2020

### CERTIFICATE

To the Clerk of Cerokee County, State of Kansas We, the undersigned, officers of Sewer District No.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 maximum expenditures for the various funds for the year 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory. Imitations for the 2020 Budget.

2020 Adopted Budget

		23		A	County
Table of Contents:		Page No.	Budget Authority	Amount of 2019 Ad Valorem Tax	Clerk's
			for Expenditures	Au vaiorem rax	Use Only
Computation to Determi		2			
Allocation MVT, RVT, I	16/20M Vehicle Ta				
Schedule of Transfers		4			
Statement of Indebt. & L		5			
<u>Fund</u>	K.S.A.				<del></del>
General	19-27a03	6	206,545		
Debt Service	10-113	7			
Totals		XXXXXXXXX	206,545	0	
Budget Summary		8			County Clerk's Use Only
Neighborhood Revitaliza	tion Rebate				
B 1 1 10 11			1. 1. 1. 10. 1		Nov. 1, 2019 Total
Resolution required? No	tice of the vote to a	dopt required	I to be published?	No	Assessed Valuation
	tice of the vote to a	dopt required	I to be published?	No	
Assisted by:		dopt required	I to be published?	No	
Assisted by:		dopt required	I to be published?	No	
Assisted by: The Mense CPA Firm LL		dopt required	I to be published?	No	
Assisted by: The Mense CPA Firm LL Address:		dopt required	I to be published?	No	
Assisted by: The Mense CPA Firm LL Address: 2001 Byers Ave		dopt required	I to be published?	No	
Assisted by: The Mense CPA Firm LL Address: 2001 Byers Ave Joplin, MO 64804-1835			mf		
Assisted by: The Mense CPA Firm LL Address: 2001 Byers Ave Joplin, MO 64804-1835 Email:	<u>.c</u>		mf		
Resolution required? No Assisted by: The Mense CPA Firm LL Address: 2001 Byers Ave Joplin, MO 64804-1835 Email: gmense@mensecpas.com	<u>.c</u>		mf		
Assisted by: The Mense CPA Firm LL Address: 2001 Byers Ave Joplin, MO 64804-1835 Email:	<u>.c</u>		Mobe published?  Moltrage  CANCISCS		
Assisted by: The Mense CPA Firm LL Address: 2001 Byers Ave Joplin, MO 64804-1835 Email:	<u>.c</u>		mf		
Assisted by: The Mense CPA Firm LL Address: 2001 Byers Ave Joplin, MO 64804-1835 Email:	<u>.c</u>		mf		
Assisted by: The Mense CPA Firm LL Address: 2001 Byers Ave Toplin, MO 64804-1835 Email: gmense@menseepas.com	<u>.c</u>		mf		
Assisted by: The Mense CPA Firm LL Address: 2001 Byers Ave Toplin, MO 64804-1835 Email: gmense@menseepas.com	<u>.c</u>		mf		
Assisted by: The Mense CPA Firm LL Address: 2001 Byers Ave loplin, MO 64804-1835 Email: gmense@menseepas.com	<u>.c</u>		mf		
Assisted by: The Mense CPA Firm LL Address: 2001 Byers Ave loplin, MO 64804-1835 Email: gmense@menseepas.com	<u>.c</u>		Inderson Chalista		

Amount of Levy

# Sewer District No 1 Cerokee County

# Computation to Determine Limit for 2020

1,	Total tax levy amount in 2019 budget		+ \$	
2.	Debt service levy in 2019 budget		s	(
3.	Tax levy excluding debt service		\$	
	2019 Valuation Information for Valuation	n Adjustments		
4.	New improvements for 2019: +	0		
5.	Increase in personal property for 2019:			
	5a. Personal property 2019 + 0			
	5b. Personal property 2018 - 0			
	5c. Increase in personal property (5a minus 5b) +	0		
		(Use Only if > 0)		
6.	Valuation of property that has changed in use during 2019:	0		
7.	Total valuation adjustment (sum of 4, 5c, 6)	0		
,,				
8.	Total estimated valuation July, 1,2019 0			
9.	Total valuation less valuation adjustment (8 minus 7)	0		
10.	Factor for increase (7 divided by 9)	0.00000		
11.	Amount of increase (10 times 3)	+	\$	0
12.	2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plu	us 11)	\$	0
13.	Debt service levy in this 2020 budget			0
14.	2020 budget tax levy, including debt service, prior to CPI adjustment (12 pl	us 13)	<del></del>	0
15.	Consumer Price Index for all urban consumers for calendar year 2018			0.025
16.	Consumer Price Index adjustment (3 times 15)		\$	0
17	Maximum levy for budget year 2020, including debt service, not requiring 'r	notice of vote publication	ı'	
. , .	or adoption of a resolution prior to adoption of the budget (14 plus 16)	ionee or role paonemor	·	0
	•	00116 A	τ, <del>μπουστο</del>	<u> </u>
	See Accountant's Compilation Report and Summary o	i Significant Assump	tions.	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less. See Accountant's Compilation Report and Summary of Significant Assumptions.

Sewer District No I Cerokee County

2020

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

2019	Tax Levy Amount in		Allo	cation for Year 2	020	
Budgeted Funds	2019 Budget	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	
	0	. 0	0	0	0	0
Total	0	Ü	0	0	0	()
County Treas Motor V	ehicle Estimate		0			
County Treas Recreat	ional Vehicle Estimate		0			
County Treas 16/20M	Vehicle Estimate		0			
County Treas Comme	rcial Vehicle Tax Estimat	e	0			
County Treas Watercr	raft Tax Estimate		. 0			
MVT Fac	tor 0.00000					
	RVT Factor	0.00000	-			
		16/20M Factor	0,00000	-		
			Comm Veh Facto	0,00000	_	
				Watercraft Facto	0,00000	

2020

Sewer District No 1 Cerokee County

### **Schedule of Transfers**

Expenditure Fund Transferred	Receipt Fund Transferred	Actual Amount for	Current Amount for	Proposed Amount for	Transfers Authorized by
From:	To:	2018	2019	2020	Statute
		· · · · · · · · · · · · · · · · · · ·			
	T.1.1		0		
	Totals Adjustments*	0:	0	0,	
ľ	Adjusted Totals	0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Sewer District No 1 Cerokee County 2020

### STATEMENT OF INDEBTEDNESS

Туре	Date	Interest		Amount			Amou	int Due	Amou	nt Due
ef	of	Rate	Amount	Outstanding	Da	te Duc	20	19	202	20
Debt	Issue	%	Issued	Jan 1,2019	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
						<u> </u>				
Total G.O.				0			0	0	0	0
Revenue Bonds:								-		
Total Revenue				0			0	0	0	0
Other:								- 0		· ·
KDHE Loan	7/26/2010	2,61	284,469	185,423	3-1 & 9-1	3-1 & 9-1	4,313	10,672	4,060	10,952
Total Other				185,423			4,313	10,672	4,060	10,952
Total	Ì			185,423			4,313	10,672	4,060	10,952

#### STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

			Total	535,000	404,000	68,138	66,113
	1						
		*** ** **			l		
				<u>.                                    </u>			•
			•				
			-				
·							
COPS	3/30/2017	120	3.75	535,000	404,000	68,138	66,113
Purchased	Date	(Months)	%	(Beginning Principal)	Jan 1,2019	2019	2020
Items	Contract	Contract	Rate	Financed	Balance On	Due	Due
		of	Interest	Amount	Principal	Payments	Payments
		Тегт		Total		-	

<sup>\*\*\*</sup>If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases. See Accountant's Compilation Report and Summary of Significant Assumptions.

# Cerokee County FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	196,446	45,049	17.66
Receipts:			
Ad Valorem Tax		()	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax		·····	
LAVTR			
Charges for Services and Special Assessme	153,366	180,000	200,000
Charges for Services and special reseasing	1.5,500	100,000	290/1/1/2
<u></u>			
	-		
	***		
	-		
	+		
	1.500	1 200	1 200
Interest on Idle Funds	1,200	1,200	1,200
Neighborhood Revitalization Rebate			
Miscelianeous			
Does misc, exceed 10% of Total Receipts			
Total Receipts	154,566	181,200	201,200
Resources Available:	351,012	226,249	218,869
Expenditures:			
Public Works	125,790	125,000	125,000
KDHE Loan Payments	15,442	15,442	15,442
TOPS	164,731	68,138	66,103
(22.0)		50,130	007.100
<del></del>			
			<del></del>
<b></b>			
<del></del>			
.,			
			<del></del>
ash Forward (2020 column)			
liscellaneous			
Ooes misc, exceed 10% Total Expenditure			
otal Expenditures	305,963	208,580	206,545
Ingnoumbered Cash Balance Dec 31	45,049		XXXXXXXXXXXXXX
018/2019/2020 Budget Authority Amount	154,131	226,467	206,545
orocot waven minger Announg Amount			21/(),542
		propriated Balance	
43 784 4	Total Expenditure/	Non-Appr Balance	206,545
See Tab A		<u> </u>	
	·	Tax Required	1)
	squent Comp Rate:	Tax Required 0.0%	Ð ()

Sewer District No 1

2020

Cerokee County
FUND PAGE FOR FUNDS WITH A TAX LEVY

FUND PAGE FOR FUNDS WITH A T			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		<u> </u>	0
Receipts:			
Ad Valorem Tax			O xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
			Ĭ i
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc, exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
<del>.</del>	<del></del>		
		···	
		·· · · · · · · · · · · · · · · · · · ·	
·			·
'ash Basis Reserve (2020 column)			+
discellaneous			
Does mise, exceed 10% Total Expenditure			
otal Expenditures	10	0	0
Juneaumbered Cash Balance Dec 31	0	· · · · · · · · · · · · · · · · · · ·	
018/2019/2020 Budget Authority Amoun	0	0	**************************************
O 10/2019/2020 Dauget Aumorny Amoun		ppropriated Balance	0
		ppropriated Balance e/Non-Appr Balance	
	rotat expenditure		0
15	Barrent Come Dec	Tax Required 0.0%	0
De	linquent Comp Rate:		.0
	Amount of 20	19 Ad Valorem Tax	0

2020

The governing body of

### Sewer District No 1

Cerokee County

will meet on September 16, 2019 at 10:00 AM at County Courthouse 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 County Clerk's Office and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Ac	tuaf 2018 🔠	Current Year Estin	nate for 201	Proposed I	Budget Year for	2020
		Actual		Actual	Budget Authority		Estimate
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate
General	305,963		208,580		206,545		
Debt Service							
Totals	305,963	0.000	208,580	0.000	206,545	0	0.000
Less: Transfers	0		0		- 0		
Net Expenditures	305,963		208,580		206,545		
Total Tax Levied	0	Ī	0		XXXXXXXXXXXXXX	xx	
Assessed Valuation	0		0		0		
Outstanding Indebted	ness,						
Jan I,	<u> 2017</u>		<u>2018</u>		2019		
G.O. Bonds	0		0	[	0		
Revenue Bonds	0		()		0		
Other	205,954		195,820	[	185,423		
	0		535,000		404,000		
Lease Pur. Princ.			730,820		589,423		

Rodney Edmondson		
County Clerk	Page No.	8

# CHEROKEE COUNTY SEWER DISTRICT NO. 1 SUMMARY OF SIGNIFICANT ASSUMPTIONS

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the District'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 August 19, 2019, 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 District resides in, to calculate the tax levy needed to support the District's operations and other interested parties 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 for services will be collected as projected and be sufficient to make payments on the Certificates of Participation.
- 2. Expenditures will be spent as appropriated.
- 3. Unencumbered cash balances will be as projected.
- 4. There will not be any catastrophic events or circumstances beyond the District's control that would affect the above assumptions.



# The Mense CPA Firm, LLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF

AHSSOURI SOCIETY OF CPA'S

AMERICAN INSTITUTE OF CPA'S

To the County Commission Sewer District No. 1 of Cherokee County, Kansas

Management is responsible for the accompanying financial projection of Sewer District No. 1 of Cherokee County, Kansas, which comprise the projected receipts, expenditures and unencumbered cash – regulatory basis for the years ending December 31, 2019 and December 31, 2020 and the actual receipts, expenditures and unencumbered cash – regulatory basis for the year ended December 31, 2018, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA), and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. We did not examine or review the projection for the years ending December 31, 2019 or 2020, or the actual results for the year ended December 31, 2018, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

The financial projection is prepared under the regulatory basis of accounting in the prescribed form required by the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The projected results may not be achieved as there will usually be differences between the projected and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about Sewer District No. 1 of Cherokee County, Kansas's projected receipts, expenditures and unencumbered cash – regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

The Mense CPA Firm, LLC Certified Public Accountants

an MARRICE

Joplin, Missouri August 19, 2019