State of Kansas
Township
2022

CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
Pleasant Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the 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: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	7,221	5,649	2.707
Totals		xxxxxxxx	7,221	5,649	2.707
Budget Summary		6			
Neighborhood Revitalization Rebate		7			

Final Assessed Valuation:	County Clerk's Use Only
Township	2087006
	November 1st Valuation

Assisted by:
Adams Brown LLC

Address:
PO Box 1186
Hays, KS 67601
Email:
mromme@adamsbrowncpa.com

Attest: 09/09 2021

Ashley Mafford
County Clerk

Governing Body

CPA Summary	No assurance is provided. Substantially all disclosures omitted.

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

Pleasant Township

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

Budgeted Funds for 2021	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,322	114	2	23	7	1
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,322	114	2	23	7	1

County Treas Motor Vehicle Estimate 114

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 23

County Treas Commercial Vehicle Tax Estimate 7

County Treas Watercraft Tax Estimate 1

MVT Factor 0.02142

RVT Factor 0.00038

16/20M Factor 0.00432

Comm Veh Factor 0.00132

Watercraft Factor 0.00019

No assurance is provided. Substantially all disclosures omitted.

Pleasant Township

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					
	Total	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.

No assurance is provided. Substantially all disclosures omitted.

Pleasant Township
Smith County

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
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
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
None							
				Total	**0**	**0**	**0**

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

No assurance is provided. Substantially all disclosures omitted.

Pleasant Township

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance January 1	2,560	2,899	1,425
Receipts:			
Ad Valorem Tax	5,231	5,162	xxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	144	112	114
Recreational Vehicle Tax	3	2	2
16/20 M Vehicle Tax	32	26	23
Commercial Vehicle Tax	12	7	7
Watercraft Tax	0	1	1
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	99	32	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	338	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**5,859**	**5,342**	**147**
Resources Available:	**8,419**	**8,241**	**1,572**
Expenditures:			
Administration - Per Diem	360	360	360
General Expense	322	400	400
Fire Protection	3,838	4,156	4,172
Cemetery Operations	1,000	1,900	2,289
Cash Forward (2022 column)	0	0	0
Transfer to Spec. Mach.(No Levy)	**0**	0	0
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	0	0	0
Transfer can not exceed 25% Resources Available			
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,520**	**6,816**	**7,221**
Unencumbered Cash Balance Dec 31	2,899	1,425	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	7,274	7,205	7,221
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,221
		Tax Required	5,649
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	5,649

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Township
2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Pleasant Township
will meet on 9-8-21, 8PM at 9082 139 RD for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at CLERKS OFFICE and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate 2021		Proposed Budget 2022		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	5,520	2.650	6,816	2.556	7,221	5,649	2.708
Totals	5,520	2.650	6,816	2.556	7,221	5,649	2.708
*Revenue Neutral Rate***							*2.551*
Less: Transfers	0		0		0		
Net Expenditure	5,520		6,816		7,221		
Total Tax Levied	5,228		5,322		xxxxxxxxxxxxxxxxx		
Assessed Valuation: Township	1,973,040		2,082,044		2,086,016		
Outstanding Indebtedness, Jan 1	2019		2020		2021		
G.O. 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 2021 Kansas Senate Bill 13*

Township Officer

No assurance is provided. Substantially all disclosures omitted.

Resolution No. _____

A RESOLUTION OF THE PLEASANT TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Pleasant Township was calculated as 2.551 mills by the Smith County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Pleasant Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9-8-21 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Pleasant Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE PLEASANT TOWNSHIP:

The Pleasant Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.551 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 8th day of September, 2021 and **SIGNED** by the Governing Body.

Member

Member

Member

May 24, 2021

To the Board
Pleasant Township
10092 Highway 8
Athol, Kansas 66932

We are pleased to confirm our acceptance and understanding of the services we are to provide for **Pleasant Township** for the year ended December 31, 2020.

You have requested that we assist in the preparation of your 2022 budget.

Our Responsibilities

The objective of our engagement is to assist in the preparation of your budget in accordance with the budgetary basis of accounting based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the budget.

Our engagement cannot be relied upon to identify or disclose any budget misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the municipality or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to assist in the preparation of the budget in accordance with the budgetary basis of accounting. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to assist in the preparation of your budget in accordance with SSARS:

1. The selection of the budgetary basis of accounting as the financial reporting framework to be applied in the preparation of the budget.

2. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the budget that is free from material misstatement, whether due to fraud or error.

3. The prevention and detection of fraud.

4. To ensure that the municipality complies with the laws and regulations applicable to its activities.

5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to assist in the preparation of the budget.

6. To provide us with –

    - documentation and other related information that is relevant to the preparation and presentation of the budget,

    - additional information that may be requested for the purpose of the preparation of the budget, and

    - unrestricted access to persons within the municipality with whom we determine it necessary to communicate.

The budget will not be accompanied by a report. However, you agree that the budget will clearly indicate that no assurance is provided on it.

Electronic Data Communication and Storage and Use of Third-Party Service Provider

In the interest of facilitating our services to your company, we may communicate by facsimile transmission, send data over the internet, store electronic data via computer software applications hosted locally on secure AdamsBrown, LLC servers or remotely on secure third-party cloud systems/applications, or allow access to data through third-party vendors' secured hosted portal services. Electronic data that are confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit these data, such as providers of tax return or audit preparation software. We also may use third parties within and outside of the United States to complete the services under this engagement letter. These third parties may in the performance of such services have access to your confidential information.

In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all our third-party vendors to do the same, and they have represented to us that they have the technical and other safeguards in place to protect confidential information and from unauthorized disclosure or use of that information.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement, both within and outside of the U.S.

Other Relevant Information

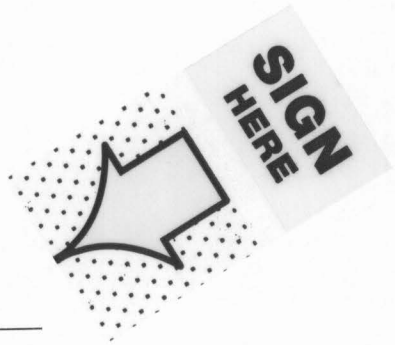
Melissa Romme is responsible for supervising the engagement.

Our fee for this services will not exceed $230.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas



Acknowledged:
Pleasant Township

Jana G Hall

Pleasant

BUDGET CHECKLIST

___ 1. If there is an engagement letter in your packet, you must sign that letter and return it along with the stated fee to AdamsBrown, LLC at 718 Main St., Ste. 224, Hays, KS 67601

___ 2. Review the enclosed budget, then contact Melissa Romme at 785-628-3046 to discuss said budget. Melissa will make the changes if there are any required. If changes are required, you will receive a final budget in a separate envelope at a later date.

___ 3. Publish the final budget notice. <u>REMINDER:</u> Hearings must be scheduled at least 10 days from the publication date! If your entity is required to hold a revenue neutral rate (RNR) hearing these publications shall take place between August 20th and September 20th.

___ 4. At the hearing, if your entity is exceeding the RNR, you must hold that RNR hearing first and pass the enclosed resolution. Once you have passed and signed the resolution, you may proceed to adopt the budget.

___ 5. On or before September 30th, deliver a copy of the signed resolution, signed adopted budget and this signed checklist to the County Clerk's office.

Taxing Entity Members:

Member

Member

Member

(First published in the Smith Co. Pioneer Thursday August 26, 2021.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Pleasant Township
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*Revenue Neutral Rate***							2.551
Less: Transfers	0		0		0		
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Total Tax Levied	5,228		5,322		xxxxxxxxxxxxxxxxx		
Assessed Valuation							
Township	1,973,040		2,082,044		2,086,016		

Outstanding Indebtedness,	2019	2020	2021
Jan 1	0	0	0
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	0	0	0
Total			

*Tax rates are expressed in mills.

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

Township Officer

Page No. 6

No assurance is provided. Substantially all disclosures omitted.