

CERTIFICATE

State of Kansas
Special District
2014

To the Clerk of Stafford County, State of Kansas
We, the undersigned, officers of
Neola Cemetery District No. 4



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 2014; and (3) the
Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

		2014 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2014		2			
Allocation MVT, RVT, 16/20M Veh & Slid		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	24-1209	6	41,383	3,230	3.767
Totals		XXXXXXXXXX	41,383	3,230	3.767
Budget Summary		7	Is a Resolution required?	Yes	County Clerk's Use Only
Neighborhood Revitalization Rebate					857,414
Resolution		8			Nov. 1, 2014 Total Assessed Valuation

Assisted by:
Swindoll, Janzen, Hawk & Loyd, LLC

Address:
129 W. 2nd
Hutchinson, KS 67501

Attest: October 7, 2013

Rita J. Keenan
County Clerk

Justin Bradshaw
Andrew T. Ford
Sela Pruitt
Sylvia O. Dealey
LARRY LINK - UNAVAILABLE
Governing Body

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>
 2013 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2013:	+ <u>0</u>	
5. Increase in Personal Property for 2013:		
5a. Personal Property 2013	+ <u>26,337</u>	
5b. Personal Property 2012	- <u>315</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>26,022</u>	
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2013:	<u>0</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	<u>26,022</u>	
8. Total Estimated Valuation July, 1,2013	<u>855,355</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>829,333</u>	
10. Factor for Increase (7 divided by 9)	<u>0.03138</u>	
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><u>3,100</u></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 Budgeted Funds	Tax Levy Amount in 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

STATEMENT OF INDEBTEDNESS

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

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2013	Payments Due 2013	Payments Due 2014
Total				0	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

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

State of Kansas
 Special District
 2014

Adopted Budget General	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
Unencumbered Cash Balance Jan 1	40,288	41,226	37,987
Receipts:			
Taxes		2,931	XXXXXXXXXXXXXXXXXXXX
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			
Total Receipts	3,613	3,111	247
Resources Available:	43,901	44,337	38,234
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			
Total Expenditures	2,675	6,350	41,383
Unencumbered Cash Balance Dec 31	41,226	37,987	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	38,715	41,826	XXXXXXXXXXXXXXXXXXXX
		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		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	719,410		795,983		855,355		

Outstanding Indebtedness,

Jan 1,	<u>2011</u>	<u>2012</u>	<u>2013</u>
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.

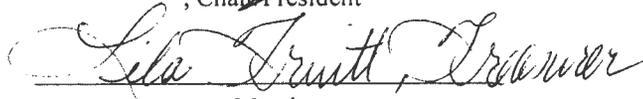
NOW, THEREFORE, BE IT RESOLVED by the Board of the Neola Cemetery District No. 4 that is our desire to notify the public of the possibility of increased property taxes to finance the 2014 Neola Cemetery District No. 4 budget as defined above.

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

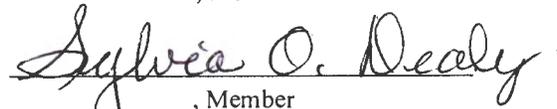
Neola Cemetery District No. 4 District Board



, 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
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 funds of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Four Year Actual 2011		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
General	2,673	4.17%	6,320	3.7%	41,383	3,270
Total	2,673	4.17%	6,320	3.7%	41,383	3,270
Less: Transfers	0		0		0	0
Net Expenditures	2,673		6,320		41,383	3,270
Total Tax Levied	3,889		3,000		53,266	3,270
Assessed Valuation	719,412		792,083		853,533	

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
Lease Pay. Prior	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, Kansas, 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 publication being in the issue of 8-29, 2013 and the last publication in the issue of 8-29, 2013.

[Signature]
PUBLISHER

Subscribed and sworn to before me this 4 day of September, 2013.

[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.