CERTIFICATE

2024

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Lakewood Hills 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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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	12-17,102	5	216,543	118,863	45.330
Debt Service	10-113				
Roads		6	54,750		
Sewer		6	149,500		
Non-Budgeted Funds		7			
Totals		xxxxxxxx	420,793	118,863	
Budget Hearing Notice		8			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

* Entity held to RNR

County Clerk's Use Only

2609432
Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 45.330

Assisted by:
SSC Advisors, Inc.

Address:

Email:

Christopher Cox
Teisha Hutchison
Jami Smith

Attest: August 15, 2023

Linda M Button
County Clerk

Governing Body

CPA Summary

Lakewood Hills Improvement District
Jefferson County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	118,866	13,037	411	0	0	283
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	118,866	13,037	411	0	0	283

County Treas Motor Vehicle Estimate: 13,037

County Treas Recreational Vehicle Estimate: 411

County Treas 16/20M Vehicle Estimate: 0

County Treas Commercial Vehicle Tax Estimate: 0

County Treas Watercraft Tax Estimate: 283

MVT Factor: 0.10968

RVT Factor: 0.00346

16/20M Factor: 0.00000

Comm Veh Facto: 0.00000

Watercraft Factor: 0.00238

2024

Lakewood Hills Improvement District
Jefferson County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Park	4,169	-	10,000	12-1,118
Sewer	Park	9,048	-	-	12-1,118
Sewer	General	33,000	27,000	27,000	12-825d
Roads	General	14,000	-	7,500	68-141g
	Totals	60,217	27,000	44,500	
	Adjustments*				
	Adjusted Totals	60,217	27,000	44,500	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Lakewood Hills Improvement District
Jefferson County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
2001-1	5/15/2001	5.13	285,000	222,000	5/15	5/15	10,455	7,000	10,096	7,000
Total G.O.				222,000			10,455	7,000	10,096	7,000
Revenue Bonds:										
Series 2001-A	5/15/2019	5.25	215,000	175,000	5/15	5/15	7,893	5,000	7,636	5,000
Series 2002-A	4/16/2002	5.00	300,000	249,000	4/16	4/16	11,050	7,000	10,700	7,000
Series 2007-A	2/28/2007	4.25	656,000	581,479	3/1	3/1	21,713	12,430	21,713	12,430
Total Revenue				1,005,479			40,656	24,430	40,049	24,430
Other:										
Total Other				0			0	0	0	0
Total				**1,227,479**			**51,111**	**31,430**	**50,145**	**31,430**

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, 2023	Payments Due 2023	Payments Due 2024
Shop Building	12/1/2007	240	4.75	80,000	26,900	6,146	6,146
			Total	**80,000**	**26,900**	**6,146**	**6,146**

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

Lakewood Hills Improvement District
Jefferson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024

Adopted Budget: General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	598	7,608
Receipts:			
Ad Valorem Tax	93,524	118,866	xxxxxxxxxxxxxxxx
Delinquent Tax	2,301	0	0
Motor Vehicle Tax	11,399	13,189	13,037
Recreational Vehicle Tax	478	350	411
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax	13	261	283
LAVTR			0
Assessments	43,204	44,000	45,000
Soda Machine	2,522	2,500	2,500
Transfer	47,000	27,000	34,500
Interest on Idle Funds	106	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	1,459	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**202,110**	**206,156**	**95,732**
Resources Available:	**202,110**	**206,754**	**103,340**
Expenditures:			
Office	4,083	5,000	5,500
General Maintenance	8,010	9,000	9,500
Utilities	31,675	32,000	33,000
Administration	11,306	12,000	12,897
Facilities	4,123	4,500	5,000
Lease Payments	6,125	6,146	6,146
Personnel	101,553	105,000	105,000
Soda Machines	2,072	2,500	2,500
Insurance	22,407	23,000	24,000
Transfers	4,169	0	10,000
Cash Forward (2024 column)			
Miscellaneous	5,689		
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**201,512**	**199,146**	**216,543**
Unencumbered Cash Balance Dec 31	598	7,608	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amounts	168,917	199,514	216,543
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	216,543
		Tax Required	113,203
	Delinquent Comp Rate:	5.0%	5,660
		Amount of 2023 Ad Valorem Tax	118,863

CPA Summary

Adopted Budget **Roads**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,666	12,879	13,629
Receipts:			
Assessments	44,165	45,000	46,500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**44,165**	**45,000**	**46,500**
Resources Available:	**68,831**	**57,879**	**60,129**
Expenditures:			
Personnel	9,261	10,000	11,000
Maintenance & Supplies	24,478	25,000	26,250
Contractual	1,187	1,250	1,500
Utilities	7,026	8,000	8,500
Transfer	14,000	0	7,500
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**55,952**	**44,250**	**54,750**
Unencumbered Cash Balance Dec 31	12,879	13,629	5,379
2022/2023/2024 Budget Authority Amount	51,000	53,500	54,750

See Tab A

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	54,332	38,735	36,235
Receipts:			
Sewer Charges	125,639	127,000	128,000
Delinquents	2,872	3,000	3,500
Assessments	11,021	11,500	12,000
Interest on Idle Funds			
Miscellaneous	134	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**139,666**	**141,500**	**143,500**
Resources Available:	**193,998**	**180,235**	**179,735**
Expenditures:			
Personnel	28,342	30,000	32,000
Maintenance & Supplies	76,706	78,000	80,000
Contractual	400	1,000	2,000
Utilities	7,322	8,000	8,500
Bond Payments	0	0	0
Transfer	42,048	27,000	27,000
Cash Forward (2024 column)			
Miscellaneous	445		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**155,263**	**144,000**	**149,500**
Unencumbered Cash Balance Dec 31	38,735	36,235	30,235
2022/2023/2024 Budget Authority Amount	147,000	144,658	149,500

See Tab A

CPA Summary

Lakewood Hills Improvement District

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Park			0		0		0		0	
Unencumbered Cash Balance Jan 1	4,248	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 4,248
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc Income	176									
Transfers	13,217									
Total Receipts	13,393	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	13,393
Resources Available:	17,641	Resources Available:	0	Resources Available	0	Resources Available:	0	Resources Available:	0	17,641
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	9,315									
General Maintenance	5,660									
Utilities	2,666									
Total Expenditures	17,641	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	17,641
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

State of Kansas
2024 Special Form

NOTICE OF BUDGET HEARING

The governing body of

Lakewood Hills Improvement District

Jefferson County

will meet on August 15, 2023 at 7:00 PM at Lakewood Hills District Office 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 Lakewood Hills District Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	201,512	50.829	199,146	52.388	216,543	118,863	45.330
Debt Service							
Roads	55,952		44,250		54,750		
Sewer	155,263		144,000		149,500		
Non-Budgeted Funds	17,641						
Totals	430,368	50.829	387,396	52.388	420,793	118,863	45.330
					*Revenue Neutral Rate**		*45.330*
Less: Transfers	60,217		27,000		44,500		
Net Expenditures	370,151		360,396		376,293		
Total Tax Levied	99,677		118,866		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,961,053		2,268,924		2,622,175		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
G.O. Bonds	222,000	222,000	222,000
Revenue Bonds	1,005,479	1,005,479	1,005,479
Other	0	0	0
Lease Pur. Princ.	36,213	31,733	26,900
Total	1,263,692	1,259,212	1,254,379

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Anita Amack

ysten trial canceled; atus conference set

Larry D. Hysten of rural awkie was to have been tried attempted murder and other arges last week in Jefferson unty District Court, but both e trial and the pretrial confer- ice that had been scheduled r July 20 were canceled.

During a scheduling confer- ice held July 24, a status con- rence was scheduled for Sept. at 2 p.m.

Hysten is charged with one unt of attempted murder in ie first degree, two counts of ggravated assault, and one unt of possession of a firearm hile under the influence. He accused in part of trying to ill Winfred L. Rodriguez of To- eka. The incident in question said to have occurred May 30, 022, east of Lakewood Hills.

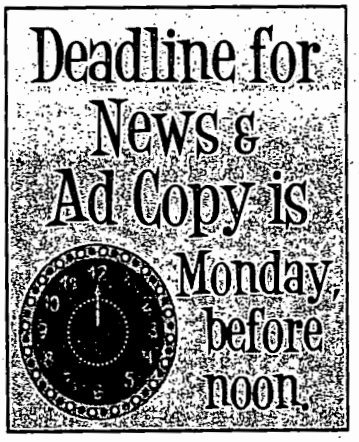
As previously reported in the aper, Hysten was 68 at the ime, Rodriguez 54.

The case is 2022-CR-102.

Tweed named to Geneva Dean's List

Geneva College, Beaver Falls, Pa., has announced the Dean's List of undergraduate students for the spring semester. To be eligible for this recognition, students in traditional programs must earn a GPA of at least 3.6 while passing 12 credit hours or more.

Among those named to the list was Lydia Tweed, Winchester.



Cards of Thanks

CARD OF THANKS

Thank you Chet, Treva Jean, and C.J. for planning, hosting, and the beautiful flowers for my 95th Birthday Celebration, Emma for taking pictures, Ralph and Sharon Porter, Dawn and A.C. Walter for beautiful flowers, everyone for attending, the many cards, telephone calls, and greetings, and Chet and Will Spann for cleaning my yard of the many broken tree limbs after Friday's storm.

A very wonderful birthday!

Love & Blessings,
Georgie Stebbins
51-9-1tc

CARD OF THANKS

Many thanks to everyone who participated in this year's very warm Jefferson County 4-H Parade. Special thanks to all the lineup workers and announcers of the entries.

Leslee Bowers & Jim Braum
Parade Co-chairs for
the Valley Falls
Chamber of Commerce
51-9-1tc

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 3, 2023)1t

NOTICE OF BUDGET HEARING

2024

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Lakewood Hills Improvement District
Jefferson County
will meet on August 15, 2023 at 7:00 PM at Lakewood Hills District Office 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.
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Assessed Valuation	1,961,051		2,268,924		2,622,175		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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Revenue Bonds	1,005,479	1,005,479	1,005,479
Other	0	0	0
Lease Pur. Princ.	36,213	31,733	26,900
Total	1,263,692	1,259,212	1,254,379

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Anita Arnack