

**UNIFIED GREELEY COUNTY -  
GENERAL SERVICES DISTRICT**

*Regulatory Basis  
Financial Statement*

*For the Year Ended December 31, 2021*

# UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

## Regulatory Basis Financial Statement

For the Year Ended December 31, 2021

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# UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

## Regulatory Basis Financial Statement

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Certified Public Accountant

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## INDEPENDENT AUDITOR'S REPORT

Unified Board of Supervisors  
Unified Greeley County – General Services District  
616 Second Street  
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 – General Services District, Kansas, as of and for the year ended December 31, 2021 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 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 – General Services District as of December 31, 2021, 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 – General Services District as of December 31, 2021, 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 – General 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 – General 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 – General 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 – General 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 – General 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, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2, and 3 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 – General Services District as of and for the year ended December 31, 2020 (not presented herein), and have issued my report thereon dated June 25, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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: <http://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.



James V. Myers  
Certified Public Accountant

June 24, 2022

**UNIFIED GREILEY COUNTY - GENERAL SERVICES DISTRICT**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>						
General Fund:						
General	\$ 655,802	\$ 4,326,497	\$ 3,978,349	\$ 1,003,950	\$ 49,577	\$ 1,053,527
Special Purpose Funds:						
Road and bridge	538,674	1,055,268	885,427	708,515	4,430	712,945
Employees' benefits	392,963	830,749	769,085	454,627	-	454,627
Special alcohol and drug	8,522	372	-	8,894	-	8,894
Economic Development	58,275	7,056	-	65,331	-	65,331
2012 911 fund	42,042	105,372	8,933	138,481	-	138,481
Landfill closure/postclosure	321,471	16,790	-	338,261	-	338,261
Special county equipment	1,118,743	125,000	231,651	1,012,092	-	1,012,092
Road machinery	872,253	125,000	62,665	934,588	-	934,588
Special highway improvement	259,971	-	-	259,971	-	259,971
Rural fire equipment	3,201	-	-	3,201	-	3,201
Ambulance equipment	11,427	18,500	-	29,927	-	29,927
CDBG-CV	-	4,555	4,555	-	-	-
Sparks	10,370	124	10,494	-	-	-
ARPA	-	119,651	119,651	-	-	-
Capital Projects Fund:						
Airport capital project	8,058	360,685	88,487	280,256	-	280,256
MIH housing grant capital project	106	-	106	-	-	-
Hospital capital project	346,999	9,931,094	550,573	9,727,520	-	9,727,520
Bond and Interest Fund:						
Bond and interest	909,674	1,476,229	1,358,765	1,027,138	-	1,027,138
Trust Funds:						
Prosecutor's training	30	119	133	16	-	16
County attorney trust	225	-	-	225	-	225
Concealed carry weapons	280	-	-	280	-	280
County motor vehicle	-	21,670	21,670	-	-	-
Special sheriff equipment	5,479	649	3,015	3,113	-	3,113
Special law enforcement	1,303	-	-	1,303	-	1,303
Diversion fees	14,862	4,100	5,114	13,848	-	13,848
Offender registration	3,850	320	-	4,170	-	4,170
Register of deed's technology	9,105	5,331	2,670	11,766	-	11,766
County clerk technology	5,618	1,337	-	6,955	-	6,955
County treasurer technology	1,422	1,331	2,000	753	-	753
Total Reporting Entity (excluding Agency Funds)	\$ 5,600,725	\$ 18,537,799	\$ 8,103,343	\$ 16,035,181	\$ 54,007	\$ 16,089,188

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

Statement 1

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

Composition of Cash:

Primary Government:

County Treasurer:

Cash on hand	\$	974	
Checking accounts		761,487	
Hospital accounts		10,754,658	
Savings accounts		19,475	
Money market account		9,125,727	
Certificates of deposit		<u>1,138,262</u>	\$ 21,800,583

Register of Deeds:

Checking accounts			1,673
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District Court:

Checking accounts			54,730
Savings accounts			<u>18,543</u>

Total Cash			21,875,529
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Agency Funds per Schedule 3			<u>(5,786,341)</u>
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Total Reporting Entity (Excluding Agency Funds)			<u><u>\$ 16,089,188</u></u>
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The notes to the financial statements are an integral part of this statement.



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENT**  
**For the Year Ended December 31, 2021**

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 - General 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 - GSD, the primary government. The related municipal entities discussed below are not included in UGC - GSD's financial statement but are related municipal entities because they were established to benefit Unified Greeley County and/or its constituents.

County Hospital – The Greeley County Hospital Board operates the county's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. Unified Greeley County annually levies a tax for the hospital. Bond issuances must be approved by the county.

County Extension – Greeley County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the county. The council is an elected 9-member executive board. Unified Greeley County annually provides significant operating subsidies to the council.

Library Board – The Greeley County Library Board operates the public library. Bond issuances must also be approved by the Supervisors.

Fair Board – The Greeley County Fair Board operates the annual county fair. Bond issuances must also be approved by the Supervisors.

Historical Society – The Greeley County Historical Society operates the Greeley County Museum. Bond issuances must also be approved by the Supervisors.

Note 1: Summary of Significant Accounting Policies (continued)

Joint Ventures – Joint ventures are not included in these financial statements. The following organizations are considered to be joint ventures:

Area Mental Health Center – provides services for mental health to several counties. Greeley County Supervisors appoint two (2) members to the board.

Southwest Kansas Area Agency on Aging, Inc. – provides services to the elderly. The County appoints three (3) representatives.

Southwest Developmental Services, Inc. – provides services to the developmentally disabled. The County does not appoint any representatives.

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.

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 – GSD:

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



Note 1: Summary of Significant Accounting Policies (continued)

Special Purpose Funds – 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.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collections accounts, 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 – GSD (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 1<sup>st</sup> 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 20<sup>th</sup> during the year levied with the balance to be paid on or before May 10<sup>th</sup> of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1<sup>st</sup> of the ensuing year. One-half of the property taxes are due December 20<sup>th</sup> and distributed by January 20<sup>th</sup> to finance a portion of the current year's budget. The second half is due May 10<sup>th</sup> and distributed by June 5<sup>th</sup>.

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 – GSD 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 1<sup>st</sup>.
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 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

If UGC – GSD is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20<sup>th</sup>. UGC – GSD 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:

- Landfill Closure/Postclosure Fund
- Special County Equipment Fund
- Road Machinery Fund
- Special Highway Improvement Fund
- Rural Fire Equipment Reserve Fund
- Ambulance Equipment Fund
- CDBG-CV Fund
- Sparks Fund
- ARPA Fund



Note 2: Budgetary Information (continued)

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 and Investments

K.S.A. 9-1401 establishes the depositories which may be used by UGC – GSD. The statute requires banks eligible to hold UGC – GSD’s funds have a main or branch bank in the county in which UGC – GSD 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 – GSD has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits UGC – GSD’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 – GSD has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount UGC – GSD may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, UGC - GSD’s deposits may not be returned to it. State statutes require UGC - GSD’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 – GSD does not use designated “peak periods”. All deposits were legally secured at December 31, 2021.

At December 31, 2021, UGC - GSD’s carrying amount of deposits was \$21,875,529 and the bank balance was \$21,955,458. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$807,562 was covered by federal depository insurance, \$10,504,658 was invested in U.S. government securities, and \$10,643,238 was collateralized with securities held by the pledging financial institutions’ agents in UGC - GSD’s name.

Note 3: Deposits and Investments (continued)

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, UGC – GSD 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: Capital Projects in Process

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures To Date</u>
Hospital Project	15,622,871	15,622,871
Airport Project	700,000	88,487

Note 5: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Special Co Equip	19-119	\$125,000
General	Landfill Closure	KDHE	16,383
Road & Bridge	Road Machinery	68-141g	125,000
Hospital Cap Project	Bond & Interest	Cap Project	171,413
ARPA	General	Fed Funds	118,454
County Motor Vehicle	General	8-145	964
Total			<u>\$557,214</u>

Note 6: Risk Management

UGC – GSD 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. UGC – GSD is 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 fiscal years.

Note 7: Municipal Solid Waste Landfill

State and federal laws and regulations require UGC – GSD to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the General fund in these financial statements, UGC – GSD is incurring a liability based on the future closure and post closure costs. Closure and post closure costs will be paid only near or after the date that the landfill stops accepting waste. These amounts are based on what it would cost to perform all closure and post closure care in 2021. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The estimate of closure and post closure care liability at year-end would be \$350,862. This liability is based on the use of 28.07 percent of the estimated capacity of the landfill. UGC – GSD will recognize the remaining estimated cost of closure and post closure care of \$545,907 as the remaining estimated capacity is filled. UGC – GSD expects the landfill to continue to operate for approximately 145 years. UGC – GSD has restricted \$338,261 for payment of closure and post closure care cost.

UGC – GSD is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notes, record keeping and reporting, and calculation of costs to be assured. UGC – GSD has satisfied all four requirements.

Note 8: 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, 2021, was \$32,483. This amount has not been recorded into the financial statement.



Note 8: Compensated Absences (continued)

Accrued vacation time is determined as follows:

<u>Years of Continuous Employment</u>	<u>Accumulated</u>	<u>Maximum Accumulation</u>
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, 2021, was \$30,225. This amount has not been recorded into the financial statement.

Note 9: 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 Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from UGC-MSD were \$114,645 for the year ended December 31, 2021.

Note 9: General Information about the Pension Plan (continued)

Net Pension Liability: At December 31, 2021, UGC's proportionate share of the collective net pension liability reported by KPERS was \$918,590. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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.

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](http://www.kpers.org) or can be obtained as described above.

Note 10: Deferred Compensation Plan

UGC – GSD 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 – GSD (without being restricted to the provisions of benefits under the plan), subject only to the general creditors of UGC – GSD in an amount equal to the fair market value of the deferred account for each participant.

As of December 31, 2021, the market value of the amount on deposit with the plan was \$409,471.

Note 11: 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 12: Compliance Matters

- A. Contrary to the provisions of KSA 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the Unified County Clerk.

Note 13: Evaluation of Subsequent Events

The organization has evaluated subsequent events through June 24, 2022, the date which the financial statements were available to be issued.

Note 14: Long-Term Debt

Changes in long-term liabilities for UGC - GSD for the year ended December 31, 2021, 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									
Series 2017B	3.29%	12/5/2017	13,700,000	12/1/2026	\$ 12,995,000	\$ -	\$ 715,000	\$ 12,280,000	\$ 505,225
Series 2021	.25 - 2.4%	9/30/2021	10,025,000	12/1/2037	-	10,025,000	110,000	9,915,000	28,540
Capital Leases Payable									
Equipment	3.40%	4/13/2015	1,187,554	4/13/2024	505,891	-	120,202	385,689	17,200
Total Contractual Indebtedness					\$ 13,500,891	\$ 10,025,000	\$ 945,202	\$ 22,580,689	\$ 550,965

Note 14: 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	2022	2023	2024	2025	2026	2027 - 2031	2032 - 2036	2037 - 2041	Total
<b>Principal:</b>									
General Obligation Bonds									
Series 2017B	\$ 725,000	\$ 730,000	\$ 745,000	\$ 745,000	\$ 9,335,000	\$ -	\$ -	\$ -	\$ 12,280,000
Series 2021	140,000	140,000	140,000	140,000	145,000	4,425,000	4,105,000	680,000	9,915,000
Capital Leases Payable	124,289	128,515	132,885	-	-	-	-	-	385,689
Total Principal	\$ 989,289	\$ 998,515	\$ 1,017,885	\$ 885,000	\$ 9,480,000	\$ 4,425,000	\$ 4,105,000	\$ 680,000	\$ 22,580,689
<b>Interest:</b>									
General Obligation Bonds									
Series 2017B	140,950	119,200	90,000	60,200	30,400	-	-	-	440,750
Series 2021	168,155	167,736	167,175	166,266	165,005	697,376	332,109	16,320	1,880,142
Capital Leases Payable	13,114	8,888	4,518	-	-	-	-	-	26,520
Total Interest	\$ 322,219	\$ 295,824	\$ 261,693	\$ 226,466	\$ 195,405	\$ 697,376	\$ 332,109	\$ 16,320	\$ 2,347,412
Total Principal and Interest	\$ 1,311,508	\$ 1,294,339	\$ 1,279,578	\$ 1,111,466	\$ 9,675,405	\$ 5,122,376	\$ 4,437,109	\$ 696,320	\$ 24,928,101

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**Schedule 1**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Summary of Expenditures - Actual and Budget (Budgeted Funds Only)**

**Regulatory Basis**

**For the Year Ended December 31, 2021**

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:			
General Funds:			
General	\$ 4,586,626	\$ 3,978,349	\$ (608,277)
Special Purpose Funds:			
Road and bridge	1,515,000	885,427	(629,573)
Employees' benefits	1,172,000	769,085	(402,915)
Special alcohol and drug	8,323	-	(8,323)
Economic development	97,233	-	(97,233)
2012 911	196,455	8,933	(187,522)
Bond and Interest Funds:			
Bond and interest	2,170,325	1,358,765	(811,560)



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad valorem property tax	\$ 2,898,490	\$ 3,107,372	\$ 3,089,727	\$ 17,645
Back tax collections	42,803	50,580	-	50,580
Interest on delinquent taxes	24,039	110,700	25,000	85,700
Motor vehicle tax	159,267	158,932	139,363	19,569
Total Taxes and Shared Revenues	\$ 3,124,599	\$ 3,427,584	\$ 3,254,090	\$ 173,494
Intergovernmental				
State-local revenue sharing	\$ -	\$ -	\$ -	\$ -
Local sales tax	138,298	152,557	110,000	42,557
Other units of government	33,917	30,995	30,000	995
Mineral tax	5,643	5,889	6,000	(111)
Total Intergovernmental	\$ 177,858	\$ 189,441	\$ 146,000	\$ 43,441
Charges for Sales and Services	\$ 96,782	\$ 136,847	\$ 120,000	\$ 16,847
Licenses, Permits and Fees				
County officers' fees	\$ 40,199	\$ 55,796	\$ 35,000	\$ 20,796
Mortgage registration fees	-	-	-	-
Health fees	3,304	11,722	40,000	(28,278)
Other fees	19,924	28,115	3,000	25,115
Total Licenses, Permits and Fees	\$ 63,427	\$ 95,633	\$ 78,000	\$ 17,633

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Use of Money and Property				
Interest on idle fund investments	\$ 36,206	\$ 7,960	\$ 50,000	\$ (42,040)
Royalties and rent	1,446	1,080	1,200	(120)
Total Use of Money and Property	\$ 37,652	\$ 9,040	\$ 51,200	\$ (42,160)
Transfer from ARPA Fund	\$ -	\$ 118,454	\$ -	\$ 118,454
Transfer from Co. Motor Vehicle Fund	\$ 965	\$ 964	\$ 100	\$ 864
Other				
Miscellaneous	\$ -	\$ 2,775	\$ -	\$ 2,775
Reimbursements	211,710	291,096	250,000	41,096
Grants	66,871	54,663	25,000	29,663
Total Other	\$ 278,581	\$ 348,534	\$ 275,000	\$ 73,534
Total Receipts	\$ 3,779,864	\$ 4,326,497	\$ 3,924,390	\$ 402,107

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures:				
Unified Supervisors				
Personal services	\$ 61,200	\$ 61,200	\$ 61,200	\$ -
Contractual services	2,041	1,593	2,000	(407)
Commodities	15	170	100	70
Capital outlay	-	-	-	-
Total Unified Supervisors	<u>\$ 63,256</u>	<u>\$ 62,963</u>	<u>\$ 63,300</u>	<u>\$ (337)</u>
Unified County Clerk				
Personal services	\$ 65,410	\$ 67,338	\$ 77,325	\$ (9,987)
Contractual services	3,531	4,669	6,500	(1,831)
Commodities	1,157	120	1,500	(1,380)
Capital outlay	-	-	-	-
Total Unified County Clerk	<u>\$ 70,098</u>	<u>\$ 72,127</u>	<u>\$ 85,325</u>	<u>\$ (13,198)</u>
Unified County Treasurer				
Personal services	\$ 89,036	\$ 92,112	\$ 98,964	\$ (6,852)
Contractual services	7,333	10,912	10,000	912
Commodities	4,226	8,512	6,000	2,512
Capital outlay	-	-	-	-
Total Unified County Treasurer	<u>\$ 100,595</u>	<u>\$ 111,536</u>	<u>\$ 114,964</u>	<u>\$ (3,428)</u>



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Unified County Attorney				
Personal services	\$ 41,591	\$ 41,591	\$ 45,661	\$ (4,070)
Contractual services	20,760	19,860	25,500	(5,640)
Capital outlay	-	-	-	-
Total Unified County Attorney	<u>\$ 62,351</u>	<u>\$ 61,451</u>	<u>\$ 71,161</u>	<u>\$ (9,710)</u>
Register of Deeds				
Personal services	\$ 60,251	\$ 62,082	\$ 67,338	\$ (5,256)
Contractual services	14,246	10,085	14,295	(4,210)
Commodities	2,252	3,576	3,500	76
Capital outlay	-	-	-	-
Total Register of Deeds	<u>\$ 76,749</u>	<u>\$ 75,743</u>	<u>\$ 85,133</u>	<u>\$ (9,390)</u>
Clerk of District Court				
Contractual services	\$ 26,387	\$ 19,414	\$ 45,350	\$ (25,936)
Commodities	1,854	1,211	1,500	(289)
Capital outlay	-	-	-	-
Total Clerk of District Court	<u>\$ 28,241</u>	<u>\$ 20,625</u>	<u>\$ 46,850</u>	<u>\$ (26,225)</u>

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Courthouse General				
Personal services	\$ 94,229	\$ 99,549	\$ 96,374	\$ 3,175
Contractual services	235,676	215,275	205,000	10,275
Commodities	21,243	41,077	30,000	11,077
Capital outlay	45,000	56,367	-	56,367
Lease principal	116,250	120,202	137,403	(17,201)
Lease interest	21,153	17,200	-	17,200
Total Courthouse General	\$ 533,551	\$ 549,670	\$ 468,777	\$ 80,893
Election				
Personal services	\$ 6,503	\$ 6,503	\$ 8,240	\$ (1,737)
Contractual services	8,393	11,460	10,500	960
Commodities	7,018	1,331	3,000	(1,669)
Capital outlay	-	-	-	-
Total Election	\$ 21,914	\$ 19,294	\$ 21,740	\$ (2,446)
Appraiser's Cost				
Personal services	\$ 30,226	\$ 30,200	\$ 31,278	\$ (1,078)
Contractual services	68,828	77,699	74,400	3,299
Commodities	287	789	1,200	(411)
Capital outlay	322	1,773	-	1,773
Total Appraiser's Cost	\$ 99,663	\$ 110,461	\$ 106,878	\$ 3,583
Weather Modification	\$ -	\$ -	\$ -	\$ -
Soil Conservation	\$ 25,000	\$ 25,000	\$ 25,000	\$ -

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Solid Waste				
Personal services	\$ 29,958	\$ 14,514	\$ 33,917	\$ (19,403)
Contractual services	17,020	31,771	20,000	11,771
Commodities	10,681	11,138	8,500	2,638
Capital outlay	23,490	-	-	-
Total Solid Waste	<u>\$ 81,149</u>	<u>\$ 57,423</u>	<u>\$ 62,417</u>	<u>\$ (4,994)</u>
Noxious Weed				
Personal services	\$ 40,095	\$ 40,224	\$ 39,222	\$ 1,002
Contractual services	13,779	13,916	16,500	(2,584)
Commodities	64,740	105,621	35,000	70,621
Capital outlay	1,827	765	-	765
Total Noxious Weed	<u>\$ 120,441</u>	<u>\$ 160,526</u>	<u>\$ 90,722</u>	<u>\$ 69,804</u>
Public Safety - Sheriff				
Personal services	\$ 319,000	\$ 297,833	\$ 331,296	\$ (33,463)
Contractual services	55,740	70,062	52,000	18,062
Commodities	29,441	34,603	30,000	4,603
Capital outlay	5,858	2,237	-	2,237
Total Public Safety - Sheriff	<u>\$ 410,039</u>	<u>\$ 404,735</u>	<u>\$ 413,296</u>	<u>\$ (8,561)</u>



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Public Safety - Fire Department				
Personal services	\$ 10,191	\$ 10,884	\$ 18,812	\$ (7,928)
Contractual services	12,162	15,909	16,500	(591)
Commodities	12,558	18,592	6,000	12,592
Capital outlay	-	-	-	-
Total Public Safety - Fire Department	\$ 34,911	\$ 45,385	\$ 41,312	\$ 4,073
Public Safety - Emergency Preparedness				
Personal services	\$ 6,576	\$ 8,400	\$ 8,568	\$ (168)
Contractual services	2,253	2,245	2,000	245
Commodities	109	937	500	437
Capital outlay	-	-	-	-
Total Public Safety - Emerg. Prep.	\$ 8,938	\$ 11,582	\$ 11,068	\$ 514
Home for Aged Appropriation	\$ 154,612	\$ 143,358	\$ 143,358	\$ -
Health				
Personal services	\$ 98,110	\$ 98,110	\$ 117,838	\$ (19,728)
Contractual services	10,544	22,312	26,500	(4,188)
Commodities	32,311	68,915	44,000	24,915
Capital outlay	-	-	-	-
Total Health	\$ 140,965	\$ 189,337	\$ 188,338	\$ 999

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Ambulance				
Personal services	\$ 26,276	\$ 27,165	\$ 33,965	\$ (6,800)
Contractual services	23,145	32,618	27,000	5,618
Commodities	10,801	15,362	14,000	1,362
Capital outlay	-	-	-	-
Total Ambulance	<u>\$ 60,222</u>	<u>\$ 75,145</u>	<u>\$ 74,965</u>	<u>\$ 180</u>
Hospital				
Appropriation	<u>\$ 811,713</u>	<u>\$ 752,630</u>	<u>\$ 752,630</u>	<u>\$ -</u>
Mental Health				
Appropriation	<u>\$ 7,500</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>
Developmental Disabled				
Appropriation	<u>\$ 11,500</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ -</u>
City on the Hill				
Appropriation	<u>\$ 2,000</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>
WKCAC				
Appropriation	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>
CASA				
Appropriation	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Park				
Personal services	\$ 52,492	\$ 50,869	\$ 60,000	\$ (9,131)
Contractual services	-	-	-	-
Appropriation	140,640	131,000	131,000	-
Total Park	\$ 193,132	\$ 181,869	\$ 191,000	\$ (9,131)
Extension Service				
Appropriation	\$ 109,500	\$ 109,500	\$ 109,500	\$ -
Historical Records				
Contractual services	\$ 12,404	\$ 17,134	\$ 15,000	\$ 2,134
Commodities	4,123	1,326	1,000	326
Total Historical Records	\$ 16,527	\$ 18,460	\$ 16,000	\$ 2,460
Library				
Appropriation	\$ 101,630	\$ 101,630	\$ 101,630	\$ -
Services for Elderly				
Contractual services	\$ 5,841	\$ 4,710	\$ 4,500	\$ 210
Commodities	-	256	500	(244)
Total Services for Elderly	\$ 5,841	\$ 4,966	\$ 5,000	\$ (34)



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Senior Center				
Personal services	\$ 27,100	\$ 27,464	\$ 36,000	\$ (8,536)
Appropriation	48,150	48,150	48,150	-
Total Senior Center	\$ 75,250	\$ 75,614	\$ 84,150	\$ (8,536)
Theatre				
Appropriation	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Economic Development				
Personal services	\$ 69,997	\$ 76,791	\$ 77,000	\$ (209)
Appropriation	99,000	99,000	99,000	-
Total Economic Development	\$ 168,997	\$ 175,791	\$ 176,000	\$ (209)
Cemetery				
Personal services	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Fair				
Appropriation	\$ 52,500	\$ 47,500	\$ 47,500	\$ -
Airport				
Contractual services	\$ 36,113	\$ 77,015	\$ 75,000	\$ 2,015
Commodities	2,479	6,178	2,500	3,678
Capital outlay	-	469	-	469
Total Airport	\$ 38,592	\$ 83,662	\$ 77,500	\$ 6,162

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
Rural Opportunity Zone Contractual services	\$ 30,000	\$ 17,920	\$ 30,000	\$ (12,080)
District Coroner Contractual	\$ 1,555	\$ 7,547	\$ 3,000	\$ 4,547
ARPA Contractual	\$ -	26,516	\$ -	\$ 26,516
Transfers				
To Ambulance Equipment Fund	\$ -	\$ -	\$ -	\$ -
To Landfill Closure/Postclosure Fund	15,420	16,383	16,112	271
To Special County Equipment Fund	-	125,000	200,000	(75,000)
Total Transfers	\$ 15,420	\$ 141,383	\$ 216,112	\$ (74,729)
Cash basis requirement	\$ -	\$ -	\$ 625,000	\$ (625,000)
Total Expenditures	\$ 3,758,852	\$ 3,978,349	\$ 4,586,626	\$ (608,277)
Receipts Over (Under) Expenditures	\$ 21,012	\$ 348,148		
Unencumbered Cash, Beginning	634,790	655,802		
Unencumbered Cash, Ending	\$ 655,802	\$ 1,003,950		

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Road and Bridge Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance- Over Under
	Actual	Actual	Budget	(Under)
<b>Receipts</b>				
Ad valorem property tax	\$ 766,714	\$ 771,750	\$ 767,194	\$ 4,556
Back tax collections	9,408	11,936	-	11,936
Motor vehicle tax	36,744	39,992	36,866	3,126
City and county highway funds	166,296	179,596	180,000	(404)
County equalization funds	1,577	13,026	1,000	12,026
Federal exchange funds	30,879	-	35,000	(35,000)
Reimbursements	34,177	34,786	20,000	14,786
Sale of assets	-	4,182	-	4,182
<b>Total Receipts</b>	<u>\$ 1,045,795</u>	<u>\$ 1,055,268</u>	<u>\$ 1,040,060</u>	<u>\$ 15,208</u>
<b>Expenditures</b>				
Highway Maintenance				
Personal services	\$ 348,076	\$ 354,646	\$ 350,000	\$ 4,646
Contractual services	189,204	120,756	150,000	(29,244)
Commodities	246,220	284,368	275,000	9,368
Capital outlay	62,903	657	50,000	(49,343)
Transfer to Road Machinery Fund	150,000	125,000	215,000	(90,000)
Cash basis requirement	-	-	475,000	(475,000)
<b>Total Expenditures</b>	<u>\$ 996,403</u>	<u>\$ 885,427</u>	<u>\$ 1,515,000</u>	<u>\$ (629,573)</u>
Receipts Over (Under) Expenditures	\$ 49,392	\$ 169,841		
Unencumbered Cash, Beginning	<u>489,282</u>	<u>538,674</u>		
Unencumbered Cash, Ending	<u>\$ 538,674</u>	<u>\$ 708,515</u>		



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Employees' Benefits Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance- Over Under (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 739,394	\$ 741,558	\$ 738,221	\$ 3,337
Back tax collections	8,107	10,658	-	10,658
Motor vehicle tax	32,910	39,051	35,551	3,500
Reimbursements	43,088	39,482	35,000	4,482
Total Receipts	<u>\$ 823,499</u>	<u>\$ 830,749</u>	<u>\$ 808,772</u>	<u>\$ 21,977</u>
Expenditures				
Unemployment	\$ 1,074	\$ 1,090	\$ 2,000	\$ (910)
Social security	107,382	106,445	125,000	(18,555)
Medical insurance	528,279	546,905	550,000	(3,095)
KPERS	118,216	114,645	125,000	(10,355)
Workmen's compensation	-	-	-	-
Cash basis requirement	-	-	370,000	(370,000)
Total Expenditures	<u>\$ 754,951</u>	<u>\$ 769,085</u>	<u>\$ 1,172,000</u>	<u>\$ (402,915)</u>
Receipts Over (Under) Expenditures	\$ 68,548	\$ 61,664		
Unencumbered Cash, Beginning	<u>324,415</u>	<u>392,963</u>		
Unencumbered Cash, Ending	<u>\$ 392,963</u>	<u>\$ 454,627</u>		

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance- Over Under
		Actual	Budget	(Under)
Receipts				
Ad valorem property tax	\$ 673,280	\$ 511,795	\$ 508,411	\$ 3,384
Back tax collections	5,262	9,578	-	9,578
Motor vehicle tax	38,204	37,266	32,372	4,894
Interest earned	2,990	360	20,000	(19,640)
Hospital contributions	821,886	745,599	746,695	(1,096)
Reimbursements	-	218	-	218
Trans from Hospital Capital Project Fund	-	171,413	-	171,413
Total Receipts	<u>\$ 1,541,622</u>	<u>\$ 1,476,229</u>	<u>\$ 1,307,478</u>	<u>\$ 168,751</u>
Expenditures				
Bond principal	\$ 705,000	\$ 825,000	\$ 715,000	\$ 110,000
Bond interest	526,375	533,765	505,225	28,540
Miscellaneous	20	-	100	(100)
Cash basis requirement	-	-	950,000	(950,000)
Total Expenditures	<u>\$ 1,231,395</u>	<u>\$ 1,358,765</u>	<u>\$ 2,170,325</u>	<u>\$ (811,560)</u>
Receipts Over (Under) Expenditures	\$ 310,227	\$ 117,464		
Unencumbered Cash, Beginning	<u>599,447</u>	<u>909,674</u>		
Unencumbered Cash, Ending	<u>\$ 909,674</u>	<u>\$ 1,027,138</u>		

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Special Alcohol and Drug Abuse Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Alcoholic liquor fund	\$ 560	\$ 372	\$ 661	\$ (289)
Expenditures				
Contractual	\$ -	\$ -	\$ 8,323	\$ (8,323)
Commodities	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 8,323	\$ (8,323)
Receipts Over (Under) Expenditures	\$ 560	\$ 372		
Unencumbered Cash, Beginning	7,962	8,522		
Unencumbered Cash, Ending	\$ 8,522	\$ 8,894		

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Economic Development Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance- Over Over (Under)
		Actual	Budget	
Receipts				
Loan payment income	\$ 2,469	\$ 7,030	\$ 10,000	\$ (2,970)
Interest income	48	26	100	(74)
Total Receipts	\$ 2,517	\$ 7,056	<u>\$ 10,100</u>	<u>\$ (3,044)</u>
Expenditures				
Contractual	\$ 36,300	\$ -	<u>\$ 97,233</u>	<u>\$ (97,233)</u>
Receipts Over (Under) Expenditures	\$ (33,783)	\$ 7,056		
Unencumbered Cash, Beginning	<u>92,058</u>	<u>58,275</u>		
Unencumbered Cash, Ending	<u>\$ 58,275</u>	<u>\$ 65,331</u>		



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**2012 911 Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year		Variance- Over Over (Under)
		Actual	Budget	
Receipts				
911 fees	\$ 59,985	\$ 105,372	\$ 50,000	\$ 55,372
Miscellaneous income	-	-	-	-
Total Receipts	<u>\$ 59,985</u>	<u>\$ 105,372</u>	<u>\$ 50,000</u>	<u>\$ 55,372</u>
Expenditures				
Contractual	\$ 10,621	\$ 8,892	\$ 191,455	\$ (182,563)
Commodities	135,777	41	5,000	(4,959)
Capital outlay	500	-	-	-
Total Expenditures	<u>\$ 146,898</u>	<u>\$ 8,933</u>	<u>\$ 196,455</u>	<u>\$ (187,522)</u>
Receipts Over (Under) Expenditures	\$ (86,913)	\$ 96,439		
Unencumbered Cash, Beginning	<u>128,955</u>	<u>42,042</u>		
Unencumbered Cash, Ending	<u>\$ 42,042</u>	<u>\$ 138,481</u>		

Schedule 2-H

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Landfill Closure/Postclosure Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	\$ 15,420	\$ 16,383
Interest on investments	2,795	407
Total Receipts	\$ 18,215	\$ 16,790
Expenditures	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 18,215	\$ 16,790
Unencumbered Cash, Beginning	303,256	321,471
Unencumbered Cash, Ending	<u>\$ 321,471</u>	<u>\$ 338,261</u>

**Schedule 2-I**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Special County Equipment Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	\$       -	\$  125,000
Miscellaneous	-	-
	<u>          </u>	<u>          </u>
Total Receipts	<u>\$       -</u>	<u>\$  125,000</u>
Expenditures		
Contractual	\$       300	\$       2,280
Capital outlay	118,483	229,371
	<u>          </u>	<u>          </u>
Total Expenditures	<u>\$  118,783</u>	<u>\$  231,651</u>
Receipts Over (Under) Expenditures	\$ (118,783)	\$ (106,651)
Unencumbered Cash, Beginning	<u>1,237,526</u>	<u>1,118,743</u>
Unencumbered Cash, Ending	<u><u>\$ 1,118,743</u></u>	<u><u>\$ 1,012,092</u></u>

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Road Machinery Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Road and Bridge Fund	\$ 150,000	\$ 125,000
Miscellaneous	-	-
Total Receipts	\$ 150,000	\$ 125,000
Expenditures		
Capital outlay	\$ 128,500	\$ 62,665
Receipts Over (Under) Expenditures	\$ 21,500	\$ 62,335
Unencumbered Cash, Beginning	850,753	872,253
Unencumbered Cash, Ending	\$ 872,253	\$ 934,588



**Schedule 2-K**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Special Highway Improvement Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	\$ -	\$ -
Expenditures		
Commodities	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	259,971	259,971
Unencumbered Cash, Ending	<u>\$ 259,971</u>	<u>\$ 259,971</u>

## Schedule 2-L

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Rural Fire Equipment Reserve Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	\$ -	\$ -
Expenditures		
Contractual	\$ -	\$ -
Capital outlay	-	-
Total Expenditures	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	3,201	3,201
Unencumbered Cash, Ending	\$ 3,201	\$ 3,201

Schedule 2-M

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Ambulance Equipment Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	\$ -	\$ -
Sale of assets	-	18,500
	<u>          </u>	<u>          </u>
Total Receipts	\$ -	\$ 18,500
Expenditures		
Capital outlay	\$ -	\$ -
	<u>          </u>	<u>          </u>
Receipts Over (Under) Expenditures	\$ -	\$ 18,500
Unencumbered Cash, Beginning	<u>11,427</u>	<u>11,427</u>
Unencumbered Cash, Ending	<u><u>\$ 11,427</u></u>	<u><u>\$ 29,927</u></u>

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**CDBG-CV Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	\$ 45,500	\$ 4,555
Expenditures		
Contractual	\$ 45,500	\$ 4,555
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -



Schedule 2-O

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Sparks Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	\$ 241,487	\$ -
Miscellaneous	-	124
	<u>          </u>	<u>          </u>
Total Receipts	\$ 241,487	\$ 124
Expenditures		
Contractual	\$ 231,117	\$ 10,494
	<u>          </u>	<u>          </u>
Receipts Over (Under) Expenditures	\$ 10,370	\$ (10,370)
Unencumbered Cash, Beginning	<u>          -</u>	<u>          10,370</u>
Unencumbered Cash, Ending	<u><u>      \$ 10,370      </u></u>	<u><u>      \$ -          </u></u>

**Schedule 2-P**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**ARPA Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	\$ -	\$ 119,651
Expenditures		
Contractual	\$ -	\$ 1,197
Transfer to General Fund	-	118,454
Total Expenditures	\$ -	\$ 119,651
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

## Schedule 2-Q

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Airport Capital Project Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	\$ 8,058	\$ 88,839
State aid	-	271,846
	<u>8,058</u>	<u>271,846</u>
Total Receipts	\$ 8,058	\$ 360,685
Expenditures		
Project expense	\$ -	\$ 88,487
	<u>-</u>	<u>88,487</u>
Receipts Over (Under) Expenditures	\$ 8,058	\$ 272,198
Unencumbered Cash, Beginning	<u>-</u>	<u>8,058</u>
Unencumbered Cash, Ending	<u><u>\$ 8,058</u></u>	<u><u>\$ 280,256</u></u>

Schedule 2-R

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**MIH Housing Grant Capital Project Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	\$ -	\$ -
State aid	-	-
	<hr/>	<hr/>
Total Receipts	\$ -	\$ -
Expenditures		
Project expense	\$ -	\$ 106
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	\$ -	\$ (106)
Unencumbered Cash, Beginning	<hr/> 106	<hr/> 106
Unencumbered Cash, Ending	<hr/> <hr/> \$ 106	<hr/> <hr/> \$ -



**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Hospital Capital Project Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Bond proceeds	\$ -	\$ 9,924,532
Interest income	7,458	6,562
Realized gains	-	-
	<u>7,458</u>	<u>-</u>
Total Receipts	<u>\$ 7,458</u>	<u>\$ 9,931,094</u>
Expenditures		
Project expense	\$ 1,641,931	\$ 379,160
Transfer to Bond & Interest Fund	-	171,413
	<u>-</u>	<u>171,413</u>
Total Expenditures	<u>\$ 1,641,931</u>	<u>\$ 550,573</u>
Receipts Over (Under) Expenditures	\$ (1,634,473)	\$ 9,380,521
Unencumbered Cash, Beginning	<u>1,981,472</u>	<u>346,999</u>
Unencumbered Cash, Ending	<u><u>\$ 346,999</u></u>	<u><u>\$ 9,727,520</u></u>

Schedule 2-T

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Prosecutor's Training Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Clerk of District Court docket fees	\$ 216	\$ 119
Expenditures		
Training expense	\$ 298	\$ 133
Receipts Over (Under) Expenditures	\$ (82)	\$ (14)
Unencumbered Cash, Beginning	112	30
Unencumbered Cash, Ending	<u>\$ 30</u>	<u>\$ 16</u>

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**County Attorney Trust Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Administrative fees	\$     -	\$     -
Expenditures		
Contractual	\$     -	\$     -
Receipts Over (Under) Expenditures	\$     -	\$     -
Unencumbered Cash, Beginning	<u>225</u>	<u>225</u>
Unencumbered Cash, Ending	<u><u>\$    225</u></u>	<u><u>\$    225</u></u>

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Concealed Carry Weapons Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ -	\$ -
Expenditures		
Contractual	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	280	280
Unencumbered Cash, Ending	\$ 280	\$ 280



Schedule 2-W

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**County Motor Vehicle Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Treasurer's fees	\$ 22,227	\$ 21,670
Mailing and card fees	-	-
Lien holder fees	-	-
Reimbursements	792	-
	<hr/>	<hr/>
Total Receipts	\$ 23,019	\$ 21,670
	<hr/>	<hr/>
Expenditures		
Treasurer's compensation	\$ 5,097	\$ 4,683
Contractual	3,152	2,896
Commodities	13,805	13,127
Capital outlay	-	-
Transfer to General Fund	965	964
	<hr/>	<hr/>
Total Expenditures	\$ 23,019	\$ 21,670
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	\$ -	\$ -
	<hr/>	<hr/>
Unencumbered Cash, Beginning	-	-
	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>

**Schedule 2-X**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Special Sheriff Equipment Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 248	\$ 535
Reimbursements	<u>5,000</u>	<u>114</u>
Total Receipts	\$ 5,248	\$ 649
Expenditures		
Capital outlay	<u>\$ 3,967</u>	<u>\$ 3,015</u>
Receipts Over (Under) Expenditures	\$ 1,281	\$ (2,366)
Unencumbered Cash, Beginning	<u>4,198</u>	<u>5,479</u>
Unencumbered Cash, Ending	<u><u>\$ 5,479</u></u>	<u><u>\$ 3,113</u></u>

Schedule 2-Y

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Special Law Enforcement Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ -	\$ -
Expenditures		
Capital outlay	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	1,303	1,303
Unencumbered Cash, Ending	<u>\$ 1,303</u>	<u>\$ 1,303</u>

**Schedule 2-Z**

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Diversion Fees Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Diversion fees	\$ 2,200	\$ 4,100
Expenditures		
Contractual	\$ 2,000	\$ -
Commodities	-	5,114
Capital outlay	-	-
Total Expenditures	\$ 2,000	\$ 5,114
Receipts Over (Under) Expenditures	\$ 200	\$ (1,014)
Unencumbered Cash, Beginning	14,662	14,862
Unencumbered Cash, Ending	<u>\$ 14,862</u>	<u>\$ 13,848</u>



Schedule 2-AA

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Offender Registration Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 480	\$ 320
Expenditures		
Contractual	\$ -	\$ -
Commodities	-	-
Capital outlay	-	-
Total Expenditures	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 480	\$ 320
Unencumbered Cash, Beginning	3,370	3,850
Unencumbered Cash, Ending	<u>\$ 3,850</u>	<u>\$ 4,170</u>

Schedule 2-AB

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**Register of Deeds Technology Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 3,868	\$ 5,316
Interest income	55	15
	<u>3,923</u>	<u>5,331</u>
Total Receipts	\$ 3,923	\$ 5,331
Expenditures		
Contractual	\$ 4,222	\$ -
Commodities	-	2,670
	<u>4,222</u>	<u>2,670</u>
Total Expenditures	\$ 4,222	\$ 2,670
Receipts Over (Under) Expenditures	\$ (299)	\$ 2,661
Unencumbered Cash, Beginning	<u>9,404</u>	<u>9,105</u>
Unencumbered Cash, Ending	<u><u>\$ 9,105</u></u>	<u><u>\$ 11,766</u></u>

Schedule 2-AC

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**County Clerk Technology Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 967	\$ 1,329
Interest income	26	8
	<u>993</u>	<u>1,337</u>
Total Receipts	\$ 993	\$ 1,337
Expenditures		
Contractual	\$ -	\$ -
Commodities	-	-
	<u>-</u>	<u>-</u>
Total Expenditures	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 993	\$ 1,337
Unencumbered Cash, Beginning	<u>4,625</u>	<u>5,618</u>
Unencumbered Cash, Ending	<u>\$ 5,618</u>	<u>\$ 6,955</u>

Schedule 2-AD

**UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT**  
**County Treasurer Technology Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 967	\$ 1,329
Interest income	4	2
Total Receipts	<u>\$ 971</u>	<u>\$ 1,331</u>
Expenditures		
Contractual	\$ -	\$ -
Commodities	-	2,000
Total Expenditures	<u>\$ -</u>	<u>\$ 2,000</u>
Receipts Over (Under) Expenditures	\$ 971	\$ (669)
Unencumbered Cash, Beginning	<u>451</u>	<u>1,422</u>
Unencumbered Cash, Ending	<u><u>\$ 1,422</u></u>	<u><u>\$ 753</u></u>

## UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

## Agency Funds

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current taxes	\$ 5,139,442	\$ 7,641,390	\$ 7,669,091	\$ 5,111,741
Delinquent personal property tax	15,790	21,935	15,790	21,935
Delinquent real estate tax	114,127	419,516	114,127	419,516
Partial tax	12,885	41,510	36,704	17,691
Commercial vehicle fee	945	22,427	21,992	1,380
RV tax	1,001	5,288	4,785	1,504
Motor vehicle tax	117,191	403,357	414,128	106,420
Oil & gas valuation	-	-	-	-
Heritage trust	290	2,658	2,676	272
NRP plan	-	62,898	62,898	-
Special county mineral tax	-	11,779	11,779	-
<b>Total Distributable Funds</b>	<b>\$ 5,401,671</b>	<b>\$ 8,632,758</b>	<b>\$ 8,353,970</b>	<b>\$ 5,680,459</b>
<b>State Funds</b>				
General	\$ -	\$ -	\$ -	\$ -
Institutional building	-	18,987	18,896	91
Educational building	-	37,974	37,793	181
Motor vehicle licenses	185	206,533	206,675	43
Sales tax	4,656	164,137	156,164	12,629
IRP	-	614,031	613,415	616
State IRP & intra fees	-	-	-	-



## UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

## Agency Funds

Summary of Receipts and Disbursements  
Regulatory Basis

For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds (Continued)				
Fish and game licenses	-	1,693	1,693	-
Boat permits	-	-	-	-
Drivers licenses	238	3,103	3,359	(18)
Watercraft	1,277	1,688	1,613	1,352
Check clearance	-	-	-	-
Candidate registration	600	-	600	-
Total State Funds	\$ 6,956	\$ 1,048,146	\$ 1,040,208	\$ 14,894
Subdivision Funds				
School district	\$ 8,098	\$ 2,103,289	\$ 2,102,852	\$ 8,535
Cities	6,045	408,175	408,760	5,460
Groundwater management	-	46,669	46,669	-
Cemeteries	116	34,286	34,293	109
Total Subdivision Funds	\$ 14,259	\$ 2,592,419	\$ 2,592,574	\$ 14,104
Other Agency Funds				
Clerk of District Court	\$ 19,951	\$ 87,564	\$ 34,240	\$ 73,275
Payroll clearing	-	312,866	312,866	-
Payroll clearing - H S A	4,853	15,806	17,050	3,609
Total Other Agency Funds	\$ 24,804	\$ 416,236	\$ 364,156	\$ 76,884
Grand Total	\$ 5,447,690	\$ 12,689,559	\$ 12,350,908	\$ 5,786,341