State of Kansas
Special District

CERTIFICATE

2022

To the Clerk of Mitchell, State of Kansas
We, the undersigned, officers of
Post Rock Extension District #1
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly 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	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	2-625	5	1,193,000	536,330	
Debt Service	10-113				
Totals		xxxxxxxxxxx	1,193,000	536,330	1.464
Budget Summary		0			
Neighborhood Revitalization Rebate					

RNR 1.466

Final Assessed Valuation:	County Clerk's Use Only
Mitchell	91,900,397
Jewell	75,298,830
Lincoln	64,133,777
Osborne	63,813,886
Smith	71,230,647
Total Assessed Valuation	366,377,537
	November 1, 2021 Valuation

Assisted by:
Aliesa Woods
Nora Rhoades
Address:
NW Research-Extension Ce
105 Experiment Farm Rd
Colby, KS 67701-0786
Email:
nrhoades@ksu.edu

Gaylene F. Sorell
Jim C Dooley

Attest: August 3 2021
[signature]
County Clerk

SEAL OF MITCHELL COUNTY 1870 KANSAS

Governing Body

CPA Summary

State of Kansas
Special District
2022

NOTICE OF BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell
will meet on August 3, 2021 at 12:00 PM at First Bank meeting room, Beloit 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 be levied.
Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell (home county) Jewell, Lincoln, Osborne, Smith

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 2021		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	706,557	1.481	914,000	1.473	1,193,000	536,330	1.463
Debt Service							
Totals	706,557	1.481	914,000	1.473	1,193,000	536,330	1.463
*Revenue Neutral Rate***							*1.466*
Less: Transfers	0		0		0		
Net Expenditures	706,557		914,000		1,193,000		
Total Tax Levied	522,672		537,045		xxxxxxxxxxxx		
Assessed Valuation:	352,996,712		364,657,157		366,494,203		

Outstanding Indebtedness, Jan 1,

	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Jim Dooley

PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:

In the matter of: **NOTICE OF BUDGET HEARING POST ROCK EXT. DIST. #1**

see back

State of Kansas, Mitchell County, ss.
JAY LOWELL

being duly sworn, says that he is an agent of **THE BELOIT CALL**, a newspaper printed in the State of Kansas, and published in Beloit, Mitchell County, Kansas; that said newspaper is published three times a week at least 50 weeks a year and has been published for more than 5 years prior to this publication; that it has been entered at the Beloit, Kansas, post office as second class mail matter; that is has general paid circulation on a daily basis in Mitchell County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper to wit:

JULY 16, 2021 and that a verified statement of the fee and charges there for is **$161.10.**

Jay Lowell

Subscribed and sworn to before this 16th day of July 2021

John P Hamel

NOTARY PUBLIC STATE OF KANSAS | JOHN P. HAMEL NOTARY PUBLIC STATE OF KANSAS My Appt. Exp. 6/17/25

RECEIVED

JUL 19 2021

Post Rock Ext. District
Mankato Office

(First published in the Beloit Call on Friday, July 16, 2021)

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Post Rock Extension District #1
Mitchell

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Net Expenditures	706,557		914,000		1,193,000		
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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.*

Jim Dooley
Governing Body Chair

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	537,045	28,864	642	4,334	2,353	389
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	537,045	28,864	642	4,334	2,353	389

County Treas Motor Vehicle Estimate 28,864

County Treas Recreational Vehicle Estimate 642

County Treas 16/20M Vehicle Estimate 4,334

County Treas Commercial Vehicle Tax Estimate 2,353

County Treas Watercraft Tax Estimate 389

MVT Factor 0.05375

RVT Factor 0.00119

16/20M Factor 0.00807

Comm Veh Factor 0.00438

Watercraft Factor 0.00072

2022

Post Rock Extension District #1
Mitchell

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
	Totals	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.

Post Rock Extension District #1
Mitchell

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:										
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 1,2021	Payments Due 2021	Payments Due 2022
				Total	**0**	**0**	**0**

*If you are merely leasing/renting 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 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	491,631	523,036	392,409
Receipts:			
Ad Valorem Tax	564,761	537,045	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		29,074	28,864
Recreational Vehicle Tax		569	642
16/20M Vehicle Tax		4,746	4,334
Commercial Vehicle Tax		2,070	2,353
Watercraft Tax		369	389
LAVTR		0	0
Non-Appropriated Funds (Reimbursables)	18,681	45,000	45,000
Kansas State University	135,199	162,000	180,180
Other	19,321	2,500	2,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**737,962**	**783,373**	**264,261**
Resources Available:	**1,229,593**	**1,306,409**	**656,670**
Expenditures:			
Print, Audit, Bond, Insurance, Legal Fees	14,665	15,000	20,000
Telephone	17,870	22,000	22,000
Rent and Utilities	8,787	9,500	15,000
Supplies, Stationery, Postage	5,691	15,000	20,000
Equipment	30,031	26,000	27,000
Educational Program Support	6,244	20,000	25,000
Travel	12,189	18,000	20,000
Subsistance	1,133	3,500	7,000
Salaries and Wages	521,850	600,000	700,000
Employer Benefits	66,777	90,000	120,000
Capital Outlay	0	50,000	172,000
Non-Appropriated Funds (Reimbursible)	21,320	45,000	45,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**706,557**	**914,000**	**1,193,000**
Unencumbered Cash Balance Dec 31	523,036	392,409	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	840,500	1,235,000	1,193,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,193,000
		Tax Required	536,330
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	536,330

CPA Summary

Post Rock Extension District #1 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of -1 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of -1 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

Post Rock Extension District #1

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	0		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
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

Post Rock Extension District #1

2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2021 July 1 Valuation: 366,494,203

Valuation Factor: 366,494.203

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2022 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Input Sheet for Special District1 Budget Workbook

Enter special district name (may be longer than green cell):	Post Rock Extension District #1
Enter county name (home county) followed by "County":	Mitchell
Enter names of other supporting counties:	
First	Jewell
Second	Lincoln
Third	Osborne
Fourth	Smith
Enter year being budgeted (YYYY):	2022

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2021 *Expenditures*	Amount of 2020 Ad Valorem Tax	Amounts used in lieu of 2020 Ad Valorem Tax	%
					0.00%
General	2-625	1,235,000	537,045	0	
Debt Service	10-113			0	
Fund name for all funds with a tax levy:					
				0	
				0	
Total Ad Valorem Tax for 2021 Budgeted Year			537,045		
Other (non-tax levy) fund names:					
Total Expenditures for 2021 Budgeted Year		1,235,000			

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2021 Budget, Budget Summary Page

	2019 Tax Rate (2020 Column)
General	1.481
Debt Service	
0	
0	
Total	1.481

Total Tax Levied (2020 budget column):	522,672
Assessed Valuation (2020 budget column):	352,996,712

Outstanding Indebtedness, January 1:	2019	2020
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Post Rock Extension District #1 2022

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2022 Budget Information:

Assessed Valuation for 2021:		
Mitchell	92,118,018	
Jewell	75,266,270	
Lincoln	64,139,244	
Osborne	63,814,056	
Smith	71,156,615	
Total Assessed Valuation for 2021		366,494,203
New Improvements for 2021:		
Mitchell	442,327	
Jewell	355,119	
Lincoln	273,166	
Osborne	119,644	
Smith	178,677	
Total New Improvements for 2021		1,370,933
Personal Property - 2021:		
Mitchell	2,076,365	
Jewell	1,190,260	
Lincoln	1,045,087	
Osborne	2,346,438	
Smith	1,140,518	
Total Personal Property - 2021		7,798,668
Property that has changed in use for 2021:		
Mitchell	117,846	
Jewell	143,562	
Lincoln	0	
Osborne	269,071	
Smith	149,006	
Total Property that has changed in use for 2021		679,885
Personal Property - 2020:		
Mitchell	2,060,640	
Jewell	1,120,783	
Lincoln	1,026,142	
Osborne	1,810,584	
Smith	1,171,720	
Total Personal Property - 2020		7,189,869
Neighborhood Revitalization - 2022:	0	
Revenue Neutral Rate	1.466	

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	1.473
Debt Service	
0	
0	
Total Tax Rates	1.473

Final Assessed Valuation from the November 1, 2020 Abstract:		
Mitchell	92,655,349	
Jewell	74,518,354	
Lincoln	62,456,911	
Osborne	64,499,198	
Smith	70,527,345	
Total Assessed Valuation from November 1, 2020 Abstract		364,657,157

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:

Motor Vehicle Tax Estimate:		
Mitchell	10,910	
Jewell	5,225	
Lincoln	4,192	
Osborne	5,054	
Smith	3,483	
Total Motor Vehicle Tax Estimate		28,864
Recreational Vehicle Tax Estimate:		
Mitchell	190	
Jewell	151	
Lincoln	84	
Osborne	120	
Smith	97	
Total Recreational Vehicle Tax Estimate		642
16/20 M Vehicle Tax Estimate:		
Mitchell	1,200	
Jewell	768	
Lincoln	720	
Osborne	713	
Smith	934	
Total 16/20 M Vehicle Tax Estimate		4,334
Commercial Vehicle Tax Estimate:		
Mitchell	1,238	
Jewell	313	
Lincoln	235	
Osborne	269	
Smith	298	
Total Commercial Vehicle Tax Estimate		2,353
Watercraft Tax Estimate:		
Mitchell	146	
Jewell	58	
Lincoln	84	
Osborne	47	
Smith	54	
Total Watercraft Tax Estimate		389
LAVTR	0	

Computation of Delinquency Taxes:		
Delinquency Rate for 2019 Uncollected Taxes and 2020 Ad Valorem Levied:	Amount Uncollected	Amount Levied
Mitchell	2,454	135,759
Jewell	0	0
Lincoln	862	91,412
Osborne	1,189	93,519
Smith	0	0
Total	4,505	320,690
Average Delinquency Rate		1.4%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**		0.0%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	840,500
Debt Service	
0	
0	
0	
0	

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.