State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Wabaunsee, State of Kansas
We, the undersigned, officers of
Lake Wabaunsee Improvement District

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Ta:		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	102,555	36,813	5,305
Debt Service	10-113				
Road maintenance	19-267h		140,205	87,099	12,553
Sewer Fund			112,000		
Water Fund			187,000		
Sewer replacement			155,000		
Sewer self insurance			57,000		
Water replacement			35,000		
Totals		xxxxxxxxx	788,760	123,912	17,858
Budget Summary		0			
Neighborhood Revitalization Rebate					

County Clerk's Use Only
6,938,217
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
SSC CPA's, PA

Address:

Email:
d.splichal@sscpas.com

Harold L Adams Pres.
Jeffrey M Hooker Secretary
Richard Carter Treasurer

Attest: 12 November, 2021
Alan Mick
County Clerk

Governing Body

CPA Summary

Lake Wabaunsee Improvement District
Wabaunsee

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	34,805	1,456	38	0	0	326
Debt Service	0	0	0	0	0	0
Road maintenance	89,106	3,729	99	0	0	834
	0	0	0	0	0	0
Total	123,911	5,185	137	0	0	1,160

County Treas Motor Vehicle Estimate 5,185

County Treas Recreational Vehicle Estimate 137

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 1,160

MVT Factor 0.04184

RVT Factor 0.00111

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Factor 0.00936

2022

Lake Wabaunsee Improvement District
Wabaunsee

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Sewer Fund	Sewer Pump Reserve	8,400	8,400	8,400	12-631o
Water Fund	Water P&I	5,400	5,400	5,400	12-631o
	Totals	13,800	13,800	13,800	
	Adjustments*				
	Adjusted Totals	13,800	13,800	13,800	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Lake Wabaunsee Improvement District
Wabaunsee

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2012	9/19/2012	.6-4.25	1,320,000	150,000	1/1, 7/1	1/1, 7/1	4,125	95,000	2,875	55,000
Series 2018	6/26/2018	3.25-3.75	840,000	840,000	7/1		28,648	0	28,648	0
Total G.O.				990,000			32,773	95,000	31,523	55,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**990,000**			**32,773**	**95,000**	**31,523**	**55,000**

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 1,2021	Payments Due 2021	Payments Due 2022
			Total	**0**	**0**	**0**	**0**

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

Lake Wabaunsee Improvement District
Wabaunsee
FUND PAGE FOR FUNDS WITH A TAX LEVY

2022

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	41,805	52,256	36,594
Receipts:			
Ad Valorem Tax	31,422	34,805	xxxxxxxxxxxxxxx
Delinquent Tax	689		
Motor Vehicle Tax	1,640		1,456
Recreational Vehicle Tax	50		38
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			326
LAVTR			0
In Lieu of Taxes			
Customer charges	23,800	24,514	25,249
Service charges	272	280	289
Reimbursed expense	103	106	109
Custom work	175	180	186
Parks and rec	475	489	504
Proceeds from sale of equipment	0	0	0
Interest on Idle Funds	1,753	1,806	1,860
Neighborhood Revitalization Rebate			0
Miscellaneous	609	100	100
Does misc. exceed 10% of Total Receipts			
Total Receipts	**60,988**	**62,280**	**30,117**
Resources Available:	**102,793**	**114,536**	**66,710**
Expenditures:			
Personal	24,758	25,501	26,266
Contractual	16,448	16,941	17,450
Commodities	2,331	28,000	28,840
Capital outlay	7,000	7,500	30,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**50,537**	**77,942**	**102,555**
Unencumbered Cash Balance Dec 31	52,256	36,594	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	109,590	104,726	102,555
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,555
		Tax Required	35,845
	Delinquent Comp Rate:	2.7%	968
		Amount of 2021 Ad Valorem Tax	36,813

CPA Summary

Lake Wabaunsee Improvement District
Wabaunsee
FUND PAGE FOR FUNDS WITH A TAX LEVY

2022

State of Kansas
Special District

Adopted Budget **Road maintenance**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	30,911	49,428	50,134
Receipts:			
Ad Valorem Tax	54,227	89,106	xxxxxxxxxxxxxxx
Delinquent Tax	1,089		
Motor Vehicle Tax	2,653		3,729
Recreational Vehicle Tax	81		99
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			834
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	600	600	600
Does misc. exceed 10% of Total Receipts			
Total Receipts	**58,650**	**89,706**	**5,262**
Resources Available:	**89,561**	**139,134**	**55,396**
Expenditures:			
Personal services	40,133	80,000	82,400
Contractual services			
Commodities			
Capital outlay		9,000	57,805
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**40,133**	**89,000**	**140,205**
Unencumbered Cash Balance Dec 31	49,428	50,134	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	135,900	138,913	140,205
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	140,205
		Tax Required	84,809
	Delinquent Comp Rate:	2.7%	2,290
		Amount of -1 Ad Valorem Tax	87,099

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.7%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

Lake Wabaunsee Improvement District
Wabaunsee
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2022

State of Kansas
Special District

Adopted Budget **Sewer Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	52,441	53,370	53,628
Receipts:			
Customer charges	71,000	73,130	75,324
Connection payments			
Connection fee	648	667	687
Custom work	2,812	2,896	2,983
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**74,460**	**76,694**	**78,995**
Resources Available:	**126,901**	**130,063**	**132,622**
Expenditures:			
Personl services	37,136	38,250	40,000
Contractual services	18,696	19,257	20,000
Commodities	8,766	9,029	9,300
Capital outlay	533	1,500	34,300
Transfer to pump replacement reserve	8,400	8,400	8,400
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**73,531**	**76,436**	**112,000**
Unencumbered Cash Balance Dec 31	53,370	53,628	20,622
2020/2021/2022 Budget Authority Amount	108,900	111,400	112,000

Adopted Budget **Water Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	203,188	224,724	244,761
Receipts:			
Water sales	33,658	34,668	35,708
Water assessments	113,793	117,207	120,723
Fire assessments	32,809	33,793	34,807
Water protection fees	178	183	189
Reimbursemetns	0	0	0
Interest on Idle Funds		0	0
Miscellaneous	480	494	509
Does misc. exceed 10% of Total Receipts			
Total Receipts	**180,918**	**186,346**	**191,936**
Resources Available:	**384,106**	**411,070**	**436,697**
Expenditures:			
Personal	37,136	38,250	39,398
Contractual	17,320	17,840	18,375
Commoditites and capital outlay	3,475	3,579	18,121
Debt service	78,279	82,772	86,523
Transfer	5,400	5,562	5,729
Water purchased	17,772	18,305	18,854
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**159,382**	**166,308**	**187,000**
Unencumbered Cash Balance Dec 31	224,724	244,761	249,698
2020/2021/2022 Budget Authority Amount	188,333	186,172	187,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer replacement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	180,826	189,226	197,626
Receipts:			
Transfers in	8,400	8,400	8,400
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,400**	**8,400**	**8,400**
Resources Available:	**189,226**	**197,626**	**206,026**
Expenditures:			
Replacements	0	0	155,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**155,000**
Unencumbered Cash Balance Dec 31	189,226	197,626	51,026
2020/2021/2022 Budget Authority Amoun	155,000	155,000	155,000

Adopted Budget **Sewer self insurance**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	41,000	46,400	51,800
Receipts:			
Transfers in	5,400	5,400	5,400
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,400**	**5,400**	**5,400**
Resources Available:	**46,400**	**51,800**	**57,200**
Expenditures:			
Replacements			57,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**57,000**
Unencumbered Cash Balance Dec 31	46,400	51,800	200
2020/2021/2022 Budget Authority Amoun	56,539	56,539	57,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water replacement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	46,659	55,059	63,459
Receipts:			
Transfers in	8,400	8,400	8,400
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,400**	**8,400**	**8,400**
Resources Available:	**55,059**	**63,459**	**71,859**
Expenditures:			
Capital outlay	0	0	35,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**35,000**
Unencumbered Cash Balance Dec 31	55,059	63,459	36,859
2020/2021/2022 Budget Authority Amoun	31,218	35,000	35,000

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	0

CPA Summary

Lake Wabaunsee Improvement District

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

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

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District
2022

NOTICE OF BUDGET HEARING

The governing body of
Lake Wabaunsee Improvement District
Wabaunsee
will meet on 8/7/21 at 8:30 A.M. at Wabaunsee Fire District Builing for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at LWID Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 202		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	50,537	5.316	77,942	5.318	102,555	36,813	5.306
Debt Service							
Road maintenance	40,133	14.181	89,000	13.615	140,205	87,099	12.553
Sewer Fund					112,000		
Water Fund					187,000		
Sewer replacement					155,000		
Sewer self insruance					57,000		
Water replacement					35,000		
Totals	90,670	19	166,942	19	788,760	123,912	17.859
*Revenue Neutral Rate***							*17.859*
Less: Transfers	13,800		13,800		13,800		
Net Expenditures	76,870		153,142		774,960		
Total Tax Levied	120,277		123,911		xxxxxxxxxxxxxxx		
Assessed Valuation	6,168,936		6,544,843		6,938,470		

Outstanding Indebtedness,

Jan 1,	2019	2020	2021
G.O. Bonds	1,080,000	1,035,000	990,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,080,000	1,035,000	990,000

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Lake Wabaunsee Improvement District

Proof of Publication

AFFIDAVIT OF PUBLICATION

TATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

first duly sworn, deposes and says: That she owner and publisher of *THE WABAUNSEE TY SIGNAL-ENTERPRISE*, a weekly newspaper in the State of Kansas, and published in and of circulation in Wabaunsee County, Kansas, general paid circulation on a weekly basis in nsee County, Kansas, and that said newspaper trade, religious or fraternal publication.

ewspaper is a weekly, published at least weekly es a year; has been so published continuously ninterruptedly in said county and state for a of more than five years prior to the first tion of said notice; and has been admitted at st office of Alma, Kansas, in said County as class manner.

e attached notice is a true copy thereof s published in the regular 1 ire issue of said newspaper for ..... ative week(s), the first publication thereof

ade as afore said on the ....29th.... day

....July...., 2021, with uent publications being made on the following

....., 2021

....., 2021

....Lori L. Daniel....

bed and sworn to before me this

0th Day ....August..... , 2021

....Abby Mick....

Notary or Clerk of District Court

mission expires: ....January 2025....

fee $.....

al copies $.....

blication fee $.....

tarized Copy .....

Published in The Wabaunsee County Signal-Enterprise Thursday, July 29, 2021.

NOTICE OF BUDGET HEARIN

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Lake Wabuansee Improvement District
Wabuansee
will meet on 8/7/21 at 8:30 A.M. at Wabaunsee Fire District Builing for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at LWID Office and will be available at this hearing.

BUDGET SUMMAR

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	50,537	5.316	77,942	5.318	102,555	36,813	5.306
Debt Service							
Road maintenance	40,133	14.181	89,000	13.615	140,205	87,099	12.553
Sewer Fund	153,982				112,000		
Water Fund					187,000		
Sewer replacement					155,000		
Sewer self insruance					57,000		
Water replacement					35,000		
Totals	244,652	19	166,942	19	788,760	123,912	17.859
*Revenue Neutral Rate***							*17.859*
Less: Transfers	13,800		13,800		13,800		
Net Expenditures	230,852		153,142		774,960		
Total Tax Levied	120,277		123,911		xxxxxxxxxxxxxxx		
Assessed Valuation	6,168,936		6,544,843		6,938,470		

Outstanding Indebtedness, Jan 1,

	2019	2020	2021
G.O. Bonds	1,080,000	1,035,000	990,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,080,000	1,035,000	990,000

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Lake Wabaunsee Improvement District