State of Kansas
Special District
2022

# CERTIFICATE

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 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<br>Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | 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 | 0 | 5 | 168,917 | 99,677 | 50,829 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| Roads | | 6 | 51,000 | | |
| Sewer | | 6 | 147,000 | | |
| Non-Budgeted Funds | | 7 | | | |
| **Totals** | | xxxxxxxxx | 366,917 | 99,677 | |
| Budget Summary | | 8 | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only
1,961,051
Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Michael D Peroo CPA PA

Address:
14123 S Mur Len Rd
Olathe, KS 66062
Email:
mike@peroocpa.com

Board President
Board VP & Treasurer
Board Secretary

Attest: August 25th, 2021

County Clerk

Governing Body

Lakewood Hills Improvement District
Jefferson 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 | 99,675 | 11,980 | 409 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 99,675 | 11,980 | 409 | 0 | 0 | 0 |

County Treas Motor Vehicle Estimate 11,980

County Treas Recreational Vehicle Estimate 409

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.12019

RVT Factor 0.00410

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2022

Lakewood Hills Improvement District
Jefferson 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 |
|---|---|---|---|---|---|
| General | Park | 3,000 | 10,000 | 10,000 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 3,000 | 10,000 | 10,000 | |
| | **Adjustments*** | | 10000 | 10000 | |
| | **Adjusted Totals** | 3,000 | 0 | 0 | |

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

Lakewood Hills Improvement District
Jefferson 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: | | | | | | | | | | |
| 2001-1 | 5/15/2001 | 5.125 | 285,000 | 222,000 | 5/15 | 5/15 | 11,070 | 6,000 | 10,763 | 6,000 |
| | | | | | | | | | | |
| Total G.O. | | | | 222,000 | | | 11,070 | 6,000 | 10,763 | 6,000 |
| Revenue Bonds: | | | | | | | | | | |
| Series 2001-A | 5/15/2019 | 5.25 | 215,000 | 175,000 | 5/15 | 5/15 | 8,354 | 4,000 | 8,149 | 5,000 |
| Series 2002-A | 4/16/2002 | 5.00 | 300,000 | 249,000 | 4/16 | 4/16 | 11,650 | 6,000 | 11,350 | 6,000 |
| Series 2007-A | 2/28/2007 | 4.25 | 656,000 | 581,479 | 3/1 | 3/1 | 22,678 | 11,464 | 22,205 | 11,938 |
| Total Revenue | | | | 1,005,479 | | | 42,682 | 21,464 | 41,704 | 22,938 |
| Other: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total | | | | **1,227,479** | | | **53,752** | **27,464** | **52,467** | **28,938** |

## 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 |
|---|---|---|---|---|---|---|---|
| Shop Building | 12/1/2007 | 240 | 4.75 | 80,000 | 36,213 | 6,125 | 6,125 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | **Total** | **80,000** | **36,213** | **6,125** | **6,125** |

***If you are merely 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**

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 | 26,851 | 25,112 | 19,672 |
| Receipts: | | | |
| Ad Valorem Tax | 88,918 | 99,675 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 4,791 | | |
| Motor Vehicle Tax | 13,576 | 13,795 | 11,980 |
| Recreational Vehicle Tax | 328 | 540 | 409 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
| Assessments | 41,455 | 40,000 | 40,000 |
| Soda Machine and Reimbursements | 8,809 | 3,500 | 3,500 |
| | | | |
| Interest on Idle Funds | 214 | 200 | 200 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **158,091** | **157,710** | **56,089** |
| **Resources Available:** | **184,942** | **182,822** | **75,761** |
| Expenditures: | | | |
| Office | 24,335 | 18,000 | 20,000 |
| General Maintenance | 20,534 | 25,000 | 29,792 |
| Trash | 20,620 | 25,850 | 26,000 |
| Administration | 8,088 | 18,628 | 15,000 |
| Facilities | 1,789 | 2,000 | 2,000 |
| Pool | | 5,000 | 5,000 |
| Lease Payments | 6,125 | 6,125 | 6,125 |
| Personnel | 75,339 | 52,547 | 55,000 |
| Transfer Out | 3,000 | 10,000 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **159,830** | **163,150** | **168,917** |
| Unencumbered Cash Balance Dec 31 | 25,112 | 19,672 | xxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | 156,207 | 178,150 | 168,917 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 168,917 |
| | | Tax Required | 93,156 |
| | Delinquent Comp Rate: | 7.0% | 6,521 |
| | | Amount of 2021 Ad Valorem Tax | 99,677 |

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Roads** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 8,956 | 17,911 | 13,911 |
| Receipts: | | | |
| Assessments | 44,259 | 44,000 | 44,000 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **44,259** | **44,000** | **44,000** |
| **Resources Available:** | **53,215** | **61,911** | **57,911** |
| Expenditures: | | | |
| Personnel | 12,056 | 14,000 | 15,000 |
| Supplies | 15,900 | 20,000 | 21,000 |
| Maintenance and Contract Labor | 7,348 | 14,000 | 15,000 |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **35,304** | **48,000** | **51,000** |
| Unencumbered Cash Balance Dec 31 | 17,911 | 13,911 | 6,911 |
| 2020/2021/2022 Budget Authority Amount | 46,100 | 50,514 | 51,000 |

| Adopted Budget **Sewer** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 36,829 | 83,851 | 103,851 |
| Receipts: | | | |
| Sewer Charges | 114,818 | 115,000 | 115,000 |
| Delinquents and interest | 9,645 | 6,000 | 7,000 |
| Assessments | 13,881 | 14,000 | 14,000 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **138,344** | **135,000** | **136,000** |
| **Resources Available:** | **175,173** | **218,851** | **239,851** |
| Expenditures: | | | |
| Payroll | 31,938 | 40,000 | 41,000 |
| Maintenance | 48,888 | 65,000 | 65,000 |
| Utilities | 10,496 | 10,000 | 11,000 |
| Capital Outlay | | | 30,000 |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **91,322** | **115,000** | **147,000** |
| Unencumbered Cash Balance Dec 31 | 83,851 | 103,851 | 92,851 |
| 2020/2021/2022 Budget Authority Amount | 158,691 | 138,588 | 147,000 |

Lakewood Hills Improvement District

## 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: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Park-Capital Imp Fund** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered Cash Balance Jan 1 | | Unencumbered Cash Balance Jan 1 | | Unencumbered Cash Balance Jan 1 | | Unencumbered Cash Balance Jan 1 | | Unencumbered Cash Balance Jan 1 | | Total 0 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer | 3,000 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 3,000 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 3,000 |
| Resources Available: | 3,000 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 3,000 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | 2,820 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 2,820 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 2,820 |
| Cash Balance Dec 31 | 180 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 180 ** |
| | | | | | | | | | | 180 ** |

** Note: These two block figures should agree.

State of Kansas
Special District
2022

## NOTICE OF BUDGET HEARING

The governing body of
**Lakewood Hills Improvement District**
Jefferson County
will meet on August 23, 2021 at 7:00 PM at Lakewood Hills Improvement 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 Improvement District Office and will be available at this 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 202 | | 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 | 159,830 | 52.312 | 163,150 | 52.320 | 168,917 | 99,677 | 50.916 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Roads | 35,304 | | 48,000 | | 51,000 | | |
| SEWER | 91,322 | | 115,000 | | 147,000 | | |
| Non-Budgeted Funds | 2,820 | | | | | | |
| Totals | 289,276 | 52.312 | 326,150 | 52.320 | 366,917 | 99,677 | 50.916 |
| *Revenue Neutral Rate*** | | | | | | | *50.916* |
| Less: Transfers | 3,000 | | 0 | | 0 | | |
| Net Expenditures | 286,276 | | 326,150 | | 366,917 | | |
| Total Tax Levied | 97,191 | | 99,675 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,842,130 | | 1,905,108 | | 1,957,674 | | |

Outstanding Indebtedness, Jan 1,

| | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 227,000 | 222,000 | 222,000 |
| Revenue Bonds | 1,005,479 | 1,005,479 | 1,005,479 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 42,385 | 40,487 | 36,213 |
| Total | 1,274,864 | 1,267,966 | 1,263,692 |

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Jessica Miller
District Clerk

We are accepting new customers and are ready

## PUBLIC NOTICE

(Published in The Oskaloosa Independent August 12, 2021)1t

The governing body of

**Lakewood Hills Improvement District**

Jefferson County

will meet on August 23, 2021 at 7:00 PM at Lakewood Hills Improvement 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 Improvement District Office and will be available at this 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 202 | | 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 | 159,830 | 52.312 | 163,150 | 52.320 | 168,917 | 99,677 | 50.916 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Roads | 35,304 | | 48,000 | | 51,000 | | |
| | 91,322 | | 115,000 | | 147,000 | | |
| Non-Budgeted Funds | 2,820 | | | | | | |
| Totals | 289,276 | 52.312 | 326,150 | 52.320 | 366,917 | 99,677 | 50.916 |
| *Revenue Neutral Rate*** | | | | | | | *50.916* |
| Less: Transfers | 3,000 | | 0 | | 0 | | |
| Net Expenditures | 286,276 | | 326,150 | | 366,917 | | |
| Total Tax Levied | 97,191 | | 99,675 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,842,130 | | 1,905,108 | | 1,957,674 | | |

| Outstanding Indebtedness, Jan 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 227,000 | 222,000 | 222,000 |
| Revenue Bonds | 1,005,479 | 1,005,479 | 1,005,479 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 42,385 | 40,487 | 36,213 |
| Total | 1,274,864 | 1,267,966 | 1,263,692 |

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Jessica Miller
District Clerk

½ teaspoon cream of tartar

Preheat over to 325 degrees F. Sift first four ingredients into a bowl. Create a well and add the next four ingredients. Beat the egg yolk batter until combined and smooth. In another large bowl, beat the egg whites until foamy. Add the cream of tartar and continue beating until stiff peaks form. Fold egg whites into the egg yolk batter until no white streaks remain. Pour into an ungreased 10-inch tube pan with removable bottom. Bake for 55-60 minutes. The top should be golden brown and spring back when lightly pressed. Let cool completely upside down in pan. Remove from pan.

Following in the exact same footsteps with her younger sister, we have Grace Conser who was named the Overall Reserve Grand Champion. Grace is the oldest daughter of Andy and Holly Conser. She is 16 years old and also a member of the Valley Victors 4-H Club. Some of Grace's other projects include: Dog Care and Training, Clothing Buymanship and Construction, Photography and Meat Goats.

Grace entered her "winning" recipe in the group for members ages 15 years and older, which is the Senior Advanced. It was named champion in this age group and was later named Overall Reserve Grand Champion. Her winning entry was for Strawride, a bicycle is the next best thing."

A dozen horses were tied to trailers, but moms and dads wouldn't let little ones on yet. So they were riding their bicycles lickety-cut up-and-down the rough dirt road.

There was a handful riding 7:30 in the morning upon arrival at the horseshow arena. Cowgirls and cowboys from a 10-year-old down to a little cowboy who come to find out later was two-years-old.

A couple of the bigger young horseshow enthusiasts were riding maybe 24-inch bicycles. One little cowgirl had what must have been a 16-incher with training wheels.

Most amazing was the little fellow, big cowboy hat, no peddles. Just bare feet prodding his tiny bicycle-of-sorts forward keeping up with the older riders.

The sight brought uncontrollable smile with so much young enthusiasm having such fun. All before the real horseshow action began when each would be horseback mounted touting their already quite skilled abilities.

Reminder came of 60-plus years ago when a wannabe cowboy didn't have a horse despite continued pleading with parents. Neighbor kids had bicycles and offered the wannabe

THE OSKALOOSA
Independent

County Seat Weekly
The Official Newspaper of Jefferson County
Established 1860
Six Months Older Than The State Of Kansas

(USPS 412-940)

A legal Jefferson County Newspaper and the official publication for McLouth, Nortonville, Oskaloosa, Winchester, Jefferson County, and Unified School Districts 339, 341 and 342.

Published every Thursday at Oskaloosa, Kansas 66066. Periodical Class Postage paid at Oskaloosa (KS) Post Office.

**Postmaster:** Send address changes to: The Oskaloosa Independent, P.O. Box 278, Oskaloosa, KS 66066.

**Subscription rates:** New and renewals: $30.00 a year mailed to a Jefferson County Post Office (tax included); $31.50 a year elsewhere in Kansas (tax included); and $38.50 a year out-of-state; in advance. Single copy, $1; plus postage if mailed.

**Oskaloosa Office Information**
P.O. Box 278 · 607 Delaware
Oskaloosa, KS 66066
Phone (785) 863-2520
Fax (785) 863-2730
E-mail: independent@centurylink.net
www.JeffCountyNews.com

**Owner & Publisher:**
Davis Publications Inc.