

# CERTIFICATE

State of Kansas  
Special District

2010

To the Clerk of Stevens County, State of Kansas

We, the undersigned, officers of

Moscow Township Cemetery District

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 2010; and (3) the  
Amount(s) of 2009 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

			2010 Adopted Budget		
Table of Contents:		Page No.	Expenditure	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebt. & Lease/Purchase		5			
<u>Fund</u>	<u>K.S.A.</u>				
General	17-1330(b)	6	99,205	87,637	1.58
Debt Service	10-113				
Equipment Reserve		7	10,000		
		7			
<b>Totals</b>	xxxxxxxx		109,205	87,637	1.108
Budget Summary		8			
Neighborhood Revitalization Rebate Resolution			Is a Resolution required?	No	

Assisted by: Elizabeth Headrick, CPA

Lana M. Miller, CPA

Address: 401 Grand Ave.

PO Box 158

Plains, KS 67869

County Clerk's Use Only

77664094

November 1st Total

Assessed Valuation

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes _____ No _____

Attest: August, 2009

Lana Bensen  
County Clerk

Shirley M. Miller  
Lana M. Miller  
Diane Downing

Governing Body

**Computation to Determine Limit for 2010**

		<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2009 Budget	+ \$	87,636
2. Debt Service Levy in 2009 Budget	- \$	0
3. <b>Tax Levy Excluding Debt Service</b>	\$	<u>87,636</u>

**2009 Valuation Information for Valuation Adjustments:**

4. <b>New Improvements for 2009:</b>	+	<u>1,478</u>	
5. <b>Increase in Personal Property for 2009:</b>			
5a. Personal Property 2009	+	<u>434,798</u>	
5b. Personal Property 2008	-	<u>505,705</u>	
5c. Increase in Personal Property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. <b>Valuation of Property that has Changed in Use during 2009:</b>		<u>0</u>	
7. <b>Total Valuation Adjustment (Sum of 4, 5c, 6)</b>		<u>1,478</u>	
8. Total Estimated Valuation July, 1,2009		<u>79,053,955</u>	
9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>		<u>79,052,477</u>	
10. Factor for Increase (7 divided by 9)		<u>0.00002</u>	
11. Amount of Increase (10 times 3)	+ \$	<u>2</u>	
12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b>	\$	<u>87,638</u>	
13. <b>Debt Service Levy in this 2010 Budget</b>		<u>0</u>	
14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>		<u>87,638</u>	

If the 2010 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Moscow Township Cemetery District  
Stevens County

**ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER**

2009 Budgeted Funds	Tax Levy Amount in 2009 Budget	Allocation for Year 2010			
		MVT	RVT	16/20M Veh	Slider
General	102,000	935	54	313	0
Bond & Interest	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	102,000	935	54	313	0

County Treas MVT Estimate 935

County Treas RVT Estimate 54

County Treas 16/20 M Vehicle Tax Estimate 313

County Treas Slider Estimate 0

MVT Factor 0.00917

RVT Factor 0.00053

16/20M Factor 0.00307

Slider Factor 0.00000

2010

Moscow Township Cemetery District  
Stevens County

**Schedule of Transfers**

<b>Fund Transferred From:</b>	<b>Fund Transferred To:</b>	<b>Actual Amount for 2008</b>	<b>Current Amount for 2009</b>	<b>Proposed Amount for 2010</b>	<b>Transfers Authorized by Statute</b>
General Fund	Equipment Reserve	-	10,000	10,000	17-1336a(b)
	<b>Totals</b>	0	10,000	10,000	
	<b>Adjustments</b>				
	<b>Adjusted Totals</b>	0	10,000	10,000	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2009	Date Due			Amount Due 2009		Amount Due 2010	
					Interest	Principal	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\***

[illegible]

\*\*\*If you are not leasing/renting with no intent to purchase, do not list--such transaction subject to resale-purchases.

Moscow Township Cemetery District  
Stevens County  
**FUND PAGE - GENERAL**

State of Kansas  
Special District  
2010

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	13,180	9,625	9,366
Receipts:			
Ad Valorem Tax	88,958	87,636	xxxxxxxxxxxxxxxx
Delinquent Tax	189		
Motor Vehicle Tax	783	934	935
Recreational Vehicle Tax	45	60	54
16/20M Vehicle Tax	153	261	313
LAVTR			0
Slider			0
Royalties	263	250	250
Protested Tax Distribution	2		
M&E Tax Distribution	235		
Cemetery Fees	1,570		500
Sale of Equipment	2,500		
Interest on Idle Funds	180	100	100
Miscellaneous	43		50
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>94,921</b>	<b>89,241</b>	<b>2,202</b>
<b>Resources Available:</b>	<b>108,101</b>	<b>98,866</b>	<b>11,568</b>
Expenditures:			
Personnel	24,284	30,000	33,000
Administrative & Professional	4,625	4,000	4,500
Contract Labor	2,064	3,000	5,000
Fees, Dues, etc.	257	1,000	500
Fuel & Oil	1,125	1,500	2,000
Insurance	3,412	4,000	3,705
Pest & Weed Control	0	5,000	5,000
Repairs	28,693	12,000	13,000
Supplies	1,398	1,500	1,500
Utilities	1,523	2,000	3,000
Equipment & Property Expense	31,073	15,000	17,500
Transfer to Equipment Reserve		10,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous	22	500	500
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>98,476</b>	<b>89,500</b>	<b>99,205</b>
Unencumbered Cash Balance Dec 31	9,625	9,366	xxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	91,100	102,000	Non-Appr Bal
Violation of Budget Law for 2008/2009:	<u>Yes</u>	<u>No</u>	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	<u>No</u>		Tax Required
			Del Comp Rate: 0.000%
			Amount of 2009 Ad Valorem Tax

Moscow Township Cemetery District  
Stevens County  
**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

State of Kansas  
Special District  
2010

Adopted Budget Equipment Reserve	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from General Fund		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	10,000	10,000
<b>Resources Available:</b>	0	10,000	10,000
Expenditures:			
Equipment Expense		10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	0	10,000	10,000
Unencumbered Cash Balance Dec 31	0	0	0
2008/2009 Budget Authority Amount:	23,500	22,500	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

Adopted Budget 0	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2008/2009 Budget Authority Amount:	0	0	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2010

The governing body of  
Moscow Township Cemetery District  
Stevens County

will meet on the 12th day of August, 2009, at 6:00 p.m. at City Hall 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 from Shirley Mothes  
and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2008		Current Year Estimate for 2009		Proposed Budget Year for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2009 Ad Valorem Tax	Actual Tax Rate*
General	98,476	1.225	89,500	1.200	99,205	87,637	1.109
Debt Service							
Equipment Reserve			10,000		10,000		
Totals	98,476	1.225	99,500	1.200	109,205	87,637	1.109
Less: Transfers	0		10,000		10,000		
Net Expenditures	98,476		89,500		99,205		
Total Tax Levied	89,242		87,636		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	72,847,361		73,049,769		79,053,955		

### Outstanding Indebtedness,

Jan 1,	2007	2008	2009
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrant	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Clerk

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