UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Tribune, Kansas

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2023

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Unified Board of Supervisors
Unified Greeley County – Municipal Services District
508 Broadway
Tribune, KS 67879

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified Greeley County – Municipal Services District, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified Greeley County – Municipal Services District as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified Greeley County – Municipal Services District as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of my report. I am required to be independent of Unified Greeley County – Municipal Services District, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified Greeley County – Municipal Services District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified Greeley County – Municipal Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

My objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, I:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified Greeley County – Municipal Services District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified Greeley County – Municipal Services District's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, and individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified Greeley County – Municipal Services District, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued my report thereon dated June 16, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in

the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

James V. Myers
Certified Public Accountant

July 19, 2024

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Fund:						
General	$ 630,547	$ 652,939	$ 617,106	$ 666,380	$ 66	$ 666,446
Special Purpose Funds:						
Special street construction	81,353	20,552	7,557	94,348	-	94,348
Special parks and recreation	3,292	312	461	3,143	-	3,143
Capital improvements	375,067	-	29,142	345,925	-	345,925
Municipal equipment reserve	240,242	75,000	118,032	197,210	-	197,210
Group health insurance reserve	-	13,341	7,354	5,987	-	5,987
Bond and Interest Fund:						
Bond and interest	-	-	-	-	-	-
Business Funds:						
Waterworks	204,905	304,495	289,831	219,569	4,643	224,212
Sanitation	43,802	136,730	109,986	70,546	23	70,569
Sewer	48,629	64,345	51,402	61,572	-	61,572
Waterworks reserve	701,465	95,000	73,500	722,965	-	722,965
Sanitation reserve	173,862	50,000	26,707	197,155	-	197,155
Sewer reserve	178,694	30,000	9,825	198,869	-	198,869
Total Reporting Entity	$ 2,681,858	$ 1,442,714	$ 1,340,903	$ 2,783,669	$ 4,732	$ 2,788,401

Composition of Cash:	
Petty cash	$ 150
Checking accounts	4,672
Savings account	2,783,579
Money market account	-
Certificates of deposit	-
Total Reporting Entity	$ 2,788,401

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

UNIFIED GREELEY COUNTY – MUNICIPAL SERVICES DISTRICT
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended December 31, 2023

Note 1: Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

In 2008, the voters of Greeley County and the City of Tribune approved a plan to unify their governments as of January 1, 2009. One board oversees both governments. Greeley County became Unified Greeley County – General Services District (UGC – GSD) and the City of Tribune became Unified Greeley County – Municipal Services District (UGC – MSD). Unified Greeley County (UGC) is a third entity that pays all bills for both districts with reimbursements from the two districts. UGC – GSD and UGC – MSD have separate tax bases and separate budgets.

Unified Greeley County – Municipal Services District is a municipal corporation governed by an elected five-member board. The board consists of two members elected from outside the limits of the City of Tribune, two members elected from within the limits of the City of Tribune, and one member elected at large. This regulatory financial statement presents UGC – MSD, the primary government. UGC – MSD does not have any related municipal entities.

B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Note 1: Summary of Significant Accounting Policies (continued)

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following fund types are used by UGC – MSD.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources, including tax levies, transfers from other funds, and payment of general long-term debt.

Business Funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by UGC – MSD (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

E. Property taxes

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Note 1: Summary of Significant Accounting Policies (continued)

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, UGC – MSD records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

Note 2: Budgetary Information (continued)

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If UGC – MSD is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. UGC – MSD did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Capital Improvements Fund
Municipal Equipment Reserve Fund
Group Health Insurance Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by using internal spending limits established by the governing body.

Note 3: Deposits & Investments

K.S.A. 9-1401 establishes the depositories which may be used by UGC - MSD. The statute requires banks eligible to hold UGC - MSD's funds have a main or branch bank in the county in which UGC - MSD is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. UGC - MSD has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits UGC – MSD's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. UGC – MSD has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount UGC - MSD may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. UGC – MSD's allocation of investments as of December 31, 2023 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, UGC - MSD's deposits may not be returned to it. State statutes require UGC - MSD's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. UGC – MSD does not use designated "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, UGC - MSD's carrying amount of deposits was $2,788,401 and the bank balance was $2,817,759. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $255,482 was covered by federal depository insurance and $2,562,277 was collateralized with securities held by the pledging financial institutions' agents in UGC - MSD's name.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, UGC – MSD will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Capital Improvements	12-1, 118	$ ---
General	Municipal Equip Reserve	12-1, 117	75,000
General	Group Health Insurance Res	12-16, 102	8,514
General	Waterworks Reserve	12-1	---
Waterworks	Group Health Insurance Res	12-16, 102	4,493
Waterworks	Waterworks Reserve	12-825d	95,000
Sanitation	Group Health Insurance Res	12-16, 102	334
Sanitation	Sanitation Reserve	12-825d	50,000
Sewer	Sewer Reserve	12-825d	30,000
Total			$263,341

Note 5: Compensated Absences

The work week for all employees, except law enforcement personnel, shall be 12:01 AM Sunday and ending at 12:00 midnight Saturday.

Overtime is to be paid in accordance with wage and hour laws.

All full time employees shall be entitled to one full day of sick leave for each one month of work up to ninety days. Accumulated sick leave is paid to the employee upon termination of employment based on a formula that considers the employee's length of employment. The estimated liability for accrued sick leave at December 31, 2023, was $34,718. This amount has not been recorded into the financial statement.

Accrued vacation time is determined as follows:

Years of Continuous Employment	Accumulated	Maximum Accumulation
0 – 10	1 day per month	12 days
11 – 19	1 ½ days per month	18 days
20 – Retirement	2 days per month	24 days

The estimated liability for accrued vacation at December 31, 2023, was $13,033. This amount has not been recorded into the financial statement.

Note 6: General Information about the Pension Plan

Plan description: UGC participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from UGC-MSD were $18,510 for the year ended December 31, 2023.

Net Pension Liability: At December 31, 2023, UGC's proportionate share of the collective net pension liability reported by KPERS was $1,481,918. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. UGC's proportion of the net pension liability was based on the ratio of UGC's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

Note 6: General Information about the Pension Plan (continued)

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 7: Deferred Compensation Plan

UGC – MSD employees may participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or in the case of limited specific circumstances.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income that is attributable to those amounts, property, or rights, are (until paid or made available to the employee or other beneficiary) solely the property and rights of UGC – MSD (without being restricted to the provisions of benefits under the plan), subject only to the general creditors of UGC – MSD in an amount equal to the fair market value of the deferred account for each participant.

As of December 31, 2023, the market value of the amount on deposit with the plan was $102,962.

Note 8: Contingencies

In the normal course of operations, UGC – MSD participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 9: Risk Management

UGC – MSD is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Note 10: Compliance Matters

There were no compliance matters to report for UGC – MSD for the year ending December 31, 2023.

Note 11: Evaluation of Subsequent Events

The organization has evaluated subsequent events through July 19, 2024, the date which the financial statement was available to be issued.

Note 12: Long-Term Debt

Changes in long-term liabilities for UGC - MSD for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:			$ -		$ -	$ -	$ -	$ -	$ -
Capital leases payable:									
2015 Ravo Street Sweeper	3.59%	12/5/2018	189,800	12/5/2023	30,038	-	30,038	-	236
Total Contractual Indebtedness					$ 30,038	$ -	$ 30,038	$ -	$ 236

Note 12: Long-Term Debt (continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	Year 2024	2025	2026	2027	2028	2029 - 2033	2034 - 2038	Total
Principal								
General obligation bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital leases payable	-	-	-	-	-	-	-	-
Total Principal	-	-	-	-	-	-	-	-
Interest								
General obligation bonds	-	-	-	-	-	-	-	-
Capital leases payable	-	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-	-
Total Principal and Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:			
General Funds:			
General	$ 1,084,175	$ 617,106	$ (467,069)
Special Revenue Funds:			
Special street construction	87,092	7,557	(79,535)
Special parks and recreation	4,299	461	(3,838)
Bond and Interest Funds:			
Bond and interest	-	-	-
Business Funds:			
Waterworks	343,036	289,831	(53,205)
Sanitation	150,400	109,986	(40,414)
Sewer	77,187	51,402	(25,785)

Schedule 2-A

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and shared revenues:				
Ad valorem property tax	$ 310,567	$ 313,943	$ 322,828	$ (8,885)
Delinquent tax	4,583	9,173	-	9,173
Motor vehicle tax	56,097	63,725	62,403	1,322
Commercial motor vehicle tax	912	747	388	359
Recreational vehicle tax	622	364	714	(350)
Watercraft vehicle tax	119	219	85	134
16/20M vehicle tax	563	560	595	(35)
Antique tax	170	527	-	527
Sales tax	85,189	85,160	82,000	3,160
Franchise tax	37,683	35,117	36,000	(883)
Local alcohol liquor tax	462	312	516	(204)
Licenses and permits	3,820	1,115	3,000	(1,885)
Fines and forfeitures	-	2,501	1,000	1,501
Interest	6,921	90,325	5,000	85,325
Federal aid	88,971	-	-	-
Other operating	24,605	30,997	22,000	8,997
Reimbursements	5,577	16,476	10,000	6,476
State aid	-	1,678	-	1,678
Total Receipts	$ 626,861	$ 652,939	$ 546,529	$ 106,410

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures				
General government:				
Personal services	$ 135,891	$ 129,600	$ 142,000	$ (12,400)
Contractual services	68,427	57,940	30,000	27,940
Commodities	8,978	10,412	10,000	412
Capital outlay	-	-	15,000	(15,000)
Economic development appropriation	18,000	18,000	18,000	-
Total General Government	$ 231,296	$ 215,952	$ 215,000	$ 952
Police department:				
Contractual services	$ 41,650	$ 44,550	$ 44,550	$ -
Culture and recreation:				
Parks and recreation	$ 4,507	$ 3,701	$ 10,000	$ (6,299)
Highway and streets:				
Personal services	$ 36,175	$ 38,325	$ 55,000	$ (16,675)
Contractual services	16,170	170,743	30,000	140,743
Commodities	15,994	40,400	544,625	(504,225)
Capital outlay	2,165	-	10,000	(10,000)
Street lighting	21,265	19,921	25,000	(5,079)
Total Highway and Streets	$ 91,769	$ 269,389	$ 664,625	$ (395,236)

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Transfers:				
Capital Improvements Fund	$ 60,000	$ -	$ 75,000	$ (75,000)
Group Health Insurance Res Fund	-	8,514	-	8,514
Municipal Equipment Reserve Fund	60,000	75,000	75,000	-
Waterworks Reserve Fund	121,442	-	-	-
Total Transfers	$ 241,442	$ 83,514	$ 150,000	$ (66,486)
Total Expenditures	$ 610,664	$ 617,106	$ 1,084,175	$ (467,069)
Receipts Over (Under) Expenditures	$ 16,197	$ 35,833		
Unencumbered Cash, Beginning	614,350	630,547		
Unencumbered Cash, Ending	$ 630,547	$ 666,380		

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Special Street Construction Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Gasoline tax	$ 20,408	$ 20,552	$ 20,710	$ (158)
Expenditures				
Personal services	$ 7,615	$ 5,170	$ 17,000	$ (11,830)
Contractual	-	-	10,000	(10,000)
Commodities	2,519	2,387	15,000	(12,613)
Capital outlay	-	-	45,092	(45,092)
Total Expenditures	$ 10,134	$ 7,557	$ 87,092	$ (79,535)
Receipts Over (Under) Expenditures	$ 10,274	$ 12,995		
Unencumbered Cash, Beginning	71,079	81,353		
Unencumbered Cash, Ending	$ 81,353	$ 94,348		

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local alcohol liquor tax	$ 462	$ 312	$ 750	$ (438)
Miscellaneous	-	-	-	-
Total Receipts	$ 462	$ 312	$ 750	$ (438)
Expenditures				
Commodities	$ 2,203	$ 461	$ 1,000	$ (539)
Capital outlay	-	-	3,299	(3,299)
Appropriations	-	-	-	-
Total Expenditures	$ 2,203	$ 461	$ 4,299	$ (3,838)
Receipts Over (Under) Expenditures	$ (1,741)	$ (149)		
Unencumbered Cash, Beginning	5,033	3,292		
Unencumbered Cash, Ending	$ 3,292	$ 3,143		

Schedule 2-D

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Special assessments	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Total Receipts	$ -	$ -	$ -	$ -
Expenditures				
Principal	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	$ -	$ -	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-E

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Waterworks Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Customer charges	$ 271,767	$ 255,712	$ 244,500	$ 11,212
Interest	2,870	36,935	5,000	31,935
Miscellaneous	10,615	11,848	9,000	2,848
Total Receipts	$ 285,252	$ 304,495	$ 258,500	$ 45,995
Expenditures				
Production:				
Personal services	$ 10,454	$ 13,464	$ 25,000	$ (11,536)
Contractual	47,002	47,807	55,000	(7,193)
Commodities	8,884	2,704	15,000	(12,296)
Total Production	$ 66,340	$ 63,975	$ 95,000	$ (31,025)
Transmission and Distribution:				
Personal services	$ 13,068	$ 16,830	$ 28,000	$ (11,170)
Contractual	1,121	5,776	5,000	776
Commodities	10,745	3,002	14,036	(11,034)
Total Transmission and Distribution	$ 24,934	$ 25,608	$ 47,036	$ (21,428)
General and Administrative:				
Personal services	$ 49,645	$ 57,507	$ 60,000	$ (2,493)
Contractual	32,724	31,699	27,000	4,699
Commodities	7,163	6,687	9,000	(2,313)
Total General and Administrative	$ 89,532	$ 95,893	$ 96,000	$ (107)

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Waterworks Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Capital outlay	$ 6,077	$ 4,862	$ 10,000	$ (5,138)
Transfers:				
Group Health Insurance Res Fund	$ -	$ 4,493	$ -	$ 4,493
Waterworks Reserve Fund	100,000	95,000	95,000	-
Total Transfers	$ 100,000	$ 99,493	$ 95,000	$ 4,493
Total Expenditures	$ 286,883	$ 289,831	$ 343,036	$ (53,205)
Receipts Over (Under) Expenditures	$ (1,631)	$ 14,664		
Unencumbered Cash, Beginning	206,536	204,905		
Unencumbered Cash, Ending	$ 204,905	$ 219,569		

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Sanitation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Customer charges	$ 112,969	$ 132,774	$ 119,300	$ 13,474
Interest	62	3,956	1,500	2,456
Miscellaneous	-	-	500	(500)
Total Receipts	$ 113,031	$ 136,730	$ 121,300	$ 15,430
Expenditures				
Personal services	$ 42,257	$ 17,622	$ 48,000	$ (30,378)
Contractual	23,512	21,370	20,000	1,370
Commodities	24,560	20,660	25,000	(4,340)
Capital outlay	-	-	7,400	(7,400)
Transfers:				
Group Health Insurance Res Fund	-	334	-	334
Sanitation Reserve Fund	15,000	50,000	50,000	-
Total Expenditures	$ 105,329	$ 109,986	$ 150,400	$ (40,414)
Receipts Over (Under) Expenditures	$ 7,702	$ 26,744		
Unencumbered Cash, Beginning	36,100	43,802		
Unencumbered Cash, Ending	$ 43,802	$ 70,546		

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Sewer Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Customer charges	$ 43,625	$ 54,688	$ 47,600	$ 7,088
Interest	22	3,957	250	3,707
Miscellaneous	-	5,700	-	5,700
Total Receipts	$ 43,647	$ 64,345	$ 47,850	$ 16,495
Expenditures				
Personal services	$ 13,194	$ 9,488	$ 20,000	$ (10,512)
Contractual	5,597	10,912	7,500	3,412
Commodities	1,658	1,002	10,000	(8,998)
Capital outlay	-	-	9,687	(9,687)
Transfer to Sewer Reserve Fund	15,000	30,000	30,000	-
Total Expenditures	$ 35,449	$ 51,402	$ 77,187	$ (25,785)
Receipts Over (Under) Expenditures	$ 8,198	$ 12,943		
Unencumbered Cash, Beginning	40,431	48,629		
Unencumbered Cash, Ending	$ 48,629	$ 61,572		

Schedule 2-H

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Capital Improvements Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	$ 60,000	$ -
Reimbursements	-	-
Total Receipts	$ 60,000	$ -
Expenditures		
Capital outlay	$ 51,489	$ 29,142
Receipts Over (Under) Expenditures	$ 8,511	$ (29,142)
Unencumbered Cash, Beginning	366,556	375,067
Unencumbered Cash, Ending	$ 375,067	$ 345,925

Schedule 2-I

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Municipal Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	$ 60,000	$ 75,000
Reimbursements	-	-
Total Receipts	$ 60,000	$ 75,000
Expenditures		
Capital outlay	$ 126,239	$ 118,032
Receipts Over (Under) Expenditures	$ (66,239)	$ (43,032)
Unencumbered Cash, Beginning	306,481	240,242
Unencumbered Cash, Ending	$ 240,242	$ 197,210

Schedule 2-J

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Group Health Insurance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers:		
General Fund	$ -	$ 8,514
Sanitation Fund	-	334
Waterworks Fund	-	4,493
Total Receipts	$ -	$ 13,341
Expenditures		
Claims	$ -	$ 7,354
Receipts Over (Under) Expenditures	$ -	$ 5,987
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 5,987

Schedule 2-K

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Waterworks Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers:		
General Fund	$ 121,442	$ -
Waterworks Fund	100,000	95,000
Reimbursements	-	-
Sale of assets	-	-
Total Receipts	$ 221,442	$ 95,000
Expenditures		
Capital outlay	$ -	$ 73,500
Receipts Over (Under) Expenditures	$ 221,442	$ 21,500
Unencumbered Cash, Beginning	480,023	701,465
Unencumbered Cash, Ending	$ 701,465	$ 722,965

Schedule 2-L

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Sanitation Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Sanitation Fund	$ 15,000	$ 50,000
Expenditures		
Capital outlay	$ 31,410	$ 26,707
Receipts Over (Under) Expenditures	$ (16,410)	$ 23,293
Unencumbered Cash, Beginning	190,272	173,862
Unencumbered Cash, Ending	$ 173,862	$ 197,155

UNIFIED GREELEY COUNTY - MUNICIPAL SERVICES DISTRICT
Sewer Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Sewer Fund	$ 15,000	$ 30,000
Expenditures		
Contractual	$ 9,694	$ -
Capital outlay	20,000	9,825
Total Expenditures	$ 29,694	$ 9,825
Receipts Over (Under) Expenditures	$ (14,694)	$ 20,175
Unencumbered Cash, Beginning	193,388	178,694
Unencumbered Cash, Ending	$ 178,694	$ 198,869