State of Kansas
Special District

CERTIFICATE

2023

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
Virgil Cemetery

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: Budget Authority for Expenditures	Amount of 2022 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	0	5	21,500	8,098	
Debt Service	10-113				
Totals		xxxxxxxxx	21,500	8,098	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 2.662

Assisted by:
Michael D. Bartlow, CPA
Michael D. Bartlow, Chartered
Address:
118 S. Third St., PO Box 427
Madison, KS 66860
Email:
mikebartlow@sunflower.com

Keith Watson
Cherie L. Mahon
Ron Beschlinger
Crystal Johnson
Julie McKenzie

Governing Body

Attest: July 28, 2022

Kathy Robinson
County Clerk

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Donna Olson

Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

Virgil Cemetery
Cherie Mahon
P O Box 54
Virgil, KS 66870

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2023 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR) K.S.A. 79-2960	
County and City Revenue Sharing Fund K.S.A. 79-2967	
Local Alcoholic Liquor Fund K.S.A. 1986 Supp. 79-41a04(f)	
Motor Vehicle Tax K.S.A. 79-5111	216.43
Special City & County Highway K.S.A. 79-3425c	
County and City Retailers Sales Tax K.S.A. 1986 Supp. 12-187	
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	5.78
16m/20m Truck Tax	39.37
Commercial Motor Vehicle	27.34
Watercraft Tax	2.27

April 21, 2022 Provided By: Donna Olson
Date Greenwood County Treasurer

State of Kansas
Special District

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County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 2.662

Assisted by:
Michael D. Bartlow, CPA
Michael D. Bartlow, Chartered
Address:
118 S. Third St., PO Box 427
Madison, KS 66860
Email:
mikebartlow@sunflower.com

Attest: _____, 2022

_____
County Clerk

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
Governing Body

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Virgil Cemetery
Greenwood 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	8,136	216	6	39	27	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,136	216	6	39	27	2

County Treas Motor Vehicle Estimate 216

County Treas Recreational Vehicle Estimate 6

County Treas 16/20M Vehicle Estimate 39

County Treas Commercial Vehicle Tax Estimate 27

County Treas Watercraft Tax Estimate 2

MVT Factor 0.02655

RVT Factor 0.00074

16/20M Factor 0.00479

Comm Veh Facto 0.00332

Watercraft Factor 0.00025

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

2023

Virgil Cemetery
Greenwood County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Virgil Cemetery
Greenwood County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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, 2022	Payments Due 2022	Payments Due 2023
			Total	**0**	**0**	**0**	**0**

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

*Leasing entity with no intent to purchase, do not list. Such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,346	5,237	2,562
Receipts:			
Ad Valorem Tax	8,271	8,136	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		230	216
Recreational Vehicle Tax		6	6
16/20M Vehicle Tax		44	39
Commercial Vehicle Tax		6	27
Watercraft Tax		3	2
LAVTR			0
In Lieu of Taxes			
Public Support	360		
Openings & Closings			
Plot Sales		1,300	1,300
Reimbursements		9,100	9,250
Interest on Idle Funds	34		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,665**	**18,825**	**10,840**
Resources Available:	**14,011**	**24,062**	**13,402**
Expenditures:			
Mowing	6,911	9,000	9,000
Office	698	1,000	1,000
Insurance	672	1,500	1,500
Headstone Maintenance		1,000	1,000
Supplies		1,000	1,000
Operating Expenses	493	3,000	3,000
Equipment Expense		5,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**8,774**	**21,500**	**21,500**
Unencumbered Cash Balance Dec 31	5,237	2,562	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	21,500	21,500	21,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,500
		Tax Required	8,098
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	8,098

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

State of Kansas
2023 Special District

NOTICE OF BUDGET HEARING

The governing body of
Virgil Cemetery
Greenwood County
will meet on July 19, 2022 at 1:30 PM at the Methodist Church in Virgil, Ks 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 the residence of Cherie Mahon - 2429 EE Rd, Virgil, Ks and will be available at this hearing.

BUDGET SUMMARY

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.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,774	3.274	21,500	2.935	21,500	8,098	2.649
Debt Service							
Totals	8,774	3.274	21,500	2.935	21,500	8,098	2.649
						*Revenue Neutral Rate***	*2.662*
Less: Transfers	0		0		0		
Net Expenditures	8,774		21,500		21,500		
Total Tax Levied	8,168		8,136		xxxxxxxxxxxxxxx		
Assessed Valuation	2,494,747		2,772,098		3,056,950		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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*

Cherie Mahon

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Summary of Significant Forecast Assumptions and Accounting Policies -

1. The accompanying forecast presents, to the best of management's knowledge and belief, the Cemetery's actual results of operations for the year ended December 31, 2021 and the projected amounts for the years ending December 31, 2022 and 2023. Accordingly, the forecast reflects management's judgment as of June 22, 2022 the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material.
2. This forecast is prepared on the prescribed budget form as established by the State of Kansas and utilizes the cash basis of accounting rather than the accrual basis of accounting required by generally accepted accounting principles.
3. Management has elected to omit substantially all disclosures normally included with historical and prospective financial statements.
4. 2022 actual receipts and expenditures are reported as equal to the 2022 budgeted amounts.
5. 2023 receipts for tax revenues other than Ad Valorem taxes are based on estimates provided by the Greenwood County Treasurer.
6. Remaining 2023 receipts are budgeted at amounts equal to their 2022 budgeted amounts with a small increase to Reimbursements.
7. 2023 expenditures are budgeted at amounts equal to their 2022 budgeted amounts.

State of Kansas
2023 Special District

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Net Expenditures	8,774		21,500		21,500		
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Revenue Bonds	0	0	0
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Total	0	0	0

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

Cherie Mahon

Cherie L. Mahon

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF VIRGIL CEMETERY, **HEREBY NOTIFIES THE** GREENWOOD **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X 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 June 22, 2022.

(Seal)

Cherie L Mahon
Clerk or Officer of Governing Body

(Published in The Eureka Herald Wednesday, June 29, 2022)

NOTICE OF BUDGET HEARING

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Greenwood County

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Debt Service							
Totals	8,774	3.274	21,500	2.935	21,500	8,098	2.649
						*Revenue Neutral Rate**	2.662
Less: Transfers	0		0		0		
Net Expenditures	8,774		21,500		21,500		
Total Tax Levied	8,168		6,136		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,494,747		2,772,098		3,056,950		

Outstanding Indebtedness, Jan 1,

	2020	2021	2022
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

Cherie Mahon

Cherie L. Mahon

Cemetery Report Form

VIRGIL Cemetery **Greenwood** County

checking Fund Year Ending December 31, 2021

Balance, January 1		$ 2109.17
Receipts		
Taxes from County		$ 8270.80
Sale of Lots		
Openings & Closings		
Donations		310.05
Reimbursements		
Mark Graves		50.00
Memorial CD		3270.87
Interest Income		
Total Available		$ 14010.89
Expenditures		
Operations		$ 493.31
Mowing + Gas		6910.64
Stone Maintenance		
Road Repairs		
Bank Charges		
Insurance		672.00
Office		698.18
Total Expenditures		$ 8774.13
Balance, December 31	*	$ 5236.76

Report all money belonging to the Cemetery.

Composition of Cash, December 31

Checking Account	Emprise	Bank	$ 5236.76
Savings Account		Bank	
Investment		Bank	
		Bank	
Total		*	$ 5236.76

* Amounts must agree

I certify the amounts shown on this report are complete and accurate.

Keith Kelton
President

Marie Mahon
Treasurer

1-13-2022
Date

(File this report with the County Clerk by January 15)

Revised August 2003

County Clerk's Budget Information for 2023 Budget Year
Greenwood County values
VIRGIL CEMETERY

1. Estimated Assesed Valuation as of MONDAY, JUNE 13, 2022:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	1,495,559	14,766	0	1,317
State Assessed	1,066,354	0		
Severed Minerals	0			
Personal Property	26,536			
Oil & Gas	468,501			
Total Value	3,056,950	14,766		

2. Personal Property:
(Use this amount on Computation to Determine Limit for 2023 budget, line 5a) 495,037

Revenue Neutral Rate 2.662

3. Actual tax rates levied for the 2022 budget: (2021 levies)

SAC Fund	Rate	RN Rate
045 VIRGIL CEMETERY	2.935	2.662
Total Levied	2.935	

4. Final Assessed Valuation from the November 2021 abstract: 2,772,098

5. 2021 Personal Property:
(Use this amount on Computation to Determine Limit for 2023 budget, line 5b) 333,337

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2020 average tax delinquency percentage: 2.851390

9. 2020 delinquency percentage for special assessments: .000000

Date Provided: 06/13/2022 Provided by: Kathy Robinson
Greenwood County Clerk