

MINUTES FOR AUGUST 11, 2014
BOARD OF CHEROKEE COUNTY COMMISSIONERS
CHEROKEE COUNTY, KANSAS

CONVENE

Commissioner Hilderbrand called the regular session of the Cherokee County Board of Commissioners (The Board), to order and led all in attendance in the Pledge of Allegiance at 9:00 AM on Monday, August 11, 2014 in the Commission Room, #109 of the Cherokee County Courthouse located at 110 W Maple St., Columbus, Kansas. Commissioners Richard Hilderbrand, Charles Napier, Pat Collins, and County Clerk Rodney Edmondson Jones were present.

Members of the press present: Larry Hiatt, Machel Smith, Thom Hanrahan

The Board of County Commissioners convened at 9:00 AM as the Board of Canvassers for the purpose of canvassing the Primary Election that was held on August 5, 2014. Appearing from the County Clerk/Election Office was County Election Officer Rodney Edmondson, Deputy Clerk Paula Cheney, and Susan Jones for the purpose of taking the minutes. County Attorney/Counselor Nathan Coleman was also in attendance.

Edmondson and Cheney presented 45 provisional ballots for consideration to the Board of Canvassers. 26 ballots were recommended to be accepted, while 19 ballots were recommended to be rejected. After review by the Board of Canvassers, 26 ballots were accepted and 19 ballots were rejected by the Board.

A motion was made by Commissioner Hilderbrand to accept one provisional ballot from early voting in the courthouse. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Hilderbrand to accept 13 provisional ballots and to reject seven provisional ballots from Baxter Springs. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Collins to accept four provisional ballots from Columbus. The motion was seconded by Commissioner Hilderbrand. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Hilderbrand to accept three provisional ballots and to reject one provisional ballot from Galena. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Collins to accept three provisional ballots and to reject four provisional ballots from Garden/Lowell. The motion was seconded by Commissioner Hilderbrand. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Napier to reject four provisional ballots from Weir. The motion was seconded by Commissioner Hilderbrand. The motion carried 3-0 with all voting yes.

RK

A motion was made by Commissioner Collins to accept one provisional ballot and to reject two provisional ballots from West Mineral. The motion was seconded by Commissioner Hilderbrand. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Collins to reject one provisional ballot from Ross/Belleview. The motion was seconded by Commissioner Hilderbrand. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Collins to accept one provisional ballot from Scammon. The motion was seconded by Commissioner Hilderbrand. The motion carried 3-0 with all voting yes.

At 9:35 AM the Board convened in the office of the County Clerk/Election Officer to run the accepted provisional ballots through the M100 ballot tabulation machine for counting. The Special Board consisting of Shannon Perry, Mamie Houser, and Geneva Grubbs opened the sealed provisional ballot envelopes, removed the ballots, and inserted them into the M100 for tabulation. The results were added to the final totals.

At 9:55 AM the Board reconvened in the Commission Room to review the final election results as presented by Edmondson and Cheney. Edmondson stated to the Board that the results were a true and accurate account of the Primary Election held on August 5, 2014.

Chairman Hilderbrand made a motion to accept the final results of the Primary Election as presented. Commissioner Napier seconded the motion. The motion carried 3-0 with all voting yes at 10:10 AM with the adjourning of the Board of Canvassers.

At 10:10 AM the Board reconvened as the Board of County Commissioners.

The Board signed a Letter of Support for the transportation providers of Coordinated Transit District #10 at the request of SEK-CAP.

Commissioner Hilderbrand distributed the Follow Up to Agreed-Upon Procedures as prepared by Karen Linn of BT&Co. A copy of the report was given to Deputy Treasurer Joni Hicks. The Board will meet with Treasurer Juanita Hodgson next Monday to discuss the report.

A motion was made by Commissioner Collins to approve the Minutes of the August 4, 2014 BOCC Meeting as written. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Collins to approve the Mid-Month Accounts Payables for August, 2014. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Hilderbrand to appoint Commissioner Collins as the Voting Delegate for the Kansas Association of Counties Annual Conference on November 12, 2014, with Commissioner Napier being the 1st Alternate and Health Director Betha Elliott the 2nd Alternate. The motion was seconded by Commissioner Napier. The motion carried 2-1 with Commissioner Collins abstaining.

Jason Allison - Emergency Management Director

He presented the updated Emergency Operation Plan for the Boards approval. Commissioner Hilderbrand signed the Plan.

Attorney Gene Barrett appeared before the Board to offer his services in assisting with the next tax sale.

A motion was made by Commissioner Collins to hire Counselor Gene Barrett to handle the next tax sale. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

Nathan Coleman - County Attorney/Counselor

Commissioner Hilderbrand asked Mr. Coleman to research the issue of the Board hiring someone to do the work of an elected official. Can their budget be offset by the cost, and can the salary of an elected official be cut accordingly?

Mr. Coleman reported that a Grand Jury Petition was submitted this morning to the District Court Clerk. The Petition will now be sent to the County Election Officer to certify signatures, then will go back to the District Court. He informed the Board that the County General Fund will assume the costs of the Grand Jury, and it could be a significant expense.

A motion was made by Commissioner Hilderbrand to recess for lunch until 1:15 PM. The motion was seconded by Commissioner Napier. The motion carried 3-0 at 12:05 PM.

Doug Mogle - Cherokee County Ambulance Districts 1 & 2**Ron Costlow - Cherokee County Ambulance District 3**

They appeared before the Board to present their proposed 2015 Budget Requests.

The group discussed ideas of the KPERS retirement program, and thoughts of one unified service either as a non-profit organization or as a county owned service.

Galena Zook and Bill Dehart - Cherokee County Fair Board

They appeared before the Board to present their 2015 Budget Request.

Their goal in 2015 is to do something about the bleachers. They reminded the Board that their only income is from the beer garden and 25% of the sales of advance armbands for the carnival.

Chairman Hilderbrand asked them to bring in a financial statement to review.

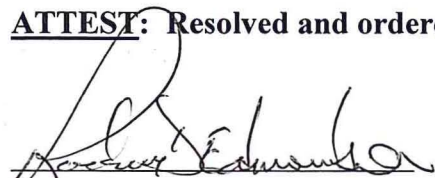
Paul Bone and Kregg Rennie - Conservation District

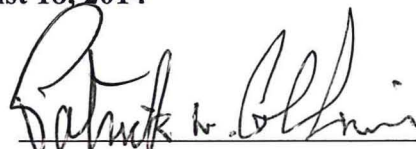
They appeared before the Board with their 2015 Funding Request. They are asking for same amount as last year, \$25,000. The Board approved their request for funding with Chairman Hilderbrand signing County Certification to District.

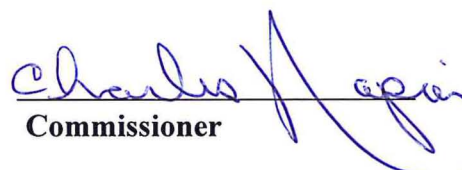
CH


Commissioner Napier made a motion to adjourn until the next regularly scheduled meeting set for August 18, 2014 at 9:00 AM. The motion was seconded by Commissioner Hilderbrand. The motion carried 3-0 with all in attendance voting yes at 2:07 PM.

ATTEST: Resolved and ordered this day, August 18, 2014


Cherokee County Clerk


Commissioner


Commissioner


Commissioner

Cherokee County Commissioners

COURTHOUSE • 110 W. MAPLE ST.

COLUMBUS, KANSAS 66725

FAX 620-429-1591

E-MAIL: ckcomm@columbus-ks.com

PHONE 620-429-3256

August 11, 2014

Jim Dockers, Secretary
Coordinated Transit District #10
C/O SEK-CAP
401 N. Sinnet, Girard, KS 66743

To whom it may concern,

The Board of County Commissioners of Cherokee County Kansas, hereby issue our support for the transportation providers of Coordinated Transit District #10 in their application to the Kansas Department of Transportation for capital and or operating assistance under a Section 16 or Section 18 grant. This is a desired service that is necessary to meet the special transportation needs of the citizens in our area.

Respectfully,

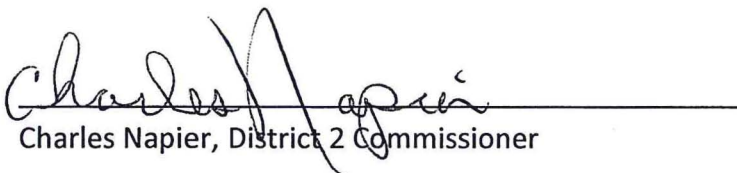
Cherokee County Board of Commissioners



Chairman Richard Hilderbrand, District 3 Commissioner



Patrick Collins, District 1 Commissioner



Charles Napier, District 2 Commissioner

PAT COLLINS
First District

CHARLES NAPIER
Second District

RICHARD HILDERBRAND
Third District

CERTIFICATION OF VOTING DELEGATE
KANSAS ASSOCIATION OF COUNTIES
39th ANNUAL CONFERENCE

Purpose:

The bylaws of the Kansas Association of Counties provide that the county voting delegate be selected and certified in the following manner:

"Each member county shall be allowed one vote, which shall be cast by a chosen delegate designated for the county. Any county elected or appointed official may be selected as the county's voting delegate. The member county shall also appoint two alternates, specifying the order of such alternates, should the voting delegate be unavailable to attend the meeting. Delegates and alternates shall be certified to the KAC at least seven days before the meeting."

Please complete this form and return it at your earliest convenience to:

Kansas Association of Counties
300 SW 8th, 3rd Floor
Topeka, KS 66603

If you have any questions please contact:

Randall Allen
allen@kansascounties.org
(785) 272-2585 ext. 302 (785) 272-3585 (FAX)

For voting delegates to be certified, your response (and/or any changes or alterations to this form) must be received no later than Friday, October 31, 2014.

Date: Aug. 11, 2014, 2014

I, Rodney D Edmondson, County Clerk of

Cherokee County do hereby certify that the following officers have been designated as the voting delegate and alternates for the 39th Annual Conference.

Delegate Patrick Collins Position Commissioner

1st Alternate Charles Napier Position Commissioner

2nd Alternate Betha Elliott Position Health Director

Signed: [Signature]
County Clerk

Seal
(We must have the county seal)



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

August 6, 2014

Cherokee County Commissioners
Cherokee County, Kansas
110 W. Maple
Columbus, Kansas 66725

Follow Up to Agreed-Upon Procedures Report Dated September 30, 2013

In our agreed-upon procedures report dated September 30, 2013, we made recommendations in various areas related to the procedures performed in evaluating internal controls over the cash receipts and expenditures cycles, reviewing certain transactions and performing bank reconciliation procedures. Those recommendations were in the areas of:

- Processes and Procedures
- Bank Reconciliations
- Journal Entries
- Revenue and Receipts, and
- Expense and Accounts Payable

We refer you to that report, a copy of which is attached to this letter as Appendix A, to reemphasize that we believe that the recommendations listed in that report continue to be critical to strengthen internal controls in the County's accounting procedures.

Since that report was issued, we performed bank reconciliations as of December 31, 2011 and December 31, 2012. Those reconciliations resulted in unidentified variances of \$ 18,725 and \$ 23,676, respectively. The nature of the accounting for bank transactions made it increasingly difficult to investigate the remaining variance and thus we were unable to determine the source of the variance.

In the process of reconciling the bank balances at December 31, 2011 and 2012, additional recommendations were identified regarding the bank reconciliation process. These recommendations are in addition to the recommendation made in our report dated September 30, 2013. The additional recommendation as are follows:

BERBERICH TRAHAN & CO., P.A.

3630 SW Burnhigame Rd., Topeka, KS 66611-2050

T 785.234.3427 toll-free 800.530.5526 F 785.233.1768

handtcoqa.com



Cherokee County Commissioners
Cherokee County, Kansas
August 6, 2014
Page 2

Currently, the County has fifteen bank accounts. Many of these accounts incur no activity in any given month and some of these accounts are used for one or two transactions per month. Other accounts have a greater level of activity and that activity typically includes wire transfers back and forth from the main checking account and other checking accounts throughout the month. For most of these accounts there does not appear to be a requirement that the activity be handled in a separate bank account. Therefore, it is our recommendation that the County close all bank accounts that do not have an external requirement for the activity to be in a separate account. All activity that has been occurring in those accounts should go through the County's main checking account.

Additionally, within the general ledger, a separate account is currently not maintained for each checking account. As a result, all activity for all 15 bank accounts is currently tracked through one general ledger cash account. This greatly increases the difficulty of performing the monthly bank reconciliation. The ability to track variances between the bank statement activity and the general ledger is greatly reduced when all activity is accumulated in one general ledger account. As a result of this, we recommend that, once the number of bank accounts is reduced to a more appropriate level, the activity for each remaining bank account be tracked in a general ledger cash account designated specifically for that account.

We recommend that these procedures be started immediately in order to better accommodate the process of monthly bank reconciliations that are performed timely and with the ability to investigate variances with the goal of correcting any variances in the month they occur.

The completion of these recommendations will also reduce the need for transfers between accounts which will simplify the accounting for the County's transactions.

We would be pleased to assist in any way in implementing these procedures. Please do not hesitate to contact me if you have any questions.

Very truly yours,

BERBERICH TRAHAN & CO., P.A.

A handwritten signature in cursive script that reads "Karen K. Linn".

Karen K. Linn
Managing Director



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

CHEROKEE COUNTY, KANSAS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED-UPON PROCEDURES

SEPTEMBER 30, 2013



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

To the Cherokee County Commission
Cherokee County, Kansas

We have performed the procedures enumerated in the attached supplement, which were agreed to by the County Commission of Cherokee County, Kansas (the County), solely to assist the County in evaluating internal controls over the cash receipts and expenditures cycles, reviewing certain transactions and performing bank reconciliation procedures. The County is responsible for its internal controls over the cash receipts and expenditures cycles, reviewing transactions and performing bank reconciliations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the associated findings and recommendations are summarized in the attached supplement, which is an integral part of this report.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on internal controls over the cash receipts and expenditures cycles, transactions, and bank reconciliation procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County Commission of Cherokee County, Kansas and is not intended to be and should not be used by anyone other than these specified parties.

Berberich Trahan + Co., P.A.

September 30, 2013
Topeka, Kansas

BERBERICH TRAHAN & CO., P.A. 3630 SW Baringgame Rd., Topeka, KS 66611-2050
785.234.3427 toll-free 800.530.5526 fax 785.233.1768
htrahan@btca.com

CHEROKEE COUNTY, KANSAS

SUPPLEMENT TO INDEPENDENT ACCOUNTANT'S REPORT

Procedures

- 1. Review the processes and procedures related to the cash receipt and expenditure cycles to gain an understanding.**

We reviewed processes and procedures with the County Treasurer, the Treasurer's department and the Accounting Clerk. See the finding and recommendation below in Processes and Procedures section.

- 2. Inquire of select County personnel related to internal control processes.**

We inquired of the County Treasurer, the County Clerk, the Treasurer's department and the Accounting Clerk regarding internal control processes and the individuals performing them. See all findings and recommendations below.

- 3. Verify user access for accounting modules of the accounting personnel.**

We inquired of the County Treasurer, the County Clerk, the Treasurer's department and the Accounting Clerk regarding each individual's ability to access various accounting modules and duties they perform. See the findings and recommendations below in the Expense and Accounts Payable section.

- 4. Reconcile the bank statements beginning with December 31, 2012 through June 30, 2013 for the following accounts:**
 - Special Auto – Motor Vehicle account
 - County Treasurer's account
 - Inmate account

See the findings and recommendations below in the Bank Reconciliations and Bank Reconciliation Testwork sections.

- 5. Examine select journal entries from July 1, 2010 to August 19, 2013.**

We obtained a report from the Treasurer's department for journal entries (paid-ins) for this time period and reviewed a random selection of twenty entries for supporting documentation, reasonableness and visible approval of entry. See the finding and recommendation below in the Journal Entry section.

6. Review deposits and receipts from July 1, 2010 to August 19, 2013 and agree to supporting documentation, verify validity, and timeliness of the deposits.

We selected 35 deposits directly from the bank statements and 43 deposits based on randomly selected days totaling 78 deposits to test for the following attributes for the County's Treasurer's and Motor Vehicle accounts:

- a. Deposit slip agrees to the bank statement
- b. Deposit slip agrees to supporting detail
- c. Deposit slip agrees to deposit receipt
- d. Deposit to bank is made timely

See the findings and recommendations below in the Revenue and Receipts section.

7. Review a sample of 10% of expenditure dollars from July 1, 2010 to the date of the agreed-upon procedures and agree to supporting documentation, verify approval, and view cancelled checks for signature verification.

We obtained general ledger detail of cash payments made to select our sample from the County Treasurer's account and Motor Vehicle account as well as from the listing of outstanding checks. We reviewed the expenditures selected for the following attributes:

- a. Expenditure had supporting documentation
- b. Expenditure appears reasonable for County
- c. Check had appropriate signatures
- d. Check cleared bank (unless selected from outstanding check list)
- e. Supporting documentation is reviewed and approved or authorized

See the findings and recommendations below in Expense and Accounts Payable section.

8. Assess the validity of all new vendors and other select vendors from July 1, 2010 to August 19, 2013.

We reviewed the vendor listing from the sample of checks selected in Step 7 to test for the following attributes:

- a. Vendor invoice appears for valid purpose
- b. Vendor had appropriate website or internet history related to scope of work provided to the County

No findings or recommendations related to this step.

Findings and Recommendations

As a result of the agreed-upon procedures outlined above, we have the following recommendations:

Processes and Procedures Findings and Recommendations

From our inquiries of various personnel, it was determined that there are no current written policies and procedures for the various accounting functions. We recommend the County develop standard written policies and procedures for all accounting activities including cash collection transactions, journal entries, bank reconciliation processes, transfers and accounts payable.

The advantages for accounting policies and procedures are to:

Provide documentation, in one location, of the entire financial operations of the County, thereby facilitating an overall understanding of those operations by management and providing detailed guidance to all personnel involved in the financial function.

Be useful for training new employees and cross-training existing employees.

Reduce misunderstandings regarding the County's accounting procedures.

Bank Reconciliations

Bank reconciliations are not being performed on the County's bank accounts. Bank reconciliations should be performed on all accounts and reconciled monthly to the County's cash balance in the accounting system. See the spreadsheets at the end of this supplement that show the difference between our reconciled balances and the balances per the County.

When posting entries in the accounting system that are identified from the monthly bank statement (ach/eft/interest earned, etc.), they should be posted as of the transaction date they occurred, rather than the date they are posted. We recommend using the online banking system to assist in this endeavor by looking at the online banking activity daily and posting any identified transactions that are not posted as a result of regular receipt or payment transactions.

In order to properly perform a bank reconciliation, all activities need to be posted in the accounting system to the month in which they occur. Currently, this is not being done in part due to the County quickly closing each month in the AS400 system before all transactions are posted. We recommend timely recording of all activity from the bank statement (within 3 days of transaction) and not closing each month until all transactions are properly posted. Additionally, all ACH information needs to be timely communicated (within 24 hours) from all Departments to the Treasurer's Department so that the Treasurer's Department can appropriately record the transaction and also be watching for the incoming funds into the bank.

During the bank reconciliation process, outstanding checks older than three years should be voided. The check detail and money should then be sent to the State of Kansas Unclaimed Property division based on the State's guidelines at <http://www.kansasstatetreasurer.com/prodweb/up/unclaimed-property.php>.

Outstanding deposits should not be on the bank reconciliation for more than one month. Deposits in transit recorded as outstanding at month end should clear within a few (3 days normally) days on the subsequent bank statement. If they do not, then the amounts are not valid outstanding deposits or the amounts need to be investigated as to why they were not deposited in the bank.

Once a process for performing bank reconciliations is implemented, we recommend that the Commission review these bank reconciliations monthly, which includes verifying the bank statement activity, the bank statement ending balances compared to the bank reconciliations and the bank reconciliation balances compared to the County's cash accounts. Any unusual activity, including transfers, should be questioned.

The County has several old bank accounts with minimal or no activity. We recommend closing all accounts unless the accounts are required by statute, by a grant, or by the County.

Journal Entry Finding and Recommendation

During the examination of journal entries, it was noted that 18 of the 20 journal entries selected did not have visible approval on the supporting documentation. There was no evidence of approval on the journal entry or its support. We recommend that each journal entry be approved by a department head other than the person entering it into the system.

Revenue and Receipt Findings and Recommendations

Deposits are not being posted to the accounting system or deposited in the bank on a timely basis. Deposits should be prepared and made daily for the previous day's activity. For example, for receipts on August 22nd, the deposit should be prepared and posted in the accounting system on August 23rd and the funds should be deposited into the bank on August 23rd. The deposit slip should be dated using the day of the activity (rather than the day the deposit slip was prepared). As in the example, the deposit slip would be dated August 22nd for the deposit slip prepared on and deposited on August 23rd. We recommend using a locked bank bag for the transfer of the money to the bank with access to the keys being limited to the bank and Treasurer's department. When the deposit slip receipt is returned from the bank, the person who prepared the deposit should verify the receipt with the detail to verify that the amounts agree. With the use of a locked bank bag, it is appropriate for deposits to be taken to the bank by someone not in the Treasurer's department.

From our sample, 5 of the 78 detail receipt reports did not correctly show cash balances vs. check balances when compared to that day's deposit slip. It was determined that the detail receipt report had cash received but was recorded as a check. This difference of what was recorded versus actually received should be discovered during the day's closing process when cash and checks are counted and compared to what the detail receipt report shows. Any variances in the make-up of a day's cash receipts versus checks and credit cards should be noted on that day's activity report when the money is counted and confirmed at the end of the day on each drawer count down. The variances should then be verified by the person who reviews all drawers. This ensures that the actual amounts received are properly coded into the system and reports as well as on the bank deposit. Any variances to the report should be noted on that day's report, initialed and dated by the clerk as well as the supervisor.

It was noted that funds coming into the Treasurer's office from the other cash collection points throughout the County are recorded into the system as one amount instead of breaking out the cash and checks separately on the system report. Due to this, the amount of cash and checks individually are not able to be tracked from the detail deposit information to the bank. We recommend breaking out the cash and checks when recording the cash collection point activity into the AS400. If this is unable to be done due to systems constraints, the Treasurer's office should make a note in a memo or transaction detail line of the cash and check balances.

Expense and Accounts Payable Findings and Recommendations

The person who has access to and creates the accounts payable and payroll checks should not have access to the checks once signed. Currently two employees both enter, print and receive back the signed checks in order to stuff the envelopes and mail. We recommend that someone other than the person who enters and prints the checks mail them once the final signature is obtained on the check.

There are checks written that the Commission does not approve. In addition, there are also accounts payable checks written in the first part of each month that are mailed prior to Commission approval. The checks (hand checks) that are not signed or approved by the Commission (signed only through the Treasurer's office or a combination of the Treasurer's office and Clerk's office) need to have Commission approval. The Commission is not currently getting reports on any of these checks like they do with the regular accounts payable or payroll. The Commission should be receiving a report, at least bi-weekly, detailing the checks written from all the County's cash accounts. We recommend that all checks be approved by the Commission prior to being mailed.

During our review of expenditures, we noted that checks are posted in the accounting system days (from one to fifteen) after the check is actually written and dated. In some instances, the check had cleared the bank before it was posted (dated) in the accounting system. We recommend posting checks to the accounting system after the date the Commission approves and before the date of the check (Monday-Wednesday timeframe) using the date of the check.

During our expenditure testwork, we also noted that 45 of the 94 checks selected did not have visible approval on the supporting documentation by a department head. There was no evidence of approval on the purchase order or invoice. We recommend that each purchase order and invoice be approved by the department head and that the department head initial or sign the purchase order or invoice to verify their approval prior to being processed in the accounts payable system.

During the expenditure testwork, it was noted that 4 of the 5 checks selected from the outstanding checks listed on the bank reconciliation did not have supporting documentation. We recommend maintaining supporting documentation for all checks for a minimum of seven years.

Bank Reconciliation Testwork Findings

Due to the findings noted above, we were unable to reconcile the bank statements. In order to properly reconcile the bank statements, the recommendations above must be implemented.

The County's main operating account, motor vehicle account and inmate account had reconciling differences as noted below:

Main Operating Account (includes only the main checking, old main checking and insurance checking accounts)

Month Ended	Bank Reconciliation Balance	Balance per County's Manual Check Register	Difference	Identified Differences	Unidentified Differences
December 31, 2012	\$ 7,269,702.88	\$ 7,086,441.89	\$ 183,260.99	\$ 4,357.97	\$ 178,903.02
January 31, 2013	6,505,595.33	6,295,782.30	209,813.03	42,084.88	167,728.15
February 28, 2013	10,951,455.24	10,632,751.09	318,704.15	150,662.01	168,042.14
March 31, 2013	8,363,270.70	7,989,877.43	373,393.27	208,308.18	165,085.09
April 30, 2013	8,169,514.91	7,977,742.05	191,772.86	23,768.59	168,004.27
May 31, 2013	12,160,867.80	11,823,070.91	337,796.89	169,792.62	168,004.27
June 30, 2013	8,372,191.82	8,010,463.29	361,728.53	194,533.76	167,194.77

Motor Vehicle Account

Month Ended	Bank Reconciliation Balance	Balance per County	Difference
December 31, 2012	\$ 1,279,238.90	\$ 1,279,033.62	\$ 205.28
January 31, 2013	1,471,724.53	1,471,519.25	205.28
February 28, 2013	783,992.81	783,787.53	205.28
March 31, 2013	613,791.26	613,585.98	205.28
April 30, 2013	1,021,149.28	1,020,944.00	205.28
May 31, 2013	1,071,263.12	1,071,057.84	205.28
June 30, 2013	1,247,227.67	1,247,022.39	205.28

Inmate Account

Month Ended	Bank Reconciliation Balance	Balance per County	Difference
December 31, 2012	\$ 17,305.72	\$ 27,892.04	\$ (10,586.32)
January 31, 2013	17,154.09	27,892.04	(10,737.95)
February 28, 2013	17,473.50	28,518.57	(11,045.07)
March 31, 2013	17,669.22	28,719.43	(11,050.21)
April 30, 2013	18,837.68	29,884.86	(11,047.18)
May 31, 2013	21,326.97	32,276.10	(10,949.13)
June 30, 2013	22,818.52	33,702.95	(10,884.43)

August 4, 2014

Mr. Richard Hilderbrand, Commissioner
PO Box 14
Cherokee County Courthouse
Columbus, KS 66725-0014

Re: Cherokee County, Kansas
Sanitary Sewer Improvements
Cherokee County Sewer District No. 1
KWPCRF Project No. C20 1745 01
Project Performance Certification

Dear Commissioner Hilderbrand:

This letter acknowledges receipt of the July 28, 2014 certification from your office. This office accepts the affirmative certification.

The last loan disbursement request received by this Department was processed in October 2013. Payment was made in the amount of \$113,618.01. Based upon the August 4, 2014 e-mail from Shawn Turner indicating the County does not plan on prepaying the loan at this time (copy attached), KDHE will simply submit a request to the County for the September loan repayment and then proceed to amend the amortization (repayment) schedule thereafter with the intent of reducing the March 2015 repayment and all subsequent repayments to equal values. In the event the County does elect to subsequently prepay the loan, notification must be provided as per Section 2.05 Repayment of the Loan - paragraph (b).

If you have any questions, please contact this office at (785) 296-5537.

Sincerely yours,



Rance Walker, P.E.
Municipal Programs Section
Bureau of Water

RW:rw

Attachment: 8/4/14 e-mail by Shawn Turner, TranSystems

Pc: TranSystems (S. Turner-Independence)
SED
R. Walker
2.1 File

Rance Walker

From: sdtturner@transystems.com
Sent: Monday, August 04, 2014 8:20 AM
To: Rance Walker
Cc: Rod Geisler; Brenda Diegel
Subject: RE: Respons to request for information on Cherokee County SD No. 1 SRF loan

Rance:

They have decided to amend the loan amount to \$260,097.59 and not pay off early this time. They may choose to pay off early at a later date.

Let me know if there is anything I can do to help finalize this.

Thanks,

Shawn

From: Rance Walker [<mailto:rcwalker@kdheks.gov>]
Sent: Friday, August 01, 2014 2:07 PM
To: IN-Shawn Turner
Cc: Rod Geisler; Brenda Diegel
Subject: Respons to request for information on Cherokee County SD No. 1 SRF loan

Shawn,

Based upon the present SRF loan repayment schedule the County semi-annual repayment (due March and September) is \$11,287.24.

I have received documentation from our accountants regarding the amount necessary to prepay the entire loan. If the County were to provide, prior to August 16, 2014, their minimum 60 day notice on intent to prepay then a regular loan payment would be due in September 2014 in the amount of \$11,287.24 and a loan payoff amount would be due on October 15, 2014 in the amount of \$260,097.59.

They have the option of selecting another day to provide the payoff amount, of course the repayment amount would then change to the correct value as calculated by our accountants. County staff can contact our office for details regarding the prepayment procedure and instructions on initiating the process. I would refer them to either Mr. Rod Geisler at (785) 296-5527 or Ms. Brenda Diegel at (785) 296-4262. The prepayment conditions in the loan agreement can be found in Section 2.05 (b).

If you have further questions for me, please do not hesitate to contact this office.

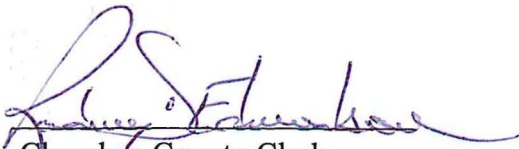
Rance Walker, P.E.
Kansas Department of Health and Environment
1000 SW Jackson Street, Suite 420
Topeka, Kansas 66612-1367

Phone: (785) 296-5537
FAX: (785) 296-0086
E-Mail: rcwalker@kdheks.gov

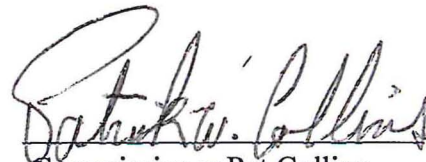
The results of the Primary Election held August 5, 2014 are certified as accurate and true after the canvassing of the results. The Board of Cherokee County Commissioners consisted of Pat Collins, Charles Napier, Richard Hilderbrand, and under the consultation with County Attorney/County Counselor Nathan Coleman, have determined that 45 Provisional Ballots were deemed reviewed. The final results were; of the Provisionals, 26 ballots counted and 19 ballots were not deemed qualified after further review.'

The approved Provisionals by the Canvassing Board were added to the vote count in their respective precinct in Cherokee County by Cherokee County Election Officer Rodney D. Edmondson on August 11, 2014. The document containing the final results was then submitted to the Commission on Monday, August 11, 2014 for signatures by the Cherokee County Board of Commissioners and County Attorney/County Counselor Nathan Coleman.

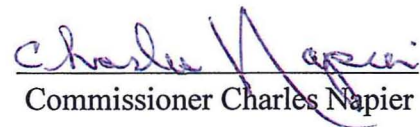
ATTEST:



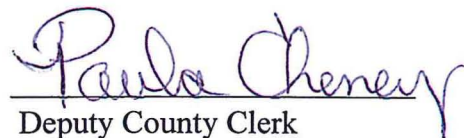
Cherokee County Clerk
And Cherokee County
Election Officer



Commissioner Pat Collins



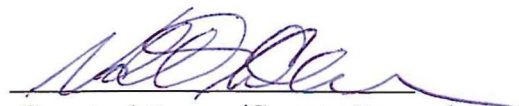
Commissioner Charles Napier



Deputy County Clerk
Paula Cheney



Commissioner Richard Hilderbrand



County Attorney/County Counselor
Nathan Coleman

8-11-14

Date

Cherokee County Conservation District 2015 Operations Fund Budget

	Preceding Year Actual 2013 Column 1	Current Year Estimated 2014 Column 2	Proposed Budget 2015 Column 3	Adopted Budget 2015 Column 4
Expenditure Classifications:				
Salaries & Wages (gross)	\$ 16,247.00	\$ 18,000.00	\$ 20,000.00	\$ 20,000.00
Employee Benefits	\$ 2,643.09	\$ 3,500.00	\$ 4,000.00	\$ 4,000.00
Travel Expenses	\$ 80.29	\$ 125.00	\$ 175.00	\$ 175.00
Fixed Assets Purchases	\$ 29,607.00	\$ 45,000.00	\$ 40,000.00	\$ 40,000.00
Equipment & Building Maintenance	\$ -	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00
Information & Education	\$ 626.10	\$ 750.00	\$ 1,000.00	\$ 1,000.00
Other Administrative Expenses	\$ 5,376.95	\$ 6,500.00	\$ 7,500.00	\$ 7,500.00
Miscellaneous	\$ -	\$ 100.00	\$ 200.00	\$ 200.00
Total Expenditures	\$ 54,580.43	\$ 74,975.00	\$ 74,375.00	\$ 74,375.00
Receipt Classifications:				
Cash on Hand, January 1*				
a. Checking Account	\$ 50,245.40	\$ 45,660.97	\$ 35,400.02	\$ 35,400.02
b. Savings/Investment Account	\$ 98,155.72	\$ 98,673.54	\$ 81,745.49	\$ 81,745.49
c. Petty Cash & Other Currency	\$ -	\$ -	\$ -	\$ -
County Appropriation - General Fund	\$ -	\$ -	\$ -	\$ -
County Appropriation - Special Levy	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
County Appropriation - Other Funds	\$ -	\$ -	\$ -	\$ -
State Appropriation (matching funds)**	\$ 24,889.00	\$ 22,211.00	\$ 25,000.00	\$ 25,000.00
State Technical Assistance Funds	\$ -	\$ -	\$ -	\$ -
Interest	\$ 517.82	\$ 525.00	\$ 550.00	\$ 550.00
Donations	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 107.00	\$ 50.00	\$ 75.00	\$ 75.00
Transfer of Funds	\$ -	\$ -	\$ -	\$ -
Total Receipts	\$ 198,914.94	\$ 192,120.51	\$ 167,770.51	\$ 167,770.51
Less Total Expenditures	\$ 54,580.43	\$ 74,975.00	\$ 74,375.00	\$ 74,375.00
Cash on Hand, December 31	\$ 144,334.51	\$ 117,145.51	\$ 93,395.51	\$ 93,395.51

* The sum of Cash On Hand, January 1 must equal Cash On Hand, December 31 of previous year.

** NOTE: As per K.S.A. 2-1907c, if state appropriations are insufficient to match county funds (not to exceed \$25,000/district), distribution shall be prorated in proportion to eligible amount.

Please mail completed budget forms to the Division of Conservation (DOC) following district adoption of the final budget. If unable to do so by September 1, please contact the DOC.

County Certification to District

It is hereby certified that the commissioners of Cherokee County, Kansas, have approved and certified to the county clerk a budget that includes an allocation of \$ 0 from the county's general fund and /or \$ 25,000 from the special mill levy, in accordance with the provisions of K.S.A. 2-1907b (Conservation District Law), and \$ 0 from other funds for a total of \$ 25,000 for the Cherokee County Conservation District for calendar year 2015.

Passed by the governing body, the 11th day of August, 2014.

County of Cherokee, State of Kansas

Signed: Bradford Hillis, Commission Chairperson

Attest: Anthony J. Edmundson County Clerk

District Certification to Division of Conservation (complete after district adopts final budget)

In accordance with the provisions of K.S.A. 2-1907c (Conservation District Law); it is hereby certified that the commissioners of Cherokee County, Kansas, have approved a total allocation of \$ 25,000 for the Cherokee County Conservation District for calendar year 2015.

Financial assistance, so provided, will not be used to support discrimination on the basis of race, color, sex, religion, national origin or ancestry.

Budget for 2015 was adopted by the conservation district board, the 19 day of August, 2014.

Cherokee County Conservation District

Signed: Keeg Rennie, District Chairperson

Attest Paul W. Bone, District Secretary/Manager

Please mail completed budget forms with original signatures to the Division of Conservation (DOC) following district adoption of the final budget. If unable to do so by September 1, please contact the DOC.

Cherokee County Conservation District 2015 Enterprise Fund Budget

Expenditure Classifications:	Preceding Year Actual 2013 Column 1	Current Year Estimated 2014 Column 2	Proposed Budget 2015 Column 3	Adopted Budget 2015 Column 4
Travel Expenses	\$ -	\$ 100.00	\$ 200.00	\$ 200.00
Fixed Assets Purchases	\$ -	\$ -	\$ -	\$ -
Equipment & Building Maintenance	\$ -	\$ -	\$ -	\$ -
Goods for Resale	\$ -	\$ -	\$ -	\$ -
Information & Education	\$ 1,213.46	\$ 1,500.00	\$ 1,700.00	\$ 1,700.00
Transfers to Other Funds	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,213.46	\$ 1,600.00	\$ 1,900.00	\$ 1,900.00
Receipt Classifications:				
Cash on Hand, January 1*				
a. Checking Account	\$ 5,548.05	\$ 5,909.53	\$ 8,522.53	\$ 8,522.53
b. Savings/Investment Account	\$ -	\$ -	\$ -	\$ -
c. Petty Cash & Other Currency	\$ -	\$ -	\$ -	\$ -
Retail Sales & Services	\$ -	\$ -	\$ -	\$ -
Equipment Rental	\$ 500.00	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00
Interest	\$ 11.49	\$ 13.00	\$ 15.00	\$ 15.00
Donations	\$ 1,063.45	\$ 1,200.00	\$ 1,300.00	\$ 1,300.00
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Receipts	\$ 7,122.99	\$ 10,122.53	\$ 14,837.53	\$ 14,837.53
Less Total Expenditures	\$ 1,213.46	\$ 1,600.00	\$ 1,900.00	\$ 1,900.00
Cash on Hand, December 31	\$ 5,909.53	\$ 8,522.53	\$ 12,937.53	\$ 12,937.53

* The sum of Cash On Hand, January 1 must equal Cash On Hand, December 31 of previous year.

Please mail completed budget forms to Division of Conservation (DOC) following district adoption of the final budget. If unable to do so by September 1, please contact the DOC.

2015 County Fair Budget

	2012	2013	2014
Ribbons /Trophies	1388.09	751.24	1051.58
Judges	3564.46	3421.50	3189.00
Advertising/ TV	4011.00	1984.00	1790.00
Fair premiums	4609.31	4570.06	4038.51
Ins Building	4834.00	5478.00	5434.00
Ins General liability	00	00	3640.00
New Office expense			2800. 00
Port A Cool open class exhibits.			
			16509.09

2015 Goals

Bleachers upgrade

JANET A. GRAHAM

Public Accountant, Inc.

128 South Kansas • P.O. Box 81
Columbus, Kansas 66725
(620) 429-2662
FAX (620) 429-1743

To the Board of Directors
Cherokee County Ambulance
Association, Inc.
Columbus, KS 66725

I have compiled the accompanying balance sheet of Cherokee County Ambulance Association, Inc., a non-profit organization, as of June 30, 2014, and the related statement of income for the month and the six months then ended in accordance with Statements on Standards for Accounting and Review Services adopted by the Public Accountants Association of Kansas.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or review the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures, statements of retained earning and statement of cash flow required by generally accepted accounting principles. If the omitted disclosures, statement of retained earning and statement of cash flow were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not information about such matters.

JANET A. GRAHAM, PUBLIC ACCOUNTANT, INC.



July 8, 2014

CHEROKEE COUNTY AMBULANCE ASSN, INC.
Balance Sheet
June 30, 2014

ASSETS

Current Assets	
Checking - Exchange	\$ 22,835.86
Checking - Commerce	6,235.26
Savings - Labette Bank	8,531.77
Galena - Travel	451.83
Columbus - Travel	5,409.75
CD - Exchange #2001919	10,283.04
CD - Exchange #2001997	5,181.09
CD - Exchange #2002056	5,156.99
CD - Exchange #2002066	10,245.10
CD - Exchange #2002128	10,183.93
CD - Exchange #2002185	10,077.52
Accounts Receivable	19,091.82
Prepaid Expenses	<u>28,183.66</u>
Total Current Assets	141,867.62
Property and Equipment	
Furniture & Fixtures	20,170.19
Machinery & Equipment	363,044.72
Buildings & Land	116,489.97
Building-Powrachute	302,677.79
Building-Galena	108,708.25
Land-Powrachute	90,000.00
Improvements-Powrachute	81,240.61
Vehicles	655,596.88
Accumulated Depreciation	<u>(1,238,454.08)</u>
Total Property and Equipment	499,474.33
Other Assets	
Loan Costs	4,898.50
Less: Accum Amortization	<u>(543.23)</u>
Total Other Assets	<u>4,355.27</u>
Total Assets	<u>\$ 645,697.22</u>

"See Accountant's Compilation Report"

CHEROKEE COUNTY AMBULANCE ASSN, INC.
Balance Sheet
June 30, 2014

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	2,556.10
Payroll Taxes Payable		6,489.87
Garnishment Payable		1,866.88
Retirement Payable		(102.38)
		<u> </u>
Total Current Liabilities		10,810.47
Long-Term Liabilities		
Notes Payable - Exchange 758		60,088.43
		<u> </u>
Total Long-Term Liabilities		60,088.43
		<u> </u>
Total Liabilities		70,898.90
Capital		
Contributed Capital		44,844.23
Retained Earnings		536,454.93
Net Income		(6,500.84)
		<u> </u>
Total Capital		574,798.32
		<u> </u>
Total Liabilities & Capital	\$	<u>645,697.22</u>

"See Accountant's Compilation Report"

CHEROKEE COUNTY AMBULANCE ASSN. INC.
Income Statement
For the Six Months Ending June 30, 2014

	Current Month		Year to Date	
Revenues				
Ambulance Service	\$ 54,822.90	49.38	\$ 267,664.30	55.62
County Subsidies	31,754.66	28.60	190,527.96	39.59
Miscellaneous Income	0.00	0.00	19.78	0.00
Discounts & Refunds	(97.21)	(0.09)	(1,569.28)	(0.33)
Interest Income	33.62	0.03	93.11	0.02
Gain on Sale of Land	24,500.00	22.07	24,500.00	5.09
Total Revenues	111,013.97	100.00	481,235.87	100.00
Expenses				
Telephone - Columbus	300.68	0.27	1,805.33	0.38
Telephone - Galena	292.36	0.26	1,780.07	0.37
Electricity - Columbus	759.28	0.68	6,324.00	1.31
Electricity - Galena	336.00	0.30	2,040.00	0.42
Gas/Propane - Columbus	60.75	0.05	2,942.68	0.61
Water - Columbus	86.08	0.08	382.59	0.08
Total Utilities	1,835.15	1.65	15,274.67	3.17
Ambulance Replacement	0.00	0.00	54,228.24	11.27
Fuel	2,803.18	2.53	14,865.97	3.09
Ambulance Maintenance	909.16	0.82	4,707.19	0.98
Total Ambulance	3,712.34	3.34	73,801.40	15.34
New Equipment	597.55	0.54	597.55	0.12
Medical Supplies	4,318.04	3.89	19,201.87	3.99
Oxygen	34.35	0.03	617.30	0.13
Total Equipment & Supplies	4,949.94	4.46	20,416.72	4.24
Salaries - Full Time	47,122.26	42.45	250,251.65	52.00
Salaries - Part Time EMT	5,532.92	4.98	33,421.72	6.94
Social Security Expense	4,026.16	3.63	21,688.46	4.51
Employee Benefits	0.00	0.00	5,683.00	1.18
Health Insurance	2,458.98	2.22	14,868.30	3.09
Workman's Compensation	4,441.53	4.00	12,403.70	2.58
Unemployment Taxes	65.29	0.06	1,016.42	0.21
Total Payroll	63,647.14	57.33	339,333.25	70.51
Operating Supplies	0.00	0.00	211.68	0.04
Repairs - Columbus	99.57	0.09	583.81	0.12
Repairs - Galena	22.61	0.02	192.00	0.04
Depreciation Expense	2,655.90	2.39	15,786.00	3.28
Total Building	2,778.08	2.50	16,773.49	3.49
Amortization Expense	226.67	0.20	240.87	0.05
Interest Expense	(5,228.90)	(4.71)	2,253.91	0.47
Office Expense	146.61	0.13	950.32	0.20
Professional Services	3,382.23	3.05	10,372.13	2.16
Insurance	843.42	0.76	5,498.52	1.14
Bank Charges	79.56	0.07	397.36	0.08
Taxes & Licenses	44.90	0.04	142.90	0.03
Total Office	(505.51)	(0.46)	19,856.01	4.13

"See Accountant's Compilation Report"

CHEROKEE COUNTY AMBULANCE ASSN, INC.
Income Statement
For the Six Months Ending June 30, 2014

	<u>Current Month</u>		<u>Year to Date</u>	
Miscellaneous Training	0.00	0.00	565.00	0.12
Total Training	0.00	0.00	565.00	0.12
Miscellaneous Expense	36.96	0.03	516.24	0.11
Travel Reimbursement	0.00	0.00	1,199.93	0.25
Total Miscellaneous	36.96	0.03	1,716.17	0.36
Total Expenses	76,454.10	68.87	487,736.71	101.35
Net Income	\$ 34,559.87	31.13	\$ (6,500.84)	(1.35)

"See Accountant's Compilation Report"

CHEROKEE COUNTY AMBULANCE I & II

Budget 2015	Same subsidy as 2009	Annual 2% since 2009
INCOME		
Ambulance Service	535000	535000
County Subsidy	381885	430065
Interest Income	250	250
<u>TOTAL INCOME</u>	<u>917135</u>	<u>965315</u>
EXPENSES		
LOAN SERVICE	21000	21000
Telephone/Internet- Col	3900	3900
Telephone/Internet-Gal	3600	3600
Internet - Ambulance	2000	2000
Electricity-Col	12000	12000
Electricity-Gal	4300	4300
Gas-Col	3000	3000
Gas-Gal	1000	1000
Water-Col	750	750
TOTAL UTILITIES	30550	30550
Ambulance Replacement	90000	90000
Fuel	32000	32000
Ambulance Maintenance	8000	8000
TOTAL AMBULANCE	130000	130000
Capital Equipment	5000	5000
Equipment Repair-Col	2000	2000
Equipment Repair-Gal	2000	2000
Medical Supplies	34000	34000
Operating Supplies	1000	1000
Oxygen	1500	1500
Total Equipment	45500	45500
TOTAL PAYROLL * (See pg 2)	693320	693320
Building Repairs- Col	2000	2000
Building Repairs-Gal	1000	1000
TOTAL BUILDING REPAIRS	3000	3000
Postage	400	400
Office Supplies	1500	1500
Professional Fees	31000	31000
Office Equipment Purchase	1000	1000
Office Equipment Repair	300	300
Insurance	11000	11000
Bank Charges	400	400
Dues & Subscriptions	300	300
Taxes & Licenses	1000	1000
TOTAL OFFICE EXPENSES	46900	46900

Training Classes	1000	1000
Text Books	200	200
TOTAL TRAINING	1200	1200
Miscellaneous Expenses	4000	4000
TOTAL MISC. EXPENSES	4000	4000
TOTAL EXPENSES	975,470	975,470
<u>NET LOSS/GAIN **</u>	(58,335)	(10,155)

** Necessary adjustments to balance will be from the salary line item.

CHEROKEE COUNTY AMBULANCE I & II

Cash on hand - August 11, 2014		
Checking Account	55,655	55,655
C.D.'s	51,171	51,171
TOTAL	106,826	106,826

Outstanding Debt		
Ambulance Loan	58,604	58,604

**Salary
2015**

Salaries Full-Time	480,000	480,000
Salaries Part-Time	80,000	80,000
Social Security	43,320	43,320
Employee Benefits	23,000	23,000
Health Insurance	34,000	34,000
Workman's Comp	30,000	30,000
Unemployment Taxes	3,000	3,000
TOTAL PAYROLL 2015	693,320	693,320

Cherokee County Ambulance I & II

- We respond two ambulances 24 hours a day from Columbus and Galena. We also have a transfer truck which serves as a fourth ambulance in the county on weekdays.
- Our trucks are in good shape. We remounted a 2006 ambulance onto a new 2013 Chevy chassis for \$90,000 earlier this year. A savings of \$50,000+ from the cost of a similar new model. To stay in good shape we will need to replace an ambulance in early 2016.
- Since February of 2014 we have reduced our ambulance loan from \$91,000 to \$58,300. Our goal is to have this paid off and a substantial part, if not all, of the funding to replace a truck in early 2016.
- We recently provided an automatic defibrillator to the Weir Fire Department and have one on order for the Scammon Fire Department. Both are volunteer departments and have received the training to carry these units. This was not in our budget but it is the right thing to do. Local fire departments being able to provide early defibrillation for cardiac arrest victims saves lives. Local FD's are a critical component of EMS and we appreciate their dedication.
- We were the recipients of a Wage and Hour investigation and audit. Wage and Hour determined we owed approximately \$10,000 in back wages to our employees over a two year period. This was just over 1% of the wages that had been paid during that time frame. We have modified our pay structure, which has positives and negatives for our employees, to meet WH recommendations.
- We have operated our service with no county subsidy increases since 2008. We have always respected the subsidy allocated by the county and made sure we operated with the dollars we have available. We are actually receiving slightly less county subsidy now than we received in 2009. In 2009, 47% of our income was county subsidy. For 2014 the county subsidy will account for 41% of our income. We do appreciate every tax dollar we receive from the county.

Budget A

8:32 PM
07/29/14
Cash Basis

CHEROKEE COUNTY AMBULANCE ASSOCIATION DISTRICT #3
Profit & Loss Budget Overview
January through December 2015

	<u>Jan - Dec 15</u>
Income	
100 - RECEIVABLES	
121 - MEDICARE	131,280.00
122 - MEDICAID	22,407.96
123 - INSURANCE	59,995.92
124 - PATIENT	11,004.00
125 - COLLECTION	708.00
127 - NO TRANSPORT	2,004.00
128 - WHEELCHAIR VAN INCOME	63,096.00
Total 100 - RECEIVABLES	290,495.88
602 - COUNTY	254,499.96
605 - INTEREST	300.00
Total Income	545,295.84
Gross Profit	545,295.84
Expense	
260 - EQUIPMENT	
261 - BUILDING EQUIPMENT	1,800.00
262 - OFFICE EQUIPMENT	2,508.24
263 - UNIT EQUIPMENT	1,008.00
264 - OTHER EQUIPMENT	12,165.96
Total 260 - EQUIPMENT	17,482.20
400-800 - PAYROLL EXPENSES	
414 - UNEMPLOYMENT	660.12
806 - SALARY	329,153.88
820 - FICA EXPENSE	26,508.48
862 - INS.- HEALTH	33,819.96
866 - LIFE INSURANCE CO.	300.00
Total 400-800 - PAYROLL EXPENSES	390,442.44
829 - UTILITIES	
830 - ELECTRIC	4,203.96
831 - GAS	2,504.04
833 - TELEPHONE	3,295.92
Total 829 - UTILITIES	10,003.92
839 - MAINTENANCE	
840 - BUILDING & EQUIP. MAINT.	1,200.00
875 - VEHICLE MAINT.	6,495.84
Total 839 - MAINTENANCE	7,695.84
845 - POSTAGE	895.92
847 - FREIGHT	303.96
860 - INSURANCE	
861 - INS. PERSONELL	23,595.96
863 - INS. - VEHICLE	4,203.96
864 - INS. - BUILDING	1,656.00
865 - INS. - EQUIPMENT	495.96
Total 860 - INSURANCE	29,951.88
870 - FUEL	13,999.92
890 - SUPPLIES	
891 - BUILDING SUPPLIES	1,704.00
892 - OFFICE SUPPLIES	607.92
893 - UNIT SUPPLIES	996.00
894 - PATIENT SUPPLIES	16,003.92
Total 890 - SUPPLIES	19,311.84
900 - TRAINING	2,004.00
911 - WHEELCHAIR VAN EXPENSE	10,008.00
912 - ADMINISTRATIVE	1,896.00
913 - PERSONELL	2,496.00
914 - MISCELLANEOUS	3,003.96

8:32 P.M
07/29/14
Cash Basis

CHEROKEE COUNTY AMBULANCE ASSOCIATION DISTRICT #3
Profit & Loss Budget Overview
January through December 2015

	<u>Jan - Dec 15</u>
915 · RETIREMENT	33,999.96
960 · SALES TAX	<u>1,800.00</u>
Total Expense	<u>545,295.84</u>
Net Income	<u><u>0.00</u></u>

BUDGET B

10:05 PM
07/29/14
Cash Basis

CHEROKEE COUNTY AMBULANCE ASSOCIATION DISTRICT #3 Profit & Loss Budget Overview January through December 2015

	Jan - Dec 15
Income	
100 · RECEIVABLES	
121 · MEDICARE	131,280.00
122 · MEDICAID	22,407.96
123 · INSURANCE	59,995.92
124 · PATIENT	11,004.00
125 · COLLECTION	708.00
127 · NO TRANSPORT	2,004.00
128 · WHEELCHAIR VAN INCOME	63,096.00
Total 100 · RECEIVABLES	290,495.88
602 · COUNTY	233,299.92
605 · INTEREST	300.00
Total Income	524,095.80
Gross Profit	524,095.80
Expense	
260 · EQUIPMENT	
261 · BUILDING EQUIPMENT	1,800.00
262 · OFFICE EQUIPMENT	2,508.24
263 · UNIT EQUIPMENT	1,008.00
264 · OTHER EQUIPMENT	12,165.96
Total 260 · EQUIPMENT	17,482.20
400-800 · PAYROLL EXPENSES	
414 · UNEMPLOYMENT	660.12
806 · SALARY	329,153.88
820 · FICA EXPENSE	26,508.48
862 · INS.- HEALTH	33,819.96
866 · LIFE INSURANCE CO.	300.00
Total 400-800 · PAYROLL EXPENSES	390,442.44
829 · UTILITIES	
830 · ELECTRIC	4,203.96
831 · GAS	2,504.04
833 · TELEPHONE	3,295.92
Total 829 · UTILITIES	10,003.92
839 · MAINTENANCE	
840 · BUILDING & EQUIP. MAINT.	1,200.00
875 · VEHICLE MAINT.	6,495.84
Total 839 · MAINTENANCE	7,695.84
845 · POSTAGE	895.92
847 · FREIGHT	303.96
860 · INSURANCE	
861 · INS. PERSONELL	23,595.96
863 · INS. - VEHICLE	4,203.96
864 · INS. - BUILDING	1,656.00
865 · INS. - EQUIPMENT	495.96
Total 860 · INSURANCE	29,951.88
870 · FUEL	13,999.92
890 · SUPPLIES	
891 · BUILDING SUPPLIES	1,704.00
892 · OFFICE SUPPLIES	607.92
893 · UNIT SUPPLIES	996.00
894 · PATIENT SUPPLIES	16,003.92
Total 890 · SUPPLIES	19,311.84
900 · TRAINING	2,004.00
911 · WHEELCHAIR VAN EXPENSE	10,008.00
912 · ADMINISTRATIVE	1,896.00
913 · PERSONELL	2,496.00
914 · MISCELLANEOUS	3,003.96

10:05 PM
07/29/14
Cash Basis

CHEROKEE COUNTY AMBULANCE ASSOCIATION DISTRICT #3
Profit & Loss Budget Overview
January through December 2015

	<u>Jan - Dec 15</u>
915 · RETIREMENT	12,799.92
960 · SALES TAX	<u>1,800.00</u>
Total Expense	<u>524,095.80</u>
Net Income	<u><u>0.00</u></u>

Cherokee County Board of County Commissioners

Public Attendance Log: August 11, 2014

Printed Name	Phone Number	Address	Company or Organization
<u>Mamie Hoeser</u>	<u>620 704 0104</u>		
<u>Geneva Grubbs</u>	<u>620-429-2494</u>		
<u>Spannon Perry</u>	<u>620-429-2079</u>		
<u>Jim Jung</u>	<u>620-848-9852</u>	<u>4236 SE 51ST DR. Galena, Ks</u>	
<u>Joe Maghe</u>	<u>620 840 4017</u>	<u>5358 SE 60th St Galena</u>	
<u>Donna M. Gibson</u>	<u>620-848-3429</u>	<u>6931 SE Nighthawk Ln, Riverton</u>	
<u>Tommy Baer</u>	<u>620-249-8850</u>	<u>7790 SE Lostine Rd Galena</u>	
<u>Jill Fichtner</u>	<u>702-281-2827</u>	<u>5736 SE Quaker Rd.</u>	
<u>Cory Moates</u>	<u>620-674-1195</u>	<u>5968 SE Beasler Rd</u>	
<u>Gerald Moore</u>	<u>674-1550</u>	<u>493 NW Lawton Rd. Col.</u>	
<u>GREGORY (GREG) C. WALKER</u>	<u>417-434-4934</u>	<u>6008 SE 74TH TER, RIVERTON KS</u>	
<u>Susan Drenna</u>	<u>620-389-2347</u>	<u>9255 S.E. Wyandotte Rd. Galena, Ks.</u>	
<u>Mariann Jackson</u>	<u>918-617-0086</u>	<u>7566 SE Eagle Ln Riverton Ks</u>	
<u>Jesse Jackson JR</u>	<u>918-617-1002</u>	<u>7566 SE Eagle Ln Riverton Ks</u>	

