CERTIFICATE

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Overbrook 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	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	79-1946	5	37,329	22,588	
Non-Budgeted Funds		3			
Totals		xxxxxxxxxx	37,329	22,588	
Budget Summary		4			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
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McPherson, KS 67460
Email:
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Attest: _____, 2021

County Clerk

Governing Body

No assurance is provided.

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	19,375	14,033	13,102
Receipts:			
Ad Valorem Tax	7,102	7,594	xxxxxxxxxxxxxxxxxx
Delinquent Tax	136	15	15
Motor Vehicle Tax	995	894	929
Recreational Vehicle Tax	0	21	19
16/20M Vehicle Tax	0	3	19
Commercial Vehicle Tax	0	15	30
Watercraft Tax	0	7	7
LAVTR	0	0	0
Sales of Lots	600	600	600
Interest on Idle Funds	6	20	20
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,839**	**9,169**	**1,639**
Resources Available:	**28,214**	**23,202**	**14,741**
Expenditures:			
Mowing	12,750	10,000	14,000
Operating Expense	0	100	100
Brush Clearing	1,300	0	0
Road Repairs	114	0	0
Cash Forward (2022 column)			23,229
Miscellaneous	17	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**14,181**	**10,100**	**37,329**
Unencumbered Cash Balance Dec 31	14,033	13,102	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	30,562	29,364	37,329
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,329
		Tax Required	22,588
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	22,588

No assurance is provided.

Overbrook Cemetery, Kansas

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:		
Land Acquistion Fund			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	24,346	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		24,346
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	77									
Total Receipts	77	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	77
Resources Available:	24,423	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	24,423
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	24,423	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	24,423 **
										24,423 **

** Note: These two block figures should agree.

No assurance is provided.

NOTICE OF RATE AND BUDGET HEARING

State of Kansas
Special District 2022

The governing body of

Overbrook Cemetery, Kansas

Osage County

will meet on September 13, 2021 at 3:40 PM at 400 Maple, Overbrook, 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 400 Maple, Overbrook, and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 3:30 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	14,181	0.518	10,100	0.509	37,329	22,588	1.509
Non-Budgeted Funds							
Totals	14,181	0.518	10,100	0.509	37,329	22,588	1.509
*Revenue Neutral Rate***							*0.507*
Less: Transfers	0		0		0		
Net Expenditures	14,181		10,100		37,329		
Total Tax Levied	7,340		7,594		xxxxxxxxxxxxxxx		
Assessed Valuation	14,167,813		14,905,150		14,968,542		

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.*

Randall Durbin
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 15, 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.