UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2022

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James V. Myers, Chartered

P.O. Box 495
Tribune, Kansas 67879

Certified Public Accountant

Phone: 620-376-4140
Fax: 620-376-4141

INDEPENDENT AUDITOR'S REPORT

Unified Board of Supervisors
Unified Greeley County
508 Broadway
Tribune, KS 67879

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified Greeley County, Kansas, as of and for the year ended December 31, 2022 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 as of December 31, 2022, 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 as of December 31, 2022, 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, 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 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'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'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's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Prior Year Comparative Analysis

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified Greeley County as of and for the year ended December 31, 2021 (not presented herein), and have issued my report thereon dated June 24, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied

in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

James V. Myers
Certified Public Accountant

June 16, 2023

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 1,003,950	$ 4,445,393	$ 4,455,564	$ 993,779	$ 38,962	$ 1,032,741
Special Purpose Funds:						
Road and bridge	708,515	1,084,979	1,005,278	788,216	5,358	793,574
Employees' benefits	454,627	980,901	765,586	669,942	-	669,942
Special alcohol and drug	8,894	679	-	9,573	-	9,573
Economic Development	65,331	9,975	-	75,306	-	75,306
2012 911 fund	138,481	60,000	28,705	169,776	-	169,776
Landfill closure/postclosure	338,261	16,934	-	355,195	-	355,195
Special county equipment	1,012,092	300,000	310,722	1,001,370	-	1,001,370
Road machinery	934,588	200,000	597,890	536,698	-	536,698
Special highway improvement	259,971	-	-	259,971	-	259,971
Rural fire equipment	3,201	-	-	3,201	-	3,201
Ambulance equipment	29,927	-	-	29,927	-	29,927
CDBG-CV	-	-	-	-	-	-
Sparks	-	-	-	-	-	-
ARPA	-	-	-	-	-	-
Capital Projects Fund:						
Airport capital project	280,256	218,195	447,609	50,842	-	50,842
MIH housing grant capital project	-	-	-	-	-	-
Hospital capital project	9,727,520	12,316	376,825	9,363,011	-	9,363,011
Bond and Interest Fund:						
Bond and interest	1,027,138	1,611,248	1,518,930	1,119,456	-	1,119,456
Trust Funds:						
Prosecutor's training	16	125	141	-	-	-
County attorney trust	225	-	-	225	-	225
Concealed carry weapons	280	-	-	280	-	280
County motor vehicle	-	21,192	21,192	-	-	-
Special sheriff equipment	3,113	990	-	4,103	-	4,103
Special law enforcement	1,303	-	-	1,303	-	1,303
Diversion fees	13,848	2,750	100	16,498	-	16,498
Offender registration	4,170	460	-	4,630	-	4,630
Register of deed's technology	11,766	5,535	8,285	9,016	-	9,016
County clerk technology	6,955	1,476	-	8,431	-	8,431
County treasurer technology	753	1,381	-	2,134	-	2,134
Total Reporting Entity (excluding Agency Funds)	$ 16,035,181	$ 8,974,529	$ 9,536,827	$ 15,472,883	$ 44,320	$ 15,517,203

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, 2022

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	$ 3,474	
Checking accounts	293,642	
Hospital accounts	10,482,466	
Savings accounts	19,581	
Money market account	9,932,552	
Certificates of deposit	355,194	$ 21,086,909
Register of Deeds:		
Checking accounts		116
District Court:		
Checking accounts		56,798
Savings accounts		20,980
Total Cash		$ 21,164,803
Agency Funds per Schedule 3		(5,647,600)
Total Reporting Entity (Excluding Agency Funds)		$ 15,517,203

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, 2022

Note 1: Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

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

Unified Greeley County - General Services District is a municipal corporation governed by an elected five-member board. The board consists of two members elected from outside the limits of the City of Tribune, two members elected from within the limits of the City of Tribune, and one member elected at large. This regulatory financial statement presents UGC - GSD, the primary government. The related municipal entities discussed below are not included in UGC – GSD's financial statement but are related municipal entities because they were established to benefit Unified Greeley County and/or its constituents.

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (continued)

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

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

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

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

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

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

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

C. Regulatory basis fund types

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

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

Note 1: Summary of Significant Accounting Policies (continued)

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

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

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

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

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collections accounts, etc.).

D. Cash and investments

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

E. Property taxes

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

Note 1: Summary of Significant Accounting Policies (continued)

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

F. Interfund transactions

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

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

G. Reimbursements

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

Note 2: Budgetary Information

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

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

Note 2: Budgetary Information (continued)

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

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

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

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

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

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

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

Note 2: Budgetary Information (continued)

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

Note 3: Deposits and Investments

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

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

Concentration of credit risk

State 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, 2022.

At December 31, 2022, UGC - GSD's carrying amount of deposits was $21,164,803 and the bank balance was $21,320,393. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $502,351 was covered by federal depository insurance, $10,480,231 was invested in U.S. government securities, and $10,337,811 was collateralized with securities held by the pledging financial institutions' agents in UGC - GSD's name.

Note 3: Deposits and Investments (continued)

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

Note 4: Capital Projects in Process

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

	Project Authorization	Expenditures To Date
Hospital Project	15,656,871	15,656,871
Airport Project	700,000	536,096

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Special Co Equip	19-119	$300,000
General	Landfill Closure	KDHE	16,672
Road & Bridge	Road Machinery	68-141g	200,000
Hospital Cap Project	Bond & Interest	Cap Project	342,825
ARPA	General	Fed Funds	119,651
County Motor Vehicle	General	8-145	1,532
Total			$980,680

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 2022. 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 $367,677. This liability is based on the use of 28.57 percent of the estimated capacity of the landfill. UGC – GSD will recognize the remaining estimated cost of closure and post closure care of $559,526 as the remaining estimated capacity is filled. UGC – GSD expects the landfill to continue to operate for approximately 144 years. UGC – GSD has restricted $355,195 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, 2022, was $32,780. This amount has not been recorded into the financial statement.

Note 8: Compensated Absences (continued)

Accrued vacation time is determined as follows:

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

The estimated liability for accrued vacation at December 31, 2022, was $30,463. This amount has not been recorded into the financial statement.

Note 9: General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from UGC-MSD were $116,134 for the year ended December 31, 2022.

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

Net Pension Liability: At December 31, 2022, UGC's proportionate share of the collective net pension liability reported by KPERS was $1,321,314. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. UGC's proportion of the net pension liability was based on the ratio of UGC's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 10: Deferred Compensation Plan

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

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

As of December 31, 2022, the market value of the amount on deposit with the plan was $313,846.

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

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: Evaluation of Subsequent Events

The organization has evaluated subsequent events through June 16, 2023, 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, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2017B	3.29%	12/5/2017	13,700,000	12/1/2026	$ 12,280,000	$ -	$ 725,000	$ 11,555,000	$ 483,775
Series 2021	.25 - 2.4%	9/30/2021	10,025,000	12/1/2037	9,915,000	-	140,000	9,775,000	168,155
Capital Leases Payable									
Equipment	3.40%	4/13/2015	1,187,554	4/13/2024	385,689	-	124,289	261,400	13,114
Total Contractual Indebtedness					$ 22,580,689	$ -	$ 989,289	$ 21,591,400	$ 665,044

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	2023	2024	2025	2026	2027	2028 - 2032	2033 - 2037	2038 - 2042	Total
Principal:									
General Obligation Bonds									
Series 2017B	$ 730,000	$ 745,000	$ 745,000	$ 9,335,000	$ -	$ -	$ -	$ -	$ 11,555,000
Series 2021	140,000	140,000	140,000	145,000	915,000	4,375,000	3,920,000	-	9,775,000
Capital Leases Payable	128,515	132,885	-	-	-	-	-	-	261,400
Total Principal	$ 998,515	$ 1,017,885	$ 885,000	$ 9,480,000	$ 915,000	$ 4,375,000	$ 3,920,000	$ -	$ 21,591,400
Interest:									
General Obligation Bonds									
Series 2017B	119,200	90,000	60,200	30,400	-	-	-	-	299,800
Series 2021	167,736	167,176	166,266	165,006	163,484	633,056	249,270	-	1,711,994
Capital Leases Payable	8,888	4,518	-	-	-	-	-	-	13,406
Total Interest	$ 295,824	$ 261,694	$ 226,466	$ 195,406	$ 163,484	$ 633,056	$ 249,270	$ -	$ 2,025,200
Total Principal and Interest	$ 1,294,339	$ 1,279,579	$ 1,111,466	$ 9,675,406	$ 1,078,484	$ 5,008,056	$ 4,169,270	$ -	$ 23,616,600

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, 2022

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:			
General Funds:			
General	$ 4,591,594	$ 4,455,564	$ (136,030)
Special Purpose Funds:			
Road and bridge	1,588,573	1,005,278	(583,295)
Employees' benefits	1,331,125	765,586	(565,539)
Special alcohol and drug	8,613	-	(8,613)
Economic development	43,375	-	(43,375)
2012 911	132,042	28,705	(103,337)
Bond and Interest Funds:			
Bond and interest	2,208,795	1,518,930	(689,865)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad valorem property tax	$ 3,107,372	$ 3,019,958	$ 3,073,473	$ (53,515)
Back tax collections	50,580	162,565	-	162,565
Interest on delinquent taxes	110,700	12,581	25,000	(12,419)
Motor vehicle tax	158,932	173,503	150,465	23,038
Total Taxes and Shared Revenues	$ 3,427,584	$ 3,368,607	$ 3,248,938	$ 119,669
Intergovernmental				
State-local revenue sharing	$ -	$ -	$ -	$ -
Local sales tax	152,557	163,632	140,000	23,632
Other units of government	30,995	3,471	35,000	(31,529)
Mineral tax	5,889	11,598	6,000	5,598
Total Intergovernmental	$ 189,441	$ 178,701	$ 181,000	$ (2,299)
Charges for Sales and Services	$ 136,847	$ 198,040	$ 110,000	$ 88,040
Licenses, Permits and Fees				
County officers' fees	$ 55,796	$ 49,943	$ 40,000	$ 9,943
Mortgage registration fees	-	-	-	-
Health fees	11,722	18,888	30,000	(11,112)
Other fees	28,115	19,223	20,000	(777)
Total Licenses, Permits and Fees	$ 95,633	$ 88,054	$ 90,000	$ (1,946)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Use of Money and Property				
Interest on idle fund investments	$ 7,960	$ 84,627	$ 25,000	$ 59,627
Royalties and rent	1,080	32,437	1,500	30,937
Total Use of Money and Property	$ 9,040	$ 117,064	$ 26,500	$ 90,564
Transfer from ARPA Fund	$ 118,454	$ 119,651	$ -	$ 119,651
Transfer from Co. Motor Vehicle Fund	$ 964	$ 1,532	$ 100	$ 1,432
Other				
Miscellaneous	$ 2,775	$ -	$ -	$ -
Reimbursements	291,096	274,762	210,000	64,762
Grants	54,663	98,982	50,000	48,982
Total Other	$ 348,534	$ 373,744	$ 260,000	$ 113,744
Total Receipts	$ 4,326,497	$ 4,445,393	$ 3,916,538	$ 528,855

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures:				
Unified Supervisors				
Personal services	$ 61,200	$ 56,910	$ 61,200	$ (4,290)
Contractual services	1,593	1,465	2,000	(535)
Commodities	170	-	100	(100)
Capital outlay	-	-	-	-
Total Unified Supervisors	$ 62,963	$ 58,375	$ 63,300	$ (4,925)
Unified County Clerk				
Personal services	$ 67,338	$ 73,920	$ 78,872	$ (4,952)
Contractual services	4,669	4,912	6,500	(1,588)
Commodities	120	772	1,500	(728)
Capital outlay	-	-	-	-
Total Unified County Clerk	$ 72,127	$ 79,604	$ 86,872	$ (7,268)
Unified County Treasurer				
Personal services	$ 92,112	$ 90,268	$ 100,943	$ (10,675)
Contractual services	10,912	9,605	10,000	(395)
Commodities	8,512	7,545	6,000	1,545
Capital outlay	-	-	-	-
Total Unified County Treasurer	$ 111,536	$ 107,418	$ 116,943	$ (9,525)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Unified County Attorney				
Personal services	$ 41,591	$ 44,086	$ 46,574	$ (2,488)
Contractual services	19,860	20,860	25,500	(4,640)
Capital outlay	-	-	-	-
Total Unified County Attorney	$ 61,451	$ 64,946	$ 72,074	$ (7,128)
Register of Deeds				
Personal services	$ 62,082	$ 65,153	$ 68,685	$ (3,532)
Contractual services	10,085	18,075	14,295	3,780
Commodities	3,576	4,260	3,500	760
Capital outlay	-	1,742	-	1,742
Total Register of Deeds	$ 75,743	$ 89,230	$ 86,480	$ 2,750
Clerk of District Court				
Contractual services	$ 19,414	$ 20,035	$ 43,550	$ (23,515)
Commodities	1,211	2,227	2,000	227
Capital outlay	-	-	-	-
Total Clerk of District Court	$ 20,625	$ 22,262	$ 45,550	$ (23,288)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Courthouse General				
Personal services	$ 99,549	$ 129,982	$ 98,301	$ 31,681
Contractual services	215,275	313,553	205,000	108,553
Commodities	41,077	57,477	36,000	21,477
Capital outlay	56,367	75,381	-	75,381
Lease principal	120,202	124,289	124,289	-
Lease interest	17,200	13,114	13,114	-
Total Courthouse General	$ 549,670	$ 713,796	$ 476,704	$ 237,092
Election				
Personal services	$ 6,503	$ 9,835	$ 8,405	$ 1,430
Contractual services	11,460	14,498	10,500	3,998
Commodities	1,331	915	3,000	(2,085)
Capital outlay	-	-	-	-
Total Election	$ 19,294	$ 25,248	$ 21,905	$ 3,343
Appraiser's Cost				
Personal services	$ 30,200	$ 60,767	$ 31,904	$ 28,863
Contractual services	77,699	44,769	74,400	(29,631)
Commodities	789	172	1,200	(1,028)
Capital outlay	1,773	-	-	-
Total Appraiser's Cost	$ 110,461	$ 105,708	$ 107,504	$ (1,796)
Weather Modification	$ -	$ -	$ -	$ -
Soil Conservation	$ 25,000	$ 25,000	$ 25,000	$ -

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Solid Waste				
Personal services	$ 14,514	$ 26,312	$ 41,800	$ (15,488)
Contractual services	31,771	19,177	20,000	(823)
Commodities	11,138	18,194	8,000	10,194
Capital outlay	-	-	-	-
Total Solid Waste	$ 57,423	$ 63,683	$ 69,800	$ (6,117)
Noxious Weed				
Personal services	$ 40,224	$ 44,089	$ 40,006	$ 4,083
Contractual services	13,916	12,110	16,500	(4,390)
Commodities	105,621	170,525	35,000	135,525
Capital outlay	765	921	-	921
Total Noxious Weed	$ 160,526	$ 227,645	$ 91,506	$ 136,139
Public Safety - Sheriff				
Personal services	$ 297,833	$ 321,989	$ 331,000	$ (9,011)
Contractual services	70,062	76,595	54,000	22,595
Commodities	34,603	36,174	31,500	4,674
Capital outlay	2,237	5,350	-	5,350
Total Public Safety - Sheriff	$ 404,735	$ 440,108	$ 416,500	$ 23,608

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Public Safety - Fire Department				
Personal services	$ 10,884	$ 10,559	$ 18,812	$ (8,253)
Contractual services	15,909	18,369	16,500	1,869
Commodities	18,592	20,533	6,000	14,533
Capital outlay	-	-	-	-
Total Public Safety - Fire Department	$ 45,385	$ 49,461	$ 41,312	$ 8,149
Public Safety - Emergency Preparedness				
Personal services	$ 8,400	$ 8,820	$ 8,739	$ 81
Contractual services	2,245	1,940	2,500	(560)
Commodities	937	2,138	500	1,638
Capital outlay	-	-	-	-
Total Public Safety - Emerg. Prep.	$ 11,582	$ 12,898	$ 11,739	$ 1,159
Home for Aged				
Appropriation	$ 143,358	$ 139,257	$ 139,257	$ -
Health				
Personal services	$ 98,110	$ 88,697	$ 88,000	$ 697
Contractual services	22,312	40,143	35,000	5,143
Commodities	68,915	90,573	44,000	46,573
Capital outlay	-	13,059	-	13,059
Total Health	$ 189,337	$ 232,472	$ 167,000	$ 65,472

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Ambulance				
Personal services	$ 27,165	$ 24,770	$ 34,644	$ (9,874)
Contractual services	32,618	28,971	27,000	1,971
Commodities	15,362	18,692	14,000	4,692
Capital outlay	-	-	-	-
Total Ambulance	$ 75,145	$ 72,433	$ 75,644	$ (3,211)
Hospital Appropriation	$ 752,630	$ 731,101	$ 731,101	$ -
Mental Health Appropriation	$ 5,000	$ 5,000	$ 5,000	$ -
Developmental Disabled Appropriation	$ 6,000	$ 7,000	$ 7,000	$ -
City on the Hill Appropriation	$ 1,500	$ 1,500	$ 1,500	$ -
WKCAC Appropriation	$ 5,000	$ 5,000	$ 5,000	$ -
CASA Appropriation	$ 1,500	$ 1,500	$ 1,500	$ -

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Park				
Personal services	$ 50,869	$ 53,272	$ 61,200	$ (7,928)
Contractual services	-	-	-	-
Appropriation	131,000	131,000	131,000	-
Total Park	$ 181,869	$ 184,272	$ 192,200	$ (7,928)
Extension Service				
Appropriation	$ 109,500	$ 109,500	$ 109,500	$ -
Historical Records				
Contractual services	$ 17,134	$ 13,430	$ 15,000	$ (1,570)
Commodities	1,326	1,952	1,000	952
Total Historical Records	$ 18,460	$ 15,382	$ 16,000	$ (618)
Library				
Appropriation	$ 101,630	$ 104,630	$ 104,630	$ -
Services for Elderly				
Contractual services	$ 4,710	$ 5,016	$ 4,500	$ 516
Commodities	256	400	500	(100)
Total Services for Elderly	$ 4,966	$ 5,416	$ 5,000	$ 416

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Senior Center				
Personal services	$ 27,464	$ 29,284	$ 36,720	$ (7,436)
Appropriation	48,150	48,150	48,150	-
Total Senior Center	$ 75,614	$ 77,434	$ 84,870	$ (7,436)
Theatre				
Appropriation	$ 6,000	$ 6,000	$ 6,000	$ -
Economic Development				
Personal services	$ 76,791	$ 54,552	$ 77,000	$ (22,448)
Appropriation	99,000	99,000	99,000	-
Total Economic Development	$ 175,791	$ 153,552	$ 176,000	$ (22,448)
Cemetery				
Personal services	$ 12,000	$ 12,000	$ 12,000	$ -
Fair				
Appropriation	$ 47,500	$ 53,000	$ 53,000	$ -
Airport				
Contractual services	$ 77,015	$ 14,172	$ 75,000	$ (60,828)
Commodities	6,178	150	2,500	(2,350)
Capital outlay	469	-	-	-
Total Airport	$ 83,662	$ 14,322	$ 77,500	$ (63,178)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Rural Opportunity Zone				
Contractual services	$ 17,920	$ 17,274	$ 30,000	$ (12,726)
District Coroner				
Contractual	$ 7,547	$ 3,345	$ 3,000	$ 345
ARPA				
Contractual	$ 26,516	102,120	$ -	$ 102,120
Transfers				
To Ambulance Equipment Fund	$ -	$ -	$ -	$ -
To Landfill Closure/Postclosure Fund	16,383	16,672	16,113	559
To Special County Equipment Fund	125,000	300,000	180,000	120,000
Total Transfers	$ 141,383	$ 316,672	$ 196,113	$ 120,559
Cash basis requirement	$ -	$ -	$ 659,590	$ (659,590)
Total Expenditures	$ 3,978,349	$ 4,455,564	$ 4,591,594	$ (136,030)
Receipts Over (Under) Expenditures	$ 348,148	$ (10,171)		
Unencumbered Cash, Beginning	655,802	1,003,950		
Unencumbered Cash, Ending	$ 1,003,950	$ 993,779		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 771,750	$ 770,142	$ 783,286	$ (13,144)
Back tax collections	11,936	48,662	-	48,662
Motor vehicle tax	39,992	43,517	37,368	6,149
City and county highway funds	179,596	163,488	170,000	(6,512)
County equalization funds	13,026	2,668	1,500	1,168
Federal exchange funds	-	31,468	30,000	1,468
Reimbursements	34,786	25,034	25,000	34
Sale of assets	4,182	-	-	-
Total Receipts	$ 1,055,268	$ 1,084,979	$ 1,047,154	$ 37,825
Expenditures				
Highway Maintenance				
Personal services	$ 354,646	$ 316,211	$ 382,500	$ (66,289)
Contractual services	120,756	145,431	150,000	(4,569)
Commodities	284,368	340,564	320,000	20,564
Capital outlay	657	3,072	-	3,072
Transfer to Road Machinery Fund	125,000	200,000	200,000	-
Cash basis requirement	-	-	536,073	(536,073)
Total Expenditures	$ 885,427	$ 1,005,278	$ 1,588,573	$ (583,295)
Receipts Over (Under) Expenditures	$ 169,841	$ 79,701		
Unencumbered Cash, Beginning	538,674	708,515		
Unencumbered Cash, Ending	$ 708,515	$ 788,216		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 741,558	$ 858,018	$ 872,528	$ (14,510)
Back tax collections	10,658	43,005	-	43,005
Motor vehicle tax	39,051	41,855	35,905	5,950
Reimbursements	39,482	38,023	40,000	(1,977)
Total Receipts	$ 830,749	$ 980,901	$ 948,433	$ 32,468
Expenditures				
Unemployment	$ 1,090	$ 1,079	$ 1,500	$ (421)
Social security	106,445	107,077	116,000	(8,923)
Medical insurance	546,905	541,296	700,000	(158,704)
KPERS	114,645	116,134	128,000	(11,866)
Workmen's compensation	-	-	-	-
Cash basis requirement	-	-	385,625	(385,625)
Total Expenditures	$ 769,085	$ 765,586	$ 1,331,125	$ (565,539)
Receipts Over (Under) Expenditures	$ 61,664	$ 215,315		
Unencumbered Cash, Beginning	392,963	454,627		
Unencumbered Cash, Ending	$ 454,627	$ 669,942		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 511,795	$ 448,807	$ 456,666	$ (7,859)
Back tax collections	9,578	35,866	-	35,866
Motor vehicle tax	37,266	31,306	24,779	6,527
Interest earned	360	20,009	2,000	18,009
Hospital contributions	745,599	732,435	733,546	(1,111)
Reimbursements	218	-	-	-
Trans from Hospital Capital Project Fund	171,413	342,825	-	342,825
Total Receipts	$ 1,476,229	$ 1,611,248	$ 1,216,991	$ 394,257
Expenditures				
Bond principal	$ 825,000	$ 865,000	$ 725,000	$ 140,000
Bond interest	533,765	651,930	483,775	168,155
Miscellaneous	-	2,000	20	1,980
Cash basis requirement	-	-	1,000,000	(1,000,000)
Total Expenditures	$ 1,358,765	$ 1,518,930	$ 2,208,795	$ (689,865)
Receipts Over (Under) Expenditures	$ 117,464	$ 92,318		
Unencumbered Cash, Beginning	909,674	1,027,138		
Unencumbered Cash, Ending	$ 1,027,138	$ 1,119,456		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Alcoholic liquor fund	$ 372	$ 455	$ 430	$ 25
Reimbursements	-	224	-	224
Total Receipts	$ 372	$ 679	$ 430	$ 249
Expenditures				
Contractual	$ -	$ -	$ 8,613	$ (8,613)
Commodities	-	-	-	-
Total Expenditures	$ -	$ -	$ 8,613	$ (8,613)
Receipts Over (Under) Expenditures	$ 372	$ 679		
Unencumbered Cash, Beginning	8,522	8,894		
Unencumbered Cash, Ending	$ 8,894	$ 9,573		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Loan payment income	$ 7,030	$ 9,975	$ 10,000	$ (25)
Interest income	26	-	50	(50)
Total Receipts	$ 7,056	$ 9,975	$ 10,050	$ (75)
Expenditures				
Contractual	$ -	$ -	$ 43,375	$ (43,375)
Receipts Over (Under) Expenditures	$ 7,056	$ 9,975		
Unencumbered Cash, Beginning	58,275	65,331		
Unencumbered Cash, Ending	$ 65,331	$ 75,306		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
911 fees	$ 105,372	$ 60,000	$ 60,000	$ -
Miscellaneous income	-	-	-	-
Total Receipts	$ 105,372	$ 60,000	$ 60,000	$ -
Expenditures				
Contractual	$ 8,892	$ 10,260	$ 117,042	$ (106,782)
Commodities	41	18,445	15,000	3,445
Capital outlay	-	-	-	-
Total Expenditures	$ 8,933	$ 28,705	$ 132,042	$ (103,337)
Receipts Over (Under) Expenditures	$ 96,439	$ 31,295		
Unencumbered Cash, Beginning	42,042	138,481		
Unencumbered Cash, Ending	$ 138,481	$ 169,776		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	$ 16,383	$ 16,672
Interest on investments	407	262
Total Receipts	$ 16,790	$ 16,934
Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 16,790	$ 16,934
Unencumbered Cash, Beginning	321,471	338,261
Unencumbered Cash, Ending	$ 338,261	$ 355,195

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	$ 125,000	$ 300,000
Miscellaneous	-	-
Total Receipts	$ 125,000	$ 300,000
Expenditures		
Contractual	$ 2,280	$ 3,498
Capital outlay	229,371	307,224
Total Expenditures	$ 231,651	$ 310,722
Receipts Over (Under) Expenditures	$ (106,651)	$ (10,722)
Unencumbered Cash, Beginning	1,118,743	1,012,092
Unencumbered Cash, Ending	$ 1,012,092	$ 1,001,370

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Road and Bridge Fund	$ 125,000	$ 200,000
Miscellaneous	-	-
Total Receipts	$ 125,000	$ 200,000
Expenditures		
Capital outlay	$ 62,665	$ 597,890
Receipts Over (Under) Expenditures	$ 62,335	$ (397,890)
Unencumbered Cash, Beginning	872,253	934,588
Unencumbered Cash, Ending	$ 934,588	$ 536,698

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

Schedule 2-L

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Rural Fire Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

Schedule 2-O

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Sparks Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ -	$ -
Miscellaneous	124	-
Total Receipts	$ 124	$ -
Expenditures		
Contractual	$ 10,494	$ -
Receipts Over (Under) Expenditures	$ (10,370)	$ -
Unencumbered Cash, Beginning	10,370	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-P

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

Schedule 2-Q

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Airport Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 88,839	$ 212,970
State aid	271,846	5,225
Total Receipts	$ 360,685	$ 218,195
Expenditures		
Project expense	$ 88,487	$ 447,609
Receipts Over (Under) Expenditures	$ 272,198	$ (229,414)
Unencumbered Cash, Beginning	8,058	280,256
Unencumbered Cash, Ending	$ 280,256	$ 50,842

Schedule 2-R

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
MIH Housing Grant Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

Schedule 2-S

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Hospital Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Bond proceeds	$ 9,924,532	$ -
Interest income	6,562	12,316
Realized gains	-	-
Total Receipts	$ 9,931,094	$ 12,316
Expenditures		
Project expense	$ 379,160	$ 34,000
Transfer to Bond & Interest Fund	171,413	342,825
Total Expenditures	$ 550,573	$ 376,825
Receipts Over (Under) Expenditures	$ 9,380,521	$ (364,509)
Unencumbered Cash, Beginning	346,999	9,727,520
Unencumbered Cash, Ending	$ 9,727,520	$ 9,363,011

Schedule 2-T

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Prosecutor's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Clerk of District Court docket fees	$ 119	$ 125
Expenditures		
Training expense	$ 133	$ 141
Receipts Over (Under) Expenditures	$ (14)	$ (16)
Unencumbered Cash, Beginning	30	16
Unencumbered Cash, Ending	$ 16	$ -

Schedule 2-U

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Attorney Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	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-V

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Concealed Carry Weapons Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

Schedule 2-W

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Treasurer's fees	$ 21,670	$ 21,192
Mailing and card fees	-	-
Lien holder fees	-	-
Reimbursements	-	-
Total Receipts	$ 21,670	$ 21,192
Expenditures		
Treasurer's compensation	$ 4,683	$ 4,897
Contractual	2,896	2,253
Commodities	13,127	12,510
Capital outlay	-	-
Transfer to General Fund	964	1,532
Total Expenditures	$ 21,670	$ 21,192
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-X

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Sheriff Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 535	$ 145
Reimbursements	114	845
Total Receipts	$ 649	$ 990
Expenditures		
Capital outlay	$ 3,015	$ -
Receipts Over (Under) Expenditures	$ (2,366)	$ 990
Unencumbered Cash, Beginning	5,479	3,113
Unencumbered Cash, Ending	$ 3,113	$ 4,103

Schedule 2-Y

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Special Law Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

Schedule 2-Z

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Diversion Fees Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Diversion fees	$ 4,100	$ 2,750
Expenditures		
Contractual	$ -	$ 100
Commodities	5,114	-
Capital outlay	-	-
Total Expenditures	$ 5,114	$ 100
Receipts Over (Under) Expenditures	$ (1,014)	$ 2,650
Unencumbered Cash, Beginning	14,862	13,848
Unencumbered Cash, Ending	$ 13,848	$ 16,498

Schedule 2-AA

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Offender Registration Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 320	$ 460
Expenditures		
Contractual	$ -	$ -
Commodities	-	-
Capital outlay	-	-
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 320	$ 460
Unencumbered Cash, Beginning	3,850	4,170
Unencumbered Cash, Ending	$ 4,170	$ 4,630

Schedule 2-AB

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 5,316	$ 5,404
Interest income	15	131
Total Receipts	$ 5,331	$ 5,535
Expenditures		
Contractual	$ -	$ -
Commodities	2,670	8,285
Total Expenditures	$ 2,670	$ 8,285
Receipts Over (Under) Expenditures	$ 2,661	$ (2,750)
Unencumbered Cash, Beginning	9,105	11,766
Unencumbered Cash, Ending	$ 11,766	$ 9,016

Schedule 2-AC

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 1,329	$ 1,351
Interest income	8	125
Total Receipts	$ 1,337	$ 1,476
Expenditures		
Contractual	$ -	$ -
Commodities	-	-
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 1,337	$ 1,476
Unencumbered Cash, Beginning	5,618	6,955
Unencumbered Cash, Ending	$ 6,955	$ 8,431

Schedule 2-AD

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 1,329	$ 1,351
Interest income	2	30
Total Receipts	$ 1,331	$ 1,381
Expenditures		
Contractual	$ -	$ -
Commodities	2,000	-
Total Expenditures	$ 2,000	$ -
Receipts Over (Under) Expenditures	$ (669)	$ 1,381
Unencumbered Cash, Beginning	1,422	753
Unencumbered Cash, Ending	$ 753	$ 2,134

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current taxes	$ 5,111,741	$ 7,766,773	$ 7,591,261	$ 5,287,253
Delinquent personal property tax	21,935	11,904	21,800	12,039
Delinquent real estate tax	419,516	53,643	473,159	-
Partial tax	17,691	86,161	43,347	60,505
Commercial vehicle fee	1,380	7,858	8,596	642
RV tax	1,504	5,801	5,736	1,569
Motor vehicle tax	106,420	438,990	426,156	119,254
Oil & gas valuation	-	-	-	-
Heritage trust	272	2,703	2,790	185
NRP plan	-	39,799	39,799	-
Special county mineral tax	-	23,196	23,196	-
Total Distributable Funds	$ 5,680,459	$ 8,436,828	$ 8,635,840	$ 5,481,447
State Funds				
General	$ -	$ -	$ -	$ -
Institutional building	91	19,213	19,198	106
Educational building	181	38,426	38,395	212
Motor vehicle licenses	43	207,591	207,423	211
Sales tax	12,629	227,741	213,132	27,238
IRP	616	604,014	589,913	14,717
State IRP & intra fees	-	-	-	-

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds (Continued)				
Fish and game licenses	-	752	752	-
Boat permits	-	-	-	-
Drivers licenses	(18)	4,947	4,929	-
Watercraft	1,352	1,687	1,825	1,214
Check clearance	-	476	476	-
Candidate registration	-	400	-	400
Total State Funds	$ 14,894	$ 1,105,247	$ 1,076,043	$ 44,098
Subdivision Funds				
School district	$ 8,535	$ 2,193,352	$ 2,179,554	$ 22,333
Cities	5,460	416,399	406,182	15,677
Groundwater management	-	44,813	44,813	-
Cemeteries	109	35,656	35,418	347
Total Subdivision Funds	$ 14,104	$ 2,690,220	$ 2,665,967	$ 38,357
Other Agency Funds				
Clerk of District Court	$ 73,275	$ 34,963	$ 30,460	$ 77,778
Payroll clearing	-	307,871	310,901	(3,030)
Payroll clearing - H S A	3,609	16,318	10,977	8,950
Total Other Agency Funds	$ 76,884	$ 359,152	$ 352,338	$ 83,698
Grand Total	$ 5,786,341	$ 12,591,447	$ 12,730,188	$ 5,647,600