UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Tribune, Kansas

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2025

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2025

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	32
C Employees' Benefits Fund	33
D Bond and Interest Fund	34
E Special Alcohol and Drug Abuse Fund	35
F Economic Development Fund	36
G 2012 911 Fund	37
H Landfill Closure/Postclosure Fund	38
I Special County Equipment Fund	39
J Road Machinery Fund	40
K Special Highway Improvement Fund	41
L Rural Fire Equipment Reserve Fund	42

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2025

TABLE OF CONTENTS

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

SCHEDULE 3
Schedule of Receipts and Expenditures - 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, 2025 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, 2025, 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, 2025, 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, 2024 (not presented herein), and have issued my report thereon dated August 8, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

James V. Myers
Certified Public Accountant

August 21, 2026

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

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	$ 1,045,751	$ 4,479,319	$ 4,654,643	$ 870,427	$ 64,363	$ 934,790
Special Purpose Funds:						
Road and bridge	646,680	1,225,305	1,262,393	609,592	38,165	647,757
Employees' benefits	770,168	929,879	980,330	719,717	-	719,717
Special alcohol and drug abuse	19,185	4,222	-	23,407	-	23,407
Economic development	8,957	44,779	5,500	48,236	-	48,236
2012 911 fund	210,927	70,946	66,692	215,181	-	215,181
Landfill closure/postclosure	425,964	38,788	-	464,752	-	464,752
Special county equipment	831,153	74,488	133,040	772,601	-	772,601
Road machinery	405,010	214,438	49,600	569,848	-	569,848
Special highway improvement	259,971	50,000	89,951	220,020	-	220,020
Rural fire equipment reserve	3,201	10,000	-	13,201	-	13,201
Ambulance equipment	29,927	30,000	-	59,927	-	59,927
FEMA	-	-	-	-	-	-
Group health insurance reserve	142,032	204,752	136,491	210,293	-	210,293
Capital Projects Fund:						
Airport capital project	-	100,293	53,084	47,209	-	47,209
Hospital capital project	9,022,089	1	9,021,802	288	-	288
Bond and Interest Fund:						
Bond and interest	910,328	10,386,224	10,791,290	505,262	-	505,262
Trust Funds:						
Prosecutor's training	24	220	222	22	-	22
County attorney trust	225	-	-	225	-	225
Concealed carry weapons	280	-	-	280	-	280
County motor vehicle	20	19,995	20,015	-	-	-
Special sheriff equipment	4,352	163	-	4,515	-	4,515
Special law enforcement	1,321	-	-	1,321	-	1,321
Diversion fees	7,171	1,824	6,149	2,846	-	2,846
Offender registration	5,690	760	-	6,450	-	6,450
Register of deeds technology	7,740	4,831	-	12,571	-	12,571
County clerk technology	11,118	1,601	708	12,011	-	12,011
County treasurer technology	2,804	1,245	-	4,049	-	4,049
Museum	-	490	-	490	-	490
Total Reporting Entity (excluding Agency Funds)	$ 14,772,088	$ 17,894,563	$ 27,271,910	$ 5,394,741	$ 102,528	$ 5,497,269

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, 2025

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	$ 1,185	
Certificates of deposit	-	
Checking accounts	39,150	
Hospital accounts	505,550	
Money market account	9,822,935	
Savings accounts	28,630	$ 10,397,450
Register of Deeds:		
Checking accounts		1,290
District Court:		
Checking accounts		200
Savings accounts		57,050
Total Cash		$ 10,455,990
Agency Funds per Schedule 3		(4,958,721)
Total Reporting Entity (Excluding Agency Funds)		$ 5,497,269

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, 2025

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 public hearing shall be 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 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. The budget was amended for the following funds: Bond and Interest Fund.

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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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, 2025.

Note 3: Deposits and Investments (continued)

At December 31, 2025, UGC - GSD's carrying amount of deposits was $10,723,051 and the bank balance was $10,455,990. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $558,541 was covered by federal depository insurance, $505,550 was invested in U.S. government securities, and $9,658,960 was collateralized with securities held by the pledging financial institutions' agents in UGC - GSD's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, UGC – 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	1,115,389	1,115,389

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Ambulance Equip	12-110	$ 30,000
General	Fire Equip	19-3612	10,000
General	Landfill Closure	KDHE	19,760
General	Special Co Equip	19-119	50,000
Road & Bridge	Road Machinery	68-141g	200,000
Road & Bridge	Special Highway	68-590	50,000
Employee Benefits	Group Health Ins Res	12-16,102	204,752
Hospital Cap Project	Bond & Interest	Cap Project	9,021,802
County Motor Vehicle	General	8-145	226
Total			$9,586,540

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 2025. 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 $699,087. This liability is based on the use of 22.21 percent of the estimated capacity of the landfill. UGC – GSD will recognize the remaining estimated cost of closure and post closure care of $487,808 as the remaining estimated capacity is filled. UGC – GSD expects the landfill to continue to operate for approximately 50 years. UGC – GSD has restricted $464,752 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.

Note 8: Compensated Absences (continued)

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, 2025, was $39,059. This amount has not been recorded into the financial statement.

Accrued vacation time is determined as follows:

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

The estimated liability for accrued vacation at December 31, 2025, was $42,891. 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.kspers.gov 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.

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

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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from UGC-GSD were $170,096 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, UGC's proportionate share of the collective net pension liability reported by KPERS was $1,479,856. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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.

Note 10: Deferred Compensation Plan (continued)

As of December 31, 2025, the market value of the amount on deposit with the plan was $528,261

Note 11: Contingencies

In the normal course of operations, UGC – GSD 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.

Note 13: Litigation

UGC - GSD is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 14: Evaluation of Subsequent Events

The organization has evaluated subsequent events through August 21, 2026, the date which the financial statements were available to be issued.

Note 15: Long-Term Debt

Changes in long-term liabilities for UGC - GSD for the year ended December 31, 2025, 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	$ 10,080,000	$ -	$10,080,000	$ -	$ 403,025
Series 2021	.25 - 2.4%	9/30/2021	10,025,000	12/1/2037	9,495,000	-	140,000	9,355,000	166,265
Capital Leases Payable					-	-	-	-	-
Total Contractual Indebtedness					$ 19,575,000	$ -	$10,220,000	$ 9,355,000	$ 569,290

Note 15: 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	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	Total
Principal:									
General Obligation Bonds									
Series 2017B	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Series 2021	145,000	915,000	910,000	870,000	870,000	4,250,000	1,395,000	-	9,355,000
Capital Leases Payable	-	-	-	-	-	-	-	-	-
Total Principal	$ 145,000	$ 915,000	$ 910,000	$ 870,000	$ 870,000	$ 4,250,000	$ 1,395,000	$ -	$ 9,355,000
Interest:									
General Obligation Bonds									
Series 2017B	-	-	-	-	-	-	-	-	-
Series 2021	165,006	163,484	152,686	140,584	127,272	413,056	48,728	-	1,210,816
Capital Leases Payable	-	-	-	-	-	-	-	-	-
Total Interest	$ 165,006	$ 163,484	$ 152,686	$ 140,584	$ 127,272	$ 413,056	$ 48,728	$ -	$ 1,210,816
Total Principal and Interest	$ 310,006	$ 1,078,484	$ 1,062,686	$ 1,010,584	$ 997,272	$ 4,663,056	$ 1,443,728	$ -	$ 10,565,816

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, 2025

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:			
General Funds:			
General	$ 5,011,753	$ 4,654,643	$ (357,110)
Special Purpose Funds:			
Road and bridge	1,874,238	1,262,393	(611,845)
Employees' benefits	1,681,405	980,330	(701,075)
Special alcohol and drug	14,700	-	(14,700)
Economic development	49,428	5,500	(43,928)
2012 911	285,986	66,692	(219,294)
Bond and Interest Funds:			
Bond and interest	12,071,290	10,791,290	(1,280,000)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 3,284,926	$ 3,151,587	$ 3,149,690	$ 1,897
Back tax collections	56,829	26,319	30,000	(3,681)
Interest on delinquent taxes	13,676	10,514	15,000	(4,486)
Motor vehicle tax	200,651	206,722	183,474	23,248
Total Taxes and Shared Revenues	$ 3,556,082	$ 3,395,142	$ 3,378,164	$ 16,978
Intergovernmental:				
Local sales tax	$ 166,208	$ 284,996	$ 165,000	$ 119,996
Mineral tax	7,961	6,742	10,000	(3,258)
Total Intergovernmental	$ 174,169	$ 291,738	$ 175,000	$ 116,738
Charges for Sales and Services	$ 310,254	$ 317,779	$ 150,000	$ 167,779
Licenses, Permits and Fees:				
County officers' fees	$ 43,734	$ 46,869	$ 42,500	$ 4,369
Health fees	19,387	11,448	2,500	8,948
Other fees	2,617	5,390	5,000	390
Total Licenses, Permits and Fees	$ 65,738	$ 63,707	$ 50,000	$ 13,707
Use of Money and Property:				
Interest on idle fund investments	$ 294,456	$ 273,670	$ 150,000	$ 123,670
Royalties and rent	49,280	49,601	45,000	4,601
Total Use of Money and Property	$ 343,736	$ 323,271	$ 195,000	$ 128,271

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Transfer-Airport Capital Project Fund	$ 132,600	$ -	$ -	$ -
Transfer-County Motor Vehicle Fund	$ 273	$ 226	$ 750	$ (524)
Other:				
Grants/Donations	$ 299,967	$ 43,394	$ 55,000	$ (11,606)
Miscellaneous	-	-	10,000	(10,000)
Reimbursements	98,258	44,062	-	44,062
Total Other	$ 398,225	$ 87,456	$ 65,000	$ 22,456
Total Receipts	$ 4,981,077	$ 4,479,319	$ 4,013,914	$ 465,405

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures				
Unified Supervisors:				
Commodities	$ 44	$ 486	$ 100	$ 386
Contractual services	818	5,340	2,000	3,340
Personal services	61,200	61,200	61,200	-
Total Unified Supervisors	$ 62,062	$ 67,026	$ 63,300	$ 3,726
Unified County Clerk:				
Capital outlay	$ -	$ 929	$ -	$ 929
Commodities	807	1,010	1,500	(490)
Contractual services	6,208	8,061	6,500	1,561
Personal services	100,935	97,377	106,928	(9,551)
Total Unified County Clerk	$ 107,950	$ 107,377	$ 114,928	$ (7,551)
Unified County Treasurer:				
Capital outlay	$ -	$ 785	$ -	$ 785
Commodities	4,998	6,961	6,000	961
Contractual services	8,774	11,050	7,500	3,550
Personal services	125,909	153,741	131,040	22,701
Total Unified County Treasurer	$ 139,681	$ 172,537	$ 144,540	$ 27,997
Unified County Attorney:				
Capital outlay	$ 74	$ -	$ -	$ -
Contractual services	23,310	34,330	27,000	7,330
Personal services	50,436	67,200	53,865	13,335
Total Unified County Attorney	$ 73,820	$ 101,530	$ 80,865	$ 20,665

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Register of Deeds:				
Commodities	$ 3,362	$ 4,568	$ 4,000	$ 568
Contractual services	11,079	10,966	16,000	(5,034)
Personal services	92,747	88,163	97,878	(9,715)
Total Register of Deeds	$ 107,188	$ 103,697	$ 117,878	$ (14,181)
Clerk of District Court:				
Commodities	$ 200	$ 2,044	$ 2,000	$ 44
Contractual services	25,421	17,536	26,900	(9,364)
Total Clerk of District Court	$ 25,621	$ 19,580	$ 28,900	$ (9,320)
Courthouse General:				
Capital outlay	$ 79,600	$ 10,074	$ -	$ 10,074
Commodities	59,210	81,542	60,000	21,542
Contractual services	370,369	412,720	210,000	202,720
Lease principal	132,885	-	-	-
Lease interest	4,518	-	-	-
Personal services	168,766	221,563	147,000	74,563
Total Courthouse General	$ 815,348	$ 725,899	$ 417,000	$ 308,899
Election:				
Commodities	$ 1,976	$ 2,397	$ 3,000	$ (603)
Contractual services	18,508	12,812	18,000	(5,188)
Personal services	6,855	8,426	9,729	(1,303)
Total Election	$ 27,339	$ 23,635	$ 30,729	$ (7,094)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Appraiser's Cost:				
Commodities	$ 845	$ 682	$ 1,200	$ (518)
Contractual services	75,486	83,623	74,400	9,223
Personal services	30,649	32,105	33,459	(1,354)
Total Appraiser's Cost	$ 106,980	$ 116,410	$ 109,059	$ 7,351
Soil Conservation	$ 25,000	$ 25,000	$ 25,000	$ -
Solid Waste:				
Capital outlay	$ -	$ 68,470	$ -	$ 68,470
Commodities	31,456	15,269	10,000	5,269
Contractual services	26,834	67,921	25,000	42,921
Personal services	27,536	52,310	48,389	3,921
Total Solid Waste	$ 85,826	$ 203,970	$ 83,389	$ 120,581
Noxious Weed:				
Capital outlay	$ 35	$ 1,517	$ -	$ 1,517
Commodities	318,455	368,318	115,250	253,068
Contractual services	12,700	18,393	12,100	6,293
Personal services	51,305	54,541	46,311	8,230
Total Noxious Weed	$ 382,495	$ 442,769	$ 173,661	$ 269,108

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Public Safety - Sheriff:				
Capital outlay	$ 340	$ 57	$ -	$ 57
Commodities	26,709	21,939	34,000	(12,061)
Contractual services	49,708	71,017	61,000	10,017
Personal services	423,959	428,319	443,972	(15,653)
Total Public Safety - Sheriff	$ 500,716	$ 521,332	$ 538,972	$ (17,640)
Public Safety - Fire Department:				
Commodities	$ 19,116	$ 24,033	$ 8,000	$ 16,033
Contractual services	14,672	19,304	21,500	(2,196)
Personal services	13,750	9,632	15,750	(6,118)
Total Public Safety - Fire Department	$ 47,538	$ 52,969	$ 45,250	$ 7,719
Public Safety - Emergency Preparedness:				
Capital outlay	$ -	$ 300	$ -	$ 300
Commodities	2,736	2,576	1,000	1,576
Contractual services	1,321	1,403	3,000	(1,597)
Personal services	5,402	9,261	10,117	(856)
Total Public Safety - Emergency Prep.	$ 9,459	$ 13,540	$ 14,117	$ (577)
Home for Aged:				
Appropriation	$ 132,299	$ 120,626	$ 120,626	$ -

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Health:				
Capital outlay	$ 385	$ 24,863	$ -	$ 24,863
Commodities	100,763	75,401	63,550	11,851
Contractual services	33,971	23,411	21,385	2,026
Personal services	113,190	93,946	101,871	(7,925)
Total Health	$ 248,309	$ 217,621	$ 186,806	$ 30,815
Ambulance:				
Commodities	$ 10,082	$ 10,248	$ 22,000	$ (11,752)
Contractual services	21,716	21,190	34,100	(12,910)
Personal services	34,873	33,084	49,430	(16,346)
Total Ambulance	$ 66,671	$ 64,522	$ 105,530	$ (41,008)
Hospital:				
Appropriation	$ 694,572	$ 633,284	$ 633,284	$ -
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	$ 500	$ 500	$ -
WKCAC:				
Appropriation	$ 5,000	$ 5,000	$ 5,000	$ -

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
CASA:				
Appropriation	$ 1,500	$ 1,500	$ 1,500	$ -
Park & Recreation:				
Appropriation	$ 125,000	$ 110,000	$ 110,000	$ -
Commodities	12,065	10,006	-	10,006
Contractual services	10,057	7,194	-	7,194
Personal services	20,005	14,654	-	14,654
Total Park & Recreation	$ 167,127	$ 141,854	$ 110,000	$ 31,854
Extension Service:				
Appropriation	$ 115,000	$ 120,000	$ 120,000	$ -
Historical Records:				
Commodities	$ 1,430	$ 2,477	$ 1,000	$ 1,477
Contractual services	15,348	17,924	16,000	1,924
Total Historical Records	$ 16,778	$ 20,401	$ 17,000	$ 3,401
Library:				
Appropriation	$ 120,000	$ 123,000	$ 123,000	$ -
Services for Elderly:				
Commodities	$ 340	$ 233	$ 500	$ (267)
Contractual services	48,099	48,821	40,000	8,821
Total Services for Elderly	$ 48,439	$ 49,054	$ 40,500	$ 8,554

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Senior Center:				
Appropriation	$ 48,150	$ 58,150	$ 58,150	$ -
Theatre:				
Appropriation	$ 8,000	$ 8,000	$ 8,000	$ -
Economic Development:				
Appropriation	$ 114,000	$ 114,000	$ 114,000	$ -
Fair:				
Appropriation	$ 56,000	$ 60,000	$ 60,000	$ -
Airport:				
Commodities	$ 643	$ 10,492	$ 500	$ 9,992
Contractual services	20,290	28,432	50,000	(21,568)
Total Airport	$ 20,933	$ 38,924	$ 50,500	$ (11,576)
Rural Opportunity Zone:				
Contractual services	$ 17,489	$ 16,690	$ 20,000	$ (3,310)
District Coroner:				
Contractual services	$ 1,686	$ 11,986	$ 3,000	$ 8,986
ARPA:				
Contractual services	$ 11,911	-	$ -	$ -
Golf Course:				
Appropriation	$ -	30,000	$ -	$ 30,000

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Transfers:				
Airport Capital Project Fund	$ 2,241	$ -	$ -	$ -
Ambulance Equipment Fund	-	30,000	30,000	-
Economic Development Fund	154,000	-	-	-
Landfill Closure/Postclosure Fund	18,651	19,760	18,197	1,563
Rural Fire Equipment Reserve Fund	-	10,000	10,000	-
Solid Waste Capital Improvement Fund	-	-	30,000	(30,000)
Special County Equipment Fund	250,000	50,000	100,000	(50,000)
Total Transfers	$ 424,892	$ 109,760	$ 188,197	$ (78,437)
Cash basis requirement	$ -	$ -	$ 1,046,072	$ (1,046,072)
Total Expenditures	$ 4,849,779	$ 4,654,643	$ 5,011,753	$ (357,110)
Receipts Over (Under) Expenditures	$ 131,298	$ (175,324)		
Unencumbered Cash, Beginning	914,453	1,045,751		
Unencumbered Cash, Ending	$ 1,045,751	$ 870,427		

Schedule 2-B

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 847,731	$ 948,580	$ 947,937	$ 643
Back tax collections	14,478	6,725	1,000	5,725
Motor vehicle tax	51,286	53,158	46,832	6,326
City and county highway funds	166,335	163,365	166,000	(2,635)
County equalization funds	10,654	11,778	15,000	(3,222)
Federal exchange funds	25,550	31,951	25,000	6,951
Reimbursements	1,262	9,748	12,500	(2,752)
Sale of assets	120,195	-	-	-
Transfer-FEMA	45,592	-	-	-
Total Receipts	$ 1,283,083	$ 1,225,305	$ 1,214,269	$ 11,036
Expenditures				
Capital Outlay	$ 297,285	$ -	$ -	$ -
Commodities	359,001	415,480	400,000	15,480
Contractual services	105,079	180,105	175,000	5,105
Personal services	346,452	416,808	451,500	(34,692)
Transfer-Road Machinery Fund	250,000	200,000	200,000	-
Transfer-Special Highway Fund	-	50,000	-	50,000
Cash basis requirement	-	-	647,738	(647,738)
Total Expenditures	$ 1,357,817	$ 1,262,393	$ 1,874,238	$ (611,845)
Receipts Over (Under) Expenditures	$ (74,734)	$ (37,088)		
Unencumbered Cash, Beginning	721,414	646,680		
Unencumbered Cash, Ending	$ 646,680	$ 609,592		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 786,622	$ 856,881	$ 856,262	$ 619
Back tax collections	15,692	6,815	1,000	5,815
Motor vehicle tax	55,005	51,515	43,452	8,063
Reimbursements	9,208	14,668	50,000	(35,332)
Total Receipts	$ 866,527	$ 929,879	$ 950,714	$ (20,835)
Expenditures				
KPERS	$ 145,982	$ 170,096	$ 142,500	$ 27,596
Medical insurance	397,409	453,796	500,000	(46,204)
Social security	123,746	145,488	130,000	15,488
Unemployment	1,275	6,198	1,400	4,798
Transfer-Group Health Ins Res Fund	190,827	204,752	210,000	(5,248)
Cash basis requirement	-	-	697,505	(697,505)
Total Expenditures	$ 859,239	$ 980,330	$ 1,681,405	$ (701,075)
Receipts Over (Under) Expenditures	$ 7,288	$ (50,451)		
Unencumbered Cash, Beginning	762,880	770,168		
Unencumbered Cash, Ending	$ 770,168	$ 719,717		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 393,008	$ 327,496	$ 332,269	$ (4,773)
Back tax collections	8,486	3,774	500	3,274
Motor vehicle tax	27,085	25,372	21,711	3,661
Interest earned	88,929	83,053	50,000	33,053
Hospital contributions	700,070	673,872	718,722	(44,850)
Realized gain on investments	-	250,855	-	250,855
Transfer-Hospital Capital Project Fund	-	9,021,802	10,000,000	(978,198)
Total Receipts	$ 1,217,578	$ 10,386,224	$ 11,123,202	$ (736,978)
Expenditures				
Bond interest	$ 600,000	$ 569,290	$ 569,290	$ -
Bond principal	885,000	10,220,000	11,500,000	(1,280,000)
Miscellaneous	15,561	2,000	2,000	-
Total Expenditures	$ 1,500,561	$ 10,791,290	$ 12,071,290	$ (1,280,000)
Receipts Over (Under) Expenditures	$ (282,983)	$ (405,066)		
Unencumbered Cash, Beginning	1,193,311	910,328		
Unencumbered Cash, Ending	$ 910,328	$ 505,262		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Alcoholic liquor fund	$ 223	$ 1,835	$ 257	$ 1,578
Reimbursements	2,564	1,304	-	1,304
State aid	2,255	1,083	-	1,083
Total Receipts	$ 5,042	$ 4,222	$ 257	$ 3,965
Expenditures				
Contractual services	$ -	$ -	$ 14,700	$ (14,700)
Receipts Over (Under) Expenditures	$ 5,042	$ 4,222		
Unencumbered Cash, Beginning	14,143	19,185		
Unencumbered Cash, Ending	$ 19,185	$ 23,407		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Interest income	$ 655	$ 962	$ -	$ 962
Loan payment income	9,127	43,817	20,000	23,817
Transfer-General Fund	154,000	-	-	-
Total Receipts	$ 163,782	$ 44,779	$ 20,000	$ 24,779
Expenditures				
Contractual	$ 164,253	$ 5,500	$ 49,428	$ (43,928)
Receipts Over (Under) Expenditures	$ (471)	$ 39,279		
Unencumbered Cash, Beginning	9,428	8,957		
Unencumbered Cash, Ending	$ 8,957	$ 48,236		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
911 fees	$ 65,134	$ 70,946	$ 60,000	$ 10,946
Expenditures				
Capital outlay	$ -	$ 27,774	$ 253,986	$ (226,212)
Commodities	27,047	-	20,000	(20,000)
Contractual services	25,145	38,918	12,000	26,918
Total Expenditures	$ 52,192	$ 66,692	$ 285,986	$ (219,294)
Receipts Over (Under) Expenditures	$ 12,942	$ 4,254		
Unencumbered Cash, Beginning	197,985	210,927		
Unencumbered Cash, Ending	$ 210,927	$ 215,181		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Interest income	$ 17,814	$ 19,028
Transfer-General Fund	18,651	19,760
Total Receipts	$ 36,465	$ 38,788
Expenditures		
Contractual services	$ -	$ -
Receipts Over (Under) Expenditures	$ 36,465	$ 38,788
Unencumbered Cash, Beginning	389,499	425,964
Unencumbered Cash, Ending	$ 425,964	$ 464,752

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ -	$ 24,488
Transfer-General Fund	250,000	50,000
Total Receipts	$ 250,000	$ 74,488
Expenditures		
Capital outlay	$ 423,979	$ 131,578
Contractual services	4,500	1,462
Total Expenditures	$ 428,479	$ 133,040
Receipts Over (Under) Expenditures	$ (178,479)	$ (58,552)
Unencumbered Cash, Beginning	1,009,632	831,153
Unencumbered Cash, Ending	$ 831,153	$ 772,601

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
State aid	$ -	$ 14,438
Transfer-Road and Bridge Fund	250,000	200,000
Total Receipts	$ 250,000	$ 214,438
Expenditures		
Capital outlay	$ 135,214	$ 49,600
Receipts Over (Under) Expenditures	$ 114,786	$ 164,838
Unencumbered Cash, Beginning	290,224	405,010
Unencumbered Cash, Ending	$ 405,010	$ 569,848

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-Road and Bridge Fund	$ -	$ 50,000
Expenditures		
Commodities	$ -	$ 89,951
Receipts Over (Under) Expenditures	$ -	$ (39,951)
Unencumbered Cash, Beginning	259,971	259,971
Unencumbered Cash, Ending	$ 259,971	$ 220,020

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Rural Fire Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-General Fund	$ -	$ 10,000
Expenditures		
Capital outlay	$ -	$ -
Contractual services	-	-
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 10,000
Unencumbered Cash, Beginning	3,201	3,201
Unencumbered Cash, Ending	$ 3,201	$ 13,201

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ -	$ -
Transfer-General Fund	-	30,000
Total Receipts	$ -	$ 30,000
Expenditures		
Capital outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 30,000
Unencumbered Cash, Beginning	29,927	29,927
Unencumbered Cash, Ending	$ 29,927	$ 59,927

Schedule 2-N

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
FEMA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ -	$ -
State aid	-	-
Total Receipts	$ -	$ -
Expenditures		
Contractual services	$ -	$ -
Transfer-Road and Bridge	45,592	-
Total Expenditures	$ 45,592	$ -
Receipts Over (Under) Expenditures	$ (45,592)	$ -
Unencumbered Cash, Beginning	45,592	-
Unencumbered Cash, Ending	$ -	$ -

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-Employees' Benefits Fund	$ 190,827	$ 204,752
Expenditures		
Claims	$ 159,056	$ 136,491
Receipts Over (Under) Expenditures	$ 31,771	$ 68,261
Unencumbered Cash, Beginning	110,261	142,032
Unencumbered Cash, Ending	$ 142,032	$ 210,293

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Airport Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 25,545	$ 81,758
State aid	149,932	18,535
Transfer-General Fund	2,241	-
Total Receipts	$ 177,718	$ 100,293
Expenditures		
Project expense	$ 45,207	$ 53,084
Transfer-General Fund	132,600	-
Total Expenditures	$ 177,807	$ 53,084
Receipts Over (Under) Expenditures	$ (89)	$ 47,209
Unencumbered Cash, Beginning	89	-
Unencumbered Cash, Ending	$ -	$ 47,209

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Bond proceeds	$ -	$ -
Interest income	-	1
Realized gains	-	-
Total Receipts	$ -	$ 1
Expenditures		
Project expense	$ -	$ -
Transfer-Bond and Interest Fund	-	9,021,802
Total Expenditures	$ -	$ 9,021,802
Receipts Over (Under) Expenditures	$ -	$ (9,021,801)
Unencumbered Cash, Beginning	9,022,089	9,022,089
Unencumbered Cash, Ending	$ 9,022,089	$ 288

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Clerk of District Court docket fees	$ 130	$ 220
Expenditures		
Contractual services	$ 130	$ 222
Receipts Over (Under) Expenditures	$ -	$ (2)
Unencumbered Cash, Beginning	24	24
Unencumbered Cash, Ending	$ 24	$ 22

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Attorney Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Concealed Carry Weapons Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Schedule 2-U

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Treasurer's fees	$ 20,461	$ 19,995
Expenditures		
Commodities	$ 9,397	$ 9,283
Contractual services	5,720	6,703
Personal services	4,766	3,803
Transfer-General Fund	273	226
Total Expenditures	$ 20,156	$ 20,015
Receipts Over (Under) Expenditures	$ 305	$ (20)
Unencumbered Cash, Beginning	(285)	20
Unencumbered Cash, Ending	$ 20	$ -

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Sheriff Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 76	$ 163
Reimbursements	140	-
Total Receipts	$ 216	$ 163
Expenditures		
Capital outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ 216	$ 163
Unencumbered Cash, Beginning	4,136	4,352
Unencumbered Cash, Ending	$ 4,352	$ 4,515

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Law Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 18	$ -
Expenditures		
Capital outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ 18	$ -
Unencumbered Cash, Beginning	1,303	1,321
Unencumbered Cash, Ending	$ 1,321	$ 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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Diversion fees	$ 2,450	$ 1,824
Expenditures		
Contractual services	$ 3,071	$ 6,149
Receipts Over (Under) Expenditures	$ (621)	$ (4,325)
Unencumbered Cash, Beginning	7,792	7,171
Unencumbered Cash, Ending	$ 7,171	$ 2,846

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 560	$ 760
Expenditures		
Capital outlay	$ -	$ -
Commodities	-	-
Contractual services	-	-
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 560	$ 760
Unencumbered Cash, Beginning	5,130	5,690
Unencumbered Cash, Ending	$ 5,690	$ 6,450

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 3,702	$ 4,390
Interest income	516	441
Total Receipts	$ 4,218	$ 4,831
Expenditures		
Commodities	$ 2,281	$ -
Contractual services	7,330	-
Total Expenditures	$ 9,611	$ -
Receipts Over (Under) Expenditures	$ (5,393)	$ 4,831
Unencumbered Cash, Beginning	13,133	7,740
Unencumbered Cash, Ending	$ 7,740	$ 12,571

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 926	$ 1,097
Interest income	457	504
Total Receipts	$ 1,383	$ 1,601
Expenditures		
Contractual services	$ -	$ 708
Receipts Over (Under) Expenditures	$ 1,383	$ 893
Unencumbered Cash, Beginning	9,735	11,118
Unencumbered Cash, Ending	$ 11,118	$ 12,011

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 926	$ 1,098
Interest income	114	147
Total Receipts	$ 1,040	$ 1,245
Expenditures		
Commodities	$ 1,394	$ -
Receipts Over (Under) Expenditures	$ (354)	$ 1,245
Unencumbered Cash, Beginning	3,158	2,804
Unencumbered Cash, Ending	$ 2,804	$ 4,049

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Museum Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Contributions	$ -	$ 490
Expenditures		
Contractual services	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 490
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 490

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Distributable Funds				
Commercial vehicle fee	$ 78	$ 6,787	$ 6,643	$ 222
Current taxes	4,644,889	7,680,897	7,730,734	4,595,052
Delinquent personal property tax	16,495	27,080	16,495	27,080
Delinquent real estate tax	46,338	20,086	46,338	20,086
Heritage trust	273	2,195	1,751	717
Motor vehicle tax	160,486	484,144	496,309	148,321
NRP plan	-	22,321	22,321	-
Partial tax	33,962	109,997	56,365	87,594
RV tax	1,739	5,379	5,889	1,229
Special county mineral tax	-	13,485	13,485	-
Total Distributable Funds	$ 4,904,260	$ 8,372,371	$ 8,396,330	$ 4,880,301
State Funds				
Candidate registration	$ 1,052	$ -	$ -	$ 1,052
Drivers licenses	-	4,013	4,013	-
Educational building	-	32,112	32,112	-
Fish and game licenses	-	533	533	-
Institutional building	-	16,056	16,056	-
IRP	6,047	491,943	497,990	-
Motor vehicle licenses	1,029	190,986	190,806	1,209
Sales tax	-	148,446	148,446	-
Watercraft	2,921	3,322	3,784	2,459
Total State Funds	$ 11,049	$ 887,411	$ 893,740	$ 4,720

Schedule 3

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Subdivision Funds				
Cemeteries	$ 215	$ 68,826	$ 68,698	$ 343
Cities	5,558	434,702	434,638	5,622
Groundwater management	3,339	52,637	55,976	-
School district	10,451	2,015,144	2,016,552	9,043
Total Subdivision Funds	$ 19,563	$ 2,571,309	$ 2,575,864	$ 15,008
Other Agency Funds				
Clerk of District Court	$ 56,297	$ 23,700	$ 22,747	$ 57,250
Payroll clearing	4,118	383,051	387,169	-
Payroll clearing - H S A	3,142	17,456	19,156	1,442
Total Other Agency Funds	$ 63,557	$ 424,207	$ 429,072	$ 58,692
Grand Total	$ 4,998,429	$ 12,255,298	$ 12,295,006	$ 4,958,721