# CERTIFICATE

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
**Scranton 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 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 Tax | | | | | |
| Schedule of Transfers | | | | | |
| Statement of Indebt. & Lease/Purchase | | | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 79-1946 | 2 | 68,872 | 18,239 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 3 | | | |
| **Totals** | | xxxxxxxxxx | 68,872 | 18,239 | |
| Budget Summary | | 4 | | | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | | | | |
| | | | | | Nov. 1, 2021 Total Assessed Valuation |

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
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McPherson, KS 67460
Email:
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Attest: _____, 2021

County Clerk

Governing Body

**No assurance is provided.**

**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 | 33,122 | 41,123 | 47,742 |
| Receipts: | | | |
| Ad Valorem Tax | 17,036 | 18,145 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 931 | 10 | 10 |
| Motor Vehicle Tax | 2,527 | 2,491 | 2,356 |
| Recreational Vehicle Tax | 0 | 36 | 48 |
| 16/20M Vehicle Tax | 0 | 10 | 58 |
| Commercial Vehicle Tax | 0 | 10 | 3 |
| Watercraft Tax | 0 | 17 | 16 |
| LAVTR | 0 | 0 | 0 |
| Sale of Lots | 500 | 400 | 400 |
| | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **20,994** | **21,119** | **2,891** |
| **Resources Available:** | **54,116** | **62,242** | **50,633** |
| Expenditures: | | | |
| General Administration | 1,218 | 1,500 | 1,500 |
| Mowing | 11,400 | 13,000 | 13,000 |
| Stone Maintenance | 375 | 0 | 0 |
| | | | |
| Cash Forward (2022 column) | | | 54,372 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **12,993** | **14,500** | **68,872** |
| Unencumbered Cash Balance Dec 31 | 41,123 | 47,742 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 21,407 | 63,525 | 68,872 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 68,872 |
| | | Tax Required | 18,239 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 18,239 |

**No assurance is provided.**

Scranton Cemetery, Kansas

**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: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 72,582 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 72,582 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest Income | 1,080 | | | | | | | | | |
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| Total Receipts | 1,080 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 1,080 |
| Resources Available: | 73,662 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 73,662 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| None | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 73,662 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 73,662 ** |
| | | | | | | | | | | 73,662 ** |

** Note: These two block figures should agree.

**No assurance is provided.**

**NOTICE OF RATE AND BUDGET HEARING**

State of Kansas
Special District 2022

The governing body of

**Scranton Cemetery, Kansas**

Osage County

will meet on August 24, 2021 at 6:10 PM at Scranton Community Building, City Park, Scranton, 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 4122 SW Shenandoah Rd, Topeka, and will be available at this hearing.

**Revenue Neutral Rate Hearing will be held beginning at 6:00 PM immediately preceding the budget adoption 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 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 | 12,993 | 2.245 | 14,500 | 2.126 | 68,872 | 18,239 | 2.126 |
| Non-Budgeted Funds | | | | | | | |
| Totals | 12,993 | 2.245 | 14,500 | 2.126 | 68,872 | 18,239 | 2.126 |
| *Revenue Neutral Rate*** | | | | | | | *2.115* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 12,993 | | 14,500 | | 68,872 | | |
| Total Tax Levied | 17,685 | | 18,145 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 7,876,918 | | 8,533,436 | | 8,579,144 | | |

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.*

Darla Rowe
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 14, 2021, 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.