UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Tribune, Kansas

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2024

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2024

TABLE OF CONTENTS

	Page Number
INTRODUCTORY SECTION	
Title Page	
Table of Contents	i
FINANCIAL SECTION	
Independent Auditor's Report	1
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	5
Notes to the Financial Statement	7
REGULATORY REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	21
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget	
A General Fund	22
B Road and Bridge Fund	33
C Employees' Benefits Fund	34
D Bond and Interest Fund	35
E Special Alcohol and Drug Abuse Fund	36
F Economic Development Fund	37
G 2012 911 Fund	38
H Landfill Closure/Postclosure Fund	39
I Special County Equipment Fund	40

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2024

TABLE OF CONTENTS

J	Road Machinery Fund	41
K	Special Highway Improvement Fund	42
L	Rural Fire Equipment Reserve Fund	43
M	Ambulance Equipment Fund	44
N	FEMA Fund	45
O	Group Health Insurance Reserve Fund	46
P	Airport Capital Project Fund	47
Q	Hospital Capital Project Fund	48
R	Prosecutor's Training Fund	49
S	County Attorney Trust Fund	50
T	Concealed Carry Weapons Fund	51
U	County Motor Vehicle Fund	52
V	Special Sheriff Equipment Fund	53
W	Special Law Enforcement Fund	54
X	Diversion Fees Fund	55
Y	Offender Registration Fund	56
Z	Register of Deeds Technology Fund	57
AA	County Clerk Technology Fund	58
AB	County Treasurer Technology Fund	59

SCHEDULE 3
Summary of Receipts and Disbursements - Agency Funds 60

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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, 2024 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 – General Services District as of December 31, 2024, 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, 2024, 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 schedule of regulatory basis receipts and expenditures – 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, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued my report thereon dated July 19, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

James V. Myers
Certified Public Accountant

August 8, 2025

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 914,453	$ 4,981,077	$ 4,849,779	$ 1,045,751	$ 37,314	$ 1,083,065
Special Purpose Funds:						
Road and bridge	721,414	1,283,083	1,357,817	646,680	2,764	649,444
Employees' benefits	762,880	866,527	859,239	770,168	-	770,168
Special alcohol and drug	14,143	5,042	-	19,185	-	19,185
Economic development	9,428	163,782	164,253	8,957	-	8,957
2012 911 fund	197,985	65,134	52,192	210,927	-	210,927
Landfill closure/postclosure	389,499	36,465	-	425,964	-	425,964
Special county equipment	1,009,632	250,000	428,479	831,153	-	831,153
Road machinery	290,224	250,000	135,214	405,010	-	405,010
Special highway improvement	259,971	-	-	259,971	-	259,971
Rural fire equipment	3,201	-	-	3,201	-	3,201
Ambulance equipment	29,927	-	-	29,927	-	29,927
FEMA	45,592	-	45,592	-	-	-
Group health insurance reserve	110,261	190,827	159,056	142,032	-	142,032
Capital Projects Fund:						
Airport capital project	89	177,718	177,807	-	-	-
Hospital capital project	9,022,089	-	-	9,022,089	-	9,022,089
Bond and Interest Fund:						
Bond and interest	1,193,311	1,217,578	1,500,561	910,328	-	910,328
Trust Funds:						
Prosecutor's training	24	130	130	24	-	24
County attorney trust	225	-	-	225	-	225
Concealed carry weapons	280	-	-	280	-	280
County motor vehicle	(285)	20,461	20,156	20	-	20
Special sheriff equipment	4,136	216	-	4,352	-	4,352
Special law enforcement	1,303	18	-	1,321	-	1,321
Diversion fees	7,792	2,450	3,071	7,171	-	7,171
Offender registration	5,130	560	-	5,690	-	5,690
Register of deed's technology	13,133	4,218	9,611	7,740	-	7,740
County clerk technology	9,735	1,383	-	11,118	-	11,118
County treasurer technology	3,158	1,040	1,394	2,804	-	2,804
Total Reporting Entity (excluding Agency Funds)	$ 15,018,730	$ 9,517,709	$ 9,764,351	$ 14,772,088	$ 40,078	$ 14,812,166

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

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	$ 1,081	
Checking accounts	344,271	
Hospital accounts	9,932,418	
Savings accounts	21,661	
Money market account	9,452,626	
Certificates of deposit	-	$ 19,752,057
Register of Deeds:		
Checking accounts		2,241
District Court:		
Checking accounts		11,798
Savings accounts		44,499
Total Cash		$ 19,810,595
Agency Funds per Schedule 3		(4,998,429)
Total Reporting Entity (Excluding Agency Funds)		$ 14,812,166

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, 2024

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 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 – 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 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 – GSD is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. UGC – GSD did 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

Note 2: Budgetary Information (continued)

FEMA 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 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 statues 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, 2024.

At December 31, 2024, UGC - GSD's carrying amount of deposits was $20,036,543 and the bank balance was $19,810,595. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $558,538 was covered by federal depository insurance, $9,932,418 was invested in U.S. government securities, and $9,545,587 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:

	Project Authorization	Expenditures To Date
Airport Project	1,062,305	1,062,305

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Economic Devel	19-4102	$ 154,000
General	Landfill Closure	KDHE	18,651
General	Special Co Equip	19-119	250,000
General	Airport Cap Proj	Cap Project	2,241
Road & Bridge	Road Machinery	68-141g	250,000
Employee Benefits	Group Health Ins Res	12-16,102	190,827
FEMA	Road & Bridge	Commission	45,592
Airport Cap Project	General	Cap Project	132,600
Hospital Cap Project	Bond & Interest	Cap Project	---
County Motor Vehicle	General	8-145	273
Total			$1,044,184

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 2024. 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 $318,847. This liability is based on the use of 25.12 percent of the estimated capacity of the landfill. UGC – GSD will recognize the remaining estimated cost of closure and post closure care of $592,817 as the remaining estimated capacity is filled. UGC – GSD expects the landfill to continue to operate for approximately 151 years. UGC – GSD has restricted $425,964 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, 2024, was $32,782. This amount has not been recorded into the financial statement.

Note 8: Compensated Absences (continued)

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, 2024, was $35,040. 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 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from UGC-MSD were $145,982 for the year ended December 31, 2024.

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

Net Pension Liability

At December 31, 2024, UGC's proportionate share of the collective net pension liability reported by KPERS was $1,599,460. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 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, 2024, the market value of the amount on deposit with the plan was $452,011

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: Stewardship, Compliance, and Accountability

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

Contrary to the provisions of K.S.A. 79-2935, expenditures in the Economic Development fund exceeded the adopted budget of expenditures for the 2024 fiscal year.

Note 13: Evaluation of Subsequent Events

The organization has evaluated subsequent events through August 8, 2025, 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, 2024, 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	$ 10,825,000	$ -	$ 745,000	$ 10,080,000	$ 432,825
Series 2021	.25 - 2.4%	9/30/2021	10,025,000	12/1/2037	9,635,000	-	140,000	9,495,000	167,175
Capital Leases Payable									
Equipment	3.40%	4/13/2015	1,187,554	4/13/2024	132,885	-	132,885	-	4,518
Total Contractual Indebtedness					$ 20,592,885	$ -	$ 1,017,885	$ 19,575,000	$ 604,518

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	2025	2026	2027	2028	2029	2030 - 2034	2035 - 2039	2040 - 2044	Total
Principal:									
General Obligation Bonds									
Series 2017B	$ 745,000	$ 9,335,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,080,000
Series 2021	140,000	145,000	915,000	910,000	870,000	4,320,000	2,195,000	-	9,495,000
Capital Leases Payable	-	-	-	-	-	-	-	-	-
Total Principal	$ 885,000	$ 9,480,000	$ 915,000	$ 910,000	$ 870,000	$ 4,320,000	$ 2,195,000	$ -	$ 19,575,000
Interest:									
General Obligation Bonds									
Series 2017B	403,025	373,125	-	-	-	-	-	-	776,150
Series 2021	166,266	165,006	163,484	152,686	140,584	490,720	98,336	-	1,377,082
Capital Leases Payable	-	-	-	-	-	-	-	-	-
Total Interest	$ 569,291	$ 538,131	$ 163,484	$ 152,686	$ 140,584	$ 490,720	$ 98,336	$ -	$ 2,153,232
Total Principal and Interest	$ 1,454,291	$ 10,018,131	$ 1,078,484	$ 1,062,686	$ 1,010,584	$ 4,810,720	$ 2,293,336	$ -	$ 21,728,232

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, 2024

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:			
General Funds:			
General	$ 5,595,002	$ 4,849,779	$ (745,223)
Special Purpose Funds:			
Road and bridge	1,880,000	1,357,817	(522,183)
Employees' benefits	1,686,700	859,239	(827,461)
Special alcohol and drug	10,581	-	(10,581)
Economic development	90,306	164,253	73,947
2012 911	257,776	52,192	(205,584)
Bond and Interest Funds:			
Bond and interest	2,274,176	1,500,561	(773,615)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 3,103,595	$ 3,284,926	$ 3,290,218	$ (5,292)
Back tax collections	32,055	56,829	50,000	6,829
Interest on delinquent taxes	18,626	13,676	13,000	676
Motor vehicle tax	183,443	200,651	165,120	35,531
Total Taxes and Shared Revenues	$ 3,337,719	$ 3,556,082	$ 3,518,338	$ 37,744
Intergovernmental:				
State-local revenue sharing	$ -	$ -	$ -	$ -
Local sales tax	162,573	166,208	165,000	1,208
Other units of government	-	-	3,500	(3,500)
Mineral tax	9,674	7,961	11,000	(3,039)
State aid	1,619	-	-	-
Total Intergovernmental	$ 173,866	$ 174,169	$ 179,500	$ (5,331)
Charges for Sales and Services	$ 188,180	$ 310,254	$ 70,000	$ 240,254
Licenses, Permits and Fees:				
County officers' fees	$ 42,500	$ 43,734	$ 50,000	$ (6,266)
Mortgage registration fees	-	-	-	-
Health fees	2,440	19,387	19,000	387
Other fees	3,282	2,617	20,000	(17,383)
Total Licenses, Permits and Fees	$ 48,222	$ 65,738	$ 89,000	$ (23,262)

Schedule 2-A

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Use of Money and Property:				
Interest on idle fund investments	$ 281,469	$ 294,456	$ 85,000	$ 209,456
Royalties and rent	45,750	49,280	30,000	19,280
Total Use of Money and Property	$ 327,219	$ 343,736	$ 115,000	$ 228,736
Transfer-Airport Capital Project Fund	$ -	$ 132,600	$ -	$ 132,600
Transfer-County Motor Vehicle Fund	$ 571	$ 273	$ 1,500	$ (1,227)
Other:				
Miscellaneous	$ -	$ -	$ -	$ -
Reimbursements	217,562	98,258	275,000	(176,742)
Grants	165,782	299,967	55,000	244,967
Total Other	$ 383,344	$ 398,225	$ 330,000	$ 68,225
Total Receipts	$ 4,459,121	$ 4,981,077	$ 4,303,338	$ 677,739

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
Unified Supervisors:				
Personal services	$ 61,200	$ 61,200	$ 61,200	$ -
Contractual services	2,048	818	2,000	(1,182)
Commodities	-	44	100	(56)
Capital outlay	-	-	-	-
Total Unified Supervisors	$ 63,248	$ 62,062	$ 63,300	$ (1,238)
Unified County Clerk:				
Personal services	$ 85,026	$ 100,935	$ 86,957	$ 13,978
Contractual services	5,221	6,208	6,500	(292)
Commodities	102	807	1,500	(693)
Capital outlay	-	-	-	-
Total Unified County Clerk	$ 90,349	$ 107,950	$ 94,957	$ 12,993
Unified County Treasurer:				
Personal services	$ 102,966	$ 125,909	$ 111,290	$ 14,619
Contractual services	6,870	8,774	10,000	(1,226)
Commodities	7,301	4,998	6,000	(1,002)
Capital outlay	94	-	-	-
Total Unified County Treasurer	$ 117,231	$ 139,681	$ 127,290	$ 12,391

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Unified County Attorney:				
Personal services	$ 45,851	$ 50,436	$ 51,300	$ (864)
Contractual services	21,411	23,310	27,000	(3,690)
Capital outlay	-	74	-	74
Total Unified County Attorney	$ 67,262	$ 73,820	$ 78,300	$ (4,480)
Register of Deeds:				
Personal services	$ 67,821	$ 92,747	$ 75,725	$ 17,022
Contractual services	9,822	11,079	16,000	(4,921)
Commodities	2,956	3,362	4,000	(638)
Capital outlay	-	-	-	-
Total Register of Deeds	$ 80,599	$ 107,188	$ 95,725	$ 11,463
Clerk of District Court:				
Contractual services	$ 27,792	$ 25,421	$ 26,900	$ (1,479)
Commodities	1,309	200	2,000	(1,800)
Capital outlay	-	-	-	-
Total Clerk of District Court	$ 29,101	$ 25,621	$ 28,900	$ (3,279)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Courthouse General:				
Personal services	$ 140,728	$ 168,766	$ 140,000	$ 28,766
Contractual services	255,980	370,369	210,000	160,369
Commodities	78,902	59,210	60,000	(790)
Capital outlay	-	79,600	-	79,600
Lease principal	128,515	132,885	137,403	(4,518)
Lease interest	8,888	4,518	-	4,518
Total Courthouse General	$ 613,013	$ 815,348	$ 547,403	$ 267,945
Election:				
Personal services	$ 7,973	$ 6,855	$ 9,266	$ (2,411)
Contractual services	12,744	18,508	18,000	508
Commodities	397	1,976	3,000	(1,024)
Capital outlay	-	-	-	-
Total Election	$ 21,114	$ 27,339	$ 30,266	$ (2,927)
Appraiser's Cost:				
Personal services	$ 27,285	$ 30,649	$ 31,866	$ (1,217)
Contractual services	75,873	75,486	74,400	1,086
Commodities	812	845	1,200	(355)
Capital outlay	-	-	-	-
Total Appraiser's Cost	$ 103,970	$ 106,980	$ 107,466	$ (486)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Solid Waste:				
Personal services	$ 18,033	$ 27,536	$ 46,085	$ (18,549)
Contractual services	25,000	26,834	170,000	(143,166)
Commodities	30,803	31,456	10,000	21,456
Capital outlay	-	-	-	-
Total Solid Waste	$ 73,836	$ 85,826	$ 226,085	$ (140,259)
Noxious Weed:				
Personal services	$ 45,673	$ 51,305	$ 44,106	$ 7,199
Contractual services	17,335	12,700	17,000	(4,300)
Commodities	128,241	318,455	75,000	243,455
Capital outlay	98	35	-	35
Total Noxious Weed	$ 191,347	$ 382,495	$ 136,106	$ 246,389
Public Safety - Sheriff:				
Personal services	$ 367,278	$ 423,959	$ 382,000	$ 41,959
Contractual services	52,971	49,708	68,000	(18,292)
Commodities	35,668	26,709	34,000	(7,291)
Capital outlay	501	340	-	340
Total Public Safety - Sheriff	$ 456,418	$ 500,716	$ 484,000	$ 16,716

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Public Safety - Fire Department:				
Personal services	$ 8,296	$ 13,750	$ 15,000	$ (1,250)
Contractual services	26,601	14,672	21,500	(6,828)
Commodities	8,589	19,116	8,000	11,116
Capital outlay	21	-	-	-
Total Public Safety - Fire Department	$ 43,507	$ 47,538	$ 44,500	$ 3,038
Public Safety - Emergency Preparedness:				
Personal services	$ 9,261	$ 5,402	$ 9,635	$ (4,233)
Contractual services	1,704	1,321	3,000	(1,679)
Commodities	1,054	2,736	1,000	1,736
Capital outlay	704	-	-	-
Total Public Safety - Emergency Prep.	$ 12,723	$ 9,459	$ 13,635	$ (4,176)
Home for Aged:				
Appropriation	$ 136,282	$ 132,299	$ 132,299	$ -
Health:				
Personal services	$ 103,926	$ 113,190	$ 97,020	$ 16,170
Contractual services	39,949	33,971	30,000	3,971
Commodities	69,396	100,763	60,000	40,763
Capital outlay	167,042	385	-	385
Total Health	$ 380,313	$ 248,309	$ 187,020	$ 61,289

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Ambulance:				
Personal services	$ 30,827	$ 34,873	$ 47,076	$ (12,203)
Contractual services	39,813	21,716	34,100	(12,384)
Commodities	7,405	10,082	22,000	(11,918)
Capital outlay	6,960	-	-	-
Total Ambulance	$ 85,005	$ 66,671	$ 103,176	$ (36,505)
Hospital:				
Appropriation	$ 715,480	$ 694,572	$ 694,572	$ -
Mental Health:				
Appropriation	$ 5,000	$ 5,000	$ 5,000	$ -
Developmental Disabled:				
Appropriation	$ 7,500	$ 7,500	$ 7,500	$ -
City on the Hill:				
Appropriation	$ 1,500	$ 1,500	$ 1,500	$ -
WKCAC:				
Appropriation	$ 5,000	$ 5,000	$ 5,000	$ -
CASA:				
Appropriation	$ 1,500	$ 1,500	$ 1,500	$ -

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Park & Recreation:				
Personal services	$ 46,876	$ 20,005	$ 65,000	$ (44,995)
Contractual services	2,306	10,057	-	10,057
Commodities	-	12,065	-	12,065
Appropriation	111,000	125,000	125,000	-
Total Park & Recreation	$ 160,182	$ 167,127	$ 190,000	$ (22,873)
Extension Service:				
Appropriation	$ 112,500	$ 115,000	$ 115,000	$ -
Historical Records:				
Contractual services	$ 16,233	$ 15,348	$ 15,000	$ 348
Commodities	989	1,430	1,000	430
Total Historical Records	$ 17,222	$ 16,778	$ 16,000	$ 778
Library:				
Appropriation	$ 104,630	$ 120,000	$ 120,000	$ -
Services for Elderly:				
Contractual services	$ 24,016	$ 48,099	$ 40,000	$ 8,099
Commodities	-	340	500	(160)
Total Services for Elderly	$ 24,016	$ 48,439	$ 40,500	$ 7,939

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Senior Center:				
Personal services	$ 35,639	$ -	$ 36,720	$ (36,720)
Appropriation	48,150	48,150	48,150	-
Total Senior Center	$ 83,789	$ 48,150	$ 84,870	$ (36,720)
Theatre:				
Appropriation	$ 6,000	$ 8,000	$ 8,000	$ -
Economic Development:				
Personal services	$ 71,079	$ -	$ 108,520	$ (108,520)
Appropriation	99,000	114,000	114,000	-
Total Economic Development	$ 170,079	$ 114,000	$ 222,520	$ (108,520)
Cemetery:				
Personal services	$ 14,400	$ -	$ 12,000	$ (12,000)
Fair:				
Appropriation	$ 54,000	$ 56,000	$ 56,000	$ -
Airport:				
Contractual services	$ 14,416	$ 20,290	$ 50,000	$ (29,710)
Commodities	1,429	643	500	143
Capital outlay	-	-	-	-
Total Airport	$ 15,845	$ 20,933	$ 50,500	$ (29,567)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Rural Opportunity Zone:				
Contractual services	$ 16,038	$ 17,489	$ 20,000	$ (2,511)
District Coroner:				
Contractual	$ 1,594	$ 1,686	$ 3,000	$ (1,314)
ARPA:				
Contractual	$ 97,557	11,911	$ -	$ 11,911
Transfers:				
Airport Capital Project Fund	$ 132,600	$ 2,241	$ -	$ 2,241
Ambulance Equipment Fund	-	-	-	-
Economic Development Fund	3,500	154,000	-	154,000
Landfill Closure/Postclosure Fund	18,197	18,651	16,112	2,539
Special County Equipment Fund	180,000	250,000	100,000	150,000
Total Transfers	$ 334,297	$ 424,892	$ 116,112	$ 308,780
Cash basis requirement	$ -	$ -	$ 1,300,000	$ (1,300,000)
Total Expenditures	$ 4,538,447	$ 4,849,779	$ 5,595,002	$ (745,223)
Receipts Over (Under) Expenditures	$ (79,326)	$ 131,298		
Unencumbered Cash, Beginning	993,779	914,453		
Unencumbered Cash, Ending	$ 914,453	$ 1,045,751		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 801,128	$ 847,731	$ 848,937	$ (1,206)
Back tax collections	1,215	14,478	10,000	4,478
Motor vehicle tax	46,183	51,286	42,620	8,666
City and county highway funds	163,842	166,335	170,000	(3,665)
County equalization funds	15,801	10,654	3,000	7,654
Federal exchange funds	26,942	25,550	-	25,550
Reimbursements	10,538	1,262	30,000	(28,738)
Sale of assets	4,025	120,195	-	120,195
Transfer-FEMA	-	45,592	-	45,592
Total Receipts	$ 1,069,674	$ 1,283,083	$ 1,104,557	$ 178,526
Expenditures				
Highway Maintenance				
Personal services	$ 404,485	$ 346,452	$ 420,000	$ (73,548)
Contractual services	161,657	105,079	150,000	(44,921)
Commodities	369,739	359,001	375,000	(15,999)
Capital outlay	595	297,285	10,000	287,285
Transfer-Road Machinery Fund	200,000	250,000	150,000	100,000
Cash basis requirement	-	-	775,000	(775,000)
Total Expenditures	$ 1,136,476	$ 1,357,817	$ 1,880,000	$ (522,183)
Receipts Over (Under) Expenditures	$ (66,802)	$ (74,734)		
Unencumbered Cash, Beginning	788,216	721,414		
Unencumbered Cash, Ending	$ 721,414	$ 646,680		

Schedule 2-C

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 846,247	$ 786,622	$ 787,705	$ (1,083)
Back tax collections	1,304	15,692	5,000	10,692
Motor vehicle tax	49,512	55,005	45,021	9,984
Reimbursements	61,434	9,208	40,000	(30,792)
Total Receipts	$ 958,497	$ 866,527	$ 877,726	$ (11,199)
Expenditures				
Unemployment	$ 1,233	$ 1,275	$ 1,200	$ 75
Social security	121,701	123,746	115,000	8,746
Medical insurance	399,118	397,409	650,000	(252,591)
KPERS	134,010	145,982	125,000	20,982
Workmen's compensation	-	-	-	-
Transfer-Group Health Ins Res Fund	209,497	190,827	-	190,827
Cash basis requirement	-	-	795,500	(795,500)
Total Expenditures	$ 865,559	$ 859,239	$ 1,686,700	$ (827,461)
Receipts Over (Under) Expenditures	$ 92,938	$ 7,288		
Unencumbered Cash, Beginning	669,942	762,880		
Unencumbered Cash, Ending	$ 762,880	$ 770,168		

Schedule 2-D

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 405,436	$ 393,008	$ 393,590	$ (582)
Back tax collections	790	8,486	-	8,486
Motor vehicle tax	27,950	27,085	21,568	5,517
Interest earned	81,791	88,929	10,000	78,929
Hospital contributions	718,722	700,070	720,000	(19,930)
Reimbursements	-	-	-	-
Transfer-Hospital Capital Project Fund	338,926	-	-	-
Total Receipts	$ 1,573,615	$ 1,217,578	$ 1,145,158	$ 72,420
Expenditures				
Bond principal	$ 870,000	$ 885,000	$ 885,000	$ -
Bond interest	629,760	600,000	257,176	342,824
Miscellaneous	-	15,561	2,000	13,561
Cash basis requirement	-	-	1,130,000	(1,130,000)
Total Expenditures	$ 1,499,760	$ 1,500,561	$ 2,274,176	$ (773,615)
Receipts Over (Under) Expenditures	$ 73,855	$ (282,983)		
Unencumbered Cash, Beginning	1,119,456	1,193,311		
Unencumbered Cash, Ending	$ 1,193,311	$ 910,328		

Schedule 2-E

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Alcoholic liquor fund	$ 307	$ 223	$ 500	$ (277)
Reimbursements	2,199	2,564	-	2,564
State aid	2,064	2,255	-	2,255
Total Receipts	$ 4,570	$ 5,042	$ 500	$ 4,542
Expenditures				
Contractual	$ -	$ -	$ 10,581	$ (10,581)
Commodities	-	-	-	-
Total Expenditures	$ -	$ -	$ 10,581	$ (10,581)
Receipts Over (Under) Expenditures	$ 4,570	$ 5,042		
Unencumbered Cash, Beginning	9,573	14,143		
Unencumbered Cash, Ending	$ 14,143	$ 19,185		

Schedule 2-F

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Loan payment income	$ 12,000	$ 9,127	$ 7,500	$ 1,627
Interest income	156	655	-	655
Transfer-General Fund	3,500	154,000	-	154,000
Total Receipts	$ 15,656	$ 163,782	$ 7,500	$ 156,282
Expenditures				
Contractual	$ 81,534	$ 164,253	$ 90,306	$ 73,947
Receipts Over (Under) Expenditures	$ (65,878)	$ (471)		
Unencumbered Cash, Beginning	75,306	9,428		
Unencumbered Cash, Ending	$ 9,428	$ 8,957		

Schedule 2-G

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
911 fees	$ 60,014	$ 65,134	$ 60,000	$ 5,134
Miscellaneous	-	-	-	-
Total Receipts	$ 60,014	$ 65,134	$ 60,000	$ 5,134
Expenditures				
Contractual	$ 10,948	$ 25,145	$ 12,000	$ 13,145
Commodities	20,857	27,047	20,000	7,047
Capital outlay	-	-	225,776	(225,776)
Total Expenditures	$ 31,805	$ 52,192	$ 257,776	$ (205,584)
Receipts Over (Under) Expenditures	$ 28,209	$ 12,942		
Unencumbered Cash, Beginning	169,776	197,985		
Unencumbered Cash, Ending	$ 197,985	$ 210,927		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-General Fund	$ 18,197	$ 18,651
Interest on investments	16,168	17,814
Total Receipts	$ 34,365	$ 36,465
Expenditures		
Contractual	$ 61	$ -
Receipts Over (Under) Expenditures	$ 34,304	$ 36,465
Unencumbered Cash, Beginning	355,195	389,499
Unencumbered Cash, Ending	$ 389,499	$ 425,964

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-General Fund	$ 180,000	$ 250,000
Miscellaneous	-	-
Total Receipts	$ 180,000	$ 250,000
Expenditures		
Contractual	$ 3,556	$ 4,500
Capital outlay	168,182	423,979
Total Expenditures	$ 171,738	$ 428,479
Receipts Over (Under) Expenditures	$ 8,262	$ (178,479)
Unencumbered Cash, Beginning	1,001,370	1,009,632
Unencumbered Cash, Ending	$ 1,009,632	$ 831,153

Schedule 2-J

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-Road and Bridge Fund	$ 200,000	$ 250,000
Miscellaneous	-	-
Total Receipts	$ 200,000	$ 250,000
Expenditures		
Capital outlay	$ 446,474	$ 135,214
Receipts Over (Under) Expenditures	$ (246,474)	$ 114,786
Unencumbered Cash, Beginning	536,698	290,224
Unencumbered Cash, Ending	$ 290,224	$ 405,010

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	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	$ 259,971	$ 259,971

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-General Fund	$ -	$ -
Miscellaneous	-	-
Total Receipts	$ -	$ -
Expenditures		
Capital outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	29,927	29,927
Unencumbered Cash, Ending	$ 29,927	$ 29,927

Schedule 2-N

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
FEMA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 136,973	$ -
State aid	3,605	-
Total Receipts	$ 140,578	$ -
Expenditures		
Contractual	$ 94,986	$ -
Transfer-Road & Bridge	-	45,592
Total Expenditures	$ 94,986	$ 45,592
Receipts Over (Under) Expenditures	$ 45,592	$ (45,592)
Unencumbered Cash, Beginning	-	45,592
Unencumbered Cash, Ending	$ 45,592	$ -

Schedule 2-O

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Group Health Insurance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-Employees' Benefits Fund	$ 209,497	$ 190,827
Expenditures		
Claims	$ 99,236	$ 159,056
Receipts Over (Under) Expenditures	$ 110,261	$ 31,771
Unencumbered Cash, Beginning	-	110,261
Unencumbered Cash, Ending	$ 110,261	$ 142,032

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Airport Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 234,709	$ 25,545
State aid	62,940	149,932
Transfer-General Fund	132,600	2,241
Total Receipts	$ 430,249	$ 177,718
Expenditures		
Project expense	$ 481,002	$ 45,207
Transfer-General Fund	-	132,600
Total Expenditures	$ 481,002	$ 177,807
Receipts Over (Under) Expenditures	$ (50,753)	$ (89)
Unencumbered Cash, Beginning	50,842	89
Unencumbered Cash, Ending	$ 89	$ -

Schedule 2-Q

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Hospital Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Bond proceeds	$ -	$ -
Interest income	4	-
Realized gains	-	-
Total Receipts	$ 4	$ -
Expenditures		
Project expense	$ 2,000	$ -
Transfer-Bond & Interest Fund	338,926	-
Total Expenditures	$ 340,926	$ -
Receipts Over (Under) Expenditures	$ (340,922)	$ -
Unencumbered Cash, Beginning	9,363,011	9,022,089
Unencumbered Cash, Ending	$ 9,022,089	$ 9,022,089

Schedule 2-R

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Prosecutor's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Clerk of District Court docket fees	$ 212	$ 130
Expenditures		
Training expense	$ 188	$ 130
Receipts Over (Under) Expenditures	$ 24	$ -
Unencumbered Cash, Beginning	-	24
Unencumbered Cash, Ending	$ 24	$ 24

Schedule 2-S

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Attorney Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

Schedule 2-T

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Concealed Carry Weapons Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Treasurer's fees	$ 20,219	$ 20,461
Mailing and card fees	-	-
Lien holder fees	-	-
Reimbursements	-	-
Total Receipts	$ 20,219	$ 20,461
Expenditures		
Treasurer's compensation	$ 4,353	$ 4,766
Contractual	6,552	5,720
Commodities	9,028	9,397
Capital outlay	-	-
Transfer-General Fund	571	273
Total Expenditures	$ 20,504	$ 20,156
Receipts Over (Under) Expenditures	$ (285)	$ 305
Unencumbered Cash, Beginning	-	(285)
Unencumbered Cash, Ending	$ (285)	$ 20

Schedule 2-V

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Sheriff Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 33	$ 76
Reimbursements	-	140
Total Receipts	$ 33	$ 216
Expenditures		
Capital outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ 33	$ 216
Unencumbered Cash, Beginning	4,103	4,136
Unencumbered Cash, Ending	$ 4,136	$ 4,352

Schedule 2-W

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Law Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ 18
Expenditures		
Capital outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 18
Unencumbered Cash, Beginning	1,303	1,303
Unencumbered Cash, Ending	$ 1,303	$ 1,321

Schedule 2-X

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Diversion Fees Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Diversion fees	$ 4,200	$ 2,450
Expenditures		
Contractual	$ 4,206	$ 3,071
Commodities	8,700	-
Capital outlay	-	-
Total Expenditures	$ 12,906	$ 3,071
Receipts Over (Under) Expenditures	$ (8,706)	$ (621)
Unencumbered Cash, Beginning	16,498	7,792
Unencumbered Cash, Ending	$ 7,792	$ 7,171

Schedule 2-Y

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Offender Registration Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 500	$ 560
Expenditures		
Contractual	$ -	$ -
Commodities	-	-
Capital outlay	-	-
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 500	$ 560
Unencumbered Cash, Beginning	4,630	5,130
Unencumbered Cash, Ending	$ 5,130	$ 5,690

Schedule 2-Z

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 3,632	$ 3,702
Interest income	485	516
Total Receipts	$ 4,117	$ 4,218
Expenditures		
Contractual	$ -	$ 7,330
Commodities	-	2,281
Total Expenditures	$ -	$ 9,611
Receipts Over (Under) Expenditures	$ 4,117	$ (5,393)
Unencumbered Cash, Beginning	9,016	13,133
Unencumbered Cash, Ending	$ 13,133	$ 7,740

Schedule 2-AA

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 908	$ 926
Interest income	396	457
Total Receipts	$ 1,304	$ 1,383
Expenditures		
Contractual	$ -	$ -
Commodities	-	-
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 1,304	$ 1,383
Unencumbered Cash, Beginning	8,431	9,735
Unencumbered Cash, Ending	$ 9,735	$ 11,118

Schedule 2-AB

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 908	$ 926
Interest income	116	114
Total Receipts	$ 1,024	$ 1,040
Expenditures		
Contractual	$ -	$ -
Commodities	-	1,394
Total Expenditures	$ -	$ 1,394
Receipts Over (Under) Expenditures	$ 1,024	$ (354)
Unencumbered Cash, Beginning	2,134	3,158
Unencumbered Cash, Ending	$ 3,158	$ 2,804

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Distributable Funds				
Current taxes	$ 5,085,756	$ 7,432,492	$ 7,873,359	$ 4,644,889
Delinquent personal property tax	20,690	16,495	20,690	16,495
Delinquent real estate tax	118,108	46,338	118,108	46,338
Partial tax	30,397	55,909	52,344	33,962
Commercial vehicle fee	152	6,906	6,980	78
RV tax	1,406	5,085	4,752	1,739
Motor vehicle tax	139,219	512,072	490,805	160,486
Heritage trust	248	1,851	1,826	273
NRP plan	-	20,180	20,180	-
Special county mineral tax	-	15,921	15,921	-
Total Distributable Funds	$ 5,395,976	$ 8,113,249	$ 8,604,965	$ 4,904,260
State Funds				
General	$ -	$ -	$ -	$ -
Institutional building	-	17,801	17,801	-
Educational building	-	35,602	35,602	-
Motor vehicle licenses	1,200	196,524	196,695	1,029
Sales tax	13,258	191,858	205,116	-
IRP	70	515,431	509,454	6,047
Fish and game licenses	-	687	687	-
Drivers licenses	36	3,841	3,877	-

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
State Funds (Continued)				
Watercraft	2,553	4,238	3,870	2,921
Candidate registration	400	652	-	1,052
Total State Funds	$ 17,517	$ 966,634	$ 973,102	$ 11,049
Subdivision Funds				
School district	$ 7,856	$ 2,152,476	$ 2,149,881	$ 10,451
Cities	6,365	436,122	436,929	5,558
Groundwater management	-	50,352	47,013	3,339
Cemeteries	144	68,047	67,976	215
Total Subdivision Funds	$ 14,365	$ 2,706,997	$ 2,701,799	$ 19,563
Other Agency Funds				
Clerk of District Court	$ 44,217	$ 21,058	$ 8,978	$ 56,297
Payroll clearing	-	365,430	361,312	4,118
Payroll clearing - H S A	2,460	14,425	13,743	3,142
Total Other Agency Funds	$ 46,677	$ 400,913	$ 384,033	$ 63,557
Grand Total	$ 5,474,535	$ 12,187,793	$ 12,663,899	$ 4,998,429