State of Kansas
Special District
2022

CERTIFICATE

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Valley Brook Cemetery, Kansas

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 Tax					
Schedule of Transfers					
Statement of Indebt. & Lease/Purchase					
Fund	**K.S.A.**				
General	79-1946	2	66,042	6,196	
Totals		xxxxxxxxxx	66,042	6,196	
Budget Summary		3			County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov. 1, 2021 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S. Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com jannolde@sjhl.com

Attest: _____, 2021

County Clerk

Governing Body

No assurance is provided.

Valley Brook Cemetery, Kansas 2022 State of Kansas
Osage County Special District
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	53,355	56,648	58,447
Receipts:			
Ad Valorem Tax	5,441	5,914	xxxxxxxxxxxxxxxxxx
Delinquent Tax	354	10	10
Motor Vehicle Tax	835	792	767
Recreational Vehicle Tax	0	24	22
16/20M Vehicle Tax	0	10	58
Commercial Vehicle Tax	0	40	33
Watercraft Tax	0	9	9
LAVTR	0	0	0
Sale of Lots	200	0	0
Interest on Idle Funds	1,292	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,122**	**7,299**	**1,399**
Resources Available:	**61,477**	**63,947**	**59,846**
Expenditures:			
General Administration	328	500	500
Mowing	4,501	5,000	5,000
Materials/ Supplies	0	0	1,000
Equipment Purchase	0	0	1,000
Cash Forward (2022 column)			58,542
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**4,829**	**5,500**	**66,042**
Unencumbered Cash Balance Dec 31	56,648	58,447	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	21,407	62,625	66,042
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,042
		Tax Required	6,196
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	6,196

No assurance is provided.

NOTICE OF RATE AND BUDGET HEARING

2022

State of Kansas
Special District

The governing body of
Valley Brook Cemetery, Kansas
Osage County

will meet on September 8, 2021 at 7:10 PM at United Meth. Church, Fellowship Hall, Michigan Valley 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 6200 E 221st St, Quenemo, and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 7:00 PM immediately preceding the budget adoption 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 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	4,829	1.527	5,500	1.491	66,042	6,196	1.491
Totals	4,829	1.527	5,500	1.491	66,042	6,196	1.491
*Revenue Neutral Rate***							*1.423*
Less: Transfers	0		0		0		
Net Expenditures	4,829		5,500		66,042		
Total Tax Levied	5,783		5,914		xxxxxxxxxxxxxxx		
Assessed Valuation	3,785,029		3,964,893		4,155,316		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Dean Supple
Treasurer

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Cemetery's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 14, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Cemetery resides in, to calculate the tax levy needed to support the Cemetery's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Cemetery's control that would effect the above assumptions. The Cemetery has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Cemetery's receipts and expenditures.