

GREEN RIVER AREA DEVELOPMENT DISTRICT
STATEMENT OF ACTIVITY
April 30, 2026

	Budget	Y-T-D Actual	(Over)/Under Budget	% Budget Expended
Revenues				
Federal Revenue	\$ 7,694,046.00	\$ 5,841,784.01	\$ 1,852,261.99	75.93%
State Revenue	43,225,354.00	36,458,501.96	6,766,852.04	84.35%
Local Revenue	577,504.21	444,502.97	133,001.24	76.97%
In-Kind Match	38,407.39	22,935.91	15,471.48	59.72%
Program Income	119,875.40	76,102.91	43,772.49	63.49%
Member Dues	216,809.00	179,615.75	37,193.25	82.85%
Interest	0.00	449,366.34	(449,366.34)	0.00%
Other	0.00	0.00	0.00	0.00%
Local Applied to Grants	0.00	0.00	0.00	0.00%
Total Revenues	\$ 51,871,996.00	\$ 43,472,809.85	\$ 8,399,186.15	83.81%
Operating Expenses				
Personnel	\$ 4,048,740.00	\$ 2,849,309.48	\$ 1,199,430.52	70.38%
Fringe	2,094,300.00	1,699,555.40	394,744.60	81.15%
Travel/Training - Staff	203,750.00	127,783.05	75,966.95	62.72%
Boards - Travel	24,000.00	7,367.64	16,632.36	30.70%
Meeting	5,200.00	3,820.52	1,379.48	73.47%
Building				
-Utilities	34,000.00	22,674.35	11,325.65	66.69%
-Janitor & Maintenance	49,000.00	34,920.88	14,079.12	71.27%
-Interest	8,916.00	6,687.00	2,229.00	75.00%
Other Projects and Services				
-Annual Dinner	9,064.00	9,064.45	(0.45)	100.00%
-Aging Council	2,000.00	666.88	1,333.12	33.34%
-Misc Sponsorships	2,000.00	561.17	1,438.83	28.06%
Rent	50,000.00	37,468.50	12,531.50	74.94%
IRP Interest	975.00	639.74	335.26	65.61%
Insurance	62,515.00	43,680.40	18,834.60	69.87%
Equipment Expense	18,000.00	9,710.33	8,289.67	53.95%
Auditing and Accounting	31,500.00	26,250.00	5,250.00	83.33%
Supplies	67,600.00	35,717.46	31,882.54	52.84%
Communications	50,000.00	45,388.63	4,611.37	90.78%
Postage	15,000.00	15,144.59	(144.59)	100.96%
Computer Supplies and Maintenance	580,000.00	504,090.87	75,909.13	86.91%
Depreciation/Office Equipment	95,000.00	66,666.70	28,333.30	70.18%
Legal	6,000.00	3,200.75	2,799.25	53.35%
Printing	15,000.00	13,423.69	1,576.31	89.49%
Repairs and Maintenance	14,000.00	11,771.73	2,228.27	84.08%
Dues and Subscriptions	19,000.00	14,203.51	4,796.49	74.76%
Total Operating Expenses	\$ 7,505,560.00	\$ 5,589,767.72	\$ 1,915,792.28	74.48%
Program Expenses				
Contractual Services	7,286,862.00	5,252,928.82	2,033,933.18	72.09%
Direct Program Services	1,693,748.00	815,580.57	878,167.43	48.15%
Participant Directed Services (PDS)	35,385,826.00	29,134,335.45	6,251,490.55	82.33%
Total Program Expenses	\$ 44,366,436.00	\$ 35,202,844.84	\$ 9,163,591.16	79.35%
Total Expenses	\$ 51,871,996.00	\$ 40,792,612.56	\$ 11,079,383.44	78.64%

GREEN RIVER AREA DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION

As of April 30, 2026

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$12,667,432.51	\$4,480,109.42	\$17,147,541.93
Grants Receivable	\$1,452,860.78	-	\$1,452,860.78
Other Receivables	\$349.21	-	\$349.21
Due from Other Funds	\$34,897.14	-	\$34,897.14
Prepays	\$10,985.70	-	\$10,985.70
Notes Receivable	-	\$3,209,822.25	\$3,209,822.25
Capital Assets, being Depreciated, net	\$957,667.24	-	\$957,667.24
Total Assets	\$15,124,192.58	\$7,689,931.67	\$22,814,124.25
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows Related to Pensions	\$633,436.00	-	\$633,436.00
Deferred Outflows Related to OPEB	\$4,075,664.00	-	\$4,075,664.00
Total Deferred Outflows	\$4,709,100.00	-	\$4,709,100.00
Total Assets and Deferred Outflows	\$19,833,292.58	\$7,689,931.67	\$27,523,224.25
LIABILITIES			
Accounts Payable - Trade and Contracts	\$735,404.78	-	\$735,404.78
Accrued Liabilities	\$2,555,777.16	-	\$2,555,777.16
Compensated Absences	\$165,046.30	-	\$165,046.30
Unearned Revenue	\$1,987,826.39	-	\$1,987,826.39
Accrued Interest Payable	-	\$3,912.68	\$3,912.68
Net Pension Liability	\$7,401,751.00	-	\$7,401,751.00
Net OPEB Liability	\$3,610,578.00	-	\$3,610,578.00
Notes Payable - Long Term	-	\$57,022.53	\$57,022.53
Total Liabilities	\$16,456,383.63	\$60,935.21	\$16,517,318.84
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pensions	\$165,522.00	-	\$165,522.00
Deferred Inflows Related to OPEB	\$1,924,228.00	-	\$1,924,228.00
Total Deferred Inflows	\$2,089,750.00	-	\$2,089,750.00
NET POSITION			
Net Investment in Capital Assets	\$957,667.24	-	\$957,667.24
Restricted		\$7,628,996.46	\$7,628,996.46
Unrestricted	\$329,491.71	-	\$329,491.71
Total Net Position	\$1,287,158.95	\$7,628,996.46	\$8,916,155.41