on election day shall be disqualified.
6. The establishment of vote centers, or the like, in Lawrence County, is prohibited.

The primary problem is with number 3 above – “Electronic voting devices, of any kind, are prohibited.”

Congress passed the Help America Vote Act (HAVA) in 2002. 52 U.S.C.A. § 21081. That federal legislation requires that “[e]ach voting system used in an election for Federal office shall meet the following requirements: . . . The voting system shall (A) be accessible for individuals with disabilities, including nonvisual accessibility for the blind and visually impaired, in a manner that provides the same opportunity for access and participation (including privacy and independence) as for other voters; (B) satisfy the requirement of subparagraph (A) through the use of at least one direct recording electronic voting system or other voting system equipped for individuals with disabilities at each polling place; . . .” 52 U.S.C.A. § 21081(a)(3). As such, HAVA requires such machines to be used to help the disabled in all federal elections.

South Dakota uses the “ExpressVote” brand for such machines for the disabled to comply with HAVA. The ExpressVote machine helps the visually impaired, those who cannot hold a pen, and those with other disabilities mark a paper ballot. When a paper ballot is inserted into the ExpressVote machine, an electronic version of that ballot appears on the screen, which can be enlarged, shown in reverse contrast, read audibly to the voter using headphones, and provides other options. The voter can indicate how he or she would like their ballot marked by using a touch screen or keypad. After the ExpressVote machine warns of undervotes, allows for changes, etc., the voter can select the “Mark Ballot” function. Then, the voter’s marks are made

on the paper ballot and the paper ballot is ejected, which is then placed in the precinct ballot box. There is no record kept of how the voters marked their ballots.

The third item on the petition makes no exception for elections with a federal office on the ballot, and therefore violates HAVA. Should any county prohibit these machines for a federal election, such would also violate SDCL §12-17B-6.1 ("If a candidate for federal office appears on the ballot at a polling place, such polling place is required to have an electronic ballot marking system present.").

The current statutes governing local initiated measure petitions require all such petitions with the requisite signatures to be placed on the ballot:

SDCL § 7-18A-13. Board action on initiative petition--Submission to voters.

If a petition to initiate is filed with the auditor, the auditor shall present it to the board of county commissioners at its next regular or special meeting. The board shall enact the proposed ordinance or resolution and shall submit it to a vote of the voters in the manner prescribed for a referendum within sixty days after the final enactment. However, if the petition is filed within three months prior to the primary or general election, the ordinance or resolution may be submitted at the primary or general election.

SDCL § 9-20-4. Presentation of initiative petition to governing body--Submission to voters.

When a petition to initiate is filed with the finance officer, the finance officer shall present the petition to the governing body at its first ensuing regular or special meeting. The governing body shall submit the petition to a vote of the voters in the manner prescribed for a referendum.

The South Dakota Supreme Court has ruled that these statutes give no discretion to those governing boards. See also *Bohn v. Bueno*, 2024 S.D. 6 (2024); <https://ujs.sd.gov/uploads/sc/opinions/300089694ecf.pdf>. As footnote 8 indicates in this decision, any question about the legality of the proposed ordinance cannot be determined by the governing body, but rather the voters can consider its legality when voting for or against the measure.

We have proposed a change in these statutes so that counties and cities are not forced to place on the ballot measures that are in direct violation of state or federal law. Should the voters of a county or city pass an initiated ordinance that violates state or federal law, plaintiffs (often represented by advocacy groups) are likely to sue and prevail in striking down the ordinance. That situation results in county or city taxpayers paying both their own attorney's fees and also likely the prevailing plaintiffs' attorneys fees. Such is an irresponsible use of taxpayer funds.

The bill allows initiated ordinance proponents who disagree with the county commission or city council's decision to appeal that decision to a circuit court. The proponent's rights are fully protected in that regard.

It seems unlikely that even the proponents of the circulating petitions, once they understand these issues, would be against HB 1140.

Sincerely,

Sara Frankenstein



MEMORANDUM

TO: McPherson County Auditor and State's Attorney

FROM: Sara Frankenstein

DATE: March 4, 2024

RE: McPherson County

GPNA FILE NO. 02098.0066

When is a petition submitted versus filed (or rejected)?

On occasion our statutes conflate or misuse the terms regarding submitting, filing, and rejecting petitions. But as a whole, statutes regarding statewide, city, and county petitions generally recognize that first the election administrator reviews the petition and its signatures in one statutorily-mandated method or another. Once the election administrator is able to "validate" the petition (verify the signatures, ensure it meets the definition of "petition" in SDCL § 12-1-3(10) and § 7-18A-11, etc.), then the petition is either filed or rejected.

For counties, the statutes below recognize that first a petition is "submitted", then "validated", then "filed" or "rejected". SDCL §§ 12-1-39. Numerous other statutes below use the same terminology and procedure. Administrative rules use language such as "[w]hen a petition is presented for filing". ARSD 5:02:08:00.

When the Secretary of State is the election administrator at issue (because it is a state-wide petition), the applicable statutes use language indicating the petition is "received". SDCL § 2-1-15. Then, the SOS does the random sample procedure (not applicable to cities and counties) for "validation" of the petition by "verifying" the signatures. SDCL §§ 2-1-15, -16. The SOS then "files" the petition on the date the SOS finishes all verification procedures.

SDCL § 12-1-39. Availability of petition to public.

No petition submitted may be made available to the public **until the validation process has been completed and the office where that petition was submitted has filed or rejected the petition**, except as provided in § 2-1-15.

ARSD 5:02:08:00. Guidelines for acceptance of petitions.

When a petition is presented for filing, the person or governing board authorized to accept the petition shall determine if it meets the following requirements:

- (1) The petition is in the form required by this chapter;
- (2) The petition contains the minimum number of valid signatures, counted according to § 5:02:08:00.01. One or more invalid signatures on a petition do not disallow other valid signatures;
- (3) Each sheet of the petition contains an identical heading and is verified by the circulator. The circulator may add the addresses of the petitioners and the dates of signing before completing the verification. The circulator may also add the printed name of the signer and the county of voter registration. Residence addresses may be abbreviated. The verification was completed and signed before an officer authorized to administer oaths in this state;
- (4) The declaration of candidacy contains the original signature of the candidate. Additional sheets may have an original or photocopied signature of the candidate;
- (5) If a petition is for a ballot question to be voted on statewide, the signatures were obtained after a copy of the text of the petition was filed with the Office of the Secretary of State;
- (6) If a petition is for a ballot question to be voted on statewide, the sponsor(s) must submit the affidavit of completed petition when the petition sheets are submitted to the Office of the Secretary of State;
- (7) The governing board or person authorized to accept the petition shall, if requested, allow a petition circulator the opportunity to add missing information on the signature lines or circulator's verification on the petition provided the filing deadline has not passed; and
- (8) **Following the presentation of the petition for filing**, names may not be removed from the petition.

Except for petitions to nominate candidates for school boards, municipal offices, or statewide campaigns, **the person who is authorized to accept petitions for filing** need not check for voter registration of the signers. Petitions containing signatures in excess of the minimum number may be filed, but any excess signatures will be disregarded, unless there is a challenge to that petition.

Excess signatures will not be considered by the filing office unless the signatures are needed to validate the petition.

SDCL § 7-18A-18.1. Certification regarding petition signatures by county auditor--Notice to petition sponsors.

If the validation process of a petition indicates that a sufficient number of qualified electors have signed the petition, the county auditor shall certify that the petition has been signed by the required number of qualified electors and shall place the proposed measure on the ballot pursuant to the provisions of this chapter. If the validation process of the petition indicates that an insufficient number of qualified electors have signed the petition, the county auditor shall certify that the petition has not been signed by the required number of qualified electors and may not place the proposed measure or amendment on a ballot pursuant to the provisions of this chapter. The county auditor shall, within five days of certifying, notify the petition sponsors by certified mail of the county auditor's action pursuant to this section.

SDCL § 12-1-13. Challenge to petition signatures or declaration of candidacy.

Within five business days after a nominating, initiative, or referendum petition, excluding petitions for statewide initiative, referendum, or constitutional initiative petitions, **is validated and filed** with the person in charge of the election, any interested person who has researched the signatures contained on the petition or, for a nominating petition, has researched the information contained in the declaration of candidacy, may submit an affidavit stating that the petition contains deficiencies as to the number of signatures of persons who are eligible to sign the petition or that the declaration of candidacy is not valid. The affidavit shall include an itemized listing of the specific deficiencies in question.

Any challenge to the following items is prohibited under this challenge process:

- (1) Signer does not live at address listed on the petition;
- (2) Circulator does not live at address listed on the petition;
- (3) Circulator listed a residence address in South Dakota but is not a South Dakota resident;
- (4) Circulator did not witness the signers;

- (5) Signatures or petition sheets not included in the random sample. This subdivision applies only to petitions for statewide candidates, new party formation petitions, or to local jurisdictions that conduct random sampling; and
- (6) Petition that was originally rejected.

All challenges by the same person or party in interest shall be included in one affidavit.

The original signed affidavit shall be received by the person in charge of that election by 5:00 p.m. local time on the deadline date. If the affidavit challenges any item that is prohibited by this section, only that line item shall be summarily rejected.

The decision of the secretary of state or the person in charge of the election regarding a challenge under this section may not be challenged a second time with the secretary of state or the person in charge of the election, but may be appealed to the circuit court. Any challenge with the secretary of state may be appealed in Hughes County. An appeal challenging a nominating petition for a primary election, takes precedence over other cases in circuit court. Any party appealing the circuit court order to the Supreme Court shall file a notice of appeal within ten days of the date of the notice of the entry of the circuit court order.

A failure to challenge a petition in accordance with this section does not deny a person any other legal remedy to challenge the filing of a nominating, initiative, or referendum petition in circuit court. A challenge to a petition in circuit court may include items prohibited in this section.

SDCL § 2-1-16. Signatures to be verified by random sampling--Methodology.

The secretary of state shall **verify** the signatures pursuant to § 2-1-15 by random sampling. The random sample of signatures to be verified shall be drawn so that each signature received by the secretary of state is given an equal opportunity to be included in the sample. The secretary of state shall calculate the number of valid signatures by multiplying the total number of signatures received by the percentage of successfully verified signatures from the random sample. The secretary of state shall promulgate rules, pursuant to chapter 1-26, establishing the methodology for conducting the random sample. The random sampling shall be an examination of the signatures received consisting of a number of signatures that is statistically correlative to not less than ninety-five percent level of confidence with a margin of error equal to not more than three and sixty-two one-hundredths percent.

SDCL § 2-1-17. Certification of results of random sampling--Notification of petition sponsors.

If the random sample indicates that a sufficient number of qualified electors have signed the petition, the secretary of state shall certify that the petition has been signed by the required number of qualified electors and shall place the proposed measure or amendment on the next general election ballot. If the random sample indicates that an insufficient number of qualified electors have signed the petition, the secretary of state shall certify that the petition has not been signed by the required number of qualified electors and may not place the proposed measure or amendment on the next general election ballot. The secretary of state shall, within five days of certifying, notify the petition sponsors by certified mail of the secretary of state's action pursuant to this section.

SDCL § 2-1-17.1. Submission of affidavit challenging petition to secretary of state--Appeal.

Not more than thirty days after a statewide petition for an initiated amendment to the Constitution, initiated measure, or referred law **has been validated and filed**, any interested person who has researched the signatures contained on the petition may submit a sworn affidavit to the Office of Secretary of State to challenge the petition. The sworn affidavit shall include each specific deficiency other than the following:

- (1) Signer does not live at address listed on the petition;
- (2) Circulator does not live at address listed on the petition;
- (3) Circulator listed a residence address in South Dakota but is not a South Dakota resident;
- (4) Circulator did not witness the signers;
- (5) Signatures not included in the random sample; and
- (6) Petition that was originally rejected.

Any challenge by the same person or party in interest shall be included in one sworn affidavit.

The original sworn affidavit shall be received by the Office of Secretary of State by 5:00 p.m. central time on the date. If the sworn affidavit challenges any

deficiency prohibited under this section, that deficiency shall be rejected. A challenge to a deficiency is not a challenge to the petition as a whole.

No deficiency may be challenged a second time with the secretary of state. The secretary of state's decision regarding a challenge under this section may be appealed to the circuit court of Hughes County. Any person who does not challenge a petition pursuant to this section, may bring a challenge pursuant to § 2-1-18.

Other statutes conflate the terms a bit, such as SDCL §7-18A-12 ("Each person who has circulated a petition shall, before filing the petition, sign an affidavit,) One could argue that this statute anticipates each circulator "files" the petition, but this does not comport with our statutes. Each circulator does not file a petition sheet, and a "petition" is the entirety of all petition sheets (that often are circulated by multiple circulators), all submitted at once. This statute merely requires the election administrator to only file a petition when the circulators have signed the jurat on each petition sheet.

ORDINANCE 24-1

AN ORDINANCE TO PROTECT THE RESIDENTS OF MCPHERSON COUNTY FROM UNNECESSARY LEGAL EXPENSES.

WHEREAS, pursuant to SDCL 7-8-20(7), the McPherson County Board of County Commissioners has the authority to superintend the fiscal concerns of the county and secure their management in the best possible manner;

NOW, THEREFORE, BE IT ORDAINED BY MCPHERSON COUNTY, SOUTH DAKOTA THAT:

If an ordinance is proposed using an initiative petition (SDCL 7-18A-11) and initiated measure (SDCL 7-18A-9), and such ordinance is approved (SDCL 7-18A-14), and found to be in violation of South Dakota law, the Constitution of South Dakota, any federal law, or the Constitution of the United States, by a court of competent jurisdiction, the circulator(s), as defined in SDCL 7-18A-12, and/or the petition sponsor(s), in accordance with SDCL 7-18A-18.1, shall be liable for all legal fees and/or legal expenses due from McPherson County in association with said ordinance.

FURTHERMORE, pursuant to SDCL 7-18A-8, this ordinance being for the support of county government and its existing public institutions, shall become effective immediately upon the passage thereof.

Rick Beilke
Chairman, McPherson County Board of
County Commissioners

ATTEST:

Lindley Howard
McPherson County Auditor

1st Reading: _____
2nd Reading: _____
Date Adopted: _____
Date Published: _____
Effective Date: _____

Election Day 6am-8pm**Precinct 1****Party**

Precinct 2

Precinct 3

Precinct 4

Election Night Drivers Precinct 3 & 4

Courthouse Tabulation 7pm - 10pm**Party**

Trisha Erdmann	Republican

Resolution Board 7pm - 10pm

Canvass beginning around 10pm - commissioners

Post Election Audit following Canvass

Board 1 - Readers

Board 1 - Tally

Board 1 - Alternate/Observer

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Post Election Audit following Canvass

Board 2 - Readers

Board 2 - Tally

Board 2 - Alternate/Observer

--	--

Post Election Audit following Canvass

Board 3 - Readers

Board 3 - Tally

Board 3 - Alternate/Observer

--	--

Post Election Audit following Canvass

Board 4 - Readers

Board 4 - Tally

Board 4 - Alternate/Observer

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minimum of two full boards. Split party for the Readers and Talliers, Alternate could be any party affiliation.

Hey

Sam Boshard VSO <mcphersonvso@valleytel.net>

Thu 3/14/2024 12:37 PM

To: 'Lindley Howard' <mcphersonaud@valleytel.net>

Hey Lindley,

Please know that I resigned as the treasurer of the Republican Party, also please let the commissioners know as well.

Thanks

Sam Boshard

McPherson County Veteran Service Officer (VSO)

PO Box 202, Eureka SD 57437

Phone: (605) 282-9227

McPhersonVSO@valleytel.net

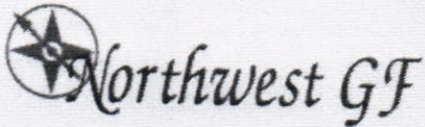
Hours in Office

Eureka: Week Days 10am-2pm except...

Leola: 3rd Wednesday of the Month

Call for Apt. Anytime

"That which you persist in doing becomes easier, not that the nature of the task changes but your ability to do that task will increase."



The Veterans Service Organization (VSO)
PO Box 202
Eureka, SD 57437

Rental Property Address: 207 J Ave Suite 2, Eureka SD

Notice is hereby given to you, as the occupant of the premises described above, rented to you by NWGF Mutual Insurance Company that your occupancy will terminate on the 30th of April 2024. You are expected to vacate the premises on or before that date.

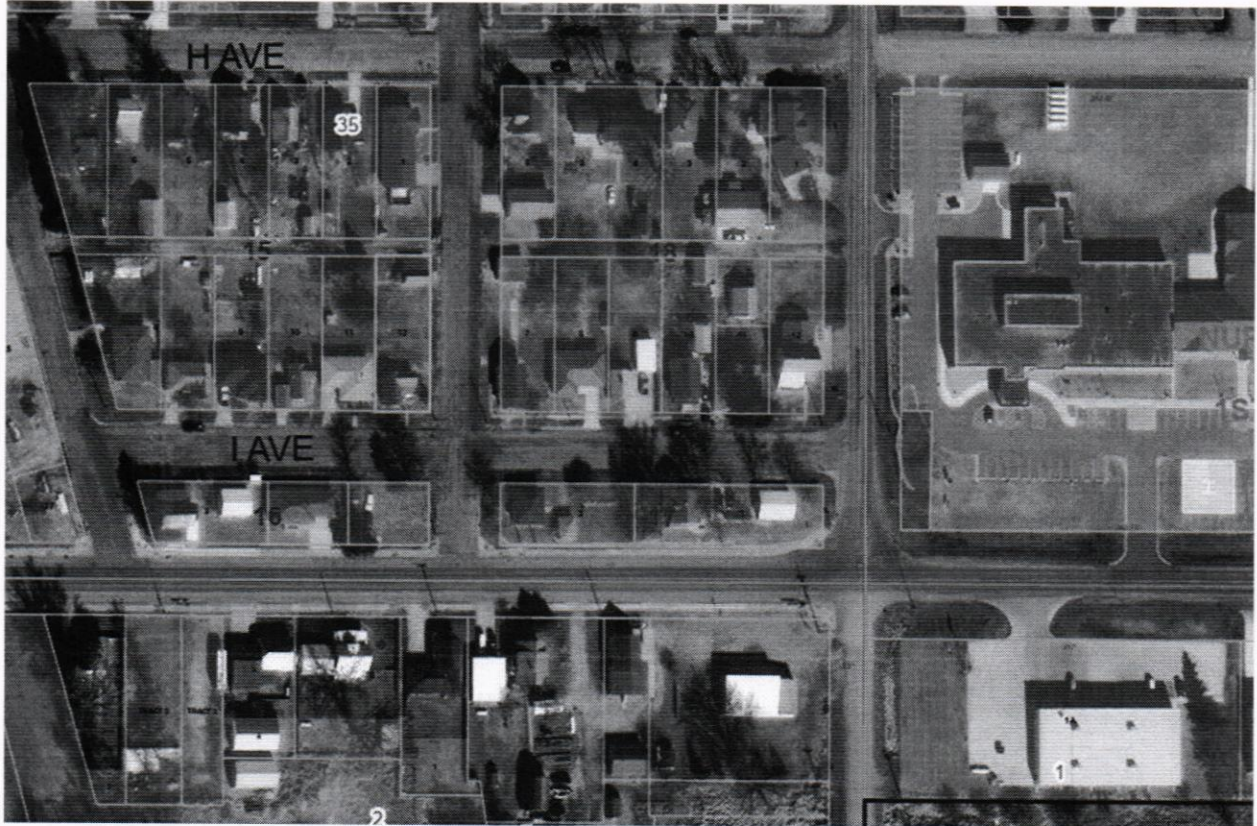
Sincerely,

Nicole Kunz
Corporate Secretary
Northwest GF Mutual Insurance Company
PO Box 100
Eureka, SD 57437

Eureka Beautification – Parcel #7647

402 I Ave

Charles Linacre



County Liens from Case 45CRI21-05

Court Appointed Evaluation \$1,600

Court Appointed Attorney \$2,221.70

Total \$3,821.70

Linacre is still under custody of DOC (probation/parole) Clerk of Courts will attempt collections after probation/parole has ended. Linacre is not currently making any payments towards the debt.

Back in 2012 a property was released from a lien with the lien staying in the individual's name. Example below

RELEASE OF POOR LIEN

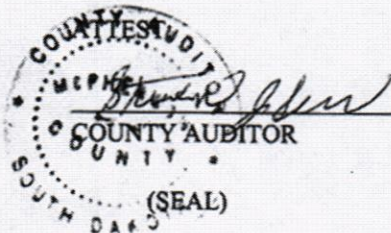
The MCPHERSON COUNTY BOARD OF COMMISSIONERS hereby releases the following described real property from the County Poor Lien that that is shown in Book 6 of County Poor Lien Records at page 208 against Monica Fischer, infant daughter of Clyde Fischer and Priscilla Fischer, dated June 7, 1979 and filed on June 13, 1979:

The East Half of the Southeast Quarter of the Southeast Quarter (E $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$) of Section Nine (9) in Township One Hundred Twenty-eight (128) North of Range Seventy-one (71) West of the 5th P.M., McPherson County, South Dakota.

Dated this 3rd day of April, 2012 at Leola, South Dakota.

MCPHERSON COUNTY
BOARD OF COMMISSIONERS

By: *Donna Duff*
ITS CHAIRMAN



FILED FOR RECORD 4/9/12
TIME RECORDED 2:20 PM
BOOK 1 PAGE 208
John Hilgeman
MCPHERSON COUNTY REGISTER OF DEEDS

March 15, 2024

McPherson County Planning & Zoning
Commission and Board of County
Commissioners
c/o Hunter Heinrich
P.O. Box 50
Leola, SD 57456
Via E-mail: cphersondoe@valleytel.net

Re: Leola Wind Farm, LLC's Comments on Draft Ordinance Amendments Regarding Wind Energy Systems

Dear Planning & Zoning Commission and Board of County Commissioners:

Leola Wind Farm, LLC ("Leola Wind") is developing a wind energy facility and associated transmission line (the "Project") in McPherson County, South Dakota (the "County"). National Grid Renewables Development, LLC ("National Grid") is assisting Leola Wind with the Project development. On January 16, 2024, representatives of Leola Wind attended the Planning & Zoning Commission meeting to provide information regarding the Project and discuss permitting requirements for the Project.

National Grid and Leola Wind learned that the County is considering certain proposed amendments to the Planning and Zoning Ordinance ("Ordinance"), including proposed changes relevant to the wind energy systems section of the Ordinance ("Proposed WES Amendments"). The County provided a copy of the draft Proposed WES Amendments in January 2024, and provided an updated draft in February 2024. For the County's consideration, National Grid and Leola Wind provide these written comments on certain provisions in the Proposed WES Amendments. National Grid and Leola Wind also intend to provide comments in person when the Proposed WES Amendments are considered by the Planning & Zoning Commission.

National Grid and Leola Wind understand that the County is considering amendments to other sections of the Ordinance, and respectfully requests that they be provided with a copy of the draft amendments and the opportunity to provide further comments.

I. Comments on Proposed WES Amendments.

A. Definitions.

Since "Wind Energy Conversion System" ("WECS") (the term under the current version of the Ordinance) nor "Wind Energy System" ("WES") (the term under the Proposed WES Amendments) are defined, National Grid and Leola Wind recommend adding the following definition of WES:

Wind Energy System (WES). A set of devices whose primary purpose is to produce electricity by means of any combination of collecting, transferring, or converting wind-generated energy. A wind energy system generally includes one or more wind turbine(s) and other associated facilities, including but not limited to electrical collection lines, communication lines, access roads, meteorological towers, aircraft detection lighting systems and related equipment, operations and maintenance facility, substation, facilities to enable interconnection to the electric grid, including but not limited to a transmission line, and other associated facilities. A WES does not include a Private Wind Energy Conversion System.

National Grid and Leola Wind also recommend adding the following definitions for “off-site” and “on-site”, as those terms are used for turbine and meteorological tower setback requirements:

Off-site. For purposes of Chapter 5.24, “off-site” refers to a non-participating landowner, which is an owner of land that is not a participating landowner in a proposed wind energy system.

On-site. For purposes of Chapter 5.24, “on-site” refers to a participating landowner, which is an owner of land subject to a lease or other property agreement pertaining to a wind energy system.

B. WES as Authorized Special Exception.

Under the current version of the Ordinance, WECS (now referred to as WES) are not listed as a permitted use or a special exception in any zoning district. The Proposed WES Amendments do not specify in which zoning district(s) WES are authorized. Accordingly, National Grid and Leola Wind recommend either (1) amending the Agricultural District regulations (Article 7, Section 703 in the current version of the Ordinance) to list a WES as a special exception (or conditional use) in the Agricultural District; and/or (2) adding the following as a new provision to the Proposed WES Amendments (e.g., Section 5.24.01.a):

Special Exception

WES are authorized as a special exception in the Agricultural District subject to the provisions in Chapter 5.24.

The current version of the Ordinance includes special exceptions/special exception permits, whereas the Proposed WES Amendments refer to a conditional use permit. To the extent that special exception/special exception permit is being replaced by conditional use/conditional use permit in the contemplated amendments, National Grid/Leola Wind requests that the recommended insertion above be revised accordingly and that the appropriate term/permit be used consistently throughout the amended Ordinance.

C. Road-Related Financial Assurance.

National Grid and Leola Wind do not object to the requirement for a proponent of a WES to enter into a haul road/road use and maintenance agreement with the County prior to use of approved

haul roads. National Grid and Leola Wind also do not object to requiring some form of financial assurance for the costs of maintaining/repairing haul roads during WES construction and after WES construction is complete. However, Section 5.24.03(1)(f)(vi) of the Proposed WES Amendments contains items that would be better addressed as part of the road use and maintenance agreement rather than as Ordinance provisions. The provision contains requirements related to how the maintenance and repair costs would be paid that do not accurately reflect how financial security such as the types contemplated actually operate.

The purpose of financial security is to provide the necessary funds to the beneficiary (here, the County) in the event the permittee does not fulfill its obligations to maintain/repair the roads or compensate the County for maintaining/repairing the roads used during Project construction. The financial security does not operate as the initial source of funds to draw upon to pay such costs. Accordingly, National Grid and Leola Wind recommend deleting Section 5.24.03(1)(f)(vi) in its entirety (including subparts (a)-(k)) and revising Section 5.24.03(1)(f)(ii) as follows:

The permittee shall, prior to the use of approved haul roads under the authority of McPherson County, make satisfactory arrangements with McPherson County for the maintenance and repair of the county haul roads that will be subject to extra wear and tear due to transportation of equipment and WES components and construction of the WES project. The permittee shall notify McPherson County of such arrangements upon request of the County. Such haul road/road use and maintenance agreement(s) may include financial assurance for the costs of maintaining all haul roads during the WES project construction and repairing all haul roads once the construction of the WES project is complete.

National Grid and Leola Wind's proposed revisions are consistent with the County's intent to require not only a haul road/road use and maintenance agreement, but also to require financial assurance in the event that the permittee does not fulfill its obligations to maintain and/or repair the haul roads to the same or better condition. Further, this approach allows the County to tailor the haul road/road use and maintenance agreements and associated financial assurances to each WES project during the process of negotiating the agreement for each project. This flexibility is particularly important given that many of the roads in the County are township roads, which may require a separate road use agreement with the applicable township.

It is important to note that the County will not be the only authority requiring restoration of roads. The South Dakota Public Utilities Commission ("SDPUC") will also require the permittee to maintain and repair haul roads used during Project construction or compensating the governmental authority having jurisdiction over the haul roads for their maintenance and repair, such that the roads are returned to the same or better preconstruction condition.

D. Setbacks.

Section 5.24.03(2) of the Proposed WES Amendments includes the setbacks outlined in **Table 1** (provided at the end of these comments). National Grid and Leola Wind's concerns with and suggestions regarding the setbacks are also noted in **Table 1**.

E. Decommissioning Financial Assurance.

Section 5.24.03(10) of the Proposed WES Amendments pertains to decommissioning of a WES. As an initial matter, National Grid and Leola Wind note that wind energy facilities designed for or capable of generation of 100 MW or more of electricity, such as the Project, must obtain a facility permit from the SDPUC. As part of the SDPUC process, the SDPUC will require a decommissioning plan and decommissioning financial assurance. *See* SDCL § 49-41B-39 and ARSD 20:10:22:33:01. For example, the SDPUC has required \$150,000 per turbine for decommissioning, with the ability to adjust as needed.

National Grid and Leola Wind recommend that the County defer to the SDPUC's decommissioning requirements to avoid inconsistent and/or duplicative requirements. The provision requires the financial security be provided to the County, which would create duplicative decommissioning financial assurance obligations to both the SDPUC and the County. Further, the provision itself includes redundant and excessive forms of financial assurance that are far beyond what would be required to decommission a wind project.

Specifically, National Grid and Leola Wind recommend adding the following to Section 5.24.03(10):

If the WES is required to provide a decommissioning plan and decommissioning financial security to the South Dakota Public Utilities Commission, the decommissioning/restoration/abandonment requirements in this Ordinance, including the decommissioning plan and financial assurance requirements, do not apply. The applicant must provide a copy of the decommissioning plan approved by the South Dakota Public Utilities Commission to the County.

Should you have any questions, please feel free to contact Sean Lawler via telephone at 952-358-5677 or via e-mail at slawler@nationalgridrenewables.com.

Sincerely,

Marc Morandi
Sr. Permitting Specialist
National Grid Renewables

Table 1: Proposed Setbacks & National Grid/Leola Wind Comments		
Proposed WES Amendment Setback	National Grid/Leola Wind Suggested Revisions	National Grid/Leola Wind Comments/Rationale
Wind turbines and Meteorological towers shall meet the following minimum spacing requirements.	Wind turbines and Meteorological towers shall meet the following minimum spacing requirements. Setbacks are measured from the closest edge of the turbine (or meteorological) tower base to the closest edge of the referenced feature. The total height of the turbine is the total turbine height from the ground to the tip of the tip of the blade in an upright position.	Recommend adding language clarifying the setback measurement points. By including this language here, it makes it apply to all the listed setbacks, rather than having to repeat each time.
a. Distance from an incorporated municipality shall be at least five thousand two hundred and eighty (5,280) feet or 1 mile from the incorporated municipalities jurisdictional boundary. Distance to be measured from the incorporated municipalities boundary to the base of the WES turbine.	a. Distance from an incorporated municipality shall be at least one-half mile from the incorporated municipality boundary.	This distance (5,280 feet or 1 mile) is greater than typically applied to a municipal boundary.
b. Distance from existing off-site residences, business, churches, and buildings or structures shall be at least five thousand two hundred eighty feet (5,280'). Distance to be measured from the wall line of the neighboring principal building to the base of the WES turbine.	b. Distance from existing off-site residences, businesses, churches, and buildings shall be at least one hundred ten percent (110%) of the total height of the turbine or meteorological tower.	This distance (5,280 feet) is greater than typically applied to these features. Recommend adopting a setback distance that is based on the total height of the turbine/met tower. Recommend deleting "structures". "Structure" is very broadly defined in the current version of the Ordinance as "Anything constructed or

Table 1: Proposed Setbacks & National Grid/Leola Wind Comments

Proposed WES Amendment Setback	National Grid/Leola Wind Suggested Revisions	National Grid/Leola Wind Comments/Rationale
		erected with a fixed location on the ground, or attached to something having a fixed location on the ground; among other things, structures include buildings, mobile homes, walls, signs, and billboards."
c. Distance from on-site or lessor's residence shall be at least six hundred (600) feet. Distance to be measured from the wall line of the neighboring principal building to the base of the WES turbine.	c. Distance from on-site residence shall be at least six hundred (600) feet.	Given the setback above, this setback appears to be intended to apply to participating ("on-site") residences. Recommend revising to eliminate the confusion as to what this setback pertains to.
d. Distance from centerline of public roads shall be one thousand (1000) feet or one hundred ten percent (110%) of the height of the wind turbine, whichever distance is greater. The vertical height of the wind turbine is measured from the ground surface to the tip of the blade when in a fully vertical position. The horizontal setback shall be measured from the base of the turbine to the centerline of the public road.	d. Distance from the edge of the public road right-of-way shall be at least at least one hundred ten percent (110%) of the total height of the turbine or meteorological tower. This setback does not apply to unimproved section lines.	<p>This distance (1,000 feet) is greater than typically applied to these features. Recommend basing the setback distance on the total height of the turbine/met tower.</p> <p>Additionally, recommend measuring this setback from the edge of the public road right-of-way instead of from the centerline.</p> <p>Recommend revising to clarify that this setback applies to meteorological towers as well as turbines.</p> <p>As the measurement point for the public road (the centerline) is stated in the first sentence of this setback, recommend deleting the reference at the end as redundant.</p>

Table 1: Proposed Setbacks & National Grid/Leola Wind Comments

Proposed WES Amendment Setback	National Grid/Leola Wind Suggested Revisions	National Grid/Leola Wind Comments/Rationale
<p>e. Distance from any property line shall be one thousand (1000) feet or one hundred ten percent (110%) of the height of the wind turbine, whichever distance is greater. The vertical height of the wind turbine is measured from the ground surface to the tip of the blade when in a fully vertical position. The horizontal setback shall be measured from the base of the turbine to the adjoining property line unless wind easement has been obtained from adjoining property owner.</p>	<p>e. Distance from any property line shall be at least one hundred ten percent (110%) of the total height of the turbine or meteorological tower, unless a wind easement or setback waiver has been obtained from adjoining property owner. A variance is not required as long as a copy of the memorandum of wind easement or setback waiver is provided.</p>	<p>This distance (1,000 feet) is greater than typically applied to these features. Recommend basing the setback distance on the total height of the turbine/met tower.</p> <p>Recommend clarifying revisions regarding this setback not applying if a wind easement or setback waiver has been obtained.</p>
<p>i. Exception: The Board of Adjustment may allow setback/separation distances to be less than the established distances identified above. A variance is required if the applicant obtains waivers from all dwellings and owners of property within the separation distance. If approved, such agreement is to be recorded and filed with the McPherson County Register of Deeds. Said agreement shall be binding upon the heirs, successors, and assigns of the title holder and shall pass with the land.</p>	<p>f. Exception: The Board of Adjustment may grant variances to allow setback/separation distances to be less than the established distances identified above if the road authority, on-site residence, off-site residence, business, church, or building, or governmental authority (by resolution of the governmental authority) agree to a lesser setback/separation distance. If approved, such agreement is to be recorded and filed with the McPherson County Register of Deeds. Said agreement shall be binding upon the heirs, successors, and assigns of the title holder and shall pass with the land.</p>	<p>As the intent of this exception provision appears to be to apply to all setbacks in this section, recommend making this Section 5.24.03(2)(f), to reduce confusion caused by making it a subsection of just one setback.</p> <p>Recommend revising to clarify that the Board of Adjustment may grant variances from setback requirements if the applicant obtains a written agreement with the affected party, and documentation of such is provided in support of the variance request.</p>

National Grid/Leola Wind – Comments on Proposed WES Amendments

March 15, 2024

Page **8** of **8**

From: Kinniburgh, Doug (DOT) <Doug.Kinniburgh@state.sd.us>
Sent: Friday, March 8, 2024 5:02 PM
To: mcpersonhwy@valleytel.net; mcpersonaud@valleytel.net
Subject: Agreement for McPherson County Participation in the Annual Payout of Pavement Marking Funds
Attachments: MCPHERSON DOT935-T_CountyPavementMarking.pdf

At the request of the South Dakota Association of County Highway Superintendents, on December 21, 2023, the Transportation Commission approved an annual payout of the state funding set aside for county pavement marking, starting in 2024. Counties will receive a proportional share of \$500,000 based on the SDDOT Certified Road Mileage for County Primary and County Secondary Paved Roads. Below is the mileage that will be used for your county for this year's distribution if you choose to participate.

Attached is an agreement that will be in effect for 15 years to include you in this program for an annual distribution of these funds. Payment will be made in combination with the annual STBGP payout. In order to be included in the payout program in 2024, this agreement needs to be signed and the original with a wet signature, along with commission meeting minutes for Exhibit A as defined in the agreement, returned to me **no later than April 15, 2024**. The \$500,000 will be distributed to the counties that submitted signed agreements by this date. Counties that return agreements after this date will be included in the payout program starting in 2025.



[Doug Kinniburgh](#)

Local Government Engineer | South Dakota Department of Transportation
Better Lives Through Better Transportation
700 E. Broadway Ave., Pierre, SD 57501
O: 605.773.4284 | C: 605.381.1040 | dot.sd.gov

COUNTY / CLASS CITY	Paved Miles as Per 2022 SDDOT Certified Road Mileage for County Primary & County Secondary Roads
McPherson	154.693

COUNTY / CLASS / CITY	Paved Miles as Per 2022 SDDOT Certified Road Mileage for County Primary & County Secondary Roads	County Pavement Marking Payout (Portion of \$500,000)
Aurora	84.486	\$ 5,551.02
Beadle	219.106	\$ 14,396.02
Bennett	19.982	\$ 1,312.89
Bon Homme	161.272	\$ 10,596.13
Brookings	265.319	\$ 17,432.37
Brown	397.434	\$ 26,112.79
Brule	87.480	\$ 5,747.74
Buffalo	1.081	\$ 71.03
Butte	23.118	\$ 1,518.93
Campbell	34.577	\$ 2,271.83
Charles Mix	149.660	\$ 9,833.18
Clark	125.951	\$ 8,275.42
Clay	185.732	\$ 12,203.23
Codington	214.634	\$ 14,102.20
Corson	10.491	\$ 689.29
Custer	15.465	\$ 1,016.10
Davison	178.906	\$ 11,754.74
Day	170.334	\$ 11,191.53
Deuel	154.830	\$ 10,172.87
Dewey	14.837	\$ 974.84
Douglas	92.948	\$ 6,107.00
Edmunds	129.804	\$ 8,528.57
Fall River	57.050	\$ 3,748.38
Faulk	107.202	\$ 7,043.54
Grant	174.122	\$ 11,440.42
Gregory	49.810	\$ 3,272.69
Haakon	2.195	\$ 144.22
Hamlin	130.367	\$ 8,565.56
Hand	215.626	\$ 14,167.37
Hanson	72.501	\$ 4,763.57
Harding	64.492	\$ 4,237.35
Hughes	33.446	\$ 2,197.52
Hutchinson	228.688	\$ 15,025.59
Hyde	8.527	\$ 560.25
Jackson	5.778	\$ 379.63
Jerauld	31.578	\$ 2,074.78
Jones	0.539	\$ 35.42
Kingsbury	195.596	\$ 12,851.33
Lake	213.593	\$ 14,033.80
Lawrence	98.051	\$ 6,442.29
Lincoln	279.248	\$ 18,347.56
Lyman	5.879	\$ 386.27
Marshall	95.503	\$ 6,274.88
McCook	160.061	\$ 10,516.56
McPherson	154.693	\$ 10,163.86
Meade	88.862	\$ 5,838.54
Mellette	9.465	\$ 621.88
Miner	84.896	\$ 5,577.96
Minnehaha	351.363	\$ 23,085.76
Moody	161.981	\$ 10,642.71
Oglala Lakota	2.367	\$ 155.52
Pennington	333.331	\$ 21,901.00
Perkins	85.010	\$ 5,585.45
Potter	14.382	\$ 944.95
Roberts	303.936	\$ 19,969.65
Sanborn	73.210	\$ 4,810.15
Spink	148.766	\$ 9,774.44
Stanley	1.485	\$ 97.57
Sully	45.932	\$ 3,017.89
Todd	19.839	\$ 1,303.49
Tripp	45.436	\$ 2,985.30
Turner	250.238	\$ 16,441.50
Union	183.271	\$ 12,041.54
Walworth	59.581	\$ 3,914.68
Yankton	220.719	\$ 14,502.00
Ziebach	3.888	\$ 255.46

**STATE OF SOUTH DAKOTA
DEPARTMENT OF TRANSPORTATION
JOINT POWERS AGREEMENT TO PROVIDE FOR
THE PAVEMENT MARKING OF COUNTY ROADS
WITHIN MCPHERSON COUNTY**

This Agreement is made and entered into by and between the State of South Dakota, acting by and through its Department of Transportation, referred to in this Agreement as the "STATE," and McPherson County, South Dakota, referred to in this Agreement as the "COUNTY."

1. JOINT POWERS

- A. This Agreement does not establish a separate legal entity as contemplated by SDCL 1-24-5. The cooperative undertaking described in this Agreement will be financed and conducted under the provisions of this Agreement by the STATE and the COUNTY. Each party has responsibilities under the terms of this Agreement and no joint board or administrator will be used. No real property will be purchased in connection with this Agreement.
- B. Any COUNTY or STATE employee engaged in joint action under this Agreement will remain an employee of his agency during participation in joint action under this Agreement. Each agency will retain exclusive responsibility for its officers, agents, and employees while these officers, agents, and employees are engaged in joint action under this Agreement, including but not limited to any responsibility for regular and overtime wages and salaries, unemployment benefits, workers' compensation coverage, health insurance, or other benefits, and liability coverage and indemnity, except as otherwise specifically provided in this Agreement.

2. BACKGROUND

- A. The STATE has allocated Five Hundred Thousand Dollars (\$500,000.00), in 2024, for County Pavement Marking to be distributed annually based on the STATE Certified Road Mileage for County Primary and County Secondary Paved Roads. Future annual allocations will be determined by the STATE.
- B. COUNTY will receive a proportional share of the Five Hundred Thousand Dollars (\$500,000.00), or other amount as determined by the STATE, based on the number of pavement miles in said COUNTY as compared to the total number of pavement miles statewide, as computed by the STATE.
- C. The COUNTY will use the funds distributed under this Agreement solely for the purpose of pavement markings on the county highway system and county secondary roads under COUNTY'S supervision and control.

THE COUNTY AND THE STATE MUTUALLY AGREE AS FOLLOWS:

3. TERM

This Agreement will become effective upon the last signature and will have a term of fifteen years.

4. PROJECT PLANNING AND CONSTRUCTION

The COUNTY will be the contracting party for all pavement marking projects funded under this Agreement and will be responsible for the preliminary engineering, construction engineering, contract administration and construction costs for all projects.

5. ELIGIBLE COSTS

Pavement marking project costs that are eligible for funding under this Agreement are preliminary engineering, construction engineering, contract administration, and construction costs, provided the costs are incurred in accordance with this Agreement. Costs incurred in violation of any terms or conditions of this Agreement will be deemed ineligible.

6. AMENDMENTS

This Agreement may not be amended, except in writing, which writing will be expressly identified as a part of this Agreement and be signed by an authorized representative of each of the parties.

7. TERMINATION

The STATE may terminate this Agreement at any time with or without cause and with or without notice. If the STATE terminates this Agreement for a material breach by the COUNTY, the COUNTY will reimburse the STATE for all funds expended in violation of this Agreement.

8. FUNDING AVAILABILITY

This Agreement depends upon the continued availability of appropriated funds and expenditure authority from the Legislature for this purpose. If for any reason the Legislature fails to appropriate funds or grant expenditure authority, or funds become unavailable by operation of law or federal funds reductions, this Agreement may be terminated by the STATE. Termination for any of these reasons is not a default by the STATE nor does it give rise to a claim against the STATE.

9. SUBCONTRACTING

The COUNTY may not assign, sublet, or transfer this Agreement or any interest in this Agreement without the STATE'S written permission to do so.

10. INDEMNIFICATION

The COUNTY will indemnify and defend the STATE, its officers, agents, and employees against any and all actions, suits, damages, liability, or other proceedings that arise as a result of any act or omission of the COUNTY or the COUNTY'S officers, agents, or employee. The COUNTY is not required to be responsible for nor to defend against claims or damages arising solely from errors or omissions of the STATE, its officers, agents, or employees.

11. RECORDS RETENTION AND AUDIT PROVISION

- A. All project charges will be subject to audit in accordance with current STATE procedures and 2 CFR Part 200.
- B. The COUNTY will keep accounting records clearly identified with the Agreement.
- C. Upon reasonable notice, the COUNTY will allow the STATE, through any authorized representative, to have access to and the right to examine and copy all records, books, papers, or documents related to services rendered under this Agreement. The COUNTY will keep these records clearly identified and readily accessible for a period of three (3) years after the date final payment under this Agreement is made and all other pending matters are closed.

12. AMERICANS WITH DISABILITIES ACT

The COUNTY will provide services in compliance with the Americans with Disabilities Act of 2016 and any amendments.

13. COMPLIANCE WITH LAWS

The COUNTY will comply with all federal, state, and local laws, together with all ordinances and regulations applicable to the work and will be solely responsible for obtaining current information on such requirements. The COUNTY will procure all licenses, permits, or other rights necessary for the fulfillment of their obligations under this Agreement. The COUNTY'S noncompliance with these requirements will be cause for the STATE to withhold participation and reimbursement.

14. CONTROLLING LAW

- A. This Agreement will be governed by and construed in accordance with the laws of the State of South Dakota. The venue for any lawsuit pertaining to or affecting this Agreement will be in Circuit Court, Sixth Judicial Circuit, Hughes County, South Dakota.
- B. Any dispute between the parties concerning this Agreement will be referred to the Secretary of the South Dakota Department of Transportation or duly authorized representative for determination, whose decision in the matter will be final and conclusive on the parties to this Agreement.

15. SEVERABILITY

If any court of competent jurisdiction holds any provision of this Agreement unenforceable or invalid, such holding will not invalidate or render unenforceable any other provision of this Agreement.

16. SUPERCESSION

All other prior discussions, communications, and representations concerning the subject matter of this Agreement are superseded by the terms of this Agreement, and, except as specifically provided in this Agreement, this Agreement constitutes the entire Agreement with respect to the subject matter.

17. CERTIFICATION OF NO PROHIBITED STATE LEGISLATOR INTEREST

The COUNTY (i) understands neither a state legislator nor a business in which a state legislator has an ownership interest may be directly or indirectly interested in any contract with the State that was authorized by any law passed during the term for which that legislator was elected, or within one year thereafter, and (ii) has read South Dakota Constitution Article 3, Section 12 and has had the opportunity to seek independent legal advice on the applicability of that provision to this Agreement. By signing this Agreement, the COUNTY hereby certifies that this Agreement is not made in violation of the South Dakota Constitution Article 3, Section 12.

18. SIGNATURE AUTHORITY

The COUNTY has designated its Commissioner as the COUNTY'S authorized representative and has empowered the Commissioner with the authority to sign this Agreement on behalf of the COUNTY. A copy of the COUNTY'S Commission or Council minutes or resolution authorizing the execution of this Agreement by the COUNTY'S authorized representative is attached to this Agreement as **Exhibit A**.

The STATE and the COUNTY signify their agreement by signatures affixed on the next page.

McPherson County, South Dakota

By: _____

Printed Name: _____

Its: County Commission Chairperson

Date: _____

Attest: _____

Printed Name: _____

County Auditor/Clerk

[County Seal]

State of South Dakota
Department of Transportation

By: _____

Printed Name: Joel M. Jundt

Its: Department Secretary

Date: _____

AMENDMENT

This is an amendment to the sub-recipient agreement 24SC091215 between Eureka Community Benevolent Hospital DBA Eureka Community Health Services Avera, and McPherson County Commission, and the South Dakota Department of Health.

A. REQUIRED AUDIT PROVISIONS FOR GRANT AWARDS

Section 1: FEDERAL AWARD IDENTIFICATION:

1.2 Subrecipient Information:

- a. Sub-recipient's name, City, State, and Zip+4 (which must match the name associated with the DUNS number): Eureka Community Health Services Avera, 200 J Avenue/PO Box 517, Eureka, SD 57437
- b. Sub-Recipient's DUNS number/unique entity identifier:
J71LUZHJQBM8
- c. Federal Award Identification Number (FAIN): B0447446
- d. Federal Award Date: 04/14/2022
- e. Sub-award Period of Performance: 06/01/2023 to 05/31/2024
- f. Amount of Federal Funds Obligated to Sub-recipient in this action for this period of performance: \$3,430.96
- g. Total Amount of Federal Award to the Sub-Recipient prior to this action for this period of performance: \$1,369.04
- h. Total Amount of Federal Award to the Sub-Recipient for this period of performance: \$4,800.00
- i. The federal award project description, as required to be responsive to the Federal Funding accountability and Transparency Act (FFATA), is as follows: Through the MCH Block Grant, each state and jurisdiction supports and promotes the development and coordination of systems of care for the MCH population, which are family-centered, community-based, and culturally appropriate.
- j. Name of Federal awarding agency, pass-through entity, and contract information for awarding official of the Pass-through entity: Health Resource and Services Administration; Crystal Howard, choward@hrsa.org, South Dakota Department of Health, and Beth Dokken; beth.dokken@state.sd.us
- k. ALN No(s) and Name(s): 93.994 and Maternal and Child Health Services Block Grant to the States.
- l. Is the grant award for research and development (R&D)?
YES NO X
- m. Department of Health Indirect Cost Rate for federal award:
07/01/2022 to 06/30/2023 = 7.3%
07/01/2023 to 06/30/2024 = 1.8%

1.3 Subrecipient Information:

- a. Sub-recipient's name, City, State, and Zip+4 (which must match the name associated with the DUNS number): Eureka Community Health Services Avera, 200 J Avenue/PO Box 517, Eureka, SD 57437

- b. Sub-Recipient's DUNS number/unique entity identifier:
J71LUZHJQBM8
- c. Federal Award Identification Number (FAIN): 243SD708W1003
- d. Federal Award Date: 10/01/2023
- e. Sub-award Period of Performance: 06/01/2023 to 05/31/2024
- f. Amount of Federal Funds Obligated to Sub-recipient in this action for this period of performance: \$6,582.58
- g. Total Amount of Federal Award to the Sub-Recipient prior to this action for this period of performance: \$6,278.30
- h. Total Amount of Federal Award to the Sub-Recipient for this period of performance: \$12,860.88
- i. The federal award project description, as required to be responsive to the Federal Funding accountability and Transparency Act (FFATA), is as follows: This agreement is made for the purpose of providing nursing and clerical services for the Women, Infants, and Children (WIC) Program. The purpose of the WIC Program is to provide nutrition education, including breastfeeding promotion and support, and supplemental foods through payment of cash grants to State agencies which administer the Program through local agencies at no cost to eligible persons.
- j. Name of Federal awarding agency, pass-through entity, and contract information for awarding official of the Pass-through entity: USDA Food and Nutrition Services, South Dakota Department of Health, and Beth Dokken; beth.dokken@state.sd.us
- k. ALN No(s) and Name(s): 10.557 and Special Supplemental Nutrition Programs for Women, Infants, and Children
- l. Is the grant award for research and development (R&D)?
YES ☐ NO ☒
- m. Department of Health Indirect Cost Rate for federal award:
07/01/2022 to 06/30/2023 = 7.3%
07/01/2023 to 06/30/2024 = 1.8%

1.4 Subrecipient Information:

- a. Sub-recipient's name, City, State, and Zip+4 (which must match the name associated with the DUNS number): Eureka Community Health Services Avera, 200 J Avenue/PO Box 517, Eureka, SD 57437
- b. Sub-Recipient's DUNS number/unique entity identifier:
J71LUZHJQBM8
- c. Federal Award Identification Number (FAIN): NH23IP922581
- d. Federal Award Date: 06/04/2020
- e. Sub-award Period of Performance: 06/01/2023 to 05/31/2024
- f. Amount of Federal Funds Obligated to Sub-recipient in this action for this period of performance: \$1000.00
- g. Total Amount of Federal Award to the Sub-Recipient prior to this action for this period of performance: \$3110.40
- h. Total Amount of Federal Award to the Sub-Recipient for this period of performance: \$4110.40

i. The federal award project description, as required to be responsive to the Federal Funding accountability and Transparency Act (FFATA), is as follows: The purpose of the program is to support efforts to plan, develop, and maintain a public health workforce that helps assure high immunization coverage levels, low incidence of vaccine-preventable diseases, and maintains or improves the ability to respond to public health threats.

j. Name of Federal awarding agency, pass-through entity, and contract information for awarding official of the Pass-through entity: Department of Health and Human Services, Centers for Disease Control and Prevention, South Dakota Department of Health, and Beth Dokken; beth.dokken@state.sd.us

k. ALN No(s) and Name(s): 93.268 and South Dakota Immunization Program

l. Is the grant award for research and development (R&D)?
YES ___ NO X

m. Department of Health Indirect Cost Rate for federal award:
07/01/2022 to 06/30/2023 = 7.3%
07/01/2023 to 06/30/2024 = 1.8%

1.5 Subrecipient Information:

a. Sub-recipient's name, City, State, and Zip+4 (which must match the name associated with the DUNS number): Eureka Community Health Services Avera, 200 J Avenue/PO Box 517, Eureka, SD 57437

b. Sub-Recipient's DUNS number/unique entity identifier:
J71LUZHJQBM8

c. Federal Award Identification Number (FAIN): NU90TP922021

d. Federal Award Date: 03/07/2022

e. Sub-award Period of Performance: 06/01/2023 to 05/31/2024

f. Amount of Federal Funds Obligated to Sub-recipient in this action for this period of performance: \$1,500.00

g. Total Amount of Federal Award to the Sub-Recipient prior to this action for this period of performance: \$0.00

h. Total Amount of Federal Award to the Sub-Recipient for this period of performance: \$1,500.00

i. The federal award project description, as required to be responsive to the Federal Funding accountability and Transparency Act (FFATA), is as follows: The purpose of the PHEP cooperative agreement is to strengthen and enhance the capabilities of the public health system to respond to evolving threats and other emergencies.

j. Name of Federal awarding agency, pass-through entity, and contract information for awarding official of the Pass-through entity: Department of Health and Human Services, Centers for Diseases Control and Prevention, South Dakota Department of Health, and Beth Dokken; beth.dokken@state.sd.us

k. ALN No(s) and Name(s): 93.069 and Public Health Emergency Preparedness

l. Is the grant award for research and development (R&D)?

YES NO X

m. Department of Health Indirect Cost Rate for federal award:

07/01/2022 to 06/30/2023 = 7.3%

07/01/2023 to 06/30/2024 = 1.8%

1.6 Subrecipient Information:

a. Sub-recipient's name, City, State, and Zip+4 (which must match the name associated with the DUNS number): Eureka Community Health Services Avera, 200 J Avenue/PO Box 517, Eureka, SD 57437

b. Sub-Recipient's DUNS number/unique entity identifier:

J71LUZHJQBM8

c. Federal Award Identification Number (FAIN): Medicaid Federal Assistance Program

d. Federal Award Date: 10/01/2022

e. Sub-award Period of Performance: 06/01/2023 to 05/31/2024

f. Amount of Federal Funds Obligated to Sub-recipient in this action for this period of performance: \$1,000.00

g. Total Amount of Federal Award to the Sub-Recipient prior to this action for this period of performance: \$0.00

h. Total Amount of Federal Award to the Sub-Recipient for this period of performance: \$1,000.00

i. The federal award project description, as required to be responsive to the Federal Funding accountability and Transparency Act (FFATA), is as follows: The purpose of the interagency cooperative agreement is to provide administrative case management services to Title XIX eligible at-risk pregnant women.

j. Name of Federal awarding agency, pass-through entity, and contract information for awarding official of the Pass-through entity: Centers for Medicare and Medicaid, South Dakota Department of Health, and Beth Dokken; beth.dokken@state.sd.us

k. ALN No(s) and Name(s): 93.994 and Maternal and Child Health Services Block Grant to the States.

l. Is the grant award for research and development (R&D)?

YES NO X

m. Department of Health Indirect Cost Rate for federal award:

07/01/2022 to 06/30/2023 = 7.3%

07/01/2023 to 06/30/2024 = 1.8%

Section 3. SCOPE OF WORK AND PERFORMANCE PROVISIONS:

G. STATE

d. The TOTAL CONTRACT AMOUNT to be paid by State will not exceed \$29,910.40. Payment will be made upon receipt of itemized invoices and consistent with SDCL Ch. 5-26.

H. TITLE X FUNDS/CLIENTS/FEEES

2. BASIS FOR SUBAWARD AMOUNTS:

Amount provided by State/Grantor is: \$29,910.40.
Amount matched by Sub-Recipient: \$3,621.05

Dollars provided by State consists of the following:

Non-Federal State Dollars: \$2,500.00

Federal Dollars: \$27,410.40

2. PERIOD OF PERFORMANCE

This Agreement shall be effective on June 1, 2023 and will end on May 31, 2024, unless sooner terminated pursuant to the terms of this Agreement.

5. CONTRACT AMOUNT AND PAYMENT

The State will make payment for services upon satisfactory completion of the services, up to \$29,910.40.

The State will not pay Contractor's expenses, including but not limited to travel, lodging and meals, as a separate item. Payment will be made pursuant to itemized invoices submitted with a signed voucher. Payment will be made consistent with the Prompt Payment Act SDCL §§ 5-26-1 through 5-26-8. Any overpayment of this Agreement shall be returned to the State within thirty (30) days after written notification to Contractor.

The TOTAL CONTRACT AMOUNT is an amount not to exceed \$29,910.40.

B. STANDARD CLAUSES

1. ASSURANCE REQUIREMENTS

The Sub-Recipient agrees to abide by all applicable provisions of the following: Byrd Anti Lobbying Amendment (31 USC 1352), Debarment and Suspension (Executive Orders 12549 and 12689 and 2 C.F.R. 180), Drug-Free Workplace, Executive Order 11246 Equal Employment Opportunity as amended by Executive Order 11375 and implementing regulations at 41 C.F.R. part 60, Title VI of the Civil Rights Act of 1964, Title VIII of the Civil Rights Act of 1968, Section 504 of the Rehabilitation Act of 1973, Title IX of the Education Amendments of 1972, Drug Abuse Office and Treatment Act of 1972, Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970, Age Discrimination Act of 1975, Americans with Disabilities Act of 1990, Pro-Children Act of 1994, Hatch Act, Health Insurance Portability and Accountability Act (HIPAA) of 1996 as amended, Clean Air Act, Federal Water Pollution Control Act, Charitable Choice Provisions and Regulations, Equal Treatment for Faith-Based Religions at Title 28 Code of Federal Regulations Part 38, the Violence Against Women Reauthorization Act of 2013 and American Recovery and Reinvestment Act of 2009, as applicable; and any other nondiscrimination provision in the specific statute(s) under which application for Federal assistance is being made; and the requirements of any other nondiscrimination statute(s) which may apply to the award.

2. COST PRINCIPLES

If applicable, Sub-Recipient agrees to comply in full with the administrative requirements and cost principles as outlined in OMB uniform administrative requirements, cost principles, and audit requirements for federal awards – 2CFR Part 200 (Uniform Administrative Requirements).

3. TERMINATION

This Agreement may be terminated by either party hereto upon thirty (30) days written notice. In the event the Sub-Recipient breaches any of the terms or conditions hereof, this agreement may be terminated by the State for cause at any time, with or without notice. Upon termination of this agreement, all accounts and payments shall be processed according to financial arrangements set forth herein for services rendered to date of termination.

4. COMPLIANCE WITH EXECUTIVE ORDER 2020-01

Pursuant Executive Order 2020-01, for contractors, vendors, supplies, or subcontracts with five (5) or more employees who enter into a contract with the State of South Dakota that involves the expenditure of one hundred thousand dollars (\$100,000) or more, by signing this contract Consultant certifies and agrees that it has not refused to transact business activities, have not terminated business activities, and have not taken other similar actions intended to limit its commercial relations, related to the subject matter of the contract, with a person or entity that is either the State of Israel, or a company doing business in or with Israel or authorized by, licensed by, or organized under the laws of the State of Israel to do business, or doing business in the State of Israel, with the specific intent to accomplish a boycott or divestment of Israel in a discriminatory manner. It is understood and agreed that, if this certification is false, such false certification will constitute grounds for State to terminate this contract. Consultant further agrees to provide immediate written notice to State if during the term of the contract it no longer complies with this certification and agrees such noncompliance may be grounds for contract termination.

5. COMPLIANCE WITH EXECUTIVE ORDER 2023-02

Contractor certifies and agrees that the following information is correct:

In preparing its response or offer or in considering proposals submitted from qualified, potential vendors, suppliers, and subcontractors, or in the solicitation, selection, or commercial treatment of any vendor, supplier, or subcontractor, Contractor is not an entity, regardless of its principal place of business, that is ultimately owned or controlled, directly or indirectly, by a foreign national, a foreign parent entity, or foreign government from China, Iran, North Korea, Russia, Cuba, or Venezuela, as defined by South Dakota Executive Order 2023-02.

Contractor further agrees that, if this certification is false, such false certification will constitute grounds for the State to terminate this Agreement. Contractor further agrees to provide immediate written notice to the State if during the term of this Agreement it no longer complies with this certification and agrees such noncompliance may be grounds for termination of this Agreement.

6. COMPLIANCE WITH EXECUTIVE ORDER 2023-13

Contractor (i) understands neither a state legislator nor a business in which a state legislator has an ownership interest may be directly or indirectly interested in any contract with the State that was authorized by any law passed during the term for which that legislator was elected, or within one year thereafter, and (ii) has read South Dakota Constitution Article 3, Section 12 and has had the opportunity to seek independent legal advice on the applicability of that provision to any Agreement. By signing an Agreement, Offeror hereby certifies that the Agreement is not made in violation of the South Dakota Constitution Article 3, Section 12.

7. FUNDING

This contract depends upon the continued availability of appropriated funds and expenditure authority from the Legislature for this purpose. If for any reason the Legislature fails to appropriate funds or grant expenditure authority, or funds become unavailable by operation of the law or federal funds reduction, this Agreement will be terminated by the State. Termination for any of these reasons is not a default by the State nor does it give rise to a claim against the State.

1. ASSIGNMENT AND AMENDMENT

This Agreement may not be assigned without the express prior written consent of the State. This Agreement may not be amended except in writing, which writing shall be expressly identified as a part hereof and be signed by an authorized representative of each of the parties hereto.

2. CONTROLLING LAW

This Contract shall be governed by and construed in accordance with the laws of the State of South Dakota, without regard to any conflicts of law principles, decisional law, or statutory provision which would require or permit the application of another jurisdiction's substantive law. Venue for any lawsuit pertaining to or affecting this Agreement shall be in the Circuit Court, Sixth Judicial Circuit, Hughes County, South Dakota.

3. SUPERCESSION

All other prior discussions, communications and representations concerning the subject matter of this Agreement are superseded by the terms of this Agreement, and except as specifically provided herein, this Agreement constitutes the entire agreement with respect to the subject matter hereof.

4. SEVERABILITY

In the event that any provision of this Agreement shall be held unenforceable or invalid by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement, which shall remain in full force and effect.

5. NOTICE

Any notice or other communication required under this Agreement shall be in writing and sent to the address set forth above. Notices shall be given by and to the Division being contracted with on behalf of the State, and by the Sub-Recipient, or such authorized designees as either party may from time to time designate in writing. Notices or communications to or between the parties shall be deemed to have been delivered when mailed by first class mail, provided that notice of default or termination shall be sent by registered or certified mail, or, if personally delivered, when received by such party.

6. SUBCONTRACTORS/SUB-SUB-RECIPIENTS

The Sub-Recipient will not use subcontractors or other Sub-recipients to perform work under this Agreement without the express prior written consent from the State. The State reserves the right to complete a risk assessment on any proposed sub-contractor or Sub-recipient and to reject any person or entity presenting insufficient skills or inappropriate behavior.

The Sub-Recipient will include provisions in its subcontracts or sub-grants requiring its subcontractors and Sub-recipients to comply with the applicable provisions of this Agreement, to indemnify the State, and to provide insurance coverage for the benefit of the State in a manner consistent with this Agreement. The Sub-Recipient will cause its subcontractors, Sub-recipients, agents, and employees to comply with applicable federal, state and local laws, regulations, ordinances, guidelines, permits and requirements and will adopt such review and inspection procedures as are necessary to assure such compliance. The State, at its option, may require the vetting of any subcontractors and Sub-recipients. The Sub-Recipient is required to assist in this process as needed.

7. STATE'S RIGHT TO REJECT

The State reserves the right to reject any person or entity from performing the work or services contemplated by this Agreement, who present insufficient skills or inappropriate behavior.

8. CONFLICT OF INTEREST

Sub-Recipient agrees to establish safeguards to prohibit any employee or other person from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain as contemplated by SDCL 5-18A-17 through 5-18A-17.6. Any potential conflict of interest must be disclosed in writing and approved, in writing, by the State. In the event of a conflict of interest, the Sub-Recipient expressly agrees to be bound by the conflict-of-interest resolution process set forth in SDCL § 5-18A-17 through 5-18A-17.6.

9. TERMS

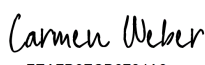
By accepting this Agreement, the Sub-Recipient assumes certain administrative and financial responsibilities. Failure to adhere to these responsibilities without prior written approval by the State shall be a violation of the terms of this Agreement, and the Agreement shall be subject to termination.

10. CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY, AND VOLUNTARY EXCLUSION

Sub-Recipient certifies, by signing this Agreement, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or any state or local government department or agency. Sub-Recipient further agrees that it will immediately notify the State if during the term of this Agreement it or its principals become subject to debarment, suspension or ineligibility from participating in transactions by the federal government, or by any state or local government department or agency.

C. AUTHORIZED SIGNATURES:

In witness hereto, the parties signify their agreement by signing below.

_____ Beth Dokken, Director Division of Family and Community Health Department of Health	_____ Date	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <small>DocuSigned by:</small>  <small>7EA7B6ECB6784A9</small> </div> _____ Sub-Recipient Signature	_____ 3/15/2024 Date
		_____ Carmen Weber Print or Type Sub-Recipient Name	

_____ Darcy McGuigan, Director Division of Finance Department of Health	_____ Date	_____ carmen.weber@avera.org Sub-Recipient Email
--	---------------	--

 County Representative
 Signature

 Rick Beilke

 Print or Type County Representative Name

State Contact Person: Tricia McNeely Phone: 605-900-8759

State Fiscal Contact Person: Contract Accountant Phone: 605-773-3361

Sub-Recipient Contact Person: Taylor Deurmier Phone: 605-284-2661

Sub-Recipient Contact email: taylor.deurmier@state.sd.us

Sub-Recipient Finance Contact Person: Joyce Schwingler, CFO Phone: 605-284-2661

Sub-Recipient Finance Contact email: joyce.schwingler@avera.org

County Contact Person: Lindley Howard, Auditor Phone: 605-439-3314

County Contact email: mcpersonaud@valleytel.net

State Agency Coding:

MSA Account code 5 2 0 4 _ _ _ _ _

Fund Source Name:	Fund Source Name:	Fund Source Name:
ALN No:	ALN No:	ALN No:
Program: 0904004-114	Program: 0904004-753	Program: 0904004- 208
CO: 2018-Federal \$4,800.00	CO: 2018-Federal	CO: 2018-Federal \$1,500.00
3047-Other	3047-Other \$2,500.00	3047-Other
1000-General	1000-General	1000-General
2000 – Federal COVID	2000 – Federal COVID	2000 – Federal COVID

Fund Source Name:	Fund Source Name:	Fund Source Name:
ALN No:	ALN No:	ALN No:
Program: 0904004- J0121	Program: 0904004-0923O	Program: 0904004-113WC
CO: 2018-Federal \$1,000.00	CO: 2018-Federal \$4,110.40	CO: 2018-Federal \$16,000.00
3047-Other	3047-Other	3047-Other
1000-General	1000-General	1000-General
2000 – Federal COVID	2000 – Federal COVID	2000 – Federal COVID

Attachment A
Registered Nurse and Clerical Reimbursement Rates for FY 2024
Standard Table

Health Services			
Direct Client Services	\$38.00	/ Hour	
CQI/Networking/Community Coordination	\$38.00	/ Hour	
Other Public Health Activity Expenses	\$38.00	/ Hour	
Training - Nurse	\$38.00	/ Hour	
Training or Special Activities - Clerical	\$21.67	/ Hour	
Mileage	\$0.51	/ Mile	
Travel Time (Nurse) (mileage divided by 60)	\$38.00	/ Hour	
Additional Passenger Travel Time (Nurse)	\$38.00	/ Hour	
Additional Passenger Travel Time (Clerical)	\$21.67	/ Hour	
Clerical Mileage	\$0.51	/ Mile	
Travel Time (Clerical) (mileage divided by 60)	\$21.67	/ Hour	
School Services			
Screening and Health Education	\$21.67	/ Hour	
Mileage	\$0.51	/ Mile	
Travel Time (Nurse) (mileage divided by 60)	\$21.67	/ Hour	
Additional Passenger Travel Time (Nurse)	\$21.67	/ Hour	
Additional Passenger Travel Time (Clerical)	\$12.35	/ Hour	
TB Preventative Therapy (TB)			
PPD test for High-Risk referral	\$11.97	/ Test	
Medication Management	\$38.00	/ Hour	
Training -Nurse	\$38.00	/ Hour	
Mileage	\$0.51	/ Mile	
Travel Time (Nurse) (mileage divided by 60)	\$38.00	/ Hour	
Additional Passenger (Nurse) Travel Time	\$38.00	/ Hour	
Vaccines for Children (VFC) Immunizations (IM)			
Recall/Reminder/Vaccine Mgmt. Nurse	\$38.00	/ Hour	
Recall/Reminder Activities - Clerical	\$21.67	/ Hour	
School Immunization Audits	\$38.00	/ Hour	
Immunizations -VFC (0 to 18 yr. olds)	\$11.97	/ Injection	
Training - Nurse	\$38.00	/ Hour	
Training - Clerical	\$21.67	/ Hour	
Mileage	\$0.51	/ Mile	
Travel Time (Nurse) (mileage divided by 60)	\$38.00	/ Hour	
Additional Passenger (Nurse) Travel Time	\$38.00	/ Hour	

Attachment A
Registered Nurse and Clerical Reimbursement Rates for FY 2024
Standard Table

Maternal and Child Health (CA, PW, IF)			
Pregnancy Care Case Management Visit	\$16.37	/ Visit	
Prenatal Education	\$16.37	/ Visit	
Postpartum Visit	\$24.52	/ Visit	
Depression Screening PHQ-9	\$21.67	/ Hour	
Infant Child Home Visit	\$20.43	/ Visit	
Developmental/Social Emotional Screenings	\$6.67	/ Screen	
Screening / Follow-up Abnormal ASQ or ASQ-SE	\$21.67	/ Hour	
Office Visit – Service to an Individual	\$10.48	/ Visit	
Other Direct Client Services	\$21.67	/ Hour	
Continuous Quality Assurance/Improvement Activities Networking and Community Coordination/Interagency Workgroup	\$21.67	/ Hour	
Training - Nurse	\$21.67	/ Hour	
Training/Special Activities - Clerical	\$12.35	/ Hour	
Mileage	\$0.51	/ Mile	
Travel Time (Nurse) (mileage divided by 60)	\$21.67	/ Hour	
Additional Passenger Travel Time (Nurse)	\$21.67	/ Hour	
Additional Passenger Travel Time (Clerical)	\$12.35	/ Hour	
Case Management Fees (MD)			
Risk Assessment of Pregnant Women	\$38.00	/ Hour	
Pregnancy care Case Management High Risk Visit	\$38.00	/ Hour	
Postpartum Visit (High Risk)	\$38.00	/ Hour	
Mileage	\$0.51	/ Mile	
Travel Time (Nurse) (mileage divided by 60)	\$38.00	/ Hour	
WIC (WI)			
Nursing rate/participant (includes ongoing training, updates, memos, webinars, calls, meetings)	\$10.14	/ Participant	
Clerical rate (participants issued benefits)	\$6.58	/ Participant	
Training - Clerical (New staff, WIC IT)	\$21.67	/ Hour	
WIC Assist Clerical	\$21.67	/ Hour	
Clerical Mileage	\$0.51	/ Mile	
Travel Time (Clerical) (mileage divided by 60)	\$21.67	/ Hour	
Additional Passenger Travel Time (Nurse)	\$38.00	/ Hour	
Additional Passenger Travel Time (Clerical)	\$21.67	/ Hour	
Training-Nurse (New staff, WIC IT, CLC)	\$38.00	/ Hour	

Attachment A
Registered Nurse and Clerical Reimbursement Rates for FY 2024
Standard Table

WIC Assist Nurse	\$38.00	/ Hour	
Nurse Mileage (mileage divided by 60)	\$0.51	/ Mile	
Travel Time (Nurse) (mileage divided by 60)	\$38.00	/ Hour	
State Employee Services (HS)			
State Agency requested vaccinations/tests	\$11.97	/ Injection	
Mileage	\$0.51	/ Mile	
Travel Time (Nurse) (mileage divided by 60)	\$38.00	/ Hour	
Additional Passenger Travel Time (Nurse)/ 60	\$38.00	/ Hour	
Additional Passenger Travel Time (Clerical) / 60	\$21.67	/ Hour	
Public Health Preparedness and Response (EP)			
Local Emergency Preparedness Activities – Nurse (Networking/Community Coordination/Workgroup; Education/Presentations)	\$38.00	/ Hour	
Training - Nurse	\$38.00	/ Hour	
Mileage	\$0.51	/ Mile	
Travel Time (Nurse) (mileage divided by 60)	\$38.00	/ Hour	
Additional Passenger Travel Time (Nurse)	\$38.00	/ Hour	
Clerical time including travel	\$21.67	/ Hour	



DIVISION OF FAMILY & COMMUNITY HEALTH

Office of Child & Family Services

Community Health Services

March 12, 2024

Carmen Weber, Administrator
Eureka Community Health Services Avera
200 J Avenue
Eureka, SD 57437

Dear Carmen,

Attached is an amendment for the county PHA contract to increase funding for reimbursement. Also included is an updated reimbursement table for your reference. Please review the contract and provide a signature for the increased funding. The amendment will then be routed through the County Commissioner to South Dakota Department of Health for final signatures. The completed amendment will be emailed out once all signatures have been acquired.

If you have any questions, please reach out at any time. Thank you for your commitment to the delivery of quality public health services. We look forward to our continued work together.

Sincerely,

Tricia McNeely
Business Operations Coordinator
Community Health Services
Office of Child & Family Services

A handwritten signature in blue ink, appearing to be 'CW', enclosed within a blue rectangular box. The letters 'DS' are printed in small font above the signature.



DIVISION OF FAMILY & COMMUNITY HEALTH

Office of Child & Family Services

Community Health Services

March 12, 2024

Commissioner(s)
McPherson County Commission
PO Box 390
Leola, SD 57456

Dear County Commission,

Attached is an amendment for the county PHA contract to increase funding for reimbursement. Also included is an updated reimbursement table for your reference. Please present this for signature to the county commission chair at the next available meeting. Once the amendment has been signed by the chair, please scan the document and email to tricia.mcneely@state.sd.us. The amendment will then be routed through the South Dakota Department of Health for final signatures. The completed amendment will be emailed out once all signatures have been acquired.

If you have any questions, please reach out at any time. Thank you for your commitment to the delivery of quality public health services. We look forward to our continued work together.

Sincerely,

Tricia McNeely
Business Operations Coordinator
Community Health Services
Office of Child & Family Services



MEMORANDUM OF UNDERSTANDING

between

SDSU and McPherson County of South Dakota

2024

*In accordance with SDCL Chapter 13054, as amended, and in furtherance of Extension educational programs in Agriculture and Natural Resources, Family and Consumer Sciences, Community Development and 4-H Positive Youth Development with the complete understanding of all parties concerned. **South Dakota State University** on behalf of SDSU Extension (“SDSU”), and the Board of County Commissioners of **McPherson County** (the “County”) enter in the following:*

1. COOPERATIVE EDUCATIONAL PROGRAM DEVELOPMENT

The intent of SDSU is to allow the County to fund county employees to serve in the roles of 4-H Youth Program Advisor(s) and support staff. SDSU agrees to give guidance to the 4-H Youth Program Advisor(s) in determining and carrying out South Dakota 4-H (SD 4-H) and Youth Development educational programs that will be of greatest benefit to the people in the county. SDSU agrees to assist the 4-H Youth Program Advisor(s) in the conduct of their work by providing program planning and development, training, and subject matter support through Extension specialists, field specialists, publications, and technology information services.

As a result of this agreement, SDSU Extension expects that the County will fulfill the following expectations as they relate to the 4-H Youth Program Advisor role:

1. The County Extension Office, County 4-H Program, and 4-H Youth Program Advisor will follow all policies and procedures identified by the SDSU Extension and the State 4-H Office as necessary in delivering the 4-H program. The 4-H program cannot be offered in the County without an established and publicly identified relationship with SDSU Extension as well as this signed agreement.
2. It will be the responsibility of the 4-H Youth Program Advisor to interact with the SDSU Extension and the State 4-H Office on a regular basis. The 4-H Youth Program Advisor or designee will need to:
 - Have regular communication with staff in the State 4-H Office (by phone or email).
 - Return required paperwork, entries, data, and other requested information by identified deadline dates.
 - Implement and utilize 4-H Online and Fair Entry Data Management Systems.
 - Submit all data entry, enrollment information, and annual reports as required.
 - Implement a county 4-H Advisory Committee or equivalent according to state and federal guidelines.
 - Maintaining all records mandated for civil rights reporting as required by USDA and collected through SDSU Extension.
 - Implement the SDSU Extension State 4-H program priority mandates. Current program priorities include social, life, leadership, and workforce skill development.
 - Assist 4-H Field Specialists and State Staff in networking with and/or delivering information to county 4-H volunteers or youth-serving volunteers/agencies as identified.





2. PERSONNEL AND FINANCIAL RESPONSIBILITY OF COOPERATING COUNTY

The county 4-H Youth Program Advisor will be accountable for the county's 4-H presence at all state 4-H events. This includes, but is not limited to, attending the State Fair to assist with judging and activity management. This will come at county expense. All 4-H Youth Program Advisor positions across the state provide this service as an expectation within state 4-H operating procedure.

The county 4-H Youth Program Advisor will attend any statewide trainings mandated for 4-H personnel. Cost to attend these trainings will come at county expense. In-person trainings generally occur two or more times annually, including SDSU Extension Fall Conference and 4-H Spring Training.

3. NAME AND EMBLEM REQUIREMENTS

The county 4-H program must follow all articulated federal and state guidelines for proper use of the 4-H name and emblem (i.e., Clover) which also includes proper identification and linkage to the SDSU Extension 4-H program including its identified logos. While reference should be given to McPherson County 4-H, as has always been the case, publicity and public references to the 4-H program must include identification to SDSU Extension and South Dakota 4-H. Access to 4-H programming and use of the Clover cannot be given without direct identification to the Land Grant University system offering the program to the local entity.

Failure to follow any of the identified items in this Memorandum results in the loss of use of the 4-H Clover at the county level and the subsequent ability to offer the 4-H program.

4. ACCESS TO CONFIDENTIAL DATA

County 4-H data is the property of the State 4-H program and consequently, SDSU. Access to SDSU data and communications, whether it resides on county-owned or SDSU-owned equipment, shall be restricted to SDSU personnel or their respective designees. As stated in the South Dakota Board of Regents Acceptable Use Policy, information resources and technology should be used to support the operations and missions of the South Dakota Regental System. Accordingly, the SDSU Office of Technology and Security will investigate any and all allegations of misuse of technology by personnel or designees. Allegations of misuse of technology on county-owned equipment by personnel or designees will be investigated jointly by the SDSU Office of Technology and Security and the appropriate county personnel. SDSU will work with individual counties as requested to establish a standard Third Party Agreement to address network access concerns.

5. COOPERATIVE PERSONNEL EMPLOYMENT POLICY

The County agrees that the individual hired in the role of 4-H Youth Program Advisor(s) will hold a Bachelor's Degree in one of the following degree areas: Agriculture, Family Consumer Sciences, Child and/or Youth Development, or related field. Documentation of degree must be forwarded to the State 4-H Program Director before the start date of newly hired 4-H Youth Program Advisors.

Further, the County agrees to involve SDSU Extension in all hiring processes of 4-H Youth Program Advisors to participate in recommending approval or rejection of the candidate's employment by the County. The employment policies of SDSU and parties to this cooperative agreement are required to conform to provisions of the Civil Rights Act of 1964 and related amendments thereto prohibiting discrimination. County hired 4-H Youth Program Advisors must consent to a background check conducted by SDSU at the county's cost.

Should a question be raised by the State 4-H Office or the County as to one or more of these agreement points not being met sufficiently, a meeting will be called between the county 4-H Youth Program Advisor, a representative of the County Commission, a representative of the county 4-H Leaders Association, and the SDSU Extension 4-H County Operations and Professional Development Program Manager. The purpose of the meeting will be to assess the situation and issues of





concern. The intent of the meeting will be to identify resolution criteria so that permission for use of the 4-H Clover can be continued.

6. CONDITIONS FOR ACCESS AND USE OF COUNTY FACILITIES

The County and SDSU recognize the positive impacts SD 4-H Programs have on the youth in the County and the local Community in general. By providing opportunities for educational and personal growth among the County's Youth, the County benefits from maintaining and strengthening the social bonds of the Community as a whole. Therefore, the County agrees to allow SDSU to host SD 4-H Youth Program events at appropriate facilities owned by the County or operated by a third party for the benefit of the County. At the County's request, SDSU will require SD 4-H Youth Program participants to sign waivers of liability and hold harmless as a condition to participate in an event.

7. LIABILITY COVERAGE

SDSU is subject to the limitations of liability set forth in SDCL Chs. 3-21 and 3-22 and the PEPL fund agreement thereto. Currently, the PEPL Agreement specifically excludes liability coverage for volunteers of the SD 4-H Programs among other exclusions. Specified coverage is provided for covered negligence of SDSU employees, including 4-H Youth Program Advisors. As a State entity, SDSU cannot contract for coverage beyond the statutory and PEPL liability coverage limitations because that would be considered an unauthorized waiver of sovereign immunity.

SD 4-H Program Volunteers are covered by an Excess Volunteer Liability Policy.

SDSU will inform the County in the event of any material change in the above-referenced liability coverages.

8. ENTIRE AGREEMENT

The parties acknowledge that the terms of this Agreement constitute the full and final agreement of the parties hereto, superseding all prior negotiations and all prior or subsequent oral agreements. No statement, promises or inducements made by the parties, or their employees, agents or assigns which are not contained in this Agreement shall be valid or binding. This Agreement may be amended only by written agreement and executed by each of the parties hereto.

9. GOVERNING LAW

The parties agree and acknowledge that this Agreement shall be construed in accordance with the laws of the State of South Dakota. Venue shall be in a court of competent jurisdiction in South Dakota.

10. ASSIGNMENT

This Agreement shall not be assigned by either party without the prior written consent of the parties hereto and executed by each of the parties.

11. NONAPPROPRIATION OF FUNDS

In the event funds to fulfill the terms of this Agreement are not budgeted or appropriated for any fiscal year, then in that event there shall be no obligation on non-budgeted or appropriated Party to fulfill such appropriation or budget and this Agreement shall become null and void except as to terms for which an appropriation or budget has been made, and no right of action or damage shall accrue to the benefit of any person or entity, their agents, successors or assigns for any further payments or other performance under this Agreement.

12. APPROVAL AND/OR MODIFICATION OF MEMORANDUM

This memorandum will be in effect upon when both the County and SDSU approve by authorized signature. It supersedes all previously signed agreements and shall remain in effect until it is expressly terminated in writing by one or more of the parties concerned. This agreement should be reviewed at the first meeting of the County Commission each year for purposes of informing new members and reacquainting experienced members with its provisions.





12. SIGNATURES AND APPROVALS

For County:

By: _____

[Print Name Above]

Title: Chairperson, County Commission

Date: _____

For SDSU:

By: _____

Karla Trautman

Title: Director, SDSU Extension

Date: _____

County Attest (when applicable):

By: _____

[Print Name Above]

Title: _____
[Print Title Above]

Date: _____

Additional Signature (when applicable):

By: _____

[Print Name Above]

Title: _____

Date: _____



Combining Exhibit 3 – shows the cash balances in each non-major special revenue fund. All funds are totaled in the far-right column and these numbers flow to the other reports.

- Restricted in fund 226 is the remaining Dakota Access restricted for 1st responders' money that the LEPC dictates use.
- Fund 248 healthy balance for the expenses we usually see in this fund.
- Fund 295 is the Rural Access Infrastructure fund; some projects planned this year.

Combining Exhibit 4 – shows the revenue and expense for each non-major special revenue fund. Bottom of the exhibit shows the beginning and ending balance of the fund and net change also if the fund is in balance with the cash balance reported in exhibit 3.

- No non-major special revenue fund levies tax dollars.
- Revenue in line 342.10 for the Joint Law is the portion received from the cities.
- Transfer in line 371 shows the general fund dollars transferred into each fund. 207: 100% of remittance revenue is due to the 911 center so the transfer represents the county's 911 expenses for the year.

Exhibit 3 – Cash balances for the major funds. Also shows the total of all the non-major funds along with a total for all governmental funds.

- Restricted in General fund is the unspent Opioid Settlement dollars from 2023.
- Assigned General fund is the balance the commission has assigned along with the cash applied needed for the 2024 budget (5-year trend below)

Exhibit 3 - General Fund 5-year Trend

	Commission Assigned Balance	Cash Applied for next year's Budget	Total Assigned	Total Unassigned	Total Fund Balance
2023	\$ 693,500	\$ 876,875	\$ 1,570,375	\$ 431,765.07	\$2,002,271.28
2022	\$ 1,193,500	\$ 300,454	\$ 1,493,954	\$ 733,445.88	\$2,227,399.88
2021	\$ 681,200	\$ 464,266	\$ 1,145,466	\$ 798,470.97	\$1,943,936.97
2020	\$ 781,200	\$ 459,806	\$ 1,241,006	\$ 696,677.52	\$1,937,683.52
2019	\$ 640,000	\$ 636,720	\$ 1,276,720	\$ 651,880.77	\$1,928,600.77

Exhibit 4 – Shows actual revenue/expenses and change in fund balance for the General and Road and Bridge Funds. This exhibit shows the best snapshot of the county for the year.

General Fund 5-year trend from Exhibit 4

Year	General Fund Revenue	General Fund Expenses	Excess Revenue Over (Under) expenses	Other Financing Sources (Uses)	Change in General Fund Balance
2023	\$ 1,922,188.11	\$ 1,597,047.63	\$ 325,140.48	\$ (550,269.08)	\$ (225,128.60)
2022	\$ 2,053,645.25	\$ 1,485,618.75	\$ 568,026.50	\$ (514,015.82)	\$ 54,010.68
2021	\$ 1,762,398.29	\$ 1,337,757.75	\$ 424,640.54	\$ (418,387.09)	\$ 6,253.45
2020	\$ 1,909,084.28	\$ 1,393,406.33	\$ 515,677.95	\$ (506,595.20)	\$ 9,082.75
2019	\$ 1,781,263.92	\$ 1,312,631.58	\$ 468,632.34	\$ (433,167.73)	\$ 35,464.61

Excess Revenue shows that the general fund can support itself within the revenue it receives. Other financing (uses) is the transfer out to other funds, mainly road and bridge. The change in fund balance shows if the fund used cash or added cash after all expenses and revenues. The last few years the general fund has added to the fund balance. This year the general fund did use \$225,128.60 which is much higher than the last five years but still under the \$300,454 that was budgeted.

- If general fund and R&B expenses rise without the corresponding revenue, cash will have to be used.
- Watching this cash burn and keeping the budgeted cash applied within reason should be watched carefully going forward.

Road and Bridge 5-year trend

Year	R&B Fund Revenue	R&B Fund Expenses	Excess Revenue Over (Under) expenses	Other Financing Sources (Uses)	Change in R&B Fund Balance
2023	\$ 1,670,667.11	\$ 2,317,174.53	\$ (646,507.42)	\$ 522,845.38	\$ (123,662.04)
2022	\$ 1,700,233.24	\$ 2,397,361.65	\$ (697,128.41)	\$ 502,931.35	\$ (194,197.06)
2021	\$ 1,756,125.06	\$ 2,639,904.47	\$ (883,779.41)	\$ 650,133.69	\$ (233,645.72)
2020	\$ 1,878,061.30	\$ 2,203,184.00	\$ (325,122.70)	\$ 497,980.00	\$ 172,857.30
2019	\$ 1,574,967.96	\$ 2,132,798.81	\$ (557,830.85)	\$ 490,854.00	\$ (66,976.85)

Exhibit 5/6/7 - do not apply since we have no proprietary funds in McPherson County

Exhibit 8 – total fiduciary funds the county is holding for other entities. Other entities include schools, townships, cities, delinquent tax account, state funds, LEPC, fire districts, law library, modernization and preservation flow through account, sheriff fund, fire tax flow through account (goes to the fire departments directly).

Money for other entities comes in from property tax collection, payments in lieu of taxes, state shared revenues, fines, gross receipts tax, renewable energy tax, fire tax, bank franchise tax, judgements, executions, and pistol permits. That money is received and paid out monthly or quarterly. Different types of money has breakdown requirements that are statute driven.

Exhibit 9 – total fiduciary funds that flowed through the county and were passed onto other entities throughout the year. This year almost 11 million dollars flowed through McPherson County to other entities. This number doesn't contain any of the county's own revenues or tax collections. If you did include all the funds received county wide the total would be \$14,645,301.51

5-year trend for funds received into the county and disbursed to other entities

Year	Total Fiduciary Funds Disbursed
2023	10,804,060.60
2022	7,106,198.38
2021	6,044,170.95
2020	6,082,757.39
2019	6,211,284.67

Long Term Debt – The county does not hold any long-term debt.

Budgetary General Fund/Budgetary Road & Bridge

This report shows how the ending balance would have looked if the budgeted amounts had been the actual amounts. Compares planned budget to what actual balances were for the year.

General fund is misleading this year since the 231,047 transfer (moving the ARPA dollars out of fund 290 and into general fund) happened at end of year 2022 after guidance changed not in 2023 like was planned during budget construction.

Net Position Worksheet/Activities Worksheet/Exhibit 1/Exhibit 2 are the county as a whole with the same information as provided in Exhibits 3 &4 in a different format

Select the County Name:

MCPHERSON COUNTY

Select the year end date:

December 31, 2023

MCPHERSON COUNTY
Determination of Major Funds
December 31, 2023

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	2,002,271.28		1,922,188.11	2,152,073.88	N/A	N/A	Always
Special Revenue Funds:							
Road and Bridge	47,581.44		2,193,512.49	2,317,174.53	Yes	Yes	YES
E911	75.18		25,297.09	25,349.19	No	No	NO
Emergency Management	16,576.51		23,638.40	31,568.64	No	No	NO
Dom Abuse	25.00		375.00	350.00	No	No	NO
Eureka Joint Law	9,641.25		83,200.00	81,697.90	No	No	NO
Leola Joint Law	15,556.10		83,200.00	75,856.62	No	No	NO
24/7	4,146.00		317.00	0.00	No	No	NO
M&P	19,871.43		6,329.62	5,553.40	No	No	NO
Rural Access Infrastructure	210,977.53		91,628.58	44,574.22	No	Yes	NO
					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	2,326,721.72	0.00	4,429,686.29	4,734,198.38			
10% of Total Governmental Funds	232,672.17	0.00	442,968.63	473,419.84			
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	2,326,721.72	0.00	4,429,686.29	4,734,198.38			
5% of Total Governmental and Enterprise Funds	116,336.09	0.00	221,484.31	236,709.92			

- * 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.

COMBINING EXHIBIT 3
MCPHERSON COUNTY
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2023

		207 - E911	226 - EM	229 - Dom. Abuse	237 - Eureka JL	238 - Leola JL	248 - 24/7	250 - M&P	295 - Rural Access	Total Other Governmental Funds
		Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	
ASSETS:										
101	Cash and Cash Equivalents	75.18	16,576.51	25.00	9,641.25	15,556.10	4,146.00	19,871.43	210,977.53	276,869.00
106	Cash with Fiscal Agent									0.00
151	Investments									0.00
107.1	Restricted Cash and Cash Equivalents									0.00
107.2	Restricted Investments									0.00
TOTAL ASSETS		75.18	16,576.51	25.00	9,641.25	15,556.10	4,146.00	19,871.43	210,977.53	276,869.00
FUND BALANCES:										
273	Nonspendable									0.00
274	Restricted		1,809.61	25.00			4,146.00	19,871.43	210,977.53	236,829.57
275	Committed									0.00
276	Assigned	75.18	14,766.90		9,641.25	15,556.10				40,039.43
277	Unassigned									0.00
TOTAL FUND BALANCES		75.18	16,576.51	25.00	9,641.25	15,556.10	4,146.00	19,871.43	210,977.53	276,869.00

COMBINING EXHIBIT 4
MCPHERSON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

	207 - E911	226 - EM	229 - Dom. Abuse	237 - Eureka JL	238 - Leola JL	248 - 24/7	250 - M&P	295 - Rural Access	Total Other Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	
Revenues:									
310 Taxes:									
311 General Property Taxes--Current									0.00
319 Other Taxes									0.00
Total Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320 Licenses and Permits			300.00						300.00
330 Intergovernmental Revenue:									
331 Federal Grants		20,740.00							20,740.00
332 Federal Shared Revenue									0.00
333 Federal Payments in Lieu of Taxes									0.00
334 State Grants		2,898.40							2,898.40
335 State Shared Revenue:									
335.18 911 Remittances	25,221.91								25,221.91
335.99 Other State Shared Revenue								87,628.20	87,628.20
339 Other Intergovernmental Revenue									0.00
Total Intergovernmental Revenue	25,221.91	23,638.40	0.00	0.00	0.00	0.00	0.00	87,628.20	136,488.51
340 Charges for Goods and Services:									
341 General Government:									
341.20 Register of Deeds' Fees							6,329.62		6,329.62
341.40 Legal Services			75.00						75.00
342 Public Safety:									
342.10 Law Enforcement				50,400.00	50,400.00				100,800.00
342.30 Sobriety Testing						317.00			317.00
343 Public Works:									
344 Health and Welfare:									
344.10 Economic Assistance:									
344.20 Health Assistance:									
349 Other Charges									0.00
Total Charges for Goods and Services	0.00	0.00	75.00	50,400.00	50,400.00	317.00	6,329.62	0.00	107,521.62
350 Fines and Forfeits:									
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 Investment Earnings	75.18							4,000.38	4,075.56
369 Other									0.00
Total Miscellaneous Revenue	75.18	0.00	0.00	0.00	0.00	0.00	0.00	4,000.38	4,075.56
Total Revenues	25,297.09	23,638.40	375.00	50,400.00	50,400.00	317.00	6,329.62	91,628.58	248,385.69
Expenditures:									
100 General Government:									
110 Legislative:									
163 Register of Deeds							5,553.40		5,553.40
172 Human Resources									0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	5,553.40	0.00	5,553.40
200 Public Safety:									
210 Law Enforcement:									
211 Sheriff				81,697.90	75,856.62				157,554.52
222 Emergency and Disaster Services		31,568.64							31,568.64
225 Communication Center	25,349.19								25,349.19
229 Other Protective and Emergency Services									0.00
Total Public Safety	25,349.19	31,568.64	0.00	81,697.90	75,856.62	0.00	0.00	0.00	214,472.35

MCPHERSON COUNTY
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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

[illegible]

MCPHERSON COUNTY
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
December 31, 2023

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
101 Cash and Cash Equivalents	828,934.44	47,581.44	276,869.00	1,153,384.88
106 Cash with Fiscal Agent			0.00	0.00
151 Investments	1,173,205.63		0.00	1,173,205.63
107.1 Restricted Cash and Cash Equivalents	131.21		0.00	131.21
107.2 Restricted Investments			0.00	0.00
TOTAL ASSETS	2,002,271.28	47,581.44	276,869.00	2,326,721.72
FUND BALANCES: (See Note ____)				
273 Nonspendable			0.00	0.00
274 Restricted	131.21		236,829.57	236,960.78
275 Committed			0.00	0.00
276 Assigned	1,570,375.00	47,581.44	40,039.43	1,657,995.87
277 Unassigned	431,765.07		0.00	431,765.07
TOTAL FUND BALANCES	2,002,271.28	47,581.44	276,869.00	2,326,721.72

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, 2023

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
310 Taxes:				
311 General Property Taxes--Current	1,553,527.14	292,968.90	0.00	1,846,496.04
312 General Property Taxes--Delinquent	9,936.13	1,658.62	0.00	11,594.75
313 Penalties and Interest	4,618.79	822.09	0.00	5,440.88
314 Telephone Tax (Outside)	13.34		0.00	13.34
318 Tax Deed Revenue	9,563.29	27.15	0.00	9,590.44
319 Other Taxes			0.00	0.00
Total Taxes	1,577,658.69	295,476.76	0.00	1,873,135.45
320 Licenses and Permits	5,785.02	85,980.00	300.00	92,065.02
330 Intergovernmental Revenue:				
332 Federal Shared Revenue	56,457.63	1,251.52	0.00	57,709.15
334 State Grants	5,100.00	228,750.12	2,898.40	236,748.52
335 State Shared Revenue:				
335.01 Bank Franchise	15,178.83	2,843.84	0.00	18,022.67
335.02 Motor Vehicle Licenses		882,475.22	0.00	882,475.22
335.07 Court Appointed Attorney/Public Defender	77.13		0.00	77.13
335.09 Prorate License Fees		51,282.18	0.00	51,282.18
335.13 Secondary Road Remittances		74,359.65	0.00	74,359.65
335.14 Telecommunications Gross Receipt Tax	4,287.56		0.00	4,287.56
335.15 Motor Vehicle 1/4%	1,433.61		0.00	1,433.61
335.16 Renewable Facility Tax	96,737.12		0.00	96,737.12
335.17 Motor Fuel Tax		7,141.61	0.00	7,141.61
335.18 911 Remittances			25,221.91	25,221.91
335.19 Liquor Tax Reversion (25%)	25,809.82		0.00	25,809.82
335.99 Other State Shared Revenue			87,628.20	87,628.20
338 Other Payments in Lieu of Taxes	504.00		0.00	504.00
339 Other Intergovernmental Revenue			0.00	0.00
Total Intergovernmental Revenue	205,585.70	1,248,104.14	136,488.51	1,590,178.35
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	10,088.50		0.00	10,088.50
341.20 Register of Deeds' Fees	41,773.75		6,329.62	48,103.37
341.30 Driver's License Exam	1,080.00		0.00	1,080.00
341.40 Legal Services	1,989.90		75.00	2,064.90
341.50 Clerk of Courts Fees	3,624.75		0.00	3,624.75
341.90 Other Fees	12,616.71		0.00	12,616.71
342 Public Safety:				
342.10 Law Enforcement	7,965.04		100,800.00	108,765.04
342.30 Sobriety Testing			317.00	317.00
343 Public Works:				
343.10 Road Maintenance Contract Charges		37,415.36	0.00	37,415.36
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	1,125.00		0.00	1,125.00
344.12 Veterans Service Officer	1,875.00		0.00	1,875.00
349 Other Charges			0.00	0.00
Total Charges for Goods and Services	82,138.65	37,415.36	107,521.62	227,075.63
350 Fines and Forfeits:				
352 Costs	60.00		0.00	60.00
359 Other			0.00	0.00
Total Fines and Forfeits	60.00	0.00	0.00	60.00
360 Miscellaneous Revenue:				
361 Investment Earnings	43,806.70	3,690.85	4,075.56	51,573.11
365 Contributions and Donations	262.00		0.00	262.00
366 Refund of Prior Year's Expenditures	214.23		0.00	214.23
369 Other	6,677.12		0.00	6,677.12

MCPHERSON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Total Miscellaneous Revenue	50,960.05	3,690.85	4,075.56	58,726.46
Total Revenues	1,922,188.11	1,670,667.11	248,385.69	3,841,240.91
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	171,924.07		0.00	171,924.07
120 Elections	3,439.93		0.00	3,439.93
130 Judicial System	3,548.47		0.00	3,548.47
140 Financial Administration:				
141 Auditor	131,909.20		0.00	131,909.20
142 Treasurer	135,746.19		0.00	135,746.19
150 Legal Services:				
151 State's Attorney	97,792.34		0.00	97,792.34
153 Court Appointed Attorney	13,925.38		0.00	13,925.38
160-170 Other General Government:				
161 General Government Building	175,506.39		0.00	175,506.39
162 Director of Equalization	205,371.75		0.00	205,371.75
163 Register of Deeds	127,954.32		5,553.40	133,507.72
165 Veterans Service Officer	35,302.29		0.00	35,302.29
166 Predatory Animal	6,601.02		0.00	6,601.02
169 Other	966.07		0.00	966.07
170 Geographic Information System	1,500.00		0.00	1,500.00
172 Human Resources			0.00	0.00
Total General Government	1,111,487.42	0.00	5,553.40	1,117,040.82
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	234,557.57		157,554.52	392,112.09
212 County Jail	35,939.12		0.00	35,939.12
213 Coroner	4,776.60		0.00	4,776.60
220 Protective and Emergency Services:				
221 Fire Protection	2,944.00		0.00	2,944.00
222 Emergency and Disaster Services			31,568.64	31,568.64
225 Communication Center			25,349.19	25,349.19
229 Other Protective and Emergency Services			0.00	0.00
Total Public Safety	278,217.29	0.00	214,472.35	492,689.64
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges		2,317,174.53	44,574.22	2,361,748.75
320 Sanitation:				
390 Other Public Works			0.00	0.00
Total Public Works	0.00	2,317,174.53	44,574.22	2,361,748.75
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	79.50		0.00	79.50
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	30,975.50		0.00	30,975.50
434 Domestic Abuse			350.00	350.00
440 Mental Health Services:				
441 Mentally Ill	10,276.02		0.00	10,276.02
442 Developmentally Disabled	2,880.00		0.00	2,880.00
444 Mental Health Centers	3,500.00		0.00	3,500.00
449 Other			0.00	0.00
Total Health and Welfare	79,211.02	0.00	350.00	79,561.02
500 Culture and Recreation:				
510 Culture:				

MCPHERSON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
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	7,000.00
600 Conservation of Natural Resources:				
610 Soil Conservation:				
611 County Extension	66,902.24		0.00	66,902.24
612 Soil Conservation Districts	5,196.34		0.00	5,196.34
615 Weed and Pest Control	36,222.36		0.00	36,222.36
629 Other			0.00	0.00
Total Conservation of Natural Resources	108,320.94	0.00	0.00	108,320.94
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	4,640.26		0.00	4,640.26
712 Urban and Rural Development	7,870.70		0.00	7,870.70
719 Other			0.00	0.00
720 Economic Development:				
721 Tourism, Industrial or Recreational Development	300.00		0.00	300.00
729 Other			0.00	0.00
Total Urban and Economic Development	12,810.96	0.00	0.00	12,810.96
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	1,597,047.63	2,317,174.53	264,949.97	4,179,172.13
Excess of Revenues Over (Under) Expenditures	325,140.48	(646,507.42)	(16,564.28)	(337,931.22)
Other Financing Sources (Uses):				
371 Transfers In		489,309.00	65,717.25	555,026.25
911 Transfers Out	(555,026.25)		0.00	(555,026.25)
373 Insurance Proceeds	3,875.04		0.00	3,875.04
374 Sale of County Property	882.13	33,536.38	0.00	34,418.51
Total Other Financing Sources (Uses)	(550,269.08)	522,845.38	65,717.25	38,293.55
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(225,128.60)	(123,662.04)	49,152.97	(299,637.67)
Fund Balance - Beginning	2,227,399.88	171,243.48	227,716.03	2,626,359.39
Adjustments:				
			0.00	0.00
Adjusted Fund Balance - Beginning	2,227,399.88	171,243.48	227,716.03	2,626,359.39
FUND BALANCE - ENDING	2,002,271.28	47,581.44	276,869.00	2,326,721.72
	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, 2023

		Enterprise Funds				Totals	Internal Service Funds
		Fund	Fund	Fund	Fund		
ASSETS:							
Current Assets:							
101	Cash and Cash Equivalents					0.00	
106	Cash with Fiscal Agent					0.00	
151	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:							
Restricted For:							
263.20	Revenue Bond Debt Service					0.00	
263.21	Revenue Bond Retirement					0.00	
263.22	Revenue Bond Contingency					0.00	
263.23	Special Assessment Bond Guarantee					0.00	
263.24	Special Assessment Bond Sinking					0.00	
263.25	Equipment Repair and/or Replacement					0.00	
263.26	Landfill Closure and Post Closure Costs					0.00	
263.27	Permanently Restricted Purposes					0.00	
263.28	Other Purposes					0.00	
263.29	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, 2023

	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
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					0.00	
Adjustments:					0.00	
					0.00	
Adjusted Net Position - Beginning	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, 2023

	Enterprise Funds					Internal Service Funds
	Fund	Fund	Fund	Fund	Totals	
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, 2023

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents		151,526.45
Investments		
TOTAL ASSETS	0.00	151,526.45
NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments		151,526.45
_____ (major category)		
TOTAL NET POSITION	0.00	151,526.45

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, 2023

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Contributions and Donations		
Investment Earnings:		
Net Increase in Fair Value of Investments		
Interest and Dividends		
Other Investments Earnings		
Total Investment Earnings	0.00	0.00
Less Investment Costs:		
Investment Activity Costs		
Other Investment Costs		
Net Investment Earnings	0.00	0.00
Property Tax Collections for Other Governments		5,432,928.93
State Shared Revenue Collections for Other Governments		1,220,137.95
Other Additions		4,212,583.72
Total Additions	0.00	10,865,650.60
DEDUCTIONS:		
Trust Deductions for _____		
Payments of Property Tax to Other Governments		5,395,410.57
Payments of State Shared Revenue to Other Governments		1,197,617.41
Other Deductions		4,211,032.62
Total Deductions	0.00	10,804,060.60
Change in Net Position	0.00	61,590.00
Net Position - Beginning		89,936.45
NET POSITION - ENDING	0.00	151,526.45
	Yes	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, 2023

Indebtedness	Long-Term Debt January 1, 2023	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2023
Governmental Long-Term Debt:				
240 Subscription Liabilities				0.00
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
249 Lease Liabilities				0.00
246 Net OPEB Obligation				0.00
Enterprise Long-Term Debt:				
240 Subscription Liabilities				0.00
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
249 Lease Liabilities				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, 2023 is comprised of the following:

General Obligation Bonds:

NO LONG TERM DEBT IN MCPHERSON COUNTY

Revenue Bonds:

Lease Liabilities:

Subscription Liabilities:

Other Long-Term Debt:

[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.]

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
Revenues:					
310	Taxes:				
311	General Property Taxes--Current	1,571,632.00	1,571,632.00	1,553,527.14	(18,104.86)
312	General Property Taxes--Delinquent	10,000.00	10,000.00	9,936.13	(63.87)
313	Penalties and Interest	6,000.00	6,000.00	4,618.79	(1,381.21)
314	Telephone Tax (Outside)	10.00	10.00	13.34	3.34
315	Mobile Home Tax			0.00	0.00
316	Wheel Tax			0.00	0.00
318	Tax Deed Revenue	1,000.00	1,000.00	9,563.29	8,563.29
319	Other Taxes			0.00	0.00
	Total Taxes	1,588,642.00	1,588,642.00	1,577,658.69	(10,983.31)
320	Licenses and Permits	3,250.00	3,250.00	5,785.02	2,535.02
330	Intergovernmental Revenue:				
331	Federal Grants			0.00	0.00
332	Federal Shared Revenue	6,000.00	6,000.00	56,457.63	50,457.63
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants	8,000.00	8,000.00	5,100.00	(2,900.00)
335	State Shared Revenue:				
335.01	Bank Franchise	9,000.00	9,000.00	15,178.83	6,178.83
335.02	Motor Vehicle Licenses			0.00	0.00
335.04	Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05	Lottery Shared Revenue			0.00	0.00
335.06	State Highway Fund (former 10% game)			0.00	0.00
335.07	Court Appointed Attorney/Public Defender	1,000.00	1,000.00	77.13	(922.87)
335.08	Energy Minerals Severance Tax			0.00	0.00
335.09	Prorate License Fees			0.00	0.00
335.1	Abused and Neglected Child Defense			0.00	0.00
335.11	63 3/4% Mobile Home			0.00	0.00
335.13	Secondary Road Remittances			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
335.14	Telecommunications Gross Receipt Tax	13,000.00	13,000.00	4,287.56	(8,712.44)
335.15	Motor Vehicle 1/4%	1,500.00	1,500.00	1,433.61	(66.39)
335.16	Renewable Facility Tax	96,000.00	96,000.00	96,737.12	737.12
335.17	Motor Fuel Tax			0.00	0.00
335.18	911 Remittances			0.00	0.00
335.19	Liquor Tax Reversion (25%)	27,000.00	27,000.00	25,809.82	(1,190.18)
335.99	Other State Shared Revenue			0.00	0.00
336	State Payments in Lieu of Taxes			0.00	0.00
338	Other Payments in Lieu of Taxes	450.00	450.00	504.00	54.00
339	Other Intergovernmental Revenue			0.00	0.00
Total Intergovernmental Revenue		161,950.00	161,950.00	205,585.70	43,635.70
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	10,820.00	10,820.00	10,088.50	(731.50)
341.20	Register of Deeds' Fees	45,000.00	45,000.00	41,773.75	(3,226.25)
341.30	Driver's License Exam	1,500.00	1,500.00	1,080.00	(420.00)
341.40	Legal Services	6,500.00	6,500.00	1,989.90	(4,510.10)
341.50	Clerk of Courts Fees	4,000.00	4,000.00	3,624.75	(375.25)
341.90	Other Fees	10,250.00	10,250.00	12,616.71	2,366.71
342	Public Safety:				
342.10	Law Enforcement	5,000.00	5,000.00	7,965.04	2,965.04
342.20	Prisoner Care	1,000.00	1,000.00	0.00	(1,000.00)
342.30	Sobriety Testing			0.00	0.00
342.90	Other			0.00	0.00
343	Public Works:				
343.10	Road Maintenance Contract Charges			0.00	0.00
343.20	Sanitation			0.00	0.00
343.30	Airport			0.00	0.00
343.90	Other			0.00	0.00
344	Health and Welfare:				

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
344.10	Economic Assistance:				
344.11	Poor Lien Recoveries	1,000.00	1,000.00	1,125.00	125.00
344.12	Veterans Service Officer	1,875.00	1,875.00	1,875.00	0.00
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		86,945.00	86,945.00	82,138.65	(4,806.35)
350	Fines and Forfeits:				
351	Fines			0.00	0.00
352	Costs	100.00	100.00	60.00	(40.00)
353	Forfeits			0.00	0.00
359	Other			0.00	0.00
Total Fines and Forfeits		100.00	100.00	60.00	(40.00)
360	Miscellaneous Revenue:				
361	Investment Earnings	6,000.00	6,000.00	43,806.70	37,806.70
362	Rent			0.00	0.00
363	Special Assessments			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
365	Contributions and Donations			262.00	262.00
366	Refund of Prior Year's Expenditures			214.23	214.23
369	Other	2,000.00	2,000.00	6,677.12	4,677.12
	Total Miscellaneous Revenue	8,000.00	8,000.00	50,960.05	42,960.05
	Total Revenues	1,848,887.00	1,848,887.00	1,922,188.11	73,301.11
Expenditures:					
100	General Government:				
110	Legislative:				
111	Board of County Commissioners	133,000.00	173,000.00	171,924.07	1,075.93
112	Contingency	150,000.00	150,000.00		
	Amount Transferred		(150,000.00)		0.00
120	Elections	3,000.00	3,450.00	3,439.93	10.07
130	Judicial System	4,000.00	4,000.00	3,548.47	451.53
140	Financial Administration:				
141	Auditor	131,700.00	131,950.00	131,909.20	40.80
142	Treasurer	133,300.00	135,800.00	135,746.19	53.81
143	Finance Office			0.00	0.00
149	Other			0.00	0.00
150	Legal Services:				
151	State's Attorney	110,000.00	110,000.00	97,792.34	12,207.66
152	Public Defender			0.00	0.00
153	Court Appointed Attorney	28,000.00	28,000.00	13,925.38	14,074.62
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	137,700.00	175,700.00	175,506.39	193.61
162	Director of Equalization	207,100.00	207,100.00	205,371.75	1,728.25
163	Register of Deeds	126,000.00	128,000.00	127,954.32	45.68
164	Judgments			0.00	0.00
165	Veterans Service Officer	39,050.00	39,050.00	35,302.29	3,747.71

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
166	Predatory Animal	6,603.00	6,603.00	6,601.02	1.98
167	Disability Coordinator			0.00	0.00
168	Self-Insurance Plan			0.00	0.00
169	Other	0.00	1,000.00	966.07	33.93
170	Geographic Information System	7,000.00	7,000.00	1,500.00	5,500.00
171	Information Technology			0.00	0.00
172	Human Resources			0.00	0.00
Total General Government		1,216,453.00	1,150,653.00	1,111,487.42	39,165.58
200	Public Safety:				
210	Law Enforcement:				
211	Sheriff	266,100.00	266,100.00	234,557.57	31,542.43
212	County Jail	50,000.00	50,000.00	35,939.12	14,060.88
213	Coroner	3,400.00	4,800.00	4,776.60	23.40
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	3,500.00	3,500.00	2,944.00	556.00
222	Emergency and Disaster Services			0.00	0.00
223	Flood Control			0.00	0.00
225	Communication Center			0.00	0.00
229	Other Protective and Emergency Services			0.00	0.00
Total Public Safety		323,000.00	324,400.00	278,217.29	46,182.71
300	Public Works:				
310	Highways and Bridges:				
311	Highways, Roads and Bridges			0.00	0.00
320	Sanitation:				
321	Sewers			0.00	0.00
322	Solid Waste			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
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	0.00	0.00	0.00	0.00
400	Health and Welfare:				
410	Economic Assistance:				
411	Support of Poor	4,100.00	4,100.00	79.50	4,020.50
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	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
422	Health Services			0.00	0.00
423	Hospital			0.00	0.00
424	Ambulance	36,200.00	36,200.00	30,975.50	5,224.50
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			0.00	0.00
439	Other			0.00	0.00
440	Mental Health Services:				
441	Mentally Ill	10,000.00	10,300.00	10,276.02	23.98

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
442	Developmentally Disabled	2,880.00	2,880.00	2,880.00	0.00
443	Drug Abuse			0.00	0.00
444	Mental Health Centers	3,500.00	3,500.00	3,500.00	0.00
445	Mental Illness Board			0.00	0.00
449	Other			0.00	0.00
Total Health and Welfare		88,180.00	88,480.00	79,211.02	9,268.98
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	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	72,300.00	72,300.00	66,902.24	5,397.76
612	Soil Conservation Districts	5,000.00	5,200.00	5,196.34	3.66
613	Rodent Control			0.00	0.00
614	Predator Control Districts			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
615	Weed Control	37,600.00	37,600.00	36,222.36	1,377.64
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		114,900.00	115,100.00	108,320.94	6,779.06
700	Urban and Economic Development:				
710	Urban Development:				
711	Planning and Zoning	4,400.00	4,400.00	4,640.26	(240.26)
712	Urban and Rural Development	7,900.00	7,900.00	7,870.70	29.30
719	Other			0.00	0.00
720	Economic Development:				
721	Tourism, Industrial or Recreational Development	300.00	300.00	300.00	0.00
729	Other			0.00	0.00
Total Urban and Economic Development		12,600.00	12,600.00	12,810.96	(210.96)
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		1,762,133.00	1,698,233.00	1,597,047.63	101,185.37
Excess of Revenues Over (Under) Expenditures		86,754.00	150,654.00	325,140.48	174,486.48
Other Financing Sources (Uses):					
371	Transfers In	231,047.00	231,047.00	0.00	(231,047.00)
911	Transfers Out	(491,409.00)	(555,309.00)	(555,026.25)	282.75

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
372	Long-Term Debt Issued			0.00	0.00
373	Insurance Proceeds			3,875.04	3,875.04
374	Sale of County Property	1,000.00	1,000.00	882.13	(117.87)
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)		(259,362.00)	(323,262.00)	(550,269.08)	(227,007.08)
(913) 376	Special Items			0.00	0.00
(914) 375	Extraordinary Items			0.00	0.00
Net Change in Fund Balances		(172,608.00)	(172,608.00)	(225,128.60)	(52,520.60)
Fund Balance - Beginning		2,227,399.88	2,227,399.88	2,227,399.88	0.00
Adjustments:					
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning		2,227,399.88	2,227,399.88	2,227,399.88	0.00
FUND BALANCE - ENDING		2,054,791.88	2,054,791.88	2,002,271.28	(52,520.60)

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
Revenues:					
310	Taxes:				
311	General Property Taxes--Current	294,060.00	294,060.00	292,968.90	(1,091.10)
312	General Property Taxes--Delinquent	2,000.00	2,000.00	1,658.62	(341.38)
313	Penalties and Interest	1,000.00	1,000.00	822.09	(177.91)
314	Telephone Tax (Outside)			0.00	0.00
315	Mobile Home Tax			0.00	0.00
316	Wheel Tax			0.00	0.00
318	Tax Deed Revenue			27.15	27.15
319	Other Taxes			0.00	0.00
	Total Taxes	297,060.00	297,060.00	295,476.76	(1,583.24)
320	Licenses and Permits	150,000.00	150,000.00	85,980.00	(64,020.00)
330	Intergovernmental Revenue:				
331	Federal Grants			0.00	0.00
332	Federal Shared Revenue	1,100.00	1,100.00	1,251.52	151.52
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants	226,908.00	226,908.00	228,750.12	1,842.12
335	State Shared Revenue:				
335.01	Bank Franchise	2,500.00	2,500.00	2,843.84	343.84
335.02	Motor Vehicle Licenses	900,000.00	900,000.00	882,475.22	(17,524.78)
335.04	Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05	Lottery Shared Revenue			0.00	0.00
335.06	State Highway Fund (former 10% game)			0.00	0.00
335.07	Court Appointed Attorney/Public Defender			0.00	0.00
335.08	Energy Minerals Severance Tax			0.00	0.00
335.09	Prorate License Fees	48,000.00	48,000.00	51,282.18	3,282.18
335.1	Abused and Neglected Child Defense			0.00	0.00
335.11	63 3/4% Mobile Home			0.00	0.00
335.13	Secondary Road Remittances	75,100.00	75,100.00	74,359.65	(740.35)

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
335.14	Telecommunications Gross Receipt Tax			0.00	0.00
335.15	Motor Vehicle 1/4%			0.00	0.00
335.16	Renewable Facility Tax			0.00	0.00
335.17	Motor Fuel Tax	4,500.00	4,500.00	7,141.61	2,641.61
335.18	911 Remittances			0.00	0.00
335.19	Liquor Tax Reversion (25%)			0.00	0.00
335.99	Other State Shared Revenue			0.00	0.00
336	State Payments in Lieu of Taxes			0.00	0.00
338	Other Payments in Lieu of Taxes			0.00	0.00
339	Other Intergovernmental Revenue			0.00	0.00
Total Intergovernmental Revenue		1,258,108.00	1,258,108.00	1,248,104.14	(10,003.86)
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees			0.00	0.00
341.20	Register of Deeds' Fees			0.00	0.00
341.30	Driver's License Exam			0.00	0.00
341.40	Legal Services			0.00	0.00
341.50	Clerk of Courts Fees			0.00	0.00
341.90	Other Fees			0.00	0.00
342	Public Safety:				
342.10	Law Enforcement			0.00	0.00
342.20	Prisoner Care			0.00	0.00
342.30	Sobriety Testing			0.00	0.00
342.90	Other			0.00	0.00
343	Public Works:				
343.10	Road Maintenance Contract Charges	85,000.00	85,000.00	37,415.36	(47,584.64)
343.20	Sanitation			0.00	0.00
343.30	Airport			0.00	0.00
343.90	Other			0.00	0.00
344	Health and Welfare:				

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
344.10	Economic Assistance:				
344.11	Poor Lien Recoveries			0.00	0.00
344.12	Veterans Service Officer			0.00	0.00
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		85,000.00	85,000.00	37,415.36	(47,584.64)
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	3,000.00	3,000.00	3,690.85	690.85
362	Rent			0.00	0.00
363	Special Assessments			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
365	Contributions and Donations			0.00	0.00
366	Refund of Prior Year's Expenditures			0.00	0.00
369	Other	1,000.00	1,000.00	0.00	(1,000.00)
	Total Miscellaneous Revenue	4,000.00	4,000.00	3,690.85	(309.15)
	Total Revenues	1,794,168.00	1,794,168.00	1,670,667.11	(123,500.89)
Expenditures:					
100	General Government:				
110	Legislative:				
111	Board of County Commissioners			0.00	0.00
112	Contingency				
	Amount Transferred				
120	Elections			0.00	0.00
130	Judicial System			0.00	0.00
140	Financial Administration:				
141	Auditor			0.00	0.00
142	Treasurer			0.00	0.00
143	Finance Office			0.00	0.00
149	Other			0.00	0.00
150	Legal Services:				
151	State's Attorney			0.00	0.00
152	Public Defender			0.00	0.00
153	Court Appointed Attorney			0.00	0.00
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			0.00	0.00
162	Director of Equalization			0.00	0.00
163	Register of Deeds			0.00	0.00
164	Judgments			0.00	0.00
165	Veterans Service Officer			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
166	Predatory Animal			0.00	0.00
167	Disability Coordinator			0.00	0.00
168	Self-Insurance Plan			0.00	0.00
169	Other			0.00	0.00
170	Geographic Information System			0.00	0.00
171	Information Technology			0.00	0.00
172	Human Resources			0.00	0.00
Total General Government		0.00	0.00	0.00	0.00
200	Public Safety:				
210	Law Enforcement:				
211	Sheriff			0.00	0.00
212	County Jail			0.00	0.00
213	Coroner			0.00	0.00
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			0.00	0.00
222	Emergency and Disaster Services			0.00	0.00
223	Flood Control			0.00	0.00
225	Communication Center			0.00	0.00
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	2,488,000.00	2,488,000.00	2,317,174.53	170,825.47
320	Sanitation:				
321	Sewers			0.00	0.00
322	Solid Waste			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
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	2,488,000.00	2,488,000.00	2,317,174.53	170,825.47
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
419	Other			0.00	0.00
420	Health Assistance:				
421	County Nurse			0.00	0.00
422	Health Services			0.00	0.00
423	Hospital			0.00	0.00
424	Ambulance			0.00	0.00
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			0.00	0.00
439	Other			0.00	0.00
440	Mental Health Services:				
441	Mentally Ill			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
442	Developmentally Disabled			0.00	0.00
443	Drug Abuse			0.00	0.00
444	Mental Health Centers			0.00	0.00
445	Mental Illness Board			0.00	0.00
449	Other			0.00	0.00
Total Health and Welfare		0.00	0.00	0.00	0.00
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			0.00	0.00
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:				
611	County Extension			0.00	0.00
612	Soil Conservation Districts			0.00	0.00
613	Rodent Control			0.00	0.00
614	Predator Control Districts			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
615	Weed Control			0.00	0.00
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		0.00	0.00	0.00	0.00
700	Urban and Economic Development:				
710	Urban Development:				
711	Planning and Zoning			0.00	0.00
712	Urban and Rural Development			0.00	0.00
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		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		2,488,000.00	2,488,000.00	2,317,174.53	170,825.47
Excess of Revenues Over (Under) Expenditures		(693,832.00)	(693,832.00)	(646,507.42)	47,324.58
Other Financing Sources (Uses):					
371	Transfers In	409,309.00	409,309.00	489,309.00	80,000.00
911	Transfers Out			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
372	Long-Term Debt Issued			0.00	0.00
373	Insurance Proceeds			0.00	0.00
374	Sale of County Property	100,000.00	100,000.00	33,536.38	(66,463.62)
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)		509,309.00	509,309.00	522,845.38	13,536.38
(913) 376	Special Items			0.00	0.00
(914) 375	Extraordinary Items			0.00	0.00
Net Change in Fund Balances		(184,523.00)	(184,523.00)	(123,662.04)	60,860.96
Fund Balance - Beginning		171,243.48	171,243.48	171,243.48	0.00
Adjustments:					
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning		171,243.48	171,243.48	171,243.48	0.00
FUND BALANCE - ENDING		(13,279.52)	(13,279.52)	47,581.44	60,860.96

ANNUAL REPORT FOR MCPHERSON COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2023

	GOVERNMENTAL FUNDS--MODIFIED CASH BASIS			Total Governmental Funds
	General Fund	Road and Bridge Fund	Other Governmental Funds	
Beginning Balance	2,227,399.88	171,243.48	227,716.03	2,626,359.39
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	1,553,527.14	292,968.90	0.00	1,846,496.04
Delinquent Property Taxes	9,936.13	1,658.62	0.00	11,594.75
Penalties and Interest	4,618.79	822.09	0.00	5,440.88
Telephone Tax (Outside)	13.34	0.00	0.00	13.34
Tax Deed Revenue	9,563.29	27.15	0.00	9,590.44
Licenses and Permits	5,785.02	85,980.00	300.00	92,065.02
Intergovernmental Revenue:				
Federal Grants	0.00	0.00	20,740.00	20,740.00
Federal Shared Revenue	56,457.63	1,251.52	0.00	57,709.15
State Grants	5,100.00	228,750.12	2,898.40	236,748.52
State Shared Revenue	143,524.07	1,018,102.50	112,850.11	1,274,476.68
Other Payments in Lieu of Taxes	504.00	0.00	0.00	504.00
Charges for Goods and Services:				
General Government	71,173.61	0.00	6,404.62	77,578.23
Public Safety	7,965.04	0.00	101,117.00	109,082.04
Public Works	0.00	37,415.36	0.00	37,415.36
Health and Welfare	3,000.00	0.00	0.00	3,000.00
Fines and Forfeits:				
Costs	60.00	0.00	0.00	60.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	43,806.70	3,690.85	4,075.56	51,573.11
Contributions and Donations	262.00	0.00	0.00	262.00
Refund of Prior Year's Expenditures	214.23	0.00	0.00	214.23
Other Miscellaneous Revenue	6,677.12	0.00	0.00	6,677.12
Insurance Proceeds	3,875.04	0.00	0.00	3,875.04
Sale of County Property	882.13	33,536.38	0.00	34,418.51
Total Revenue and Other Sources	1,926,945.28	1,704,203.49	248,385.69	3,879,534.46
Expenditures and Other Uses (subfunction level):				
Legislative	171,924.07	0.00	0.00	171,924.07
Elections	3,439.93	0.00	0.00	3,439.93
Judicial System	3,548.47	0.00	0.00	3,548.47
Financial Administration	267,655.39	0.00	0.00	267,655.39
Legal Services	111,717.72	0.00	0.00	111,717.72
Other General Government	553,201.84	0.00	5,553.40	558,755.24
Law Enforcement	275,273.29	0.00	157,554.52	432,827.81
Protective and Emergency Services	2,944.00	0.00	56,917.83	59,861.83
Highways and Bridges	0.00	2,317,174.53	44,574.22	2,361,748.75
Economic Assistance	3,079.50	0.00	0.00	3,079.50
Health Assistance	59,475.50	0.00	0.00	59,475.50
Social Services	0.00	0.00	350.00	350.00
Mental Health Services	16,656.02	0.00	0.00	16,656.02
Recreation	7,000.00	0.00	0.00	7,000.00
Soil Conservation	108,320.94	0.00	0.00	108,320.94
Urban Development	12,510.96	0.00	0.00	12,510.96
Economic Development	300.00	0.00	0.00	300.00
Total Expenditures and Other Uses	1,597,047.63	2,317,174.53	264,949.97	4,179,172.13
Transfers In (Out)	(555,026.25)	489,309.00	65,717.25	0.00

ANNUAL REPORT FOR MCPHERSON COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2023

	GOVERNMENTAL FUNDS--MODIFIED CASH BASIS			
			Other	
	General Fund	Road and Bridge Fund	Governmental Funds	Total Governmental Funds
Increase/Decrease in Fund Balance	(225,128.60)	(123,662.04)	49,152.97	(299,637.67)
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	131.21	0.00	236,829.57	236,960.78
Committed	0.00	0.00	0.00	0.00
Assigned	1,570,375.00	47,581.44	40,039.43	1,657,995.87
Unassigned	431,765.07	0.00	0.00	431,765.07
Total Ending Fund Balance	2,002,271.28	47,581.44	276,869.00	2,326,721.72
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) 439-3341

MCPHERSON COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
December 31, 2023

		Totals	Adjustments			Total	How Reported on Government Wide Financial Statements (suggested)
		Fund Statement	Debit	ref	Credit	ref	
ASSETS:							
101	Cash and Cash Equivalents	1,153,384.88			236,829.57	a,b	916,555.31 Cash and Cash Equivalents
106	Cash with Fiscal Agent	0.00					0.00 Cash with Fiscal Agent
151	Investments	1,173,205.63					1,173,205.63 Investments
107.1	Restricted Cash and Cash Equivalents	131.21	236,829.37	a,b			236,960.58 Restricted Cash
107.2	Restricted Investments	0.00					0.00 Restricted Investments
TOTAL ASSETS		2,326,721.72	236,829.37		236,829.57		2,326,721.52 Total Assets
FUND BALANCES:							
273	Nonspendable	0.00					0.00
274	Restricted	236,960.78	236,960.78	a,b			0.00
275	Committed	0.00					0.00
276	Assigned	1,657,995.87	1,657,995.87	c			(0.00)
277	Unassigned	431,765.07	431,765.07	d			0.00
NET POSITION:							
Restricted for:							
	Road and Bridge Purposes				210,977.53	a	210,977.53 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				25,983.25	b	25,983.25 Net Position-Restricted for Other Purposes
	Unrestricted (Deficit)				2,089,760.94	c,d	2,089,760.94 Net Position-Unrestricted
TOTAL NET POSITION		2,326,721.72	2,326,721.72		2,326,721.72		2,326,721.72 Total Net Position

MCPHERSON COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2023

		Totals	Adjustments		Total	HOW RECORDED ON GOVERNMENT-WIDE		
		Fund			Wide	STATEMENT OF ACTIVITIES		
		Statement	Debit	ref	Credit	ref	Statement	
		(Suggested)						
Revenue:								
310	Taxes:							
311	General Property Taxes--Current	1,846,496.04				1,846,496.04	General Revenue - Property Taxes	
312	General Property Taxes--Delinquent	11,594.75				11,594.75	General Revenue - Property Taxes	
313	Penalties and Interest	5,440.88				5,440.88	General Revenue - Property Taxes	
314	Telephone Tax (Outside)	13.34				13.34	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	9,590.44				9,590.44	General Revenue - Property Taxes	
319	Other Taxes	0.00				0.00	General Revenue - Property Taxes	
320	Licenses and Permits	92,065.02	85,980.00	e		6,085.02	Program Revenue-Charges for Services-General Government	
						0.00	Program Revenue-Charges for Services-Public Safety	
					85,980.00	e	85,980.00	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	20,740.00	20,740.00	a		0.00	Program Revenue-Operating Grants-General Government	
					20,740.00	a	20,740.00	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	57,709.15				57,709.15	General Revenue-Grants and Contributions	
							0.00	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, 2023

		Totals	Adjustments		Total	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Fund Statement	Debit	ref Credit	Government Wide Statement	
334	State Grants	236,748.52	233,850.12	b,c		2,898.40 Program Revenue-Operating Grants-General Government
						0.00 Program Revenue-Operating Grants-Public Safety
				228,750.12	b	228,750.12 Program Revenue-Operating Grants-Public Works
				5,100.00	c	5,100.00 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
335	State Shared Revenue:					
335.01	Bank Franchise	18,022.67				18,022.67 General Revenue-State Shared Revenue
335.02	Motor Vehicle Licenses	882,475.22				882,475.22 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	77.13				77.13 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	51,282.18				51,282.18 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	74,359.65				74,359.65 Program Revenue-Operating Grants-Public Works
335.14	Telecommunications Gross Receipts Tax	4,287.56				4,287.56 General Revenue-State Shared Revenue
335.15	Motor Vehicle 1/4%	1,433.61				1,433.61 Program Revenue-Operating Grants-General Government
335.16	Renewable Facility Tax	96,737.12				96,737.12 General Revenue-State Shared Revenue
335.17	Motor Fuel Tax	7,141.61				7,141.61 Program Revenue-Operating Grants-Public Works
335.18	911 Remittances	25,221.91				25,221.91 Program Revenue-Operating Grants-Public Safety
335.19	Liquor Tax Reversion (25%)	25,809.82				25,809.82 General Revenue-State Shared Revenue
335.99	Other State Shared Revenue	87,628.20	87,628.20	d		0.00 General Revenue-State Shared Revenue
						0.00 Program Revenue-Operating Grants-General Government
						0.00 Program Revenue-Operating Grants-Public Safety
				87,628.20	d	87,628.20 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, 2023

		Totals	Adjustments			Total	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Fund Statement	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	504.00					504.00 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	10,088.50					10,088.50 Program Revenue-Charges for Services-General Government
341.20	Register of Deeds' Fees	48,103.37					48,103.37 Program Revenue-Charges for Services-General Government
341.30	Driver's License Exam	1,080.00					1,080.00 Program Revenue-Charges for Services-General Government
341.40	Legal Services	2,064.90					2,064.90 Program Revenue-Charges for Services-General Government
341.50	Clerk of Courts Fees	3,624.75					3,624.75 Program Revenue-Charges for Services-General Government
341.90	Other Fees	12,616.71					12,616.71 Program Revenue-Charges for Services-General Government
342	Public Safety:						
342.10	Law Enforcement	108,765.04					108,765.04 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	317.00					317.00 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	37,415.36					37,415.36 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	1,125.00					1,125.00 Program Revenue-Charges for Services-Health and Welfare
344.12	Veterans Service Officer	1,875.00					1,875.00 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, 2023

		Totals	Adjustments				Total	HOW RECORDED ON GOVERNMENT-WIDE	
		Fund					Government	STATEMENT OF ACTIVITIES	
		Statement	Debit	ref	Credit	ref	Wide	(Suggested)	
		Statement					Statement		
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	60.00					60.00	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	51,573.11					51,573.11	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	262.00	262.00	f			0.00	General Revenue-Unrestricted Grants and Contributions	
							0.00	Program Revenue-Operating Grants-General Government	
							262.00	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, 2023

		Totals		Adjustments		Total		HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Fund	Statement	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	214.23						214.23 General Revenue-Miscellaneous
369	Other	6,677.12						6,677.12 General Revenue-Miscellaneous
	Total Revenue	3,841,240.91		428,460.32		428,460.32		3,841,240.91
Expenditures:								
100	General Government:							
110	Legislative:							
111	Board of County Commissioners	171,924.07						171,924.07
120	Elections	3,439.93						3,439.93
130	Judicial System	3,548.47						3,548.47
140	Financial Administration:							
141	Auditor	131,909.20						131,909.20
142	Treasurer	135,746.19						135,746.19
143	Finance Office	0.00						0.00
149	Other	0.00						0.00
150	Legal Services:							
151	State's Attorney	97,792.34						97,792.34
152	Public Defender	0.00						0.00
153	Court Appointed Attorney	13,925.38						13,925.38
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	175,506.39						175,506.39
162	Director of Equalization	205,371.75						205,371.75
163	Register of Deeds	133,507.72						133,507.72
164	Judgments	0.00						0.00
165	Veterans' Service Officer	35,302.29						35,302.29
166	Predatory Animal	6,601.02						6,601.02
167	Disability Coordinator	0.00						0.00

MCPHERSON COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2023

		Totals	Adjustments				Total	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Fund Statement	Debit	ref	Credit	ref	Government Wide Statement	
168	Self-Insurance Plan	0.00					0.00	
169	Other	966.07					966.07	
170	Geographic Information System	1,500.00					1,500.00	
171	Information Technology	0.00					0.00	
172	Human Resources	0.00					0.00	
Total General Government		1,117,040.82	0.00		0.00		1,117,040.82	General Government Expense
200	Public Safety:							
210	Law Enforcement:							
211	Sheriff	392,112.09					392,112.09	
212	County Jail	35,939.12					35,939.12	
213	Coroner	4,776.60					4,776.60	
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	2,944.00					2,944.00	
222	Emergency and Disaster Services	31,568.64					31,568.64	
223	Flood Control	0.00					0.00	
225	Communication Center	25,349.19					25,349.19	
229	Other Protective and Emergency Services	0.00					0.00	
Total Public Safety		492,689.64	0.00		0.00		492,689.64	Public Safety Expense
300	Public Works:							
310	Highways and Bridges:							
311	Highways, Roads and Bridges	2,361,748.75					2,361,748.75	
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		2,361,748.75	0.00		0.00		2,361,748.75	Public Works Expense
400	Health and Welfare:							
410	Economic Assistance:							
411	Support of Poor	79.50					79.50	
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, 2023

		Totals	Adjustments				Total	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Fund Statement	Debit	ref	Credit	ref	Government Wide Statement	
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	30,975.50					30,975.50	
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	10,276.02					10,276.02	
442	Developmentally Disabled	2,880.00					2,880.00	
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		79,561.02	0.00		0.00		79,561.02	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, 2023

		Totals	Adjustments				Total	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Fund Statement	Debit	ref	Credit	ref	Government Wide Statement	
610	Soil Conservation:							
611	County Extension	66,902.24					66,902.24	
612	Soil Conservation Districts	5,196.34					5,196.34	
613	Rodent Control	0.00					0.00	
614	Predator Control Districts	0.00					0.00	
615	Weed Control	36,222.36					36,222.36	
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		108,320.94	0.00		0.00		108,320.94	Conservation of Natural Resources Expense
700	Urban and Economic Development:							
710	Urban Development:							
711	Planning and Zoning	4,640.26					4,640.26	
712	Urban and Rural Development	7,870.70					7,870.70	
719	Other	0.00					0.00	
720	Economic Development:							
721	Tourism, Industrial or Recreational Development	300.00					300.00	
729	Other	0.00					0.00	
Total Urban and Economic Development		12,810.96	0.00		0.00		12,810.96	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

Totals		Adjustments		Total		Government		HOW RECORDED ON GOVERNMENT-WIDE	
Fund				Wide		Wide		STATEMENT OF ACTIVITIES	
Statement	Debit	ref	Credit	ref	Statement	(Suggested)			
					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			
4,179,172.13	0.00		0.00		4,179,172.13				
(337,931.22)	428,460.32		428,460.32		(337,931.22)				
555,026.25					555,026.25	Transfers - Net			
(555,026.25)					(555,026.25)	Transfers - Net			
0.00					0.00	General Revenue - Debt Issued			
3,875.04	3,875.04 g				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			
			3,875.04 g		3,875.04	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			
					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	Extraordinary Items			
34,418.51					34,418.51	General Revenue-Miscellaneous			
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, 2023

		Totals		Adjustments		Total		Government		HOW RECORDED ON GOVERNMENT-WIDE	
		Fund		Wide		Wide		Wide		STATEMENT OF ACTIVITIES	
		Statement		Statement		Statement		Statement		(Suggested)	
		Debit		ref		Credit		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)		38,293.55	3,875.04			3,875.04				38,293.55	
(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		(299,637.67)	432,335.36			432,335.36				(299,637.67)	Change in Net Position
Fund Balance - Beginning		2,626,359.39								2,626,359.39	Beginning Net Position
Adjustments:											
		0.00								0.00	Adjustments
		0.00								0.00	
Adjusted Fund Balance - Beginning		2,626,359.39	0.00			0.00				2,626,359.39	Adjusted Beginning Net Position
FUND BALANCE - ENDING		2,326,721.72	432,335.36			432,335.36				2,326,721.72	Ending Net Position

MCPHERSON COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
December 31, 2023

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and Cash Equivalents	916,555.31	0.00	916,555.31	
Cash with Fiscal Agent	0.00	0.00	0.00	
Investments	1,173,205.63	0.00	1,173,205.63	
Restricted Assets:				
Cash and cash equivalents	236,960.58	0.00	236,960.58	
Investments	0.00	0.00	0.00	
TOTAL ASSETS	2,326,721.52	0.00	2,326,721.52	0.00
NET POSITION:				
Restricted For: (See Note ____)				
Road and Bridge Purposes	210,977.53		210,977.53	
Capital Projects Purposes	0.00	0.00	0.00	
Debt Service Purposes	0.00	0.00	0.00	
Permanently Restricted Purposes:				
Expendable	0.00	0.00	0.00	
Non-Expendable	0.00		0.00	
Other Purposes	25,983.25	0.00	25,983.25	
Unrestricted (Deficit)	2,089,760.94	0.00	2,089,760.94	
TOTAL NET POSITION	2,326,721.72	0.00	2,326,721.72	0.00

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

MCPHERSON COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2023

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			
					Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	1,117,040.82	85,538.25	4,409.14	0.00	(1,027,093.43)		(1,027,093.43)	
Public Safety	492,689.64	109,142.04	50,098.95	0.00	(333,448.65)		(333,448.65)	
Public Works	2,361,748.75	123,395.36	1,331,636.98	0.00	(906,716.41)		(906,716.41)	
Health and Welfare	79,561.02	1,125.00	5,100.00	0.00	(73,336.02)		(73,336.02)	
Culture and Recreation	7,000.00	0.00	0.00	0.00	(7,000.00)		(7,000.00)	
Conservation of Natural Resources	108,320.94	0.00	0.00	0.00	(108,320.94)		(108,320.94)	
Urban and Economic Development	12,810.96	0.00	0.00	0.00	(12,810.96)		(12,810.96)	
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	4,179,172.13	319,200.65	1,391,245.07	0.00	(2,468,726.41)		(2,468,726.41)	
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	4,179,172.13	319,200.65	1,391,245.07	0.00	(2,468,726.41)	0.00	(2,468,726.41)	

Component Units:

							0.00
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General Revenues:

Taxes:

** This amount excludes the capital purchases that are included in the direct expenses of the various functions. (See Note ____)

* The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

Property Taxes	1,873,135.45		1,873,135.45	
Wheel Tax	0.00		0.00	
State Shared Revenues	145,361.17		145,361.17	
Grants and Contributions not Restricted to Specific Programs	57,709.15		57,709.15	
Unrestricted Investment Earnings	51,573.11	0.00	51,573.11	
Debt Issued	0.00	0.00	0.00	
Miscellaneous Revenue	41,309.86	0.00	41,309.86	
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	2,169,088.74	0.00	2,169,088.74	0.00
Change in Net Position	(299,637.67)	0.00	(299,637.67)	0.00
Net Position - Beginning	2,626,359.39	0.00	2,626,359.39	
Adjustments:				
	0.00	0.00	0.00	
Adjusted Net Position - Beginning	2,626,359.39	0.00	2,626,359.39	0.00
NET POSITION - ENDING	2,326,721.72	0.00	2,326,721.72	0.00
	Yes	Yes	Yes	Yes

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

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

South Dakota Retirement System

*Last 10 Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset)	0.0578140%	0.0564230%	0.0560930%	0.0569357%	0.0568169%	0.0537791%	0.0525521%	0.0535906%	0.0517359%	0.0522002%
County's proportionate share of net pension liability (asset)	(5,642.91)	(5,332.33)	(429,576.38)	(2,472.71)	(6,021.04)	(1,251.25)	(4,761.16)	181,023.78	(219,426.73)	(376,081.09)
County's covered payroll	1,488,678.64			0.00	0.00	0.00	1,027,538.00	988,554.00	917,814.00	887,890.00
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.38%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.46%	18.31%	23.91%	42.36%
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.07%	100.07%	105.52%	100.04%	100.09%	100.02%	100.10%	96.89%	104.10%	107.30%

* The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30. Until a full 10-year trend is compiled, the County will present information for those years for which information is