UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2020

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2020

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James V. Myers, Chartered

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Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

Unified Board of Supervisors
Unified Greeley County – General Services District
616 Second Street
Tribune, KS 67879

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, 2020 and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described 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.

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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, 2020, 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 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, 2020, 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.

Other Matters
Supplemental 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 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 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, 2019 (not presented herein), and have issued my report thereon dated June 12, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/oar/municipal-services. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

James V. Myers
Certified Public Accountant

June 25, 2021

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

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	$ 634,790	$ 3,779,864	$ 3,758,852	$ 655,802	$ 17,258	$ 673,060
Special Purpose Funds:						
Road and bridge	489,282	1,045,795	996,403	538,674	3,212	541,886
Employees' benefits	324,415	823,499	754,951	392,963	-	392,963
Special alcohol and drug	7,962	560	-	8,522	-	8,522
Economic Development	92,058	2,517	36,300	58,275	-	58,275
2012 911 fund	128,955	59,985	146,898	42,042	-	42,042
Landfill closure/postclosure	303,256	18,215	-	321,471	-	321,471
Special county equipment	1,237,526	-	118,783	1,118,743	-	1,118,743
Road machinery	850,753	150,000	128,500	872,253	-	872,253
Special highway improvement	259,971	-	-	259,971	-	259,971
Rural fire equipment	3,201	-	-	3,201	-	3,201
Ambulance equipment	11,427	-	-	11,427	-	11,427
CDBG-CV	-	45,500	45,500	-	-	-
Sparks	-	241,487	231,117	10,370	-	10,370
Capital Projects Fund:						
Airport capital project	-	8,058	-	8,058	-	8,058
MIH housing grant capital project	106	-	-	106	-	106
Hospital capital project	1,981,472	7,458	1,641,931	346,999	-	346,999
Bond and Interest Fund:						
Bond and interest	599,447	1,541,622	1,231,395	909,674	-	909,674
Trust Funds:						
Prosecutor's training	112	216	298	30	-	30
County attorney trust	225	-	-	225	-	225
Concealed carry weapons	280	-	-	280	-	280
County motor vehicle	-	23,019	23,019	-	-	-
Special sheriff equipment	4,198	5,248	3,967	5,479	-	5,479
Special law enforcement	1,303	-	-	1,303	-	1,303
Diversion fees	14,662	2,200	2,000	14,862	-	14,862
Offender registration	3,370	480	-	3,850	-	3,850
Register of deed's technology	9,404	3,923	4,222	9,105	-	9,105
County clerk technology	4,625	993	-	5,618	-	5,618
County treasurer technology	451	971	-	1,422	-	1,422
Total Reporting Entity (excluding Agency Funds)	$ 6,963,251	$ 7,761,610	$ 9,124,136	$ 5,600,725	$ 20,470	$ 5,621,195

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

Statement 1

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	$ 1,142	
Checking accounts	605,169	
Hospital accounts	1,256,673	
Savings accounts	16,146	
Money market account	8,046,638	
Certificates of deposit	1,121,471	$ 11,047,239
Register of Deeds:		
Checking accounts		1,696
District Court:		
Checking accounts		3,632
Savings accounts		16,318
Total Cash		11,068,885
Agency Funds per Schedule 3		(5,447,690)
Total Reporting Entity (Excluding Agency Funds)		$ 5,621,195

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, 2020

Note 1: Summary of Significant Accounting Policies

A. 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.

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

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

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

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

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

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, 2020.

At December 31, 2020, UGC - GSD's carrying amount of deposits was $11,068,885 and the bank balance was $11,172,189. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $774,077 was covered by federal depository insurance, $1,006,673 was invested in U.S. government securities, and $9,391,439 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
Hospital Project	15,264,816	15,209,348

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Special Co Equip	19-119	$ ---
General	Landfill Closure	KDHE	15,420
General	Airport Cap Project	79-1946	---
Road & Bridge	Road Machinery	68-141g	150,000
Road & Bridge	Special Hwy Fund	68-590	---
Bond & Interest	General	10-117a	---
County Motor Vehicle	General	8-145	965
Total			$166,385

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 2020. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

Note 7: Municipal Solid Waste Landfill (continued)

The estimate of closure and post closure care liability at year-end would be $347,410. This liability is based on the use of 27.58 percent of the estimated capacity of the landfill. UGC – GSD will recognize the remaining estimated cost of closure and post closure care of $500,175 as the remaining estimated capacity is filled. UGC – GSD expects the landfill to continue to operate for approximately 146 years. UGC – GSD has restricted $321,471 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, 2020, was $41,184. 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, 2020, was $31,720. This amount has not been recorded into the financial statement.

Note 9: General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from UGC-MSD were $118,216 for the year ended December 31, 2020.

Net Pension Liability: At December 31, 2020, UGC's proportionate share of the collective net pension liability reported by KPERS was $1,319,172. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. UGC's proportion of the net pension liability was based on the ratio of UGC's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

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

Note 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, 2020, the market value of the amount on deposit with the plan was $368,693.

Note 11: Contingencies

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

Note 12: Compliance Matters

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

Note 13: Evaluation of Subsequent Events

The organization has evaluated subsequent events through June 25, 2021, 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, 2020, 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									
Hospital	3.29%	12/5/2017	13,700,000	12/1/2037	$ 13,700,000	$ -	$ 705,000	$ 12,995,000	$ 526,375
Capital Leases Payable									
Equipment	3.40%	4/13/2015	1,187,554	4/13/2024	622,141	-	116,250	505,891	21,153
Total Contractual Indebtedness					$ 14,322,141	$ -	$ 821,250	$ 13,500,891	$ 547,528

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	2021	2022	2023	2024	2025	2026 - 2030	2031 - 2035	2036 - 2040	Total
Principal:									
General Obligation Bonds	$ 715,000	$ 725,000	$ 730,000	$ 745,000	$ 745,000	$ 3,860,000	$ 4,040,000	$ 1,435,000	$ 12,995,000
Capital Leases Payable	120,202	124,289	128,515	132,885	-	-	-	-	505,891
Total Principal	835,202	849,289	858,515	877,885	745,000	3,860,000	4,040,000	1,435,000	13,500,891
Interest:									
General Obligation Bonds	505,225	483,775	462,025	432,825	403,025	1,558,725	792,869	108,000	4,746,469
Capital Leases Payable	17,201	13,114	8,888	4,518	-	-	-	-	43,721
Total Interest	522,426	496,889	470,913	437,343	403,025	1,558,725	792,869	108,000	4,790,190
Total Principal and Interest	$ 1,357,628	$ 1,346,178	$ 1,329,428	$ 1,315,228	$ 1,148,025	$ 5,418,725	$ 4,832,869	$ 1,543,000	$ 18,291,081

REGULATORY REQUIRED
SUPPLEMENTAL 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, 2020

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:			
General Funds:			
General	$ 4,320,996	$ 3,758,852	$ (562,144)
Special Purpose Funds:			
Road and bridge	1,307,118	996,403	(310,715)
Employees' benefits	1,117,500	754,951	(362,549)
Special alcohol and drug	12,233	-	(12,233)
Economic development	99,326	36,300	(63,026)
2012 911	156,985	146,898	(10,087)
Bond and Interest Funds:			
Bond and interest	2,091,475	1,231,395	(860,080)

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad valorem property tax	$ 2,954,924	$ 2,898,490	$ 2,893,519	$ 4,971
Back tax collections	51,217	42,803	-	42,803
Interest on delinquent taxes	24,164	24,039	21,000	3,039
Motor vehicle tax	168,368	159,267	135,141	24,126
Total Taxes and Shared Revenues	$ 3,198,673	$ 3,124,599	$ 3,049,660	$ 74,939
Intergovernmental				
State-local revenue sharing	$ -	$ -	$ -	$ -
Local sales tax	118,295	138,298	130,000	8,298
Other units of government	35,037	33,917	35,000	(1,083)
Mineral tax	8,598	5,643	5,000	643
LAVTR	-	-	-	-
Total Intergovernmental	$ 161,930	$ 177,858	$ 170,000	$ 7,858
Charges for Sales and Services	$ 129,509	$ 96,782	$ 120,000	$ (23,218)
Licenses, Permits and Fees				
County officers' fees	$ 37,135	$ 40,199	$ 35,000	$ 5,199
Mortgage registration fees	371	-	5,000	(5,000)
Health fees	49,603	3,304	45,000	(41,696)
Other fees	6,104	19,924	3,000	16,924
Total Licenses, Permits and Fees	$ 93,213	$ 63,427	$ 88,000	$ (24,573)

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Use of Money and Property				
Interest on idle fund investments	$ 123,494	$ 36,206	$ 80,000	$ (43,794)
Royalties and rent	1,220	1,446	1,200	246
Total Use of Money and Property	$ 124,714	$ 37,652	$ 81,200	$ (43,548)
Transfer from Co. Motor Vehicle Fund	$ 986	$ 965	$ 100	$ 865
Transfer from Micro-Loan Fund	$ -	$ -	$ -	$ -
Other				
Miscellaneous	$ -	$ -	$ -	$ -
Reimbursements	401,278	211,710	275,000	(63,290)
Grants	31,257	66,871	35,000	31,871
Total Other	$ 432,535	$ 278,581	$ 310,000	$ (31,419)
Total Receipts	$ 4,141,560	$ 3,779,864	$ 3,818,960	$ (39,096)

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures:				
Unified Supervisors				
Personal services	$ 61,200	$ 61,200	$ 61,200	$ -
Contractual services	2,149	2,041	3,000	(959)
Commodities	-	15	300	(285)
Capital outlay	-	-	-	-
Total Unified Supervisors	$ 63,349	$ 63,256	$ 64,500	$ (1,244)
Unified County Clerk				
Personal services	$ 65,686	$ 65,410	$ 75,809	$ (10,399)
Contractual services	4,907	3,531	6,500	(2,969)
Commodities	345	1,157	1,500	(343)
Capital outlay	18	-	-	-
Total Unified County Clerk	$ 70,956	$ 70,098	$ 83,809	$ (13,711)
Unified County Treasurer				
Personal services	$ 87,126	$ 89,036	$ 97,024	$ (7,988)
Contractual services	5,388	7,333	10,000	(2,667)
Commodities	4,839	4,226	6,000	(1,774)
Capital outlay	-	-	-	-
Total Unified County Treasurer	$ 97,353	$ 100,595	$ 113,024	$ (12,429)

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Unified County Attorney				
Personal services	$ 41,179	$ 41,591	$ 44,766	$ (3,175)
Contractual services	21,697	20,760	25,500	(4,740)
Capital outlay	-	-	-	-
Total Unified County Attorney	$ 62,876	$ 62,351	$ 70,266	$ (7,915)
Register of Deeds				
Personal services	$ 62,226	$ 60,251	$ 66,018	$ (5,767)
Contractual services	16,459	14,246	14,295	(49)
Commodities	2,776	2,252	3,500	(1,248)
Capital outlay	-	-	-	-
Total Register of Deeds	$ 81,461	$ 76,749	$ 83,813	$ (7,064)
Clerk of District Court				
Contractual services	$ 34,100	$ 26,387	$ 45,350	$ (18,963)
Commodities	531	1,854	2,000	(146)
Capital outlay	4,380	-	-	-
Total Clerk of District Court	$ 39,011	$ 28,241	$ 47,350	$ (19,109)

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Courthouse General				
Personal services	$ 95,781	$ 94,229	$ 94,484	$ (255)
Contractual services	175,256	235,676	300,000	(64,324)
Commodities	20,426	21,243	30,000	(8,757)
Capital outlay	-	45,000	138,000	(93,000)
Lease principal	112,427	116,250	-	116,250
Lease interest	24,976	21,153	-	21,153
Total Courthouse General	$ 428,866	$ 533,551	$ 562,484	$ (28,933)
Election				
Personal services	$ 6,897	$ 6,503	$ 8,078	$ (1,575)
Contractual services	3,072	8,393	10,500	(2,107)
Commodities	1,650	7,018	3,000	4,018
Capital outlay	-	-	-	-
Total Election	$ 11,619	$ 21,914	$ 21,578	$ 336
Appraiser's Cost				
Personal services	$ 29,818	$ 30,226	$ 30,665	$ (439)
Contractual services	75,615	68,828	74,400	(5,572)
Commodities	2,379	287	1,200	(913)
Capital outlay	-	322	-	322
Total Appraiser's Cost	$ 107,812	$ 99,663	$ 106,265	$ (6,602)
Weather Modification	$ -	$ -	$ -	$ -
Soil Conservation	$ 25,000	$ 25,000	$ 25,000	$ -

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Solid Waste				
Personal services	$ 30,422	$ 29,958	$ 33,252	$ (3,294)
Contractual services	55,791	17,020	20,000	(2,980)
Commodities	8,365	10,681	10,000	681
Capital outlay	-	23,490	-	23,490
Total Solid Waste	$ 94,578	$ 81,149	$ 63,252	$ 17,897
Noxious Weed				
Personal services	$ 40,276	$ 40,095	$ 38,453	$ 1,642
Contractual services	16,090	13,779	16,500	(2,721)
Commodities	72,446	64,740	35,000	29,740
Capital outlay	972	1,827	-	1,827
Total Noxious Weed	$ 129,784	$ 120,441	$ 89,953	$ 30,488
Public Safety - Sheriff				
Personal services	$ 304,184	$ 319,000	$ 324,800	$ (5,800)
Contractual services	58,872	55,740	52,000	3,740
Commodities	35,869	29,441	30,000	(559)
Capital outlay	1,721	5,858	-	5,858
Total Public Safety - Sheriff	$ 400,646	$ 410,039	$ 406,800	$ 3,239

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Public Safety - Fire Department				
Personal services	$ 10,963	$ 10,191	$ 18,443	$ (8,252)
Contractual services	16,604	12,162	16,500	(4,338)
Commodities	10,239	12,558	6,000	6,558
Capital outlay	-	-	-	-
Total Public Safety - Fire Department	$ 37,806	$ 34,911	$ 40,943	$ (6,032)
Public Safety - Emergency Preparedness				
Personal services	$ 5,175	$ 6,576	$ 5,735	$ 841
Contractual services	2,107	2,253	2,000	253
Commodities	125	109	1,000	(891)
Capital outlay	-	-	-	-
Total Public Safety - Emerg. Prep.	$ 7,407	$ 8,938	$ 8,735	$ 203
Home for Aged				
Appropriation	$ 154,648	$ 154,612	$ 154,595	$ 17
Health				
Personal services	$ 94,405	$ 98,110	$ 94,212	$ 3,898
Contractual services	26,975	10,544	32,600	(22,056)
Commodities	59,696	32,311	45,000	(12,689)
Capital outlay	4,114	-	-	-
Total Health	$ 185,190	$ 140,965	$ 171,812	$ (30,847)

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Ambulance				
Personal services	$ 27,478	$ 26,276	$ 33,300	$ (7,024)
Contractual services	26,303	23,145	27,000	(3,855)
Commodities	11,421	10,801	14,000	(3,199)
Capital outlay	-	-	-	-
Total Ambulance	$ 65,202	$ 60,222	$ 74,300	$ (14,078)
Hospital				
Appropriation	$ 811,902	$ 811,713	$ 811,625	$ 88
Mental Health				
Appropriation	$ 7,500	$ 7,500	$ 7,500	$ -
Developmental Disabled				
Appropriation	$ 11,500	$ 11,500	$ 11,500	$ -
City on the Hill				
Appropriation	$ 2,000	$ 2,000	$ 2,000	$ -
WKCAC				
Appropriation	$ 5,000	$ 5,000	$ 5,000	$ -
CASA				
Appropriation	$ 1,500	$ 1,500	$ 1,500	$ -

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Park				
Personal services	$ 52,512	$ 52,492	$ 60,000	$ (7,508)
Contractual services	7	-	-	-
Appropriation	146,500	140,640	136,000	4,640
Total Park	$ 199,019	$ 193,132	$ 196,000	$ (2,868)
Extension Service				
Appropriation	$ 109,500	$ 109,500	$ 109,500	$ -
Historical Records				
Contractual services	$ 16,380	$ 12,404	$ 15,000	$ (2,596)
Commodities	1,170	4,123	1,000	3,123
Total Historical Records	$ 17,550	$ 16,527	$ 16,000	$ 527
Library				
Appropriation	$ 99,500	$ 101,630	$ 101,630	$ -
Services for Elderly				
Contractual services	$ 4,781	$ 5,841	$ 5,000	$ 841
Commodities	738	-	-	-
Total Services for Elderly	$ 5,519	$ 5,841	$ 5,000	$ 841

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Senior Center				
Personal services	$ 27,094	$ 27,100	$ 36,000	$ (8,900)
Appropriation	48,150	48,150	48,150	-
Total Senior Center	$ 75,244	$ 75,250	$ 84,150	$ (8,900)
Theatre				
Appropriation	$ 6,000	$ 6,000	$ 6,000	$ -
Economic Development				
Personal services	$ 76,466	$ 69,997	$ 77,000	$ (7,003)
Appropriation	99,000	99,000	99,000	-
Total Economic Development	$ 175,466	$ 168,997	$ 176,000	$ (7,003)
Cemetery				
Personal services	$ 12,000	$ 12,000	$ 12,000	$ -
Fair				
Appropriation	$ 52,500	$ 52,500	$ 52,500	$ -
Airport				
Contractual services	$ 149,944	$ 36,113	$ 15,000	$ 21,113
Commodities	1,336	2,479	2,500	(21)
Capital outlay	-	-	-	-
Total Airport	$ 151,280	$ 38,592	$ 17,500	$ 21,092

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Rural Opportunity Zone				
Contractual services	$ 28,215	$ 30,000	$ 30,000	$ -
District Coroner				
Contractual	$ 3,856	$ 1,555	$ 4,000	$ (2,445)
Transfers				
To Special Fire District Fund	$ -	$ -	$ -	$ -
To Ambulance Equipment Fund	-	-	-	-
To Special County Equipment Fund	-	-	467,000	(467,000)
To Landfill Closure/Postclosure Fund	14,647	15,420	16,112	(692)
To Special Highway Fund	-	-	-	-
To Airport Capital Outlay Fund	-	-	-	-
To Economic Development Fund	-	-	-	-
Total Transfers	$ 14,647	$ 15,420	$ 483,112	$ (467,692)
Total Expenditures	$ 3,853,262	$ 3,758,852	$ 4,320,996	$ (562,144)
Receipts Over (Under) Expenditures	$ 288,298	$ 21,012		
Unencumbered Cash, Beginning	346,492	634,790		
Unencumbered Cash, Ending	$ 634,790	$ 655,802		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 674,442	$ 766,714	$ 765,411	$ 1,303
Back tax collections	10,727	9,408	-	9,408
Motor vehicle tax	38,333	36,744	30,851	5,893
City and county highway funds	183,211	166,296	189,356	(23,060)
County equalization funds	1,411	1,577	500	1,077
Federal exchange funds	103,404	30,879	-	30,879
Reimbursements	75,085	34,177	15,000	19,177
Sale of assets	7,850	-	-	-
Total Receipts	$ 1,094,463	$ 1,045,795	$ 1,001,118	$ 44,677
Expenditures				
Highway Maintenance				
Personal services	$ 335,517	$ 348,076	$ 380,118	$ (32,042)
Contractual services	134,277	189,204	150,000	39,204
Commodities	269,932	246,220	300,000	(53,780)
Capital outlay	44,650	62,903	150,000	(87,097)
Transfer to Road Machinery Fund	150,000	150,000	327,000	(177,000)
Transfer to Special Highway Fund	-	-	-	-
Total Expenditures	$ 934,376	$ 996,403	$ 1,307,118	$ (310,715)
Receipts Over (Under) Expenditures	$ 160,087	$ 49,392		
Unencumbered Cash, Beginning	329,195	489,282		
Unencumbered Cash, Ending	$ 489,282	$ 538,674		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 681,199	$ 739,394	$ 738,125	$ 1,269
Back tax collections	8,977	8,107	-	8,107
Motor vehicle tax	27,166	32,910	31,123	1,787
Reimbursements	38,654	43,088	35,000	8,088
Total Receipts	$ 755,996	$ 823,499	$ 804,248	$ 19,251
Expenditures				
Unemployment	$ 1,024	$ 1,074	$ 2,500	$ (1,426)
Social security	105,902	107,382	115,000	(7,618)
Medical insurance	485,935	528,279	875,000	(346,721)
KPERS	120,744	118,216	125,000	(6,784)
Workmen's compensation	-	-	-	-
Total Expenditures	$ 713,605	$ 754,951	$ 1,117,500	$ (362,549)
Receipts Over (Under) Expenditures	$ 42,391	$ 68,548		
Unencumbered Cash, Beginning	282,024	324,415		
Unencumbered Cash, Ending	$ 324,415	$ 392,963		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 723,185	$ 673,280	$ 672,100	$ 1,180
Back tax collections	3,379	5,262	-	5,262
Motor vehicle tax	26,933	38,204	33,069	5,135
Interest earned	14,420	2,990	3,500	(510)
Hospital contributions	-	821,886	759,661	62,225
Total Receipts	$ 767,917	$ 1,541,622	$ 1,468,330	$ 73,292
Expenditures				
Bond principal	$ -	$ 705,000	$ 705,000	$ -
Bond interest	526,375	526,375	526,375	-
Miscellaneous	100	20	100	(80)
Cash basis requirement	-	-	860,000	(860,000)
Total Expenditures	$ 526,475	$ 1,231,395	$ 2,091,475	$ (860,080)
Receipts Over (Under) Expenditures	$ 241,442	$ 310,227		
Unencumbered Cash, Beginning	358,005	599,447		
Unencumbered Cash, Ending	$ 599,447	$ 909,674		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Alcoholic liquor fund	$ 729	$ 560	$ 3,000	$ (2,440)
Expenditures				
Contractual	$ -	$ -	$ 12,233	$ (12,233)
Commodities	-	-	-	-
Total Expenditures	$ -	$ -	$ 12,233	$ (12,233)
Receipts Over (Under) Expenditures	$ 729	$ 560		
Unencumbered Cash, Beginning	7,233	7,962		
Unencumbered Cash, Ending	$ 7,962	$ 8,522		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Transfer from General Fund	$ -	$ -	$ -	$ -
Loan payment income	2,824	2,469	10,000	(7,531)
Interest income	58	48	-	48
Total Receipts	$ 2,882	$ 2,517	$ 10,000	$ (7,483)
Expenditures				
Contractual	$ -	$ 36,300	$ 99,326	$ (63,026)
Receipts Over (Under) Expenditures	$ 2,882	$ (33,783)		
Unencumbered Cash, Beginning	89,176	92,058		
Unencumbered Cash, Ending	$ 92,058	$ 58,275		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
911 fees	$ 52,481	$ 59,985	$ 50,000	$ 9,985
Miscellaneous income	-	-	-	-
Total Receipts	$ 52,481	$ 59,985	$ 50,000	$ 9,985
Expenditures				
Contractual	$ 28,486	$ 10,621	$ 156,985	$ (146,364)
Commodities	2,025	135,777	-	135,777
Capital outlay	-	500	-	500
Total Expenditures	$ 30,511	$ 146,898	$ 156,985	$ (10,087)
Receipts Over (Under) Expenditures	$ 21,970	$ (86,913)		
Unencumbered Cash, Beginning	106,985	128,955		
Unencumbered Cash, Ending	$ 128,955	$ 42,042		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	$ 14,647	$ 15,420
Interest on investments	5,003	2,795
Total Receipts	$ 19,650	$ 18,215
Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 19,650	$ 18,215
Unencumbered Cash, Beginning	283,606	303,256
Unencumbered Cash, Ending	$ 303,256	$ 321,471

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	$ -	$ -
Miscellaneous	1,000	-
Total Receipts	$ 1,000	$ -
Expenditures		
Contractual	$ -	$ 300
Capital outlay	59,548	118,483
Total Expenditures	$ 59,548	$ 118,783
Receipts Over (Under) Expenditures	$ (58,548)	$ (118,783)
Unencumbered Cash, Beginning	1,296,074	1,237,526
Unencumbered Cash, Ending	$ 1,237,526	$ 1,118,743

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Road and Bridge Fund	$ 150,000	$ 150,000
Miscellaneous	-	-
Total Receipts	$ 150,000	$ 150,000
Expenditures		
Capital outlay	$ 26,245	$ 128,500
Receipts Over (Under) Expenditures	$ 123,755	$ 21,500
Unencumbered Cash, Beginning	726,998	850,753
Unencumbered Cash, Ending	$ 850,753	$ 872,253

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 2,536	$ -
Expenditures		
Commodities	$ 7,688	$ -
Receipts Over (Under) Expenditures	$ (5,152)	$ -
Unencumbered Cash, Beginning	265,123	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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	$ -	$ -
Sale of assets	-	-
Total Receipts	$ -	$ -
Expenditures		
Capital outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	11,427	11,427
Unencumbered Cash, Ending	$ 11,427	$ 11,427

Schedule 2-N

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
CDBG-CV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal grant income	$ -	$ 45,500
Expenditures		
Contractual	$ -	$ 45,500
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-O

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Sparks Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal grant income	$ -	$ 241,487
Expenditures		
Contractual	$ -	$ 231,117
Receipts Over (Under) Expenditures	$ -	$ 10,370
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 10,370

Schedule 2-P

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Airport Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal grant income	$ -	$ 8,058
State grant income	-	-
Transfer from General Fund	-	-
Total Receipts	$ -	$ 8,058
Expenditures		
Project expense	$ 103,875	$ -
Receipts Over (Under) Expenditures	$ (103,875)	$ 8,058
Unencumbered Cash, Beginning	103,875	-
Unencumbered Cash, Ending	$ -	$ 8,058

Schedule 2-Q

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
MIH Housing Grant Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal grant income	$ -	$ -
State grant income	-	-
Transfer from General Fund	-	-
Total Receipts	$ -	$ -
Expenditures		
Project expense	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	106	106
Unencumbered Cash, Ending	$ 106	$ 106

Schedule 2-R

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Hospital Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Bond proceeds	$ -	$ -
Interest income	85,573	7,458
Realized gains	45,162	-
Transfer from General Fund	-	-
Total Receipts	$ 130,735	$ 7,458
Expenditures		
Project expense	$ 6,053,425	$ 1,641,931
Receipts Over (Under) Expenditures	$ (5,922,690)	$ (1,634,473)
Unencumbered Cash, Beginning	7,904,162	1,981,472
Unencumbered Cash, Ending	$ 1,981,472	$ 346,999

Schedule 2-S

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Prosecutor's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Clerk of District Court docket fees	$ 226	$ 216
Expenditures		
Training expense	$ 138	$ 298
Receipts Over (Under) Expenditures	$ 88	$ (82)
Unencumbered Cash, Beginning	24	112
Unencumbered Cash, Ending	$ 112	$ 30

Schedule 2-T

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Attorney Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	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-U

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Concealed Carry Weapons Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

Schedule 2-V

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Treasurer's fees	$ 22,462	$ 22,227
Mailing and card fees	-	-
Lien holder fees	-	-
Reimbursements	148	792
Total Receipts	$ 22,610	$ 23,019
Expenditures		
Treasurer's compensation	$ 4,841	$ 5,097
Contractual	4,400	3,152
Commodities	12,471	13,805
Capital outlay	-	-
Transfer to General Fund	986	965
Total Expenditures	$ 22,698	$ 23,019
Receipts Over (Under) Expenditures	$ (88)	$ -
Unencumbered Cash, Beginning	88	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-W

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Sheriff Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 4,805	$ 248
Reimbursements	85	5,000
Total Receipts	$ 4,890	$ 5,248
Expenditures		
Capital outlay	$ 1,840	$ 3,967
Receipts Over (Under) Expenditures	$ 3,050	$ 1,281
Unencumbered Cash, Beginning	1,148	4,198
Unencumbered Cash, Ending	$ 4,198	$ 5,479

Schedule 2-X

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Law Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 403	$ -
Expenditures		
Capital outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ 403	$ -
Unencumbered Cash, Beginning	900	1,303
Unencumbered Cash, Ending	$ 1,303	$ 1,303

Schedule 2-Y

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Diversion Fees Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Diversion fees	$ 2,150	$ 2,200
Expenditures		
Contractual	$ 655	$ 2,000
Commodities	-	-
Capital outlay	-	-
Total Expenditures	$ 655	$ 2,000
Receipts Over (Under) Expenditures	$ 1,495	$ 200
Unencumbered Cash, Beginning	13,167	14,662
Unencumbered Cash, Ending	$ 14,662	$ 14,862

Schedule 2-Z

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Offender Registration Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 520	$ 480
Expenditures		
Contractual	$ 50	$ -
Commodities	-	-
Capital outlay	-	-
Total Expenditures	$ 50	$ -
Receipts Over (Under) Expenditures	$ 470	$ 480
Unencumbered Cash, Beginning	2,900	3,370
Unencumbered Cash, Ending	$ 3,370	$ 3,850

Schedule 2-AA

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 3,296	$ 3,868
Interest income	175	55
Total Receipts	$ 3,471	$ 3,923
Expenditures		
Contractual	$ -	$ 4,222
Commodities	-	-
Total Expenditures	$ -	$ 4,222
Receipts Over (Under) Expenditures	$ 3,471	$ (299)
Unencumbered Cash, Beginning	5,933	9,404
Unencumbered Cash, Ending	$ 9,404	$ 9,105

Schedule 2-AB

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 824	$ 967
Interest income	93	26
Total Receipts	$ 917	$ 993
Expenditures		
Contractual	$ -	$ -
Commodities	-	-
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 917	$ 993
Unencumbered Cash, Beginning	3,708	4,625
Unencumbered Cash, Ending	$ 4,625	$ 5,618

Schedule 2-AC

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 824	$ 967
Interest income	15	4
Total Receipts	$ 839	$ 971
Expenditures		
Contractual	$ -	$ -
Commodities	1,110	-
Total Expenditures	$ 1,110	$ -
Receipts Over (Under) Expenditures	$ (271)	$ 971
Unencumbered Cash, Beginning	722	451
Unencumbered Cash, Ending	$ 451	$ 1,422

Schedule 3

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current taxes	$ 5,218,399	$ 7,583,176	$ 7,662,133	$ 5,139,442
Delinquent personal property tax	25,032	15,790	25,032	15,790
Delinquent real estate tax	82,642	114,127	82,642	114,127
Partial tax	17,487	37,831	42,433	12,885
Commercial vehicle fee	1,718	12,405	13,178	945
RV tax	1,382	4,508	4,889	1,001
Motor vehicle tax	116,215	395,069	394,093	117,191
Oil & gas valuation	-	-	-	-
Heritage trust	200	1,934	1,844	290
NRP plan	-	84,149	84,149	-
Special county mineral tax	-	11,285	11,285	-
Total Distributable Funds	$ 5,463,075	$ 8,260,274	$ 8,321,678	$ 5,401,671
State Funds				
General	$ -	$ -	$ -	$ -
Institutional building	-	20,060	20,060	-
Educational building	-	40,120	40,120	-
Motor vehicle licenses	-	208,036	207,851	185
Sales tax	12,567	144,365	152,276	4,656
IRP	-	704,186	704,186	-
State IRP & intra fees	-	-	-	-

Schedule 3

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds (Continued)				
Fish and game licenses	-	1,910	1,910	-
Boat permits	-	-	-	-
Drivers licenses	94	2,845	2,701	238
Watercraft	1,093	1,691	1,507	1,277
Check clearance	-	-	-	-
Candidate registration	-	600	-	600
Total State Funds	$ 13,754	$ 1,123,813	$ 1,130,611	$ 6,956
Subdivision Funds				
School district	$ 11,459	$ 2,168,802	$ 2,172,163	$ 8,098
Cities	7,690	391,945	393,590	6,045
Groundwater management	-	44,834	44,834	-
Cemeteries	145	23,893	23,922	116
Total Subdivision Funds	$ 19,294	$ 2,629,474	$ 2,634,509	$ 14,259
Other Agency Funds				
Clerk of District Court	$ 22,229	$ 67,907	$ 70,185	$ 19,951
Payroll clearing	-	329,265	329,265	-
Payroll clearing - H S A	4,295	17,942	17,384	4,853
Total Other Agency Funds	$ 26,524	$ 415,114	$ 416,834	$ 24,804
Grand Total	$ 5,522,647	$ 12,428,675	$ 12,503,632	$ 5,447,690