UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Tribune, Kansas

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2023

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified Greeley County – General Services District, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified Greeley County – General Services District as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified Greeley County – General Services District as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of my report. I am required to be independent of Unified Greeley County – General Services District, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified Greeley County – General Services District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified Greeley County – General Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

My objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, I:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified Greeley County – General Services District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified Greeley County – General Services District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified Greeley County – General Services District, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued my report thereon dated June 16, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

James V. Myers
Certified Public Accountant

July 19, 2024

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

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	$ 993,779	$ 4,459,121	$ 4,538,447	$ 914,453	$ 18,206	$ 932,659
Special Purpose Funds:						
Road and bridge	788,216	1,069,674	1,136,476	721,414	1,331	722,745
Employees' benefits	669,942	958,497	865,559	762,880	-	762,880
Special alcohol and drug	9,573	4,570	-	14,143	-	14,143
Economic development	75,306	15,656	81,534	9,428	-	9,428
2012 911 fund	169,776	60,014	31,805	197,985	-	197,985
Landfill closure/postclosure	355,195	34,365	61	389,499	-	389,499
Special county equipment	1,001,370	180,000	171,738	1,009,632	-	1,009,632
Road machinery	536,698	200,000	446,474	290,224	-	290,224
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
ARPA	-	-	-	-	-	-
FEMA	-	140,578	94,986	45,592	-	45,592
Group health insurance reserve	-	209,497	99,236	110,261	-	110,261
Capital Projects Fund:						
Airport capital project	50,842	430,249	481,002	89	-	89
Hospital capital project	9,363,011	4	340,926	9,022,089	-	9,022,089
Bond and Interest Fund:						
Bond and interest	1,119,456	1,573,615	1,499,760	1,193,311	-	1,193,311
Trust Funds:						
Prosecutor's training	-	212	188	24	-	24
County attorney trust	225	-	-	225	-	225
Concealed carry weapons	280	-	-	280	-	280
County motor vehicle	-	20,219	20,504	(285)	-	(285)
Special sheriff equipment	4,103	33	-	4,136	-	4,136
Special law enforcement	1,303	-	-	1,303	-	1,303
Diversion fees	16,498	4,200	12,906	7,792	-	7,792
Offender registration	4,630	500	-	5,130	-	5,130
Register of deed's technology	9,016	4,117	-	13,133	-	13,133
County clerk technology	8,431	1,304	-	9,735	-	9,735
County treasurer technology	2,134	1,024	-	3,158	-	3,158
Total Reporting Entity (excluding Agency Funds)	$ 15,472,883	$ 9,367,449	$ 9,821,602	$ 15,018,730	$ 19,537	$ 15,038,267

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, 2023

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	$ 2,785	
Checking accounts	16,666	
Hospital accounts	10,215,400	
Savings accounts	26,025	
Money market account	10,206,521	
Certificates of deposit	-	$ 20,467,397
Register of Deeds:		
Checking accounts		1,188
District Court:		
Checking accounts		11,798
Savings accounts		32,419
Total Cash		$ 20,512,802
Agency Funds per Schedule 3		(5,474,535)
Total Reporting Entity (Excluding Agency Funds)		$ 15,038,267

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, 2023

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
ARPA Fund
FEMA Fund
Group Health Insurance Reserve 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, 2023.

At December 31, 2023, UGC - GSD's carrying amount of deposits was $20,512,802 and the bank balance was $20,676,179. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $478,379 was covered by federal depository insurance, $10,215,254 was invested in U.S. government securities, and $9,982,546 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	15,658,871	15,658,871
Airport Project	1,017,098	1,017,098

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Economic Devel	19-4102	$ 3,500
General	Landfill Closure	KDHE	18,197
General	Special Co Equip	19-119	180,000
General	Airport Cap Proj	Cap Project	132,600
Road & Bridge	Road Machinery	68-141g	200,000
Employee Benefits	Group Health Ins Res	12-16,102	209,497
Hospital Cap Project	Bond & Interest	Cap Project	338,926
County Motor Vehicle	General	8-145	571
Total			$1,083,291

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 2023. 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 $389,499 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, 2023, was $35,312. 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, 2023, was $36,071. 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from UGC-MSD were $134,010 for the year ended December 31, 2023.

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

Net Pension Liability: At December 31, 2023, UGC's proportionate share of the collective net pension liability reported by KPERS was $1,481,918. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023, the market value of the amount on deposit with the plan was $289,325

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.

Contrary to the provisions of K.S.A. 79-2935, expenditures in the Economic Development fund exceeded the adopted budget of expenditures for the 2023 fiscal year.

Note 13: Evaluation of Subsequent Events

The organization has evaluated subsequent events through July 19, 2024, 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, 2023, 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	$ 11,555,000	$ -	$ 730,000	$ 10,825,000	$ 119,200
Series 2021	.25 - 2.4%	9/30/2021	10,025,000	12/1/2037	9,775,000	-	140,000	9,635,000	167,736
Capital Leases Payable									
Equipment	3.40%	4/13/2015	1,187,554	4/13/2024	261,400	-	128,515	132,885	8,888
Total Contractual Indebtedness					$ 21,591,400	$ -	$ 998,515	$ 20,592,885	$ 295,824

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	2024	2025	2026	2027	2028	2029 - 2033	2034 - 2038	2039 - 2043	Total
Principal:									
General Obligation Bonds									
Series 2017B	$ 745,000	$ 745,000	$ 9,335,000	$ -	$ -	$ -	$ -	$ -	$ 10,825,000
Series 2021	140,000	140,000	145,000	915,000	910,000	4,325,000	3,060,000	-	9,635,000
Capital Leases Payable	132,885	-	-	-	-	-	-	-	132,885
Total Principal	$ 1,017,885	$ 885,000	$ 9,480,000	$ 915,000	$ 910,000	$ 4,325,000	$ 3,060,000	$ -	$ 20,592,885
Interest:									
General Obligation Bonds									
Series 2017B	90,000	60,200	30,400	-	-	-	-	-	180,600
Series 2021	167,176	166,266	165,006	163,484	152,686	564,136	165,504	-	1,544,258
Capital Leases Payable	4,518	-	-	-	-	-	-	-	4,518
Total Interest	$ 261,694	$ 226,466	$ 195,406	$ 163,484	$ 152,686	$ 564,136	$ 165,504	$ -	$ 1,729,376
Total Principal and Interest	$ 1,279,579	$ 1,111,466	$ 9,675,406	$ 1,078,484	$ 1,062,686	$ 4,889,136	$ 3,225,504	$ -	$ 22,322,261

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, 2023

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:			
General Funds:			
General	$ 5,364,111	$ 4,538,447	$ (825,664)
Special Purpose Funds:			
Road and bridge	1,935,500	1,136,476	(799,024)
Employees' benefits	1,536,200	865,559	(670,641)
Special alcohol and drug	8,842	-	(8,842)
Economic development	80,381	81,534	1,153
2012 911	218,481	31,805	(186,676)
Bond and Interest Funds:			
Bond and interest	2,234,436	1,499,760	(734,676)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 3,019,958	$ 3,103,595	$ 3,127,942	$ (24,347)
Back tax collections	162,565	32,055	-	32,055
Interest on delinquent taxes	12,581	18,626	110,000	(91,374)
Motor vehicle tax	173,503	183,443	176,960	6,483
Total Taxes and Shared Revenues	$ 3,368,607	$ 3,337,719	$ 3,414,902	$ (77,183)
Intergovernmental:				
State-local revenue sharing	$ -	$ -	$ -	$ -
Local sales tax	163,632	162,573	153,500	9,073
Other units of government	3,471	-	33,000	(33,000)
Mineral tax	11,598	9,674	6,000	3,674
State aid	-	1,619	-	1,619
Total Intergovernmental	$ 178,701	$ 173,866	$ 192,500	$ (18,634)
Charges for Sales and Services	$ 198,040	$ 188,180	$ 138,000	$ 50,180
Licenses, Permits and Fees:				
County officers' fees	$ 49,943	$ 42,500	$ 57,000	$ (14,500)
Mortgage registration fees	-	-	-	-
Health fees	18,888	2,440	13,000	(10,560)
Other fees	19,223	3,282	30,000	(26,718)
Total Licenses, Permits and Fees	$ 88,054	$ 48,222	$ 100,000	$ (51,778)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Use of Money and Property:				
Interest on idle fund investments	$ 84,627	$ 281,469	$ 10,000	$ 271,469
Royalties and rent	32,437	45,750	1,500	44,250
Total Use of Money and Property	$ 117,064	$ 327,219	$ 11,500	$ 315,719
Transfer-ARPA Fund	$ 119,651	$ -	$ -	$ -
Transfer-County Motor Vehicle Fund	$ 1,532	$ 571	$ 1,000	$ (429)
Other:				
Miscellaneous	$ -	$ -	$ -	$ -
Reimbursements	274,762	217,562	295,000	(77,438)
Grants	98,982	165,782	55,000	110,782
Total Other	$ 373,744	$ 383,344	$ 350,000	$ 33,344
Total Receipts	$ 4,445,393	$ 4,459,121	$ 4,207,902	$ 251,219

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures				
Unified Supervisors:				
Personal services	$ 56,910	$ 61,200	$ 61,200	$ -
Contractual services	1,465	2,048	2,000	48
Commodities	-	-	100	(100)
Capital outlay	-	-	-	-
Total Unified Supervisors	$ 58,375	$ 63,248	$ 63,300	$ (52)
Unified County Clerk:				
Personal services	$ 73,920	$ 85,026	$ 82,816	$ 2,210
Contractual services	4,912	5,221	6,500	(1,279)
Commodities	772	102	1,500	(1,398)
Capital outlay	-	-	-	-
Total Unified County Clerk	$ 79,604	$ 90,349	$ 90,816	$ (467)
Unified County Treasurer:				
Personal services	$ 90,268	$ 102,966	$ 105,990	$ (3,024)
Contractual services	9,605	6,870	10,000	(3,130)
Commodities	7,545	7,301	6,000	1,301
Capital outlay	-	94	-	94
Total Unified County Treasurer	$ 107,418	$ 117,231	$ 121,990	$ (4,759)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Unified County Attorney:				
Personal services	$ 44,086	$ 45,851	$ 48,903	$ (3,052)
Contractual services	20,860	21,411	25,500	(4,089)
Capital outlay	-	-	-	-
Total Unified County Attorney	$ 64,946	$ 67,262	$ 74,403	$ (7,141)
Register of Deeds:				
Personal services	$ 65,153	$ 67,821	$ 72,119	$ (4,298)
Contractual services	18,075	9,822	15,300	(5,478)
Commodities	4,260	2,956	3,750	(794)
Capital outlay	1,742	-	-	-
Total Register of Deeds	$ 89,230	$ 80,599	$ 91,169	$ (10,570)
Clerk of District Court:				
Contractual services	$ 20,035	$ 27,792	$ 28,550	$ (758)
Commodities	2,227	1,309	2,000	(691)
Capital outlay	-	-	-	-
Total Clerk of District Court	$ 22,262	$ 29,101	$ 30,550	$ (1,449)

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Courthouse General:				
Personal services	$ 129,982	$ 140,728	$ 103,216	$ 37,512
Contractual services	313,553	255,980	205,000	50,980
Commodities	57,477	78,902	36,000	42,902
Capital outlay	75,381	-	-	-
Lease principal	124,289	128,515	137,403	(8,888)
Lease interest	13,114	8,888	-	8,888
Total Courthouse General	$ 713,796	$ 613,013	$ 481,619	$ 131,394
Election:				
Personal services	$ 9,835	$ 7,973	$ 8,825	$ (852)
Contractual services	14,498	12,744	10,500	2,244
Commodities	915	397	3,000	(2,603)
Capital outlay	-	-	-	-
Total Election	$ 25,248	$ 21,114	$ 22,325	$ (1,211)
Appraiser's Cost:				
Personal services	$ 60,767	$ 27,285	$ 30,349	$ (3,064)
Contractual services	44,769	75,873	74,400	1,473
Commodities	172	812	1,200	(388)
Capital outlay	-	-	-	-
Total Appraiser's Cost	$ 105,708	$ 103,970	$ 105,949	$ (1,979)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Solid Waste:				
Personal services	$ 26,312	$ 18,033	$ 43,890	$ (25,857)
Contractual services	19,177	25,000	20,000	5,000
Commodities	18,194	30,803	8,000	22,803
Capital outlay	-	-	-	-
Total Solid Waste	$ 63,683	$ 73,836	$ 71,890	$ 1,946
Noxious Weed:				
Personal services	$ 44,089	$ 45,673	$ 42,006	$ 3,667
Contractual services	12,110	17,335	16,500	835
Commodities	170,525	128,241	40,000	88,241
Capital outlay	921	98	-	98
Total Noxious Weed	$ 227,645	$ 191,347	$ 98,506	$ 92,841
Public Safety - Sheriff:				
Personal services	$ 321,989	$ 367,278	$ 347,550	$ 19,728
Contractual services	76,595	52,971	65,000	(12,029)
Commodities	36,174	35,668	33,000	2,668
Capital outlay	5,350	501	-	501
Total Public Safety - Sheriff	$ 440,108	$ 456,418	$ 445,550	$ 10,868

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Public Safety - Fire Department:				
Personal services	$ 10,559	$ 8,296	$ 15,000	$ (6,704)
Contractual services	18,369	26,601	16,500	10,101
Commodities	20,533	8,589	8,000	589
Capital outlay	-	21	-	21
Total Public Safety - Fire Department	$ 49,461	$ 43,507	$ 39,500	$ 4,007
Public Safety - Emergency Preparedness:				
Personal services	$ 8,820	$ 9,261	$ 9,176	$ 85
Contractual services	1,940	1,704	3,500	(1,796)
Commodities	2,138	1,054	500	554
Capital outlay	-	704	-	704
Total Public Safety - Emergency Prep.	$ 12,898	$ 12,723	$ 13,176	$ (453)
Home for Aged:				
Appropriation	$ 139,257	$ 136,282	$ 136,282	$ -
Health:				
Personal services	$ 88,697	$ 103,926	$ 92,400	$ 11,526
Contractual services	40,143	39,949	35,000	4,949
Commodities	90,573	69,396	44,000	25,396
Capital outlay	13,059	167,042	-	167,042
Total Health	$ 232,472	$ 380,313	$ 171,400	$ 208,913

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Ambulance:				
Personal services	$ 24,770	$ 30,827	$ 34,644	$ (3,817)
Contractual services	28,971	39,813	31,000	8,813
Commodities	18,692	7,405	20,000	(12,595)
Capital outlay	-	6,960	-	6,960
Total Ambulance	$ 72,433	$ 85,005	$ 85,644	$ (639)
Hospital:				
Appropriation	$ 731,101	$ 715,480	$ 715,480	$ -
Mental Health:				
Appropriation	$ 5,000	$ 5,000	$ 5,000	$ -
Developmental Disabled:				
Appropriation	$ 7,000	$ 7,500	$ 7,500	$ -
City on the Hill:				
Appropriation	$ 1,500	$ 1,500	$ 1,500	$ -
WKCAC:				
Appropriation	$ 5,000	$ 5,000	$ 5,000	$ -
CASA:				
Appropriation	$ 1,500	$ 1,500	$ 1,500	$ -

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Park:				
Personal services	$ 53,272	$ 46,876	$ 61,200	$ (14,324)
Contractual services	-	2,306	-	2,306
Appropriation	131,000	111,000	111,000	-
Total Park	$ 184,272	$ 160,182	$ 172,200	$ (12,018)
Extension Service:				
Appropriation	$ 109,500	$ 112,500	$ 112,500	$ -
Historical Records:				
Contractual services	$ 13,430	$ 16,233	$ 15,000	$ 1,233
Commodities	1,952	989	1,000	(11)
Total Historical Records	$ 15,382	$ 17,222	$ 16,000	$ 1,222
Library:				
Appropriation	$ 104,630	$ 104,630	$ 104,630	$ -
Services for Elderly:				
Contractual services	$ 5,016	$ 24,016	$ 4,500	$ 19,516
Commodities	400	-	500	(500)
Total Services for Elderly	$ 5,416	$ 24,016	$ 5,000	$ 19,016

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Senior Center:				
Personal services	$ 29,284	$ 35,639	$ 36,720	$ (1,081)
Appropriation	48,150	48,150	48,150	-
Total Senior Center	$ 77,434	$ 83,789	$ 84,870	$ (1,081)
Theatre:				
Appropriation	$ 6,000	$ 6,000	$ 6,000	$ -
Economic Development:				
Personal services	$ 54,552	$ 71,079	$ 77,000	$ (5,921)
Appropriation	99,000	99,000	99,000	-
Total Economic Development	$ 153,552	$ 170,079	$ 176,000	$ (5,921)
Cemetery:				
Personal services	$ 12,000	$ 14,400	$ 12,000	$ 2,400
Fair:				
Appropriation	$ 53,000	$ 54,000	$ 54,000	$ -
Airport:				
Contractual services	$ 14,172	$ 14,416	$ 75,000	$ (60,584)
Commodities	150	1,429	2,500	(1,071)
Capital outlay	-	-	-	-
Total Airport	$ 14,322	$ 15,845	$ 77,500	$ (61,655)

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Rural Opportunity Zone:				
Contractual services	$ 17,274	$ 16,038	$ 30,000	$ (13,962)
District Coroner:				
Contractual	$ 3,345	$ 1,594	$ 3,000	$ (1,406)
ARPA:				
Contractual	$ 102,120	97,557	$ -	$ 97,557
Transfers:				
Airport Capital Project Fund	$ -	$ 132,600	$ -	$ 132,600
Ambulance Equipment Fund	-	-	-	-
Economic Development Fund	-	3,500	-	3,500
Landfill Closure/Postclosure Fund	16,672	18,197	16,112	2,085
Special County Equipment Fund	300,000	180,000	180,000	-
Total Transfers	$ 316,672	$ 334,297	$ 196,112	$ 138,185
Cash basis requirement	$ -	$ -	$ 1,409,250	$ (1,409,250)
Total Expenditures	$ 4,455,564	$ 4,538,447	$ 5,364,111	$ (825,664)
Receipts Over (Under) Expenditures	$ (10,171)	$ (79,326)		
Unencumbered Cash, Beginning	1,003,950	993,779		
Unencumbered Cash, Ending	$ 993,779	$ 914,453		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 770,142	$ 801,128	$ 807,386	$ (6,258)
Back tax collections	48,662	1,215	-	1,215
Motor vehicle tax	43,517	46,183	45,098	1,085
City and county highway funds	163,488	163,842	180,000	(16,158)
County equalization funds	2,668	15,801	14,000	1,801
Federal exchange funds	31,468	26,942	-	26,942
Reimbursements	25,034	10,538	30,000	(19,462)
Sale of assets	-	4,025	-	4,025
Total Receipts	$ 1,084,979	$ 1,069,674	$ 1,076,484	$ (6,810)
Expenditures				
Highway Maintenance				
Personal services	$ 316,211	$ 404,485	$ 365,000	$ 39,485
Contractual services	145,431	161,657	130,000	31,657
Commodities	340,564	369,739	400,000	(30,261)
Capital outlay	3,072	595	56,500	(55,905)
Transfer-Road Machinery Fund	200,000	200,000	125,000	75,000
Cash basis requirement	-	-	859,000	(859,000)
Total Expenditures	$ 1,005,278	$ 1,136,476	$ 1,935,500	$ (799,024)
Receipts Over (Under) Expenditures	$ 79,701	$ (66,802)		
Unencumbered Cash, Beginning	708,515	788,216		
Unencumbered Cash, Ending	$ 788,216	$ 721,414		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 858,018	$ 846,247	$ 852,873	$ (6,626)
Back tax collections	43,005	1,304	-	1,304
Motor vehicle tax	41,855	49,512	50,236	(724)
Reimbursements	38,023	61,434	40,000	21,434
Total Receipts	$ 980,901	$ 958,497	$ 943,109	$ 15,388
Expenditures				
Unemployment	$ 1,079	$ 1,233	$ 1,200	$ 33
Social security	107,077	121,701	115,000	6,701
Medical insurance	541,296	399,118	700,000	(300,882)
KPERS	116,134	134,010	125,000	9,010
Workmen's compensation	-	-	-	-
Transfer-Group Health Ins Res Fund	-	209,497	-	209,497
Cash basis requirement	-	-	595,000	(595,000)
Total Expenditures	$ 765,586	$ 865,559	$ 1,536,200	$ (670,641)
Receipts Over (Under) Expenditures	$ 215,315	$ 92,938		
Unencumbered Cash, Beginning	454,627	669,942		
Unencumbered Cash, Ending	$ 669,942	$ 762,880		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 448,807	$ 405,436	$ 408,580	$ (3,144)
Back tax collections	35,866	790	-	790
Motor vehicle tax	31,306	27,950	26,292	1,658
Interest earned	20,009	81,791	500	81,291
Hospital contributions	732,435	718,722	720,214	(1,492)
Reimbursements	-	-	-	-
Transfer-Hospital Capital Project Fund	342,825	338,926	-	338,926
Total Receipts	$ 1,611,248	$ 1,573,615	$ 1,155,586	$ 418,029
Expenditures				
Bond principal	$ 865,000	$ 870,000	$ 870,000	$ -
Bond interest	651,930	629,760	286,936	342,824
Miscellaneous	2,000	-	-	-
Cash basis requirement	-	-	1,077,500	(1,077,500)
Total Expenditures	$ 1,518,930	$ 1,499,760	$ 2,234,436	$ (734,676)
Receipts Over (Under) Expenditures	$ 92,318	$ 73,855		
Unencumbered Cash, Beginning	1,027,138	1,119,456		
Unencumbered Cash, Ending	$ 1,119,456	$ 1,193,311		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Alcoholic liquor fund	$ 455	$ 307	$ 508	$ (201)
Reimbursements	224	2,199	-	2,199
State aid	-	2,064	-	2,064
Total Receipts	$ 679	$ 4,570	$ 508	$ 4,062
Expenditures				
Contractual	$ -	$ -	$ 8,842	$ (8,842)
Commodities	-	-	-	-
Total Expenditures	$ -	$ -	$ 8,842	$ (8,842)
Receipts Over (Under) Expenditures	$ 679	$ 4,570		
Unencumbered Cash, Beginning	8,894	9,573		
Unencumbered Cash, Ending	$ 9,573	$ 14,143		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Loan payment income	$ 9,975	$ 12,000	$ 7,500	$ 4,500
Interest income	-	156	25	131
Transfer-General Fund	-	3,500	-	3,500
Total Receipts	$ 9,975	$ 15,656	$ 7,525	$ 8,131
Expenditures				
Contractual	$ -	$ 81,534	$ 80,381	$ 1,153
Receipts Over (Under) Expenditures	$ 9,975	$ (65,878)		
Unencumbered Cash, Beginning	65,331	75,306		
Unencumbered Cash, Ending	$ 75,306	$ 9,428		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
911 fees	$ 60,000	$ 60,014	$ 50,000	$ 10,014
Miscellaneous	-	-	-	-
Total Receipts	$ 60,000	$ 60,014	$ 50,000	$ 10,014
Expenditures				
Contractual	$ 10,260	$ 10,948	$ 203,481	$ (192,533)
Commodities	18,445	20,857	15,000	5,857
Capital outlay	-	-	-	-
Total Expenditures	$ 28,705	$ 31,805	$ 218,481	$ (186,676)
Receipts Over (Under) Expenditures	$ 31,295	$ 28,209		
Unencumbered Cash, Beginning	138,481	169,776		
Unencumbered Cash, Ending	$ 169,776	$ 197,985		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-General Fund	$ 16,672	$ 18,197
Interest on investments	262	16,168
Total Receipts	$ 16,934	$ 34,365
Expenditures		
Contractual	$ -	$ 61
Receipts Over (Under) Expenditures	$ 16,934	$ 34,304
Unencumbered Cash, Beginning	338,261	355,195
Unencumbered Cash, Ending	$ 355,195	$ 389,499

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-General Fund	$ 300,000	$ 180,000
Miscellaneous	-	-
Total Receipts	$ 300,000	$ 180,000
Expenditures		
Contractual	$ 3,498	$ 3,556
Capital outlay	307,224	168,182
Total Expenditures	$ 310,722	$ 171,738
Receipts Over (Under) Expenditures	$ (10,722)	$ 8,262
Unencumbered Cash, Beginning	1,012,092	1,001,370
Unencumbered Cash, Ending	$ 1,001,370	$ 1,009,632

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-Road and Bridge Fund	$ 200,000	$ 200,000
Miscellaneous	-	-
Total Receipts	$ 200,000	$ 200,000
Expenditures		
Capital outlay	$ 597,890	$ 446,474
Receipts Over (Under) Expenditures	$ (397,890)	$ (246,474)
Unencumbered Cash, Beginning	934,588	536,698
Unencumbered Cash, Ending	$ 536,698	$ 290,224

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Schedule 2-N

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Schedule 2-O

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
FEMA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Schedule 2-P

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Group Health Insurance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer-Employees' Benefits Fund	$ -	$ 209,497
Expenditures		
Claims	$ -	$ 99,236
Receipts Over (Under) Expenditures	$ -	$ 110,261
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 110,261

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Airport Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 212,970	$ 234,709
State aid	5,225	62,940
Transfer-General Fund	-	132,600
Total Receipts	$ 218,195	$ 430,249
Expenditures		
Project expense	$ 447,609	$ 481,002
Receipts Over (Under) Expenditures	$ (229,414)	$ (50,753)
Unencumbered Cash, Beginning	280,256	50,842
Unencumbered Cash, Ending	$ 50,842	$ 89

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Bond proceeds	$ -	$ -
Interest income	12,316	4
Realized gains	-	-
Total Receipts	$ 12,316	$ 4
Expenditures		
Project expense	$ 34,000	$ 2,000
Transfer-Bond & Interest Fund	342,825	338,926
Total Expenditures	$ 376,825	$ 340,926
Receipts Over (Under) Expenditures	$ (364,509)	$ (340,922)
Unencumbered Cash, Beginning	9,727,520	9,363,011
Unencumbered Cash, Ending	$ 9,363,011	$ 9,022,089

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Prosecutor's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Clerk of District Court docket fees	$ 125	$ 212
Expenditures		
Training expense	$ 141	$ 188
Receipts Over (Under) Expenditures	$ (16)	$ 24
Unencumbered Cash, Beginning	16	-
Unencumbered Cash, Ending	$ -	$ 24

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Attorney Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	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

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Concealed Carry Weapons Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Treasurer's fees	$ 21,192	$ 20,219
Mailing and card fees	-	-
Lien holder fees	-	-
Reimbursements	-	-
Total Receipts	$ 21,192	$ 20,219
Expenditures		
Treasurer's compensation	$ 4,897	$ 4,353
Contractual	2,253	6,552
Commodities	12,510	9,028
Capital outlay	-	-
Transfer-General Fund	1,532	571
Total Expenditures	$ 21,192	$ 20,504
Receipts Over (Under) Expenditures	$ -	$ (285)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (285)

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 145	$ 33
Reimbursements	845	-
Total Receipts	$ 990	$ 33
Expenditures		
Capital outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ 990	$ 33
Unencumbered Cash, Beginning	3,113	4,103
Unencumbered Cash, Ending	$ 4,103	$ 4,136

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	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-Y

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Diversion Fees Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Diversion fees	$ 2,750	$ 4,200
Expenditures		
Contractual	$ 100	$ 4,206
Commodities	-	8,700
Capital outlay	-	-
Total Expenditures	$ 100	$ 12,906
Receipts Over (Under) Expenditures	$ 2,650	$ (8,706)
Unencumbered Cash, Beginning	13,848	16,498
Unencumbered Cash, Ending	$ 16,498	$ 7,792

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 460	$ 500
Expenditures		
Contractual	$ -	$ -
Commodities	-	-
Capital outlay	-	-
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 460	$ 500
Unencumbered Cash, Beginning	4,170	4,630
Unencumbered Cash, Ending	$ 4,630	$ 5,130

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 5,404	$ 3,632
Interest income	131	485
Total Receipts	$ 5,535	$ 4,117
Expenditures		
Contractual	$ -	$ -
Commodities	8,285	-
Total Expenditures	$ 8,285	$ -
Receipts Over (Under) Expenditures	$ (2,750)	$ 4,117
Unencumbered Cash, Beginning	11,766	9,016
Unencumbered Cash, Ending	$ 9,016	$ 13,133

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 1,351	$ 908
Interest income	125	396
Total Receipts	$ 1,476	$ 1,304
Expenditures		
Contractual	$ -	$ -
Commodities	-	-
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 1,476	$ 1,304
Unencumbered Cash, Beginning	6,955	8,431
Unencumbered Cash, Ending	$ 8,431	$ 9,735

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 1,351	$ 908
Interest income	30	116
Total Receipts	$ 1,381	$ 1,024
Expenditures		
Contractual	$ -	$ -
Commodities	-	-
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 1,381	$ 1,024
Unencumbered Cash, Beginning	753	2,134
Unencumbered Cash, Ending	$ 2,134	$ 3,158

Schedule 3

UNIFIED GREELEY COUNTY - GENERAL SERVICES DISTRICT
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current taxes	$ 5,287,253	$ 7,401,212	$ 7,602,709	$ 5,085,756
Delinquent personal property tax	12,039	20,690	12,039	20,690
Delinquent real estate tax	-	118,108	-	118,108
Partial tax	60,505	42,829	72,937	30,397
Commercial vehicle fee	642	7,517	8,007	152
RV tax	1,569	5,588	5,751	1,406
Motor vehicle tax	119,254	472,973	453,008	139,219
Oil & gas valuation	-	-	-	-
Heritage trust	185	1,816	1,753	248
NRP plan	-	26,647	26,647	-
Special county mineral tax	-	19,438	19,438	-
Total Distributable Funds	$ 5,481,447	$ 8,116,818	$ 8,202,289	$ 5,395,976
State Funds				
General	$ -	$ -	$ -	$ -
Institutional building	106	17,850	17,956	-
Educational building	212	35,699	35,911	-
Motor vehicle licenses	211	198,581	197,592	1,200
Sales tax	27,238	176,955	190,935	13,258
IRP	14,717	510,959	525,606	70
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, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds (Continued)				
Fish and game licenses	-	642	642	-
Boat permits	-	-	-	-
Drivers licenses	-	3,954	3,918	36
Watercraft	1,214	3,600	2,261	2,553
Check clearance	-	-	-	-
Candidate registration	400	-	-	400
Total State Funds	$ 44,098	$ 948,240	$ 974,821	$ 17,517
Subdivision Funds				
School district	$ 22,333	$ 2,042,547	$ 2,057,024	$ 7,856
Cities	15,677	411,668	420,980	6,365
Groundwater management	-	46,839	46,839	-
Cemeteries	347	34,777	34,980	144
Total Subdivision Funds	$ 38,357	$ 2,535,831	$ 2,559,823	$ 14,365
Other Agency Funds				
Clerk of District Court	$ 77,778	$ 19,241	$ 52,802	$ 44,217
Payroll clearing	(3,030)	347,251	344,221	-
Payroll clearing - H S A	8,950	20,228	26,718	2,460
Total Other Agency Funds	$ 83,698	$ 386,720	$ 423,741	$ 46,677
Grand Total	$ 5,647,600	$ 11,987,609	$ 12,160,674	$ 5,474,535