CERTIFICATE

To the Clerk of Mitchell, State of Kansas
We, the undersigned, officers of
Post Rock Extension District #1
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	2-625	5	1,151,000	560,666	
Debt Service	10-113				
Totals		xxxxxxx	1,151,000	560,666	1.491
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Mitchell	93,912,146
RNR Hearing Notice				Jewell	77,386,794
Neighborhood Revitalization				Lincoln	65,352,583
				Osborne	65,960,720
				Smith	73,460,756
				Nov 1, 2022 Total Assessed Valuation	376,072,921

Revenue Neutral Rate: 1.432

Assisted by:
Aliesa Woods
Nora Rhoades
Address:
105 Experiment Farm Rd
Colby, KS 67701-0786
Email:
nrhoades@ksu.edu

Date Attested: Sept 16, 2022

County Clerk

SEAL OF MITCHELL COUNTY 1870 KANSAS

Governing Body

CPA Summary

K-STATE
Research and Extension

Post Rock Extension District
postrock.k-state.edu

Beloit Office
115 S. Hersey (Courthouse)
Beloit, KS 67420-3230
785-738-3597

Lincoln Office
108 West Lincoln
P.O. Box 8
Lincoln, KS 67455-2056
785-524-4432

Mankato Office
307 N. Commercial (Courthouse)
Mankato, KS 66956-2511
785-378-3174

Osborne Office
113 N. 1st Street
Osborne, KS 67473-2001
785-346-2521

Smith Center Office
218 S. Grant (Courthouse)
P.O. Box 287
Smith Center, KS 66967-0287
785-282-6823

Kansas State University Agricultural Experiment Station and Cooperative Extension Service

Kansas State University, County Extension Councils, Extension Districts, and U.S. Department of Agriculture Cooperating.

K-State Research and Extension is an equal opportunity provider and employer.

Resolution No. 2023-1

A RESOLUTION OF POST ROCK EXTENSION DISTRICT #1, LOCATED IN MITCHELL (home county), JEWELL, LINCOLN, OSBORNE, AND SMITH COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Post Rock Extension District #1 was calculated as 1.432 mills by the Mitchell (home county) County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Post Rock Extension District #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 14, 2022 at 6:30 PM at Plum Creek Restaurant 121 W. Court Street Beloit, KS allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Post Rock Extension District #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF POST ROCK EXTENSION DISTRICT #1:

The Post Rock Extension District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.432 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 14 day of September 2022 and SIGNED by the Governing Body.

Attest: _____
County Clerk

SEAL OF MITCHELL COUNTY 1870 KANSAS

ROLL CALL VOTE
Hearing to Exceed the Revenue Neutral Rate

Taxing Entity: Post Rock Extension District #1
Date: September 14, 2022
Time of Hearing: 6:30PM
Location: Plum Creek Restaurant in Beloit, KS

Resolution No: 2023-1

Governing Body Member	Yes	No	No Vote	
Jim Peroutek	✓			✓
Natalie Frost		✓		
Susan Greene	✓			✓
Jim Dooley	✓			✓
Tami Kerth	✓			—
Erin Suelter	✓			✓
Brady Coover	✓			✓
Kristy Rosebrook		✓		
Gaylene Sorell	✓			✓
Debbie Beam	✓			✓
Karl Boland	✓			✓
Carol Nichols	✓			✓
Karri McCoy	✓			✓
Bret Strine	✓			✓
Bob Dietz		✓		
Joan Nech		✓		
LaRhea Cole	✓			✓

Attested:

Tami L. Kerth
Governing Body Chair

Debbie Beam
Governing Body Secretary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell
will meet on September 14, 2022 at 6:30 PM at Plum Creek Restaurant 121 W. Court Street Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell (home county) Jewell, Lincoln, Osborne, Smith

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
Debt Service							
Totals	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
						*Revenue Neutral Rate***	*1.432*
Less: Transfers	0		0		0		
Net Expenditures	845,101		938,500		1,151,000		
Total Tax Levied	537,045		536,330		xxxxxxxxxxxxxxxx		
Assessed Valuation:	364,657,157		366,376,938		374,574,444		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Tami Kerth

PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:

In the matter of: **POST ROCK EXTENSION DISTRICT 1 BUDGET HEARING NOTICE**







State of Kansas, Mitchell County, ss.
JAY LOWELL

being duly sworn, says that he is an agent of **THE BELOIT CALL**, a newspaper printed in the State of Kansas, and published in Beloit, Mitchell County, Kansas; that said newspaper is published three times a week at least 50 weeks a year and has been published for more than 5 years prior to this publication; that it has been entered at the Beloit, Kansas, post office as second class mail matter; that is has general paid circulation on a daily basis in Mitchell County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper to wit:

AUGUST 15, 2022 and that a verified statement of the fee and charges there for is **$138.00.**

Jay Lowell

Subscribed and sworn to before this 15th day of Aug 2022

John P. Hamel

NOTARY PUBLIC STATE OF KANSAS — JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/17/26

PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:

In the matter of: **POST ROCK EXTENSION DISTRICT 1 BUDGET HEARING NOTICE**

State of Kansas, Mitchell County, ss.
JAY LOWELL

being duly sworn, says that he is an agent of **THE**

(First published in the Beloit Call on Monday, August 15, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell
will meet on September 14, 2022 at 6:30 PM at Plum Creek Restaurant 121 W. Court Street Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell (home county) Jewell, Lincoln, Osborne, Smith

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
Debt Service							
Totals	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
						*Revenue Neutral Rate***	*1.432*
Less: Transfers	0		0		0		
Net Expenditures	845,101		938,500		1,151,000		
Total Tax Levied	537,045		536,330		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	364,657,157		366,376,938		374,574,444		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Tami Kerth

JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/17/25

2021 1-MC387 [illegible] MANKATO ORIGINAL BLK. 45, LOTS 5 & [illegible] MANKATO TRS. TR. 10 NW [illegible] WLY 670.20 TO [illegible]
2021 1-MA022 STANLEY ST JOHN JR
2021 1-FA007 VAUGHN L STAFFORD NE (150'X364') 2 192.94 Grand Total
FORMOSO CITY TRACTS - TR 11 & TR 12 IN
2021 1-FA019 VAUGHN L STAFFORD 215.02
FORMOSO CITY TRACTS - TR 28 IN NE 21-3-6
2021 1-FB142 LA VERNE STANSBURY *ABE AND KARYN MOHLER 9.22
FORMOSO ORIGINAL TOWN - BLK 18, LOTS 6 THRU 8 INCL.

Real Estate Auction ~ 466.16 Acres

Tuesday, September 13, 2022

10:30 a.m.

Esbon Community Building

Sandra K. Oliver, owner

Oliver Reality and Auction LLC.
Smith Center, KS

Lee Oliver, Broker & Auctioneer
785-282-0607

www.oliverauction. com

31.6c

Jewell

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell

will meet on September 14, 2022 at 6:30 PM at Plum Creek Restaurant 121 W. Court Street Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell (home county) Jewell, Lincoln, Osborne, Smith

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
Debt Service							
Totals	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
						*Revenue Neutral Rate***	*1.432*

Less: Transfers	0	0	0
Net Expenditures	845,101	938,500	1,151,000
Total Tax Levied	537,045	536,330	xxxxxxxxxxxxxxx
Assessed Valuation:	364,657,157	366,376,938	374,574,444

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

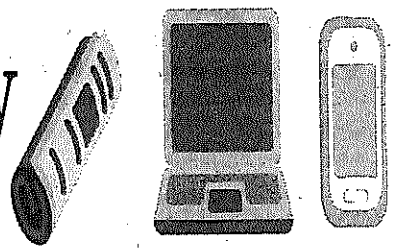
*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988*

Tami Kerth

[illegible] $110 reimbursement for the certificate of training.

cussed bridge and by Rod Rose's pr discussed 280 Roa

Subscribe Today
lincolnksnews@gmail.com



LEGAL NOTICE

(First published in Lincoln Sentinel-Republican Wednesday, August 24, 2022)

IN THE DISTRICT COURT OF LINCOLN COUNTY, KANSAS
CIVIL DEPARTMENT

olonial Savings, F.A., Plaintiff,
s.
ameron A Kurtz, Sienna M Harris-Thompson, Jane Doe, John Doe, and Fed-
ral Home Loan Bank of Topeka, et al., Defendants

ase No. LC-22CV06
ourt No.
itle to Real Estate Involved
ursuant to K.S.A. §60

NOTICE OF SUIT

TATE OF KANSAS to the above named Defendants and The Unknown Heirs, xecutors, devisees, trustees, creditors, and assigns of any deceased defen-lants; the unknown spouses of any defendants; the unknown officers, suc-essors, trustees, creditors and assigns of any defendants that are existing, issolved or dormant corporations; the unknown executors, administrators, de-isees, trustees, creditors, successors and assigns of any defendants that are r were partners or in partnership; and the unknown guardians, conservators nd trustees of any defendants that are minors or are under any legal disability nd all other person who are or may be concerned:

ou are hereby notified that a Petition has been filed in the District Court of incoln County, Kansas by Colonial Savings, F.A., praying to foreclose a mort-gage on the following described real estate:

A TRACT OF LAND IN THE NORTHWEST QUARTER (NW/4) OF SECTION TWENTY-FIVE (25), TOWNSHIP TWELVE SOUTH, RANGE SIX WEST

LEGAL NOTICE

(First published in the Lincoln Sentinel-Republican Wednesday, August 24, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

The governing body of
Post Rock Extension District #1
Mitchell
will meet on September 14, 2022 at 6:30 PM at Plum Creek Restaurant 121 W. Court Street Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.
Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell (home county) Jewell, Lincoln, Osborne, Smith

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
Debt Service							
Totals	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
						*Revenue Neutral Rate***	1.432
Less: Transfers	0		0		0		
Net Expenditures	845,101		938,500		1,151,000		
Total Tax Levied	537,045		536,330		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	364,657,157		366,376,938		374,574,444		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Tami Kerth

LEGAL NOTICE

(First published in Lincoln Sentinel-Republican Wednesday, August 24, 2022)

NOTICE OF BUDGET HEARING

State of Kansas
Township

The governing body of
Golden Belt Township
Lincoln County
will meet on September 7, 2022 at 8:00 p.m. at Gordon Krueger residence, 615 N 120th Rd, Lincoln, KS 67455 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Rodney Claasen residence, 667 N 120th Rd, Lincoln, KS 67455 and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023		
	Actual Tax		Actual Tax	Budget Authority	Amount of 2022 Ad	Proposed Estimated

KATHERINE J ROTMAN TRUST	080000960	W2 NE 11-7-11	21.08
AMERICAN ACRES INC	080002100	TR IN E2NW 218 X 200 22-7-11	724.02
MICHAEL DUTSCHMANN	090002000	SW NW & NW SW 26-9-13	16.28
COVERT CREEK HERITAGE ALLIANCE	090020080	BLK 2, N60' OF LOT 1, OT, COVERT TOWNSHIP	4,746.18
GREG BLAND	100003420	N2 26-10-11	1,087.32
CHARLES D & CATHY MCCOMAS	130000320	W2SW 3-6-14	371.92
CHARLES D & CATHY MCCOMAS	130000440	E2SE 4-6-14	330.10
JOEL SALGUERO	150000730	SE SE 9-10-12	2,155.42
DONALD F KRUG TRUST	18000142A	IRR TRACT IN SW4 25-10-14	1,630.32
ZACHERY WADE KRUG	180001460	NE4 & NE4NW4 SE4 26-10-14	988.88
NATHAN L GREGORY	190000200	N2-NE 3-8-15	1,276.08
NATHAN L GREGORY	190001220	SE 13-8-15	1,401.58
KIRK & LINDA CAMPBELL	190001760	NW NW 18-8-15	709.30
BILLIE ALLEN CONRAD	190002180	SE23-8-15	
MARK EDWARD MACCONNELL	200000890	BEG 506'N 145'W OF NEC-BLK 3, HACHMEISTERS TH S110' W55' N110' E55' TO POB 8-10-15	8.55
BRADLEY & MARGARET GORDON	200000920	BEG 306'N 145'W-NEC-BLK 3 HACHMEISTERS TH W55' N90' E55' S90' TO POB 8-10-15	8.39
LAWRENCE W & EARL L & RONALD M CHESNEY	200001420	TRACT BEG SEC-NW4 MEAS APPR 550'X 300' 16-10-15	1,062.08
PAMELA D & STEVEN A EICKHOFF	200001500	TRACT IN NE ADJ TO UNION TRACT23, 17-10-15	10.10
MICHELLE A MATHEWS	200001780	BEG 660'S OF NWCOR SW4 TH E753' S237.5' W753' N237.5' TO POB 17-10-15	13.06
MICHELLE A MATHEWS	200001920	BEG 180'W & 80'S-NEC NE TH S166' W199 N150' E80' N80' SE 80' S50' E30' TO POB 18-10-15	18.20
MICHELLE A MATHEWS	200001930	BEG 300'W NECOR NE4 TH S80' W52' NW92' E59.5' TO POB 18-10-15	0.47
RODNEY MOSS	210001301	TRACT IN NW TH W374' TO POB; TH N555' S328' E544' N303' TO POB 13-7-12	573.24
EDITH L HARVEY TESTAMENTARY TRUST	210004510	82.4 AC TRACT 2-7-13	120.84
WILLIAM F & REBECCA L SMOLDT	210004540	NE 11-7-13	988.57
RANDALL L HENKE	210004560	N OF CANAL W2 11-7-13	1,329.44
GERALD D GRASCH DECLARATION OF TRUST & CAROLYN M G	230001380	W2 NE 18-9-15	1,451.66
REX JOHNSTON & REX A JOHNSTON	240001620	S2S2 LESS 33-7-14	1,628.34
LOOMIS FAMILY REVOCABLE TRUST	240003300	S2SE & E 10A OF SE OF SW 10-7-15	1,661.40
HARVEY WASHBURN	240003765	BEG 370'E & 35'S NWC-NW4 TH E220' S198' W220' N198' TO POB 12-7-15	113.38
LOOMIS FAMILY REVOCABLE TRUST	240004050	TR BEG 40'W 30'S-NEC-NE4 TH S178.7' W168.7' N178.7' E168.7' TO POB 15-7-15	10.78
RANDALL & RANDALL L HENKE & LYNNE HENKE	250002160	NW & NWSW 33-7-13	459.78
MARY JEANNE SVEDJAN	250002680	NW4 & W2NE4 & BEG NWCOR SW4 TH E2227' S552' SW2276' N920' TO POB LESS R/W 11-7-14	3,760.34
JOEL SALGUERO & NAIARA BONTEMPO	280002240	E2-NW4 LESS R/W 31-9-12	206.62
TOTAL			128,896.90

(8-C39-25)

(First published Thursday, August 11, 2022 in the Osborne County Farmer)

In the District Court of Osborne County, Kansas

In the Matter of the Estate of James J. Rogers, Jr., Deceased.

NO. 2022-PR-19

NOTICE OF HEARING ON PETITION FOR APPOINTMENT OF ADMINISTRATOR AND NOTICE TO CREDITORS

The State of Kansas to All Persons Concerned:

You are hereby notified that on August 5, 2022, a petition was filed in the District Court of Osborne County, Kansas, pursuant to Chapter 59 of the Kansas Statutes Annotated, by Thomas J. Rogers, heir at law of said decedent, praying for the administration of the estate of said decedent pursuant to the Kansas Simplified Estates Act and appointment of Thomas J. Rogers as Administrator thereof.

You are hereby required to file your written defenses thereto on or before the 6th day of September, 2022, at 10:00 a.m. of said day, in said Court, in the city of Osborne, Osborne County, Kansas, at which time and place said cause will be heard. Should you fail therein, judgment and decree will be entered in due course upon said petition.

All creditors are notified to exhibit their demands against said estate within four (4) months from the date of the first publication of this notice as provided by law, and if their demands are not thus exhibited, they shall be forever barred.

Thomas J. Rogers
Petitioner
Paul S. Gregory #12408
GREGORY & GREGORY
124 W. Main St.
Osborne, Kansas 67473
785-346-5445
Attorney for Petitioner
(8-C39-25)

August 11, 2022 in the Osborne County Farmer)

In the District Court of Osborne County, Kansas.

In the Matter of the Estate of Virgil Boden, Deceased.

Case No. 2022-PR-18

NOTICE OF HEARING AND NOTICE TO CREDITORS

The State of Kansas to All Persons Concerned:

You are notified that on August 4, 2022, a petition was filed in this Court by Randy Boden, the Executor and a legatee and devisee named in the "Last Will and Testament of Virgil Boden", deceased, dated January filed with the petition be admitted to probate and record; that petitioner be appointed as Executor, without bond; and that petitioner be granted Letters Testamentary.

You are required to file your written defenses to the petition on or before September 2, 2022, at 9:30 a.m. in the District Court of Osborne County, Kansas, at which time and place the case will be heard. Should you fail to file your written defenses, judgment and decree will be entered in due course upon the petition.

All creditors of the decedent are notified to exhibit their demands against the Estate within the latter of four months from the date of the first publication of this notice as provided by law under K.S.A. 59-2236 and amendments thereto, or if the identity of the creditor is known or reasonably ascertainable, 30 days after actual notice was given as provided by law, and if their demands are not thus exhibited, they shall be forever barred.

Randy Boden
Petitioner
Richard E. Dietz #08330
Dietz & Hardman Law Office
Attorneys at Law
115 South First Street
Osborne, Kansas 67473
(785) 3462157
dhlaw@ruraltel.net
Attorneys for Petitioner
(8-C39-25)

(Published Thursday, August 18, 2022 in the Osborne County Farmer)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell
will meet on September 14, 2022 at 6:30 PM at Plum Creek Restaurant 121 W. Court Street Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.
Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell (home county) Jewell, Lincoln, Osborne, Smith

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
Debt Service							
Totals	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
						*Revenue Neutral Rate**	1.432
Less: Transfers	0		0		0		
Net Expenditures	845,101		938,500		1,151,000		
Total Tax Levied	537,045		536,330		xxxxxxxxxxxxxxx		
Assessed Valuation:	364,657,157		366,376,938		374,574,444		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Tami Kerth

(Published in the Smith County Pioneer Thursday August 18, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell
will meet on September 14, 2022 at 6:30 PM at Plum Creek Restaurant 121 W. Court Street Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell (home county) Jewell, Lincoln, Osborne, Smith

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
Debt Service							
Totals	845,101	1.473	938,500	1.464	1,151,000	560,666	1.497
						*Revenue Neutral Rate**	*1.432*
Less: Transfers	0		0		0		
Net Expenditures	845,101		938,500		1,151,000		
Total Tax Levied	537,045		536,330		xxxxxxxxxxxxxxx		
Assessed Valuation:	364,657,157		366,376,938		374,574,444		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Tami Kerth

K-STATE
Research and Extension

Post Rock Extension District
postrock.k-state.edu

Beloit Office
115 S. Hersey (Courthouse)
Beloit, KS 67420-3230
785-738-3597

Lincoln Office
108 West Lincoln
P.O. Box 8
Lincoln, KS 67455-2056
785-524-4432

Mankato Office
307 N. Commercial (Courthouse)
Mankato, KS 66956-2511
785-378-3174

Osborne Office
113 N. 1st Street
Osborne, KS 67473-2001
785-346-2521

Smith Center Office
218 S. Grant (Courthouse)
P.O. Box 287
Smith Center, KS 66967-0287
785-282-6823

July 20, 2022

COPY

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF POST ROCK EXTENSION DISTRICT #1, HEREBY NOTIFIES THE MITCHELL (home county), JEWELL, LINCOLN, OSBORNE, AND SMITH COUNTY CLERKS OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.497. The date of our hearing is September 14, 2022 at 6:30 PM and will be held at Plum Creek Restaurant Meeting Room 121 W. Court Street address in Beloit, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 20, 2022.

(Seal)

Tami L. Kerth
Post Rock Extension District #1 Board Chair

Nora L. Rhodes
Post Rock Extension District #1 Local Unit Director

Kansas State University Agricultural Experiment Station and Cooperative Extension Service

Kansas State University, County Extension Councils, Extension Districts, and U.S. Department of Agriculture Cooperating.

K-State Research and Extension is an equal opportunity provider and employer.

Post Rock Extension District #1
Mitchell

2023

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	536,330	29,991	718	4,290	2,131	401
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	536,330	29,991	718	4,290	2,131	401

County Treas Motor Vehicle Estimate 29,991

County Treas Recreational Vehicle Estimate 718

County Treas 16/20M Vehicle Estimate 4,290

County Treas Commercial Vehicle Tax Estimate 2,131

County Treas Watercraft Tax Estimate 401

MVT Factor 0.05592

RVT Factor 0.00134

16/20M Factor 0.00800

Comm Veh Factor 0.00397

Watercraft Factor 0.00075

2023

Post Rock Extension District #1
Mitchell

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Post Rock Extension District #1
Mitchell

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
				Total	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	523,036	439,944	301,782
Receipts:			
Ad Valorem Tax	579,531	536,330	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		29,074	29,991
Recreational Vehicle Tax		569	718
16/20M Vehicle Tax		4,746	4,290
Commercial Vehicle Tax		2,070	2,131
Watercraft Tax		369	401
LAVTR			0
Non-Appropriated Funds (Reimbursables)	19,441	45,000	60,000
Kansas State University	157,080	180,180	189,020
Other	5,957	2,000	2,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**762,009**	**800,338**	**288,552**
Resources Available:	**1,285,045**	**1,240,282**	**590,334**
Expenditures:			
Print, Audit, Bond, Insurance, Legal Fees	11,051	15,000	22,000
Telephone	18,395	20,000	22,000
Rent and Utilities	9,117	9,500	15,000
Supplies, Stationery, Postage	6,970	8,000	18,000
Equipment	48,072	22,000	27,000
Educational Program Support	14,115	25,000	25,000
Travel	17,185	20,000	30,000
Subsistance	1,168	4,000	7,000
Salaries and Wages	586,840	685,000	710,000
Employer Benefits	72,280	85,000	120,000
Capital Outlay	35,828	0	95,000
Non-Appropriated Funds (Reimbursible)	24,080	45,000	60,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**845,101**	**938,500**	**1,151,000**
Unencumbered Cash Balance Dec 31	439,944	301,782	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	914,000	1,193,000	1,151,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,151,000
		Tax Required	560,666
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	560,666

CPA Summary

Post Rock Extension District #1 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Avnilable:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of -1 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

CPA Summary

Post Rock Extension District #1

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	0		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

Post Rock Extension District #1 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2022 July 1 Valuation: 0

Valuation Factor:

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Input Sheet for Special District1 Budget Workbook

Enter special district name (may be longer than green cell):	Post Rock Extension District #1
Enter county name (home county) followed by "County":	Mitchell
Enter names of other supporting counties:	
1st	Jewell
2nd	Lincoln
3rd	Osborne
4th	Smith
Enter year being budgeted (YYYY):	**2023**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2022 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2022 *Expenditures*	Amount of 2021 Ad Valorem Tax
General	2-625	1,193,000	536,330
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2022 Budgeted Year			536,330
Other (non-tax levy) fund names:			
Total Expenditures for 2022 Budgeted Year		1,193,000	

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2022 Budget, Budget Summary Page	2020 Tax Rate (2021 Column)
General	1.473
Debt Service	
0	
0	
Total	1.473

Total Tax Levied (2021 budget column):	537,045
Assessed Valuation (2021 budget column):	364,657,157

Outstanding Indebtedness, January 1:	2020	2021
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Post Rock Extension District #1 2023

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2023 Budget Information:					
	Assessed Valuation for 2022 (Required)	New Improvements, Remodeling and Renovations for 2022 (Optional)	Personal Property 2022 (Optional)	Property that has changed in use for 2022 (Optional)	Personal Property 2021 (Optional)
Mitchell	93,321,835				
Jewell	77,074,907				
Lincoln	65,391,324				
Osborne	65,743,567				
Smith	73,042,811				
Totals	374,574,444	0	0	0	0

Note: It is not important to complete the "New Improvements, Remodeling and Renovations", "Personal Property", or "Property that has changed in use" fields. These fields were created for the Tax Lid (repealed in 2021). If the city wishes to track this information, you may do so here. The inputs do not populate to any other field in the workbook.

Gross earnings (intangible) tax estimate for 2023	0
Neighborhood Revitalization	0

Revenue Neutral Rate	1.432

Actual Tax Rates for the 2022 Budget:

Fund	Rate
General	1.464
Debt Service	
0	
0	
Total	1.464

Final Assessed Valuation from the November 1, 2021 Abstract:

Mitchell	91,899,955
Jewell	75,298,830
Lincoln	64,133,777
Osborne	63,813,729
Smith	71,230,647
Total Assessed Valuation	366,376,938

From the County Treasurer's Budget Information - Budget Year Estimates:					
Vehicle Tax Estimates	Motor Vehicle	Recreational Vehicle	16\20 M Vehicle	Commercial Vehicle	Watercraft
Mitchell	11,370	216	1,330	1,194	161
Jewell	5,281	165	788	322	55
Lincoln	4,261	105	734	224	76
Osborne	5,330	118	492	79	49
Smith	3,750	113	946	313	61
Total Vehicle Tax Estimates	29,991	718	4,290	2,131	401

LAVTR	

Computation of Delinquency

Delinquency Rate for 2020 Uncollected Taxes and 2021 Ad Valorem Levied:	Amount Uncollected	Amount Levied
Mitchell	1,841	136,568
Jewell		
Lincoln	964	92,891
Osborne		
Smith		
Total	2,805	229,459

Average Delinquency Rate	1.2%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**	0.0%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2021 Budget Certificate Page	
	2021 Expenditure Amount
Funds	Budget Authority
General	914,000
Debt Service	
0	
0	
0	
0	

Note: If the 2021 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.