

Select the County Name: MCPHERSON COUNTY

Select the year end date: December 31, 2024

MCPHERSON COUNTY
Determination of Major Funds
December 31, 2024

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	1,525,042.46		1,932,690.44	1,538,238.67	N/A	N/A	Always
Special Revenue Funds:							
Road and Bridge	694,209.67		1,818,594.01	1,978,908.60	Yes	Yes	YES
Rural Access	222,085.74		87,333.81	76,225.60	No	Yes	NO
Permanent Fund					No	No	NO
Debt Service Funds:							
					No	No	NO
Capital Projects Funds:							
					No	No	NO
Total Governmental Funds	2,441,337.87	0.00	3,838,618.26	3,593,372.87			
10% of Total Governmental Funds	244,133.79	0.00	383,861.83	359,337.29			
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	2,441,337.87	0.00	3,838,618.26	3,593,372.87			
5% of Total Governmental and Enterprise Funds	122,066.89	0.00	191,930.91	179,668.64			

- * 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.

MCPHERSON COUNTY
 BALANCE SHEET - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 December 31, 2024

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
101 Cash and Cash Equivalents	334,490.43	694,209.67	299,574.08	1,328,274.18
106 Cash with Fiscal Agent			0.00	0.00
151 Investments	1,190,552.03		0.00	1,190,552.03
107.1 Restricted Cash and Cash Equivalents			0.00	0.00
107.2 Restricted Investments			0.00	0.00
TOTAL ASSETS	1,525,042.46	694,209.67	299,574.08	2,518,826.21
FUND BALANCES: (See Note ___)				
273 Nonspendable			0.00	0.00
274 Restricted			259,917.92	259,917.92
275 Committed			0.00	0.00
276 Assigned	1,228,684.00	694,209.67	39,656.16	1,962,549.83
277 Unassigned	296,358.46		0.00	296,358.46
TOTAL FUND BALANCES	1,525,042.46	694,209.67	299,574.08	2,518,826.21

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

MCPHERSON COUNTY
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2024

	207 - E911	226 - EM	229 - Dom Abuse	237 - Eureka JL	238 - Leola JL	242 - Dis. Twsp	248 - 24/7	250 - M&P	295 - RAI	Total Other Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
ASSETS:										
101 Cash and Cash Equivalents	149.35	10,349.38	0.00	15,233.80	13,932.21	20,099.31	4,346.00	13,378.29	222,085.74	299,574.08
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	149.35	10,349.38	0.00	15,233.80	13,932.21	20,099.31	4,346.00	13,378.29	222,085.74	299,574.08
FUND BALANCES:										
273 Nonspendable										0.00
274 Restricted	8.58		0.00			20,099.31	4,346.00	13,378.29	222,085.74	259,917.92
275 Committed										0.00
276 Assigned	140.77	10,349.38		15,233.80	13,932.21					39,656.16
277 Unassigned										0.00
TOTAL FUND BALANCES	149.35	10,349.38	0.00	15,233.80	13,932.21	20,099.31	4,346.00	13,378.29	222,085.74	299,574.08

MCPHERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2024

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
310 Taxes:				
311 General Property Taxes--Current	1,599,745.09	310,361.72	0.00	1,910,106.81
312 General Property Taxes--Delinquent	5,657.40	660.71	0.00	6,318.11
313 Penalties and Interest	4,247.57	750.43	0.00	4,998.00
314 Telephone Tax (Outside)	11.34		0.00	11.34
315 Mobile Home Tax			0.00	0.00
316 Wheel Tax			0.00	0.00
318 Tax Deed Revenue	1,000.00		0.00	1,000.00
319 Other Taxes			0.00	0.00
Total Taxes	1,610,661.40	311,772.86	0.00	1,922,434.26
320 Licenses and Permits	11,366.35	131,990.00	300.00	143,656.35
330 Intergovernmental Revenue:				
331 Federal Grants			0.00	0.00
332 Federal Shared Revenue	5,902.52	1,206.53	0.00	7,109.05
333 Federal Payments in Lieu of Taxes			0.00	0.00
334 State Grants	6,849.52	243,387.99	3,774.00	254,011.51
335 State Shared Revenue:				
335.01 Bank Franchise	9,777.12	1,860.42	0.00	11,637.54
335.02 Motor Vehicle Licenses		895,928.81	0.00	895,928.81
335.07 Court Appointed Attorney/Public Defender	346.07		0.00	346.07
335.09 Prorate License Fees		50,584.73	0.00	50,584.73
335.13 Secondary Road Remittances		77,555.79	0.00	77,555.79
335.14 Telecommunications Gross Receipt Tax	3,803.68		0.00	3,803.68
335.15 Motor Vehicle 1/4%	1,466.24		0.00	1,466.24
335.16 Renewable Facility Tax	99,352.43		0.00	99,352.43
335.17 Motor Fuel Tax		7,231.81	0.00	7,231.81
335.18 911 Remittances			29,643.43	29,643.43
335.19 Liquor Tax Reversion (25%)	25,683.67		0.00	25,683.67
335.99 Other State Shared Revenue	1,549.11		80,235.93	81,785.04
338 Other Payments in Lieu of Taxes	536.00		0.00	536.00
339 Other Intergovernmental Revenue			30,835.27	30,835.27
Total Intergovernmental Revenue	155,266.36	1,277,756.08	144,488.63	1,577,511.07
340 Charges for Goods and Services:				
341 General Government:				
341.10 Treasurer's Fees	9,496.00		0.00	9,496.00
341.20 Register of Deeds' Fees	39,907.70		5,582.49	45,490.19
341.30 Driver's License Exam	1,140.00		0.00	1,140.00
341.40 Legal Services	1,883.31		75.00	1,958.31
341.50 Clerk of Courts Fees	2,064.75		0.00	2,064.75
341.90 Other Fees	12,049.41		0.00	12,049.41
342 Public Safety:				
342.10 Law Enforcement	4,341.94		100,800.00	105,141.94
342.30 Sobriety Testing			200.00	200.00
343 Public Works:				
343.10 Road Maintenance Contract Charges		89,270.44	0.00	89,270.44
344 Health and Welfare:				
344.10 Economic Assistance:				
344.11 Poor Lien Recoveries	450.00		0.00	450.00
344.12 Veterans Service Officer	2,062.50		0.00	2,062.50
344.20 Health Assistance:				
349 Other Charges			0.00	0.00
Total Charges for Goods and Services	73,395.61	89,270.44	106,657.49	269,323.54
350 Fines and Forfeits:				
351 Fines			0.00	0.00
359 Other			0.00	0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00

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

For the Year Ended December 31, 2024

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
360 Miscellaneous Revenue:				
361 Investment Earnings	67,096.19	7,666.27	7,247.23	82,009.69
365 Contributions and Donations	362.00		0.00	362.00
366 Refund of Prior Year's Expenditures	73.23		0.00	73.23
369 Other	14,469.30	138.36	0.00	14,607.66
Total Miscellaneous Revenue	82,000.72	7,804.63	7,247.23	97,052.58
Total Revenues	1,932,690.44	1,818,594.01	258,693.35	4,009,977.80
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	184,958.78		0.00	184,958.78
120 Elections	22,767.13		0.00	22,767.13
130 Judicial System	904.56		0.00	904.56
140 Financial Administration:				
141 Auditor	144,420.57		0.00	144,420.57
142 Treasurer	143,788.54		0.00	143,788.54
150 Legal Services:				
151 State's Attorney	116,907.43		0.00	116,907.43
153 Court Appointed Attorney	5,811.60		0.00	5,811.60
160-170 Other General Government:				
161 General Government Building	120,528.37		0.00	120,528.37
162 Director of Equalization	215,900.04		0.00	215,900.04
163 Register of Deeds	138,615.01		12,075.63	150,690.64
165 Veterans Service Officer	34,214.06		0.00	34,214.06
166 Predatory Animal	6,601.02		0.00	6,601.02
170 Geographic Information System	1,500.00		0.00	1,500.00
172 Human Resources			0.00	0.00
Total General Government	1,136,917.11	0.00	12,075.63	1,148,992.74
200 Public Safety:				
210 Law Enforcement:				
211 Sheriff	182,484.22		164,831.34	347,315.56
212 County Jail	26,009.23		0.00	26,009.23
213 Coroner	2,808.97		0.00	2,808.97
220 Protective and Emergency Services:				
221 Fire Protection	2,735.00		0.00	2,735.00
222 Emergency and Disaster Services			16,001.13	16,001.13
225 Communication Center			29,784.20	29,784.20
229 Other Protective and Emergency Services			0.00	0.00
Total Public Safety	214,037.42	0.00	210,616.67	424,654.09
300 Public Works:				
310 Highways and Bridges:				
311 Highways, Roads and Bridges		1,978,908.60	86,961.56	2,065,870.16
320 Sanitation:				
390 Other Public Works			0.00	0.00
Total Public Works	0.00	1,978,908.60	86,961.56	2,065,870.16
400 Health and Welfare:				
410 Economic Assistance:				
411 Support of Poor	570.00		0.00	570.00
419 Other	3,000.00		0.00	3,000.00
420 Health Assistance:				
421 County Nurse	28,500.00		0.00	28,500.00
424 Ambulance	32,806.00		0.00	32,806.00
434 Domestic Abuse			400.00	400.00
440 Mental Health Services:				
441 Mentally Ill	8,296.92		0.00	8,296.92
442 Developmentally Disabled	2,160.00		0.00	2,160.00
444 Mental Health Centers	4,000.00		0.00	4,000.00
449 Other			0.00	0.00

MCPHERSON COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2024

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Total Health and Welfare	79,332.92	0.00	400.00	79,732.92
500 Culture and Recreation:				
510 Culture:				
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	73,923.72		0.00	73,923.72
612 Soil Conservation Districts	4,334.68		0.00	4,334.68
615 Weed and Pest Control	5,908.71		0.00	5,908.71
629 Other			0.00	0.00
Total Conservation of Natural Resources	84,167.11	0.00	0.00	84,167.11
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	8,483.54		0.00	8,483.54
712 Urban and Rural Development	8,000.57		0.00	8,000.57
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	16,784.11	0.00	0.00	16,784.11
800 Debt Service			0.00	0.00
890 Capital Outlay			0.00	0.00
Total Expenditures	1,538,238.67	1,978,908.60	310,053.86	3,827,201.13
Excess of Revenues Over (Under) Expenditures	394,451.77	(160,314.59)	(51,360.51)	182,776.67
Other Financing Sources (Uses):				
371 Transfers In		797,615.00	74,065.59	871,680.59
911 Transfers Out	(871,680.59)		0.00	(871,680.59)
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds			0.00	0.00
374 Sale of County Property		9,327.82	0.00	9,327.82
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	(871,680.59)	806,942.82	74,065.59	9,327.82
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(477,228.82)	646,628.23	22,705.08	192,104.49
Fund Balance - beginning, as previously reported	2,002,271.28	47,581.44	276,869.00	2,326,721.72
Restatement due to (See Note__):			0.00	0.00
Fund Balance - beginning, as restated	2,002,271.28	47,581.44	276,869.00	2,326,721.72
FUND BALANCE - ENDING	1,525,042.46	694,209.67	299,574.08	2,518,826.21
	Yes	Yes	Yes	Yes

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

MCPHERSON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2024

	207 - E911	226 - EM	229 - Dom Abuse	237 - Eureka JL	238 - Leola JL	242 - Dis. Twsp	248 - 24/7	250 - M&P	295 - RAI	Total Other Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
Revenues:										
310 Taxes:										
311 General Property Taxes--Current										0.00
312 General Property Taxes--Delinquent										0.00
313 Penalties and Interest										0.00
314 Telephone Tax (Outside)										0.00
315 Mobile Home Tax										0.00
316 Wheel Tax										0.00
318 Tax Deed Revenue										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	0.00
320 Licenses and Permits			300.00							300.00
330 Intergovernmental Revenue:										
334 State Grants		3,774.00								3,774.00
335 State Shared Revenue:										
335.18 911 Remittances	29,643.43									29,643.43
335.99 Other State Shared Revenue								80,235.93		80,235.93
339 Other Intergovernmental Revenue						30,835.27				30,835.27
Total Intergovernmental Revenue	29,643.43	3,774.00	0.00	0.00	0.00	30,835.27	0.00	0.00	80,235.93	144,488.63
340 Charges for Goods and Services:										
341 General Government:										
341.20 Register of Deeds' Fees								5,582.49		5,582.49
341.30 Driver's License Exam										0.00
341.40 Legal Services			75.00							75.00
342 Public Safety:										
342.10 Law Enforcement				50,400.00	50,400.00					100,800.00
342.20 Prisoner Care										0.00
342.30 Sobriety Testing							200.00			200.00
349 Other Charges										0.00
Total Charges for Goods and Services	0.00	0.00	75.00	50,400.00	50,400.00	0.00	200.00	5,582.49	0.00	106,657.49
350 Fines and Forfeits:										
351 Fines										0.00
359 Other										0.00
Total Fines and Forfeits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:										
361 Investment Earnings	149.35								7,097.88	7,247.23
369 Other										0.00
Total Miscellaneous Revenue	149.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,097.88	7,247.23
Total Revenues	29,792.78	3,774.00	375.00	50,400.00	50,400.00	30,835.27	200.00	5,582.49	87,333.81	258,693.35
Expenditures:										
100 General Government:										
110 Legislative:										
163 Register of Deeds								12,075.63		12,075.63
172 Human Resources										0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,075.63	0.00	12,075.63

MCPHERSON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2024

	207 - E911	226 - EM	229 - Dom Abuse	237 - Eureka JL	238 - Leola JL	242 - Dis. Twsp	248 - 24/7	250 - M&P	295 - RAI	Total Other Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
200 Public Safety:										
210 Law Enforcement:										
211 Sheriff				82,807.45	82,023.89					164,831.34
222 Emergency and Disaster Services		16,001.13								16,001.13
225 Communication Center	29,784.20									29,784.20
229 Other Protective and Emergency Services										0.00
Total Public Safety	29,784.20	16,001.13	0.00	82,807.45	82,023.89	0.00	0.00	0.00	0.00	210,616.67
300 Public Works:										
310 Highways and Bridges:										
311 Highways, Roads and Bridges						10,735.96			76,225.60	86,961.56
320 Sanitation:										
390 Other Public Works										0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	10,735.96	0.00	0.00	76,225.60	86,961.56
400 Health and Welfare:										
410 Economic Assistance:										
434 Domestic Abuse			400.00							400.00
449 Other										0.00
Total Health and Welfare	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
500 Culture and Recreation:										
510 Culture:										
890 Capital Outlay										0.00
Total Expenditures	29,784.20	16,001.13	400.00	82,807.45	82,023.89	10,735.96	0.00	12,075.63	76,225.60	310,053.86
Excess of Revenues Over (Under) Expenditures	8.58	(12,227.13)	(25.00)	(32,407.45)	(31,623.89)	20,099.31	200.00	(6,493.14)	11,108.21	(51,360.51)
Other Financing Sources (Uses):										
371 Transfers In	65.59	6,000.00		38,000.00	30,000.00					74,065.59
915 Discount on Bonds Issued										0.00
Total Other Financing Sources (Uses)	65.59	6,000.00	0.00	38,000.00	30,000.00	0.00	0.00	0.00	0.00	74,065.59
(914) 375 Extraordinary Items										0.00
Net Change in Fund Balances	74.17	(6,227.13)	(25.00)	5,592.55	(1,623.89)	20,099.31	200.00	(6,493.14)	11,108.21	22,705.08
Fund Balance - beginning, as previously reported	75.18	16,576.51	25.00	9,641.25	15,556.10	0.00	4,146.00	19,871.43	210,977.53	276,869.00
Restatement due to (See Note __):										0.00
Fund Balance - beginning, as restated	75.18	16,576.51	25.00	9,641.25	15,556.10	0.00	4,146.00	19,871.43	210,977.53	276,869.00
FUND BALANCE - ENDING	149.35	10,349.38	0.00	15,233.80	13,932.21	20,099.31	4,346.00	13,378.29	222,085.74	299,574.08
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

MCPHERSON COUNTY
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 PROPRIETARY FUNDS
 December 31, 2024

		Enterprise Funds					Internal Service Funds
		Fund	Fund	Fund	Fund	Totals	
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:							
263.20	Restricted For:						
263.21	Revenue Bond Debt Service					0.00	
263.22	Revenue Bond Retirement					0.00	
263.23	Revenue Bond Contingency					0.00	
263.24	Special Assessment Bond Guarantee					0.00	
263.25	Special Assessment Bond Sinking					0.00	
263.26	Equipment Repair and/or Replacement					0.00	
263.27	Landfill Closure and Post Closure Costs					0.00	
263.28	Permanently Restricted Purposes					0.00	
263.29	Other Purposes					0.00	
263.90	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, 2024

	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
Change in Net Position:						
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, as previously reported					0.00	
Restatement due to (See Note__):					0.00	
Net Position - beginning, as restated	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, 2024

	Enterprise Funds				Totals	Internal Service Funds
	Fund	Fund	Fund	Fund		
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, 2024

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents		177,943.53
Investments		
TOTAL ASSETS	0.00	177,943.53
 NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments		177,943.53
_____ (major category)		
TOTAL NET POSITION	0.00	177,943.53

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, 2024

	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		5,390,540.10
State Shared Revenue Collections for Other Governments		1,172,752.11
Other Additions		13,222.29
Total Additions	0.00	6,576,514.50
DEDUCTIONS:		
Trust Deductions for _____		
Payments of Property Tax to Other Governments		5,373,050.56
Payments of State Shared Revenue to Other Governments		1,164,231.07
Other Deductions		12,815.79
Total Deductions	0.00	6,550,097.42
Change in Net Position	0.00	26,417.08
Net Position - Beginning		151,526.45
NET POSITION - ENDING	0.00	177,943.53
	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, 2024

Indebtedness	Long-Term Debt January 1, 2024	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2024
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, 2024 is comprised of the following:

General Obligation Bonds:

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
Revenues:					
310	Taxes:				
311	General Property Taxes--Current	1,624,292.00	1,624,292.00	1,599,745.09	(24,546.91)
312	General Property Taxes--Delinquent	12,000.00	12,000.00	5,657.40	(6,342.60)
313	Penalties and Interest	5,000.00	5,000.00	4,247.57	(752.43)
314	Telephone Tax (Outside)	15.00	15.00	11.34	(3.66)
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	1,000.00	0.00
319	Other Taxes			0.00	0.00
	Total Taxes	1,642,307.00	1,642,307.00	1,610,661.40	(31,645.60)
320	Licenses and Permits	5,900.00	5,900.00	11,366.35	5,466.35
330	Intergovernmental Revenue:				
331	Federal Grants			0.00	0.00
332	Federal Shared Revenue	5,500.00	5,500.00	5,902.52	402.52
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants	15,000.00	15,742.29	6,849.52	(8,892.77)
335	State Shared Revenue:				
335.01	Bank Franchise	8,000.00	8,000.00	9,777.12	1,777.12
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	500.00	500.00	346.07	(153.93)
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
335.14	Telecommunications Gross Receipt Tax	8,000.00	8,000.00	3,803.68	(4,196.32)
335.15	Motor Vehicle 1/4%	1,500.00	1,500.00	1,466.24	(33.76)
335.16	Renewable Facility Tax	99,050.00	99,050.00	99,352.43	302.43
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	25,683.67	(1,316.33)
335.99	Other State Shared Revenue			1,549.11	1,549.11
336	State Payments in Lieu of Taxes			0.00	0.00
338	Other Payments in Lieu of Taxes	450.00	450.00	536.00	86.00
339	Other Intergovernmental Revenue			0.00	0.00
	Total Intergovernmental Revenue	165,000.00	165,742.29	155,266.36	(10,475.93)
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	11,070.00	11,070.00	9,496.00	(1,574.00)
341.20	Register of Deeds' Fees	50,000.00	50,000.00	39,907.70	(10,092.30)
341.30	Driver's License Exam	1,300.00	1,300.00	1,140.00	(160.00)
341.40	Legal Services	8,000.00	8,000.00	1,883.31	(6,116.69)
341.50	Clerk of Courts Fees	5,000.00	5,000.00	2,064.75	(2,935.25)
341.90	Other Fees	13,050.00	13,050.00	12,049.41	(1,000.59)
342	Public Safety:				
342.10	Law Enforcement	7,000.00	7,000.00	4,341.94	(2,658.06)
342.20	Prisoner Care	500.00	500.00	0.00	(500.00)
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

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget Positive (Negative)	
343.30	Airport			0.00	0.00
343.90	Other			0.00	0.00
344	Health and Welfare:				
344.10	Economic Assistance:				
344.11	Poor Lien Recoveries	1,500.00	1,500.00	450.00	(1,050.00)
344.12	Veterans Service Officer	2,063.00	2,063.00	2,062.50	(0.50)
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	99,483.00	99,483.00	73,395.61	(26,087.39)
350	Fines and Forfeits:				
351	Fines	100.00	100.00	0.00	(100.00)
352	Costs			0.00	0.00
353	Forfeits			0.00	0.00
359	Other			0.00	0.00
	Total Fines and Forfeits	100.00	100.00	0.00	(100.00)
360	Miscellaneous Revenue:				
361	Investment Earnings	16,000.00	16,000.00	67,096.19	51,096.19
362	Rent			0.00	0.00
363	Special Assessments			0.00	0.00
365	Contributions and Donations	0.00	0.00	362.00	362.00
366	Refund of Prior Year's Expenditures	0.00	0.00	73.23	73.23
369	Other	4,000.00	4,000.00	14,469.30	10,469.30
	Total Miscellaneous Revenue	20,000.00	20,000.00	82,000.72	62,000.72
	Total Revenues	1,932,790.00	1,933,532.29	1,932,690.44	(841.85)
	Expenditures:				
100	General Government:				
110	Legislative:				
111	Board of County Commissioners	170,000.00	186,000.00	184,958.78	1,041.22
112	Contingency	150,000.00	150,000.00		
	Amount Transferred		(80,100.00)		69,900.00
120	Elections	22,500.00	23,242.29	22,767.13	475.16
130	Judicial System	4,000.00	4,000.00	904.56	3,095.44
140	Financial Administration:				
141	Auditor	139,300.00	148,800.00	144,420.57	4,379.43
142	Treasurer	142,800.00	150,600.00	143,788.54	6,811.46
143	Finance Office			0.00	0.00
149	Other			0.00	0.00
150	Legal Services:				
151	State's Attorney	101,400.00	117,300.00	116,907.43	392.57
152	Public Defender			0.00	0.00
153	Court Appointed Attorney	21,000.00	21,000.00	5,811.60	15,188.40
154	Abused and Neglected Child Defense			0.00	0.00
159	Other Legal Services			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
160-170	Other General Government:				
161	General Government Building	131,200.00	131,200.00	120,528.37	10,671.63
162	Director of Equalization	213,100.00	229,100.00	215,900.04	13,199.96
163	Register of Deeds	131,000.00	140,500.00	138,615.01	1,884.99
164	Judgments			0.00	0.00
165	Veterans Service Officer	38,500.00	38,500.00	34,214.06	4,285.94
166	Predatory Animal	6,700.00	6,700.00	6,601.02	98.98
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	3,000.00	3,000.00	1,500.00	1,500.00
171	Information Technology			0.00	0.00
172	Human Resources			0.00	0.00
	Total General Government	1,274,500.00	1,269,842.29	1,136,917.11	132,925.18
200	Public Safety:				
210	Law Enforcement:				
211	Sheriff	219,700.00	219,700.00	182,484.22	37,215.78
212	County Jail	50,000.00	50,000.00	26,009.23	23,990.77
213	Coroner	5,300.00	5,300.00	2,808.97	2,491.03
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	3,200.00	3,200.00	2,735.00	465.00
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	278,200.00	278,200.00	214,037.42	64,162.58
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
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	2,400.00	2,400.00	570.00	1,830.00
412	Public Welfare			0.00	0.00
413	Low Income Energy Assistance Program			0.00	0.00
415	Food Stamp Distribution			0.00	0.00
419	Other	3,000.00	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	37,200.00	37,200.00	32,806.00	4,394.00
425	Board of Health			0.00	0.00
426	Women, Infants and Children			0.00	0.00

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
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	15,000.00	15,000.00	8,296.92	6,703.08
442 Developmentally Disabled	2,160.00	2,160.00	2,160.00	0.00
443 Drug Abuse			0.00	0.00
444 Mental Health Centers	4,000.00	4,000.00	4,000.00	0.00
445 Mental Illness Board			0.00	0.00
449 Other			0.00	0.00
Total Health and Welfare	92,260.00	92,260.00	79,332.92	12,927.08
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	70,500.00	74,300.00	73,923.72	376.28
612 Soil Conservation Districts	5,000.00	5,000.00	4,334.68	665.32
613 Rodent Control			0.00	0.00
614 Predator Control Districts			0.00	0.00
615 Weed Control	38,700.00	38,700.00	5,908.71	32,791.29
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	114,200.00	118,000.00	84,167.11	33,832.89
700 Urban and Economic Development:				
710 Urban Development:				
711 Planning and Zoning	6,900.00	8,500.00	8,483.54	16.46
712 Urban and Rural Development	8,001.00	8,001.00	8,000.57	0.43
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

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
Total Urban and Economic Development	15,201.00	16,801.00	16,784.11	16.89
750 Intergovernmental Expenditures	9,391.00	9,391.00	0.00	9,391.00
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	1,790,752.00	1,791,494.29	1,538,238.67	253,255.62
Excess of Revenues Over (Under) Expenditures	142,038.00	142,038.00	394,451.77	252,413.77
Other Financing Sources (Uses):				
371 Transfers In			0.00	0.00
911 Transfers Out	(880,015.00)	(880,015.00)	(871,680.59)	8,334.41
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds			0.00	0.00
374 Sale of County Property	1,000.00	1,000.00	0.00	(1,000.00)
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)	(879,015.00)	(879,015.00)	(871,680.59)	7,334.41
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(736,977.00)	(736,977.00)	(477,228.82)	259,748.18
Fund Balance - beginning, as previously reported	2,002,271.28	2,002,271.28	2,002,271.28	0.00
Restatement due to (See Note__):	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Fund Balance - beginning, as restated	2,002,271.28	2,002,271.28	2,002,271.28	0.00
FUND BALANCE - ENDING	1,265,294.28	1,265,294.28	1,525,042.46	259,748.18

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
310	Taxes:			
311	313,070.00	313,070.00	310,361.72	(2,708.28)
312	2,000.00	2,000.00	660.71	(1,339.29)
313	1,000.00	1,000.00	750.43	(249.57)
319			0.00	0.00
	Total Taxes	316,070.00	311,772.86	(4,297.14)
320	125,000.00	125,000.00	131,990.00	6,990.00
330	Intergovernmental Revenue:			
332	1,100.00	1,100.00	1,206.53	106.53
334	229,750.00	229,750.00	243,387.99	13,637.99
335	State Shared Revenue:			
335.01	3,000.00	3,000.00	1,860.42	(1,139.58)
335.02	900,000.00	900,000.00	895,928.81	(4,071.19)
335.09	48,000.00	48,000.00	50,584.73	2,584.73
335.13	80,000.00	80,000.00	77,555.79	(2,444.21)
335.17	8,000.00	8,000.00	7,231.81	(768.19)
339			0.00	0.00
	Total Intergovernmental Revenue	1,269,850.00	1,277,756.08	7,906.08
340	Charges for Goods and Services:			
341	General Government:			
343	Public Works:			
343.10	85,000.00	85,000.00	89,270.44	4,270.44
343.20			0.00	0.00
349			0.00	0.00
	Total Charges for Goods and Services	85,000.00	89,270.44	4,270.44
350	Fines and Forfeits:			
359			0.00	0.00
	Total Fines and Forfeits	0.00	0.00	0.00
360	Miscellaneous Revenue:			
361	3,000.00	3,000.00	7,666.27	4,666.27
369	1,000.00	1,000.00	138.36	(861.64)
	Total Miscellaneous Revenue	4,000.00	7,804.63	3,804.63
	Total Revenues	1,799,920.00	1,818,594.01	18,674.01
Expenditures:				
100	General Government:			
110	Legislative:			
172			0.00	0.00
	Total General Government	0.00	0.00	0.00
200	Public Safety:			
210	Law Enforcement:			
229			0.00	0.00
	Total Public Safety	0.00	0.00	0.00
300	Public Works:			

SUPPLEMENTARY INFORMATION
MCPHERSON COUNTY
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
310 Highways and Bridges:				
311 Highways, Roads and Bridges	2,560,000.00	2,560,000.00	1,978,908.60	581,091.40
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	2,560,000.00	2,560,000.00	1,978,908.60	581,091.40
400 Health and Welfare:				
410 Economic Assistance:				
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	2,560,000.00	2,560,000.00	1,978,908.60	581,091.40
Excess of Revenues Over (Under) Expenditures	(760,080.00)	(760,080.00)	(160,314.59)	599,765.41
Other Financing Sources (Uses):				
371 Transfers In	797,615.00	797,615.00	797,615.00	0.00
374 Sale of County Property	100,000.00	100,000.00	9,327.82	(90,672.18)
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	897,615.00	897,615.00	806,942.82	(90,672.18)
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	137,535.00	137,535.00	646,628.23	509,093.23
Fund Balance - beginning, as previously reported	47,581.44	47,581.44	47,581.44	0.00
Restatement due to (See Note__)	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Fund Balance - beginning, as restated	47,581.44	47,581.44	47,581.44	0.00
FUND BALANCE - ENDING	185,116.44	185,116.44	694,209.67	509,093.23

MCPHERSON COUNTY
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS
December 31, 2024

	Totals Fund Statement	Adjustments				Total Government Wide Statement	How Reported on Government Wide Financial Statements (suggested)
		Debit	ref	Credit	ref		
ASSETS:							
101 Cash and Cash Equivalents	1,328,274.18					1,328,274.18	Cash and Cash Equivalents
106 Cash with Fiscal Agent	0.00					0.00	Cash with Fiscal Agent
151 Investments	1,190,552.03					1,190,552.03	Investments
107.1 Restricted Cash and Cash Equivalents	0.00					0.00	Restricted Cash
107.2 Restricted Investments	0.00					0.00	Restricted Investments
TOTAL ASSETS	2,518,826.21	0.00		0.00		2,518,826.21	Total Assets
FUND BALANCES:							
273 Nonspendable	0.00					0.00	
274 Restricted	259,917.92	259,917.92	b			(0.00)	
275 Committed	0.00					0.00	
276 Assigned	1,962,549.83	1,962,549.83	a			(0.00)	
277 Unassigned	296,358.46	296,358.46	a			0.00	
NET POSITION:							
Restricted for:							
Road and Bridge Purposes			b	242,185.05		242,185.05	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			b	17,732.87		17,732.87	Net Position-Restricted for Other Purposes
Unrestricted (Deficit)			a	2,258,908.29		2,258,908.29	Net Position-Unrestricted
TOTAL NET POSITION	2,518,826.21	2,518,826.21		2,518,826.21		2,518,826.21	Total Net Position

MCPHERSON COUNTY
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 December 31, 2024

	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
ASSETS:			
Cash and Cash Equivalents	1,328,274.18	0.00	1,328,274.18
Cash with Fiscal Agent	0.00	0.00	0.00
Investments	1,190,552.03	0.00	1,190,552.03
Restricted Assets:			
Cash and cash equivalents	0.00	0.00	0.00
Investments	0.00	0.00	0.00
TOTAL ASSETS	2,518,826.21	0.00	2,518,826.21
NET POSITION:			
Restricted For: (See Note ___)			
Road and Bridge Purposes	242,185.05		242,185.05
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	17,732.87	0.00	17,732.87
Unrestricted (Deficit)	2,258,908.29	0.00	2,258,908.29
TOTAL NET POSITION	2,518,826.21	0.00	2,518,826.21

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

MCPHERSON COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2024

	Totals Fund Statement	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref Credit ref		
Revenue:					
310 Taxes:					
311 General Property Taxes--Current	1,910,106.81			1,910,106.81	General Revenue - Property Taxes
312 General Property Taxes--Delinquent	6,318.11			6,318.11	General Revenue - Property Taxes
313 Penalties and Interest	4,998.00			4,998.00	General Revenue - Property Taxes
314 Telephone Tax (Outside)	11.34			11.34	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	1,000.00			1,000.00	General Revenue - Property Taxes
319 Other Taxes	0.00			0.00	General Revenue - Property Taxes
320 Licenses and Permits	143,656.35	131,990.00		11,666.35	Program Revenue-Charges for Services-General Government
			131,990.00	0.00	Program Revenue-Charges for Services-Public Safety
				131,990.00	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	0.00			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
				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	7,109.05			7,109.05	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, 2024

	Totals Fund Statement	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref Credit		
334 State Grants	254,011.51	243,387.99	243,387.99	10,623.52	Program Revenue-Operating Grants-General Government
				243,387.99	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
335 State Shared Revenue:					
335.01 Bank Franchise	11,637.54			11,637.54	General Revenue-State Shared Revenue
335.02 Motor Vehicle Licenses	895,928.81			895,928.81	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	346.07			346.07	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	50,584.73			50,584.73	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	77,555.79			77,555.79	Program Revenue-Operating Grants-Public Works
335.14 Telecommunications Gross Receipts Tax	3,803.68			3,803.68	General Revenue-State Shared Revenue
335.15 Motor Vehicle 1/4%	1,466.24			1,466.24	Program Revenue-Operating Grants-General Government
335.16 Renewable Facility Tax	99,352.43			99,352.43	General Revenue-State Shared Revenue
335.17 Motor Fuel Tax	7,231.81			7,231.81	Program Revenue-Operating Grants-Public Works
335.18 911 Remittances	29,643.43			29,643.43	Program Revenue-Operating Grants-Public Safety
335.19 Liquor Tax Reversion (25%)	25,683.67			25,683.67	General Revenue-State Shared Revenue
335.99 Other State Shared Revenue	81,785.04	80,235.93		1,549.11	General Revenue-State Shared Revenue
				0.00	Program Revenue-Operating Grants-General Government
				0.00	Program Revenue-Operating Grants-Public Safety
			80,235.93	80,235.93	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, 2024

Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
	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	536.00					536.00 General Revenue-State Shared Revenue
339 Other Intergovernmental Revenue	30,835.27	30,835.27				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
			30,835.27		30,835.27	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	9,496.00				9,496.00	Program Revenue-Charges for Services-General Government
341.20 Register of Deeds' Fees	45,490.19				45,490.19	Program Revenue-Charges for Services-General Government
341.30 Driver's License Exam	1,140.00				1,140.00	Program Revenue-Charges for Services-General Government
341.40 Legal Services	1,958.31				1,958.31	Program Revenue-Charges for Services-General Government
341.50 Clerk of Courts Fees	2,064.75				2,064.75	Program Revenue-Charges for Services-General Government
341.90 Other Fees	12,049.41				12,049.41	Program Revenue-Charges for Services-General Government
342 Public Safety:						
342.10 Law Enforcement	105,141.94				105,141.94	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	200.00				200.00	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	89,270.44				89,270.44	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	450.00				450.00	Program Revenue-Charges for Services-Health and Welfare
344.12 Veterans Service Officer	2,062.50				2,062.50	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, 2024

	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit	ref		
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	0.00				0.00	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	82,009.69				82,009.69	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	362.00	362.00			0.00	General Revenue-Unrestricted Grants and Contributions
						0.00	Program Revenue-Operating Grants-General Government
				362.00		362.00	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, 2024

	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		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	73.23				73.23	General Revenue-Miscellaneous
369	Other	14,607.66				14,607.66	General Revenue-Miscellaneous
	Total Revenue	4,009,977.80	486,811.19	486,811.19		4,009,977.80	
Expenditures:							
100	General Government:						
110	Legislative:						
111	Board of County Commissioners	184,958.78				184,958.78	
120	Elections	22,767.13				22,767.13	
130	Judicial System	904.56				904.56	
140	Financial Administration:						
141	Auditor	144,420.57				144,420.57	
142	Treasurer	143,788.54				143,788.54	
143	Finance Office	0.00				0.00	
149	Other	0.00				0.00	
150	Legal Services:						
151	State's Attorney	116,907.43				116,907.43	
152	Public Defender	0.00				0.00	
153	Court Appointed Attorney	5,811.60				5,811.60	
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	120,528.37				120,528.37	
162	Director of Equalization	215,900.04				215,900.04	
163	Register of Deeds	150,690.64				150,690.64	
164	Judgments	0.00				0.00	
165	Veterans' Service Officer	34,214.06				34,214.06	
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, 2024

	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit	ref		
168 Self-Insurance Plan	0.00					0.00	
169 Other	0.00					0.00	
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	1,148,992.74	0.00		0.00		1,148,992.74	General Government Expense
200 Public Safety:							
210 Law Enforcement:							
211 Sheriff	347,315.56					347,315.56	
212 County Jail	26,009.23					26,009.23	
213 Coroner	2,808.97					2,808.97	
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	2,735.00					2,735.00	
222 Emergency and Disaster Services	16,001.13					16,001.13	
223 Flood Control	0.00					0.00	
225 Communication Center	29,784.20					29,784.20	
229 Other Protective and Emergency Services	0.00					0.00	
Total Public Safety	424,654.09	0.00		0.00		424,654.09	Public Safety Expense
300 Public Works:							
310 Highways and Bridges:							
311 Highways, Roads and Bridges	2,065,870.16					2,065,870.16	
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	2,065,870.16	0.00		0.00		2,065,870.16	Public Works Expense
400 Health and Welfare:							
410 Economic Assistance:							
411 Support of Poor	570.00					570.00	
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	

MCPHERSON COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2024

	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit	ref		
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	32,806.00					32,806.00	
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	400.00					400.00	
439 Other	0.00					0.00	
440 Mental Health Services:							
441 Mentally Ill	8,296.92					8,296.92	
442 Developmentally Disabled	2,160.00					2,160.00	
443 Drug Abuse	0.00					0.00	
444 Mental Health Centers	4,000.00					4,000.00	
445 Mental Illness Board	0.00					0.00	
449 Other	0.00					0.00	
Total Health and Welfare	79,732.92	0.00		0.00		79,732.92	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, 2024

	Totals Fund Statement	Adjustments				Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref	Credit	ref		
610 Soil Conservation:							
611 County Extension	73,923.72					73,923.72	
612 Soil Conservation Districts	4,334.68					4,334.68	
613 Rodent Control	0.00					0.00	
614 Predator Control Districts	0.00					0.00	
615 Weed Control	5,908.71					5,908.71	
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	84,167.11	0.00		0.00		84,167.11	Conservation of Natural Resources Expense
700 Urban and Economic Development:							
710 Urban Development:							
711 Planning and Zoning	8,483.54					8,483.54	
712 Urban and Rural Development	8,000.57					8,000.57	
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	16,784.11	0.00		0.00		16,784.11	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

MCPHERSON COUNTY
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS
For the Year Ended December 31, 2024

	Totals Fund Statement	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref			
						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 Expenditures	3,827,201.13	0.00		0.00	3,827,201.13	
Excess of Revenues Over (Under) Expenditures	182,776.67	486,811.19		486,811.19	182,776.67	
Other Financing Sources (Uses):						
371 Transfers In	871,680.59				871,680.59	Transfers - Net
911 Transfers Out	(871,680.59)				(871,680.59)	Transfers - Net
372 Long-Term Debt Issued	0.00				0.00	General Revenue - Debt Issued
373 Insurance Proceeds	0.00				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
					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
					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
374 Sale of County Property	9,327.82				9,327.82	General Revenue-Miscellaneous
912 Payments to Refunded Debt Escrow Agent	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, 2024

	Totals Fund Statement	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	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)	9,327.82	0.00		0.00	9,327.82	
(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	192,104.49	486,811.19		486,811.19	192,104.49	Change in Net Position
Fund Balance - beginning, as previously reported	2,326,721.72				2,326,721.72	Beginning Net Position
Restatement due to (See Note __):						
	0.00				0.00	Adjustments
	0.00				0.00	
Fund Balance - beginning, as restated	2,326,721.72	0.00		0.00	2,326,721.72	Adjusted Beginning Net Position
FUND BALANCE - ENDING	2,518,826.21	486,811.19		486,811.19	2,518,826.21	Ending Net Position

MCPHERSON COUNTY
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2024

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		Total	
					Governmental Activities	Business-Type Activities		
Primary Government:								
Governmental Activities:								
General Government	1,148,992.74	85,927.51	12,435.83	0.00	(1,050,629.40)		(1,050,629.40)	
Public Safety	424,654.09	105,341.94	273,393.42	0.00	(45,918.73)		(45,918.73)	
Public Works	2,065,870.16	221,260.44	1,142,372.34	0.00	(702,237.38)		(702,237.38)	
Health and Welfare	79,732.92	450.00	0.00	0.00	(79,282.92)		(79,282.92)	
Culture and Recreation	7,000.00	0.00	0.00	0.00	(7,000.00)		(7,000.00)	
Conservation of Natural Resources	84,167.11	0.00	0.00	0.00	(84,167.11)		(84,167.11)	
Urban and Economic Development	16,784.11	0.00	0.00	0.00	(16,784.11)		(16,784.11)	
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	3,827,201.13	412,979.89	1,428,201.59	0.00	(1,986,019.65)		(1,986,019.65)	
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	3,827,201.13	412,979.89	1,428,201.59	0.00	(1,986,019.65)	0.00	(1,986,019.65)	

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 ___)	Property Taxes	1,922,434.26		1,922,434.26	
	Wheel Tax	0.00		0.00	
	State Shared Revenues	142,562.43		142,562.43	
	Grants and Contributions not Restricted to Specific Programs	7,109.05		7,109.05	
	Unrestricted Investment Earnings	82,009.69	0.00	82,009.69	
	Debt Issued	0.00	0.00	0.00	
	Miscellaneous Revenue	24,008.71	0.00	24,008.71	
	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		2,178,124.14	0.00	2,178,124.14	0.00
Change in Net Position		192,104.49	0.00	192,104.49	0.00
Net Position - beginning, as previously reported		2,326,721.72	0.00	2,326,721.72	
Restatement due to (See Note ___):					
		0.00	0.00	0.00	
Net Position - beginning, as restated		2,326,721.72	0.00	2,326,721.72	0.00
NET POSITION - ENDING		2,518,826.21	0.00	2,518,826.21	0.00
		Yes	Yes	Yes	Yes

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