

CERTIFICATE

State of Kansas
Special District
2023

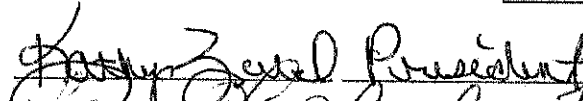
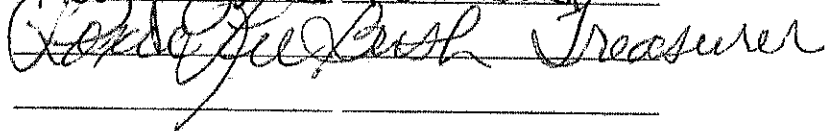
To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Humphrey Cemetery, Kansas

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 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		Final Tax Rate (County Clerk's Use Only)
			Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	
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	3,289	763	
Debt Service	10-113				
Totals		XXXXXXXXXX	3,289	763	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice		8			
Neighborhood Revitalization Rebate		9			
					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 0.406

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGM/
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P.O. Box 7
Galva, KS 67443
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chenson@loyd-group.com


Kathy Zenz President

Linda Lee Treasurer

Attest: _____, 2022

County Clerk

Governing Body

No assurance is provided.

Humphrey Cemetery, Kansas
Osage County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	761	21	1	7	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	761	21	1	7	0	0

County Treas Motor Vehicle Estimate 21

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 7

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02760

RVT Factor 0.00131

16/20M Factor 0.00920

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

No assurance is provided.

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,663	2,347	2,497
Receipts:			
Ad Valorem Tax	769	761	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	0	0
Motor Vehicle Tax	24	11	21
Recreational Vehicle Tax	0	1	1
16/20M Vehicle Tax	0	7	7
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
LAVTR	0	0	0
Sale of Lawnmower	700	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	1,493	780	29
Resources Available:	6,156	3,127	2,526
Expenditures:			
Mowing and Trimming	187	500	500
Operating Expenses	128	100	100
Repairs	0	30	30
Equipment Purchase	3,494	0	0
Cash Forward (2023 column)			2,659
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	3,809	630	3,289
Unencumbered Cash Balance Dec 31	2,347	2,497	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	5,342	5,689	3,289
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,289
		Tax Required	763
Delinquent Comp Rate:		0.0%	0
Amount of 2022 Ad Valorem Tax			763

No assurance is provided.

NOTICE OF BUDGET HEARIN

2023

State of Kansas
Special District

The governing body of
Humphrey Cemetery, Kansas
Osage County

will meet on at 29478 S Shawnee Heights Rd, Melvern 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 29478 S Shawnee Heights Rd, Melvern and will be available at this hearing.

BUDGET SUMMAR

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.

FUND	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,809	0.399	630	0.417	3,289	763	0.406
Debt Service							
Totals	3,809	0.399	630	0.417	3,289	763	0.406
					<i>Revenue Neutral Rate**</i>		
Less: Transfers	0		0		0		0.406
Net Expenditures	3,809		630		3,289		
Total Tax Levied	761		761		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,906,350		1,824,652		1,877,570		

Outstanding Indebtedness,

	2020	2021	2022
Jan 1,			
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

Roxie Bush
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 18, 2022, 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.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HUMPHREY CEMETERY HEREBY NOTIFIES THE OSAGE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: _____.

Our proposed ad valorem tax (dollar amount) is _____.

The date of our hearing is: _____.

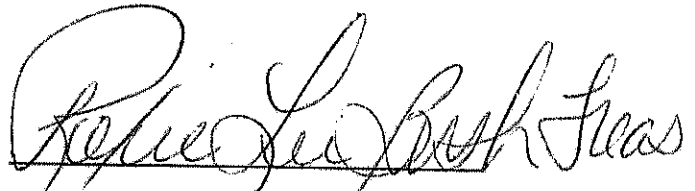
The time of our hearing is: _____.

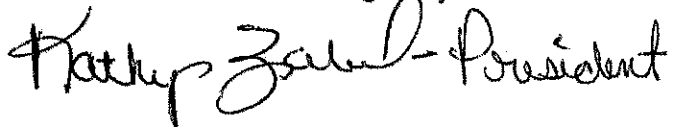
The location of our hearing is: _____.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on _____, 2022.

(Seal)


Clerk or Officer of Governing Body

 - President

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.