

CERTIFICATE

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
Yoder Drainage District

State of Kansas
Special District
FILED
2012

AUG 24 2011

Shari A. Lagrebin
COUNTY CLERK

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 2012; and (3) the
Amount(s) of 2011 Ad Valorem Tax are within statutory limitations for the 2012 Budget.

			2012 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2012		Page No.			
Allocation MVT, RVT, 16/20M Veh & Slid		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
		5			
Fund	K.S.A.				
General	24-512	6	9,781	4,148	4.885
Maintenance		7	14,003		
Totals		xxxxxxx	23,784	4,148	
Budget Summary		8	Is a Resolution required?	Yes	County Clerk's Use Only
Neighborhood Revitalization Rebate					
Resolution		9			

849,155

Nov. 1, 2012 Total
Assessed Valuation

Assisted by:

BS LLC

Address:

PO Box 2889

Hutchinson KS 67504

Richard Sack
Mervin Sack
Kenith King

Attest: 8-24, 2011

Shari A. Lagrebin
County Clerk

Governing Body

Computation to Determine Limit for 2012

		Amount of Levy
1. Total Tax Levy Amount in 2011 Budget	+ \$	4,099
2. Debt Service Levy in 2011 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	4,099
2011 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2011:	+ _____	0
5. Increase in Personal Property for 2011:		
5a. Personal Property 2011	+ _____	23,072
5b. Personal Property 2010	- _____	24,519
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2011:	_____	13
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	_____	13
8. Total Estimated Valuation July, 1, 2011	_____	838,613
9. Total Valuation less Valuation Adjustment (8 minus 7)	_____	838,600
10. Factor for Increase (7 divided by 9)	_____	0.00002
11. Amount of Increase (10 times 3)	+ \$ _____	0
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ _____	4,099
13. Debt Service Levy in this 2012 Budget	_____	0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	_____	4,099

If the 2012 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.

Yoder Drainage District
Reno County

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

2011 Budgeted Funds	Tax Levy Amount in 2010 Budget	Allocation for Year 2012			
		MVT	RVT	16/20M Veh	Slider
General	4,099	688	19	5	0
0	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	4,099	688	19	5	0

County Treas MVT Estimate 688

County Treas RVT Estimate 19

County Treas 16/20 M Vehicle Tax Estimate 5

County Treas Slider Estimate 0

MVT Factor 0.16785

RVT Factor 0.00464

16/20M Factor 0.00122

Slider Factor 0.00000

Yoder Drainage District
Reno County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2010	Current Amount for 2011	Proposed Amount for 2012	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 2011 and/or 2012 from a non-budgeted fund

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2011	Date Due		Amount Due 2011		Amount Due 2012	
					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

[illegible]

Page No. 5

Yoder Drainage District
Reno County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
Special District
2012

Adopted Budget General	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	7,623	11,282	5,025
Receipts:			
Ad Valorem Tax	3,860	3,997	xxxxxxxxxxxxxxxxxx
Delinquent Tax	80		
Motor Vehicle Tax	613	518	688
Recreational Vehicle Tax	16	7	19
16/20M Vehicle Tax	5	5	5
LAVTR			0
Slider			0
In Lieu of Taxes			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	4,574	4,527	712
Resources Available:	12,197	15,809	5,737
Expenditures:			
Dike Maintenance		9,144	8,501
Legal Publications	165	280	280
Other Professional Services	285	460	300
Other	15	100	100
Administrative per-diem	450	800	600
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	915	10,784	9,781
Unencumbered Cash Balance Dec 31	11,282	5,025	xxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	11,091	10,784	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			9,781
Tax Required			4,044
Delinquent Comp Rate:	0.025		104
Amount of 2011 Ad Valorem Tax			4,148

Adopted Budget Maintenance	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	7,277	7,493	7,998
Receipts:			
Maintenance Assessments	6,738	6,005	6,005
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	6,738	6,005	6,005
Resources Available:	14,015	13,498	14,003
Expenditures:			
Dike Maintenance	6,522	5,500	14,003
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	6,522	5,500	14,003
Unencumbered Cash Balance Dec 31	7,493	7,998	0
2010/2011 Budget Authority Amount:	12,251	15,287	

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2012

The governing body of
Yoder Drainage District
Reno County

meet on August 17, 2011 at 6:30 PM at the Richard Seck residence, 6614 E Eales Rd, Hutchinson, 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. Budget information is available at the Richard Seck residence, 6614 E Eales Rd, Hutchinson, KS and will be available at this time.

BUDGET SUMMARY

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2010		Current Year Estimate for 2011		Proposed Budget Year for 2012		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	Estimate Tax Rate*
General	915	4.935	10,784	4.946	9,781	4,148	4.946
Maintenance	6,522		5,500		14,003		
Totals	7,437	4.935	16,284	4.946	23,784	4,148	4.946
Less: Transfers	0		0		0		
Net Expenditures	7,437		16,284		23,784		
Total Tax Levied	3,937		4,099		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	797,851		816,205		838,613		

Outstanding Indebtedness,

	2009	2010	2011
Jan 1,			
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.

Clerk

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2011-1

A resolution expressing the property taxation policy of the Board of Yoder Drainage District District with respect to financing the 2012 annual budget for Yoder Drainage District , Reno County , Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2012 Yoder Drainage District district budget exceed the amount levied to finance the 2011 Yoder Drainage District except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Yoder Drainage District provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Yoder Drainage District that is our desire to notify the public of the possibility of increased property taxes to finance the 2012 Yoder Drainage District budget as defined above.

Adopted this 17th day of August, 2011 by the Yoder Drainage District District Board, Reno County, Kansas.

Yoder Drainage District District Board

Kenneth King
, Chair/President

Richard Bask
, Member

Marvin East
, Member

BSE LLC

Certified Public Accountants

To the Board of Trustees
Yoder Drainage District
Reno County, Kansas


We have compiled the accompanying forecasted 2011 estimated revenues and expenditures and 2012 proposed revenues and expenditures of the Yoder Drainage District 2012 proposed budget for those funds as listed on the Certificate page, presented in budget forms prescribed by the State of Kansas, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We have also compiled the accompanying 2010 actual revenues and expenditures of the Yoder Drainage District 2012 proposed budget for those funds as listed on the Certificate page, presented in budget forms prescribed by the State of Kansas, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Such a compilation is limited to presenting in the form of historical financial statements information that is the representation of management. We have not audited or reviewed the accompanying 2010 actual revenues and expenditures of the Yoder Drainage District 2012 proposed budget and, accordingly, do not express an opinion or any other form of assurance on them. The 2010 actual revenues and expenditures of the Yoder Drainage District 2012 proposed budget were compiled from financial statements for which we have been engaged to audit, but the report for such engagement has not yet been issued.

The Yoder Drainage District 2012 proposed budget is prepared on the statutory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Also, management has elected to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the revenues and expenditures for the forecast periods. Accordingly, this forecast is not designed for those who are not informed about such matters.


BSE LLC

Certified Public Accountants

August 2, 2011

Yoder Drainage District
Reno County, Kansas
2012 Proposed budget
2011 Estimated Revenues and Expenditures and
2012 Proposed Revenues and Expenditures

Summary of significant forecast assumptions

A financial forecast presents, to the best of management's knowledge and belief, the District's expected revenues and expenditures for the forecast period. Accordingly, the forecast reflects management's judgement as of the date of the forecast, as well as, expected conditions and expected courses 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 those differences may be material.

2011 Estimated Revenues and Expenditures

Revenues - Management has estimated revenues based upon historical information, adjusted for known or anticipated variations and estimates of motor vehicle tax, recreational vehicle tax, 16/20M truck tax, and special District-county highway fuel tax, provided by the State of Kansas. Expenditures - Management has included estimated expenditures primarily from the budgeted expenditures included in the 2011 budget, adjusted for known or anticipated variations, such as situations that would cause an unencumbered cash balance at January 1, 2012 of less than \$0.

2012 Proposed Revenues and Expenditures

Revenues - Ad valorem taxes proposed for 2012 are based upon expenditures necessary for operations, determined as described below, less other anticipated revenue. Management has estimated the other 2012 proposed revenues based upon historical information, adjusted for known or anticipated variations and estimates of motor vehicle tax, recreational vehicle tax, 16/20M truck tax, and special District-county highway fuel tax provided by the State of Kansas. Expenditures - Management has established proposed 2012 expenditures through discussions and meetings with departments and others to determine anticipated needs for 2012. Some of this information is derived from historical information, adjusted for known or anticipated variations, including but not limited to planned increases in employee salaries and employee benefits.