

State of Kansas  
Special District  
2014

RECEIVED  
SEP 12 2013  
BY:

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/

Justin Brudshun  
~~Robert T. Ford~~  
 Linda Pruitt  
 Sylvia O. Dealey  
 LARRY LINK - UNAVAILABLE

**Computation to Determine Limit for 2014**

|  |         | Amount of Levy    |
|--|---------|-------------------|
| 1. Total Tax Levy Amount in 2013 Budget                                      | + \$    | <u>3,006</u>      |
| 2. Debt Service Levy in 2013 Budget  | - \$    | <u>0</u>          |
| 3. Tax Levy Excluding Debt Service   | \$      | <u>3,006</u>      |
| <b>2013 Valuation Information for Valuation Adjustments:</b>                 |         |                   |
| 4. New Improvements for 2013:  | + _____ | 0                 |
| 5. Increase in Personal Property for 2013:                                   |         |                   |
| 5a. Personal Property 2013   | + _____ | 26,337            |
| 5b. Personal Property 2012   | - _____ | 315               |
| 5c. Increase in Personal Property (5a minus 5b)                              | + _____ | 26,022            |
|  |         | (Use Only if > 0) |
| 6. Valuation of Property that has Changed in Use during 2013:                | _____   | 0                 |
| 7. Total Valuation Adjustment (Sum of 4, 5c, 6)                              | _____   | 26,022            |
| 8. Total Estimated Valuation July, 1, 2013                                   | _____   | 855,355           |
| 9. Total Valuation less Valuation Adjustment (8 minus 7)                     | _____   | 829,333           |
| 10. Factor for Increase (7 divided by 9)                                     | _____   | 0.03138           |
| 11. Amount of Increase (10 times 3)  | + \$    | <u>94</u>         |
| 12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11) | \$      | <u>3,100</u>      |
| 13. Debt Service Levy in this 2014 Budget                                    |         | <u>0</u>          |
| 14. Maximum levy, including debt service, without a Resolution (12 plus 13)  |         | <u>3,100</u>      |

If the 2014 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.

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

| 2013<br>Budgeted Funds | Tax Levy Amount in<br>2012 Budget | Allocation for Year 2014 |     |            |        |
|------------------------|-----------------------------------|--------------------------|-----|------------|--------|
|                        |                                   | MVT                      | RVT | 16/20M Veh | Slider |
| General                | 3,006                             | 210                      | 6   | 31         | 0      |
| 0                      | 0                                 | 0                        | 0   | 0          | 0      |
|                        | 0                                 | 0                        | 0   | 0          | 0      |
|                        | 0                                 | 0                        | 0   | 0          | 0      |
| Total                  | 3,006                             | 210                      | 6   | 31         | 0      |

County Treas MVT Estimate 210

County Treas RVT Estimate 6

County Treas 16/20 M Vehicle Tax Estimate 31

County Treas Slider Estimate 0

MVT Factor 0.06986

RVT Factor 0.00200

16/20M Factor 0.01031

Slider Factor 0.00000

### Schedule of Transfers

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2012 | Current<br>Amount for<br>2013 | Proposed<br>Amount for<br>2014 | Transfers<br>Authorized by<br>Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  | <b>Totals</b>                      | 0                            | 0                             | 0                              |                                       |
|  | <b>Adjustments*</b>                |                              |                               |                                |                                       |
|  | <b>Adjusted Totals</b>             | 0                            | 0                             | 0                              |                                       |

\*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund

| Type of Debt        | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2013 | Date Due |           | Amount Due 2013 |           | Amount Due 2014 |           |
|---------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
|                     |               |                 |               |                                | 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. 1

Neola Cemetery District No. 4  
Stafford County  
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

State of Kansas  
Special District  
2014

| Adopted Budget<br>General                | Prior Year<br>Actual 2012 | Current Year<br>Estimate 2013 | Proposed Budget<br>Year 2014 |
|--|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1          | 40,288                    | 41,226                        | 37,987                       |
| Receipts:                                |                           |                               |                              |
| Taxes                                    |                           | 2,931                         | XXXXXXXXXXXXXXXXXX           |
| Delinquent Tax                           | 3,271                     |                               |                              |
| Motor Vehicle Tax                        |                           | 147                           | 210                          |
| Recreational Vehicle Tax                 |                           | 2                             | 6                            |
| 16/20M Vehicle Tax                       |                           | 31                            | 31                           |
| LAVTR                                    |                           |                               | 0                            |
| Slider                                   |                           |                               | 0                            |
| In Lieu of Taxes                         |                           |                               |                              |
| Lot Sales                                |                           |                               |                              |
| Donations                                | 161                       |                               |                              |
| Interest on Idle Funds                   | 181                       |                               |                              |
| Miscellaneous                            |                           |                               |                              |
| Does misc. exceed 10% of Total Receipts  |                           |                               |                              |
| <b>Total Receipts</b>                    | <b>3,613</b>              | <b>3,111</b>                  | <b>247</b>                   |
| <b>Resources Available:</b>              | <b>43,901</b>             | <b>44,337</b>                 | <b>38,234</b>                |
| Expenditures:                            |                           |                               |                              |
| Operations                               | 674                       | 750                           | 750                          |
| Mowing                                   | 1,500                     | 2,500                         | 2,500                        |
| Stone Maintenance                        |                           | 200                           | 200                          |
| Insurance                                | 375                       | 400                           | 400                          |
| Other                                    | 126                       | 500                           | 500                          |
| Cemetery Improvements                    |                           | 2,000                         | 37,033                       |
|  |                           |                               |                              |
| Neighborhood Revitalization Rebate       |                           |                               |                              |
| Miscellaneous                            |                           |                               |                              |
| Does misc. exceed 10% Total Expenditures |                           |                               |                              |
| <b>Total Expenditures</b>                | <b>2,675</b>              | <b>6,350</b>                  | <b>41,383</b>                |
| Unencumbered Cash Balance Dec 31         | 41,226                    | 37,987                        | XXXXXXXXXXXXXXXXXX           |
| 2012/2013 Budget Authority Amount:       | 38,715                    | 41,826                        | XXXXXXXXXXXXXXXXXX           |
| Non-Appropriated Balance                 |                           |                               |                              |
| Total Expenditure/Non-Appr Balance       |                           |                               | 41,383                       |
| Tax Required                             |                           |                               | 3,149                        |
| Delinquent Comp Rate: 2.5%               |                           |                               | 81                           |
| Amount of 2013 Ad Valorem Tax            |                           |                               | 3,230                        |

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2014

The governing body of  
**Neola Cemetery District No. 4**  
**Stafford County**

will meet on August 26, 2013 at 7:00 PM at the Lila Truitt residence, 300 N. Charles, Turon, 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 Lila Truitt residence, 300 N. Charles, Turon, KS and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND               | Prior Year Actual 2012 |                  | Current Year Estimate for 2013 |                  | Proposed Budget Year for 2014     |                               |                    |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                    | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2013 Ad Valorem Tax | Estimate Tax Rate* |
| General            | 2,675                  | 4.170            | 6,350                          | 3.776            | 41,383                            | 3,230                         | 3.776              |
| Totals             | 2,675                  | 4.170            | 6,350                          | 3.776            | 41,383                            | 3,230                         | 3.776              |
| Less: Transfers    | 0                      |                  | 0                              |                  | 0                                 |                               |                    |
| Net Expenditures   | 2,675                  |                  | 6,350                          |                  | 41,383                            |                               |                    |
| Total Tax Levied   | 3,000                  |                  | 3,006                          |                  | xxxxxxxxxxxxxxxxxx                |                               |                    |
| Assessed Valuation | 719,410                |                  | 795,983                        |                  | 855,355                           |                               |                    |

### Outstanding Indebtedness,

| Jan 1,            | 2011 | 2012 | 2013 |
|-------------------|------|------|------|
| 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. 2013-1**

*A resolution expressing the property taxation policy of the Board of Neola Cemetery District No. 4 District with respect to financing the 2014 annual budget for Neola Cemetery District No. 4 , Stafford County , Kansas.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Neola Cemetery District No. 4 district budget exceed the amount levied to finance the 2013 Neola Cemetery District No. 4 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

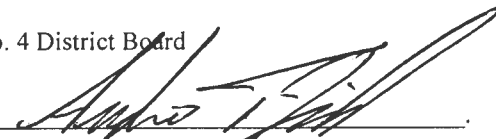
Whereas, Neola Cemetery District No. 4 provides essential services to district residents; and

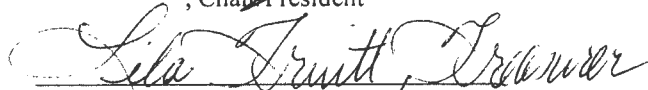
Whereas, the cost of provision of these services continues to increase.

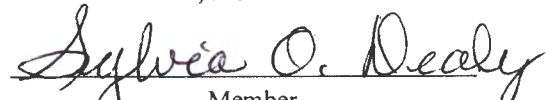
NOW, THEREFORE, BE IT RESOLVED by the Board of the Neola Cemetery District No. 4 that is our desire to notify the public of the possibility of increased property taxes to finance the 2014 Neola Cemetery District No. 4 budget as defined above.

Adopted this 26th day of August, 2013 by the Neola Cemetery District No. 4 District Board, Stafford County, Kansas.

Neola Cemetery District No. 4 District Board

  
\_\_\_\_\_  
, Chair/President

  
\_\_\_\_\_  
, Member

  
\_\_\_\_\_  
, Member

(Attach a signed copy to the budget)



## Legal Notice

(Published in The Record  
August 29, 2013)

**NOTICE OF BUDGET HEARING**  
The governing body of  
Reno County, Kansas, No. 4  
Staffed County  
will meet on September 3, 2013 at 7:00 PM at the Lila Truitt residence, 300 N. Charles, Turon, 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 the Lila Truitt residence, 300 N. Charles, Turon, KS and will be available at this hearing.

**BUDGET SUMMARY**  
Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits  
of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND               | Prior Year Actual 2012 |                     | Current Year Estimate for 2013 |                     | Proposed Budget Year for 2014        |  |
|--------------------|------------------------|---------------------|--------------------------------|---------------------|--------------------------------------|--|
|                    | Expenditures           | Actual<br>Tax Rate* | Expenditures                   | Actual<br>Tax Rate* | Budget authority<br>for Expenditures | Amount of<br>2013 Ad<br>Valorem Tax<br>Tax Rate* |
| General            | 2,673                  | 4.170               | 6,320                          | 3.776               | 41,303                               | 3.330  |
| Total              | 2,673                  | 4.170               | 6,320                          | 3.776               | 41,303                               | 3.330  |
| Less: Transfers    | 0                      |                     | 0                              |                     | 0                                    |  |
| Net Expenditures   | 2,673                  |                     | 6,320                          |                     | 41,303                               |  |
| Total Tax Levied   | 3,888                  |                     | 3,006                          |                     | XXXXXXXXXXXX                         |  |
| Assessed Valuation | 719,412                |                     | 793,083                        |                     | 853,233                              |  |

### Outstanding Indebtedness

|                   | 2011 | 2012 | 2013 |
|-------------------|------|------|------|
| Jan 1,            | 0    | 0    | 0    |
| G.O. Bonds        | 0    | 0    | 0    |
| Revenue Bonds     | 0    | 0    | 0    |
| Other             | 0    | 0    | 0    |
| Less: Pay. Princ. | 0    | 0    | 0    |
| Total             | 0    | 0    | 0    |

\*Tax rates are expressed in mills.

Lila Truitt  
Clerk

County of Reno)  
State of Kansas)ss,

## PROOF OF PUBLICATION

STEPHEN GREEN, being duly sworn, says on his  
oath that he is publisher of

## THE RECORD

a weekly newspaper printed and published in the city  
of Turon, Reno County, Kansas, of general paid  
circulation on a weekly basis in Reno County, Kan-  
sas, and not a trade, religious or fraternal publication,  
which newspaper has been entered as second class  
mail matter in the United States Post Office, Turon,  
Kansas, in which newspaper has been continuously  
and uninterruptedly published for more than 50  
weeks a year and has been published for more than  
five years prior to the first publication of the notice  
hereinafter mention, and that the notice, of a true  
copy is hereto attached, was published in 1  
consecutive issues of said newspaper, the first pub-  
lication being in the issue of 8-29,  
20 13 and the last publication in the issue of  
8-29, 20 13.

*[Signature]*  
PUBLISHER

Subscribed and sworn to before me this 4 day of  
September, 20 13.

*[Signature]*

Notary Public

KAREN KALMAR  
Notary Public  
State of Kansas  
My Commission Expires 2-23-16



To the Board of Trustees  
Neola Cemetery District No. 4  
Stafford County, Kansas


We have compiled the accompanying forecasted 2013 estimated revenues and expenditures and 2014 proposed revenues and expenditures of the Neola Cemetery District No. 4 2014 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 2012 actual revenues and expenditures of the Neola Cemetery District No. 4 2014 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 2012 actual revenues and expenditures of the Neola Cemetery District No. 4's 2014 proposed budget and, accordingly, do not express an opinion or any other form of assurance on them.

The Neola Cemetery District No. 4 2014 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.

  
Swindoll, Janzen, Hawk & Loyd, LLC  
Certified Public Accountants

August 12, 2013

Neola Cemetery District No. 4  
Stafford County, Kansas  
2014 Proposed budget  
2013 Estimated Revenues and Expenditures and  
2014 Proposed Revenues and Expenditures

### **Summary of significant forecast assumptions**

A financial forecast presents, to the best of management's knowledge and belief, the cemetery district's expected revenues and expenditures for the forecast period. Accordingly, the forecast reflects management's judgment 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.

#### 2013 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 cemetery 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 2013 budget, adjusted for known or anticipated variations, such as situations that would cause an unencumbered cash balance at January 1, 2014 of less than \$0.

#### 2014 Proposed Revenues and Expenditures

Revenues – Ad valorem taxes proposed for 2014 are based upon expenditures necessary for operations, determined as described below, less other anticipated revenue. Management has estimated the other 2014 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 cemetery district-county highway fuel tax provided by the State of Kansas.

Expenditures – Management has established proposed 2014 expenditures through discussions and meetings with departments and others to determine anticipated needs for 2014. 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.