NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 18, 2025

Chase Cemetery District
32314 740 RD
Imperial, NE 69033-

RE: Chase Cemetery District

Dear Board:

We have received and reviewed the audit waiver request for the Chase Cemetery District for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

CHASE CEMETERY DISTRICT

TO THE COUNTY BOARD AND COUNTY CLERK OF
CHASE County

This budget is for the Period , through

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$ 1,200.00	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 1,200.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of

-	A4	Principal
-	A5	Interest
$ -	A6	**Total Bonded Indebtedness**

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
OCT 02 2025
STATE OF NEBRASKA

154,289,603	A7	**Total General Fund Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes MUST be Attached)

☒ YES ☐ NO

If **YES**, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

☐ YES ☒ NO

*If **YES**, Please attach Interlocal Agreement Report.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

☐ YES ☒ NO

*If **YES**, Please attach Trade Name Report.*

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Chase Cemetery District Chase County

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		**Adopted Budget 2025 - 2026** (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	2,600.09	B1	2,641.91	B29	1,189.07	B57
3	Investments	2,000.00	B2	2,000.00	B30	2,000.00	B58
4	County Treasurer's Balance	272.35	B3	272.35	B31	-	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**4,872.44**	B4	**4,914.26**	B32	**3,189.07**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	-	B5	-	B33	1,176.47	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	-	B7	-	B35	-	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	-	B9	-	B37	-	B65
11	State Receipts: Property Tax Credit	-	B10	-	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	-	B12	-	B40	-	B67
14	Local Receipts: Other	41.82	B13	76.81	B41	76.81	B68
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**4,914.26**	B16	**4,991.07**	B44	**4,442.35**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	-	B17	1,802.00	B45	1,502.50	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	2,250.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	-	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**-**	B27	**1,802.00**	B55	**3,752.50**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**4,914.26**	B28	**3,189.07**	B56	**689.85**	B83
31					Cash Reserve Percentage	46%	B84

PROPERTY TAX RECAP

Tax from Line 6	1,176.47	B85
County Treasurer's Commission at 2% of Line 6	23.53	B86
Total Property Tax Requirement	**1,200.00**	B87

CHASE CEMETERY DISTRICT in County CHASE

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		Adopted Budget 2025 - 2026 (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	2,609.69	B1	2641.91 -	B29	1,189.07	B57
3	Investments CD	2,000.00	B2	2000.00	B30	2,000.00	B58
4	County Treasurer's Balance	-	B3	272.35	B31	-	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	4,609.09	B4	4,914.26	B32	3,189.07	B60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	-	B5	-	B33	1176.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	-	B7	-	B35	-	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	-	B9	-	B37	-	B65
11	State Receipts: Property Tax Credit	-	B10	-	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	-	B12	-	B40	-	B67
14	Local Receipts: Other INTEREST ON CD	41.82	B13	76.81 -	B41	76.81 -	B68
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	[illegible]	B70
17	**Total Resources Available** (Lines 5 thru 16)	4641.91	B16	4,991.07	B44	4,441.88	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	-	B17	1,802.00	B45	1,502.50	B72
20	Capital Improvements (Real Property/Improvements) GAZEBO REPAIR	-	B18	-	B46	2,250.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	-	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)		B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	-	B27	1802.00	B55	3752.00	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	4,641.91	B28	3189.07	B56	689.00	B83
31					Cash Reserve Percentage	#DIV/0!	B84

PROPERTY TAX RECAP

Tax from Line 6	1,176.00	B85
County Treasurer's Commission at 2% of Line 6	24.00	B86
Total Property Tax Requirement	1200.00	B87

CHASE CEMETERY DISTRICT in County CHASE

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	$ 1200.00
Sinking Fund	
Bond Fund	$ -
_____ Fund	
Total Tax Request	** $ 1200.00

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	154,289,663
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.000778 #DIV/0!
Township Taxes within City/Village	#DIV/0!
50% of Township Taxes within City/Village	#DIV/0!
Projected Township Taxes to be collected	#DIV/0! 1,200.00

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. **IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.**

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-
Total Cash Reserve	$ 689.00
Remaining Cash Reserve	$ 689.00
Remaining Cash Reserve %	#DIV/0! 46%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME: CHASE CEMETERY DISTRICT

ADDRESS: 32314 740RD

CITY & ZIP CODE: IMPERIAL 69033

TELEPHONE: (308) 883-8584

WEBSITE:

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	DAN KUNNEMANN	CHARLES COLTON	CHARLES COLTON
TITLE /FIRM NAME	Chairperson	TREASURER	
TELEPHONE	(308) 882-6838	(308) 883-8584	
EMAIL ADDRESS		coltong@vistabeam.com	

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- ☐ Board Chairperson
- ☒ Clerk / Treasurer / Superintendent / Other
- ☐ Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

CHASE CEMETERY DISTRICT in County CHASE

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	1200.00	C1
(2)	Motor Vehicle Pro-Rate	-	C2
(3)	In-Lieu of Tax Payments	-	C3
(4)	Transfers of Surplus Fees	-	C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))	-	C5
(6)	**LESS:** Amount Spent During 2024-2025	-	C6
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	-	C7
(8)	Amount to be included as Restricted Funds **(Cannot be a Negative Number)**	-	C8
(8a)	Nameplate Capacity Tax	-	C9
(9)	**TOTAL RESTRICTED FUNDS (A)**	1200.00	C10

	Lid Exceptions			
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	-	C11	
(11)	**LESS:** Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	-	C12	
(12)	Allowable Capital Improvements			- C13
(13)	Bonded Indebtedness			- C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			- C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			- C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**			- C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**			- C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			- C19
(18)	Judgments			- C20
(19)	Refund of Property Taxes to Taxpayers			- C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster			- C22
(21)	**TOTAL LID EXCEPTIONS (B)**			- C23

TOTAL RESTRICTED FUNDS **For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	-	C24

*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Chase Cemetery District
in
Chase County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	D1	1,351.07
		Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form	D2	-
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	- %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	-
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	-
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: 0.29 % — (3)

3,873,225.00	/	138,730,782.00	=	2.79 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: - % — (4)

	/		=	- %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — D9: - % — (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	D10	2.79 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	37.69
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	1,388.76
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	1,200.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	188.76
		(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: CHASE CEMETERY

TAXABLE VALUE LOCATED IN THE COUNTY OF CHASE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
CHASE CEMETERY	Other	$3,873,225	$154,269,663

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I , TORI MUELLER, Chase County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-513.

CHASE COUNTY TM ASSESSOR

(signature of county assessor)

08/15/2025

(date)

CC: County Clerk, Chase County, NE County

CC: County Clerk where district is headquartered, if different county, Chase County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

CHASE CEMETERY DISTRICT
IN
CHASE County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 29TH day of SEPTEMBER 2025, at 8 o'clock AM at 1413 BROADWAY IMPERIAL for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$ -
2024-2025 Actual/Estimated Disbursements & Transfers	$ 1,802.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 1,502.50
2025-2026 Necessary Cash Reserve	$ -
2025-2026 Total Resources Available	$ 4,441.88
Total 2025-2026 Personal & Real Property Tax Requirement	$ 1,200.00
Unused Budget Authority Created For Next Year	$ -

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$ 1200.00
Personal and Real Property Tax Required for Bonds	$ -

Cut Off Here Before Sending To Printer

Minutes for the Meeting/ Budget Hearing for the Chase Cemetery District

September 29th, 2025

President Kunnemann called the meeting to order at 8:05. At the DSK Irrigation 1413 Broadway in Imperial. Those present were

Dan Kunnemann
Charlie Colton
Diann Schieke

. There were 0 public in attendance.

President Kunnemann opened the Budget Hearing at 8:06. Treasurer Colton presented the 2025-26 proposed budget. Discussion was held. Treasurer Colton stated that since our budget is so small the requirement to publish the Budget Hearing in the paper is waived. Notices were placed at three different locations available to the public.

President Kunnemann closed the Budget Hearing at 8:15.

Diann Schieke made a motion to ask for an audit waiver for the 2025-26 Budget year.

Dan Kunnemann made the second. Those voting for the waiver were

.

Those voting Nay .

Yea 3 Nay 0 Motion passed ✓ Failed

Charlie Colton made a motion to accept the proposed budget for the 2025-26 budget year. Dan Kunnemann made the second. Those voting Yea 3

.

Those voting Nay .

Yea 3 Nay 0 Motion passed ✓ Failed

There was no more business President Kunnemann closed the meeting at 8:20

Secretary L. Diann Schieke, sec.