State of Kansas
Special District

# CERTIFICATE

2023

To the Clerk of Ottawa County, State of Kansas
We, the undersigned, officers of
**Mt. Liberty Cemetery #2**

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 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 MVT, RVT,16/20M Vehicle Ta | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 17-1330 | 5 | 5,344 | | |
| Debt Service | 10-113 | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 5,344 | 0 | |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

3,090,519

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 0.691

Assisted by:
Heather Maddox
County Clerk
Address:
307 N. Concord
Minneapolis, Ks 67467
Email:
clerk@ottawacounty.org

Arnold Baker

Attest: _____, 2022

_____
County Clerk

Governing Body

**CPA Summary**

Mt. Liberty Cemetery #2
Ottawa County

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 | 2,174 | 48 | 0 | 16 | 2 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,174 | 48 | 0 | 16 | 2 | 0 |

County Treas Motor Vehicle Estimate 48

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 16

County Treas Commercial Vehicle Tax Estimate 2

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02208

RVT Factor 0.00000

16/20M Factor 0.00736

Comm Veh Facto 0.00092

Watercraft Facto 0.00000

2022

Mt. Liberty Cemetery #2
Ottawa County

**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 |
|---|---|---|---|---|---|
| None | | | | | |
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

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

Mt. Liberty Cemetery #2
Ottawa County

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: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| 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 1,2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
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| | | | **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.

Mt. Liberty Cemetery #2
Ottawa County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2022

State of Kansas
Special District

| Adopted Budget<br>General | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,054 | 3,140 | 3,140 |
| Receipts: | | | |
| Ad Valorem Tax | 2,116 | 2,174 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 8 | | |
| Motor Vehicle Tax | 61 | 52 | 48 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20M Vehicle Tax | 21 | 16 | 16 |
| Commercial Vehicle Tax | 2 | 2 | 2 |
| Watercraft Tax | 1 | 0 | 0 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **2,209** | **2,244** | **66** |
| **Resources Available:** | **4,263** | **5,384** | **3,206** |
| Expenditures: | | | |
| Publications | 68 | 75 | 75 |
| Mowing | 1,045 | 1,000 | 1,000 |
| Operations | 10 | 652 | 652 |
| Capital Outlay | | 396 | 396 |
| Stone Maintenance | | 121 | 121 |
| Road Repairs | | | 3,100 |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **1,123** | **2,244** | **5,344** |
| Unencumbered Cash Balance Dec 31 | 3,140 | 3,140 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 6,224 | 2,244 | 5,344 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 5,344 |
| | | Tax Required | 2,138 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 2,138 |

**CPA Summary**

Mt. Liberty Cemetery #2 2022
Ottawa County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Debt Service** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>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 |
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| 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: | | | |
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| Cash Basis Reserve (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: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 0 |

| **CPA Summary** |
|---|
| |

Mt. Liberty Cemetery #2
Ottawa County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2022

State of Kansas
Special District

| 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 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 0 |
| Recreational Vehicle Tax | | | 0 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
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| 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: | | | |
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| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 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 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| 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 |
| | | | |
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| | | | |
| 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: | | | |
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| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 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 |
|---|
| |

Mt. Liberty Cemetery #2
Ottawa County
**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

2022

State of Kansas
Special District

| 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: | | | |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | 0 | 0 | 0 |
| **Resources Available:** | 0 | 0 | 0 |
| Expenditures: | | | |
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| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2020/2021/2022 Budget Authority Amount | 0 | 0 | 0 |

| 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: | | | |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | 0 | 0 | 0 |
| **Resources Available:** | 0 | 0 | 0 |
| Expenditures: | | | |
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| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2020/2021/2022 Budget Authority Amount | 0 | 0 | 0 |

| **CPA Summary** |
|---|
| |

Mt. Liberty Cemetery #2

**NON-BUDGETED FUNDS**

2022

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

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: | | |
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| 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: | | |
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| 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**

# PROOF OF PUBLICATION

**STATE OF KANSAS, OTTAWA COUNTY, ss:**

ERIK SHUPE, being first duly sworn, says he is Publisher of The Minneapolis Messenger which is a weekly newspaper, printed and of general circulation in said County of Ottawa, State of Kansas; that the annexed notice was published in said paper for one consecutive week, the first publication being on the 4th day of August, and the last publication on the 4th day of August 2022; and that said newspaper has been continuously and uninterruptedly published in said County during the period of 52 consecutive weeks prior to the first publication of said notice, and said newspaper has been admitted to the mails as Second Class matter in said county.

Erik Shupe

Publisher

Subscribed and sworn to before me 4th day of August 2022

Nancy Parks

STATE OF KANSAS NOTARY PUBLIC | NANCY PARKS My Appt. Exp. D.30.23

*(First published in the Minneapolis Messenger on August 4, 2022)*

**NOTICE OF BUDGET HEARING**

State of Kansas
2023 Special District

The governing body of
Mt. Liberty Cemetery #2
Ottawa County
will meet on August 22, 2022 at 7:00 pm at 2593 Rifle Rd Minneapolis 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 Arnold baker residence 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 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 | 966 | 0.730 | 2,244 | 0.706 | 5,344 | | |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 966 | 0.730 | 2,244 | 0.706 | 5,344 | 0 | 0.000 |
| | | | | | | *Revenue Neutral Rate*** | *0.691* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 966 | | 2,244 | | 5,344 | | |
| Total Tax Levied | 2,121 | | 2,138 | | xxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 2,906,076 | | 3,026,966 | | 3,030,519 | | |

| 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

Mt. Liberty Cemetery