

**MINUTES FOR SEPTEMBER 14, 2015**  
**BOARD OF CHEROKEE COUNTY COMMISSIONERS**  
**CHEROKEE COUNTY, KANSAS**

**CONVENE**

Commissioner Napier 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, September 14, 2015 in the Commission Room, #109 of the Cherokee County Courthouse located at 110 W Maple St., Columbus, Kansas. Commissioners Charles Napier, Pat Collins, Robert Myers, and County Clerk Rodney Edmondson were present.

Members of the press present: Larry Hiatt, Mabelle Smith, Jordan Zabel, and Sarah Okeson

County Clerk Edmondson administered the Oath of Office to newly appointed Commissioner Robert Myers. Myers was appointed to fill the unexpired term created by the resignation of Richard Hilderbrand, effective September 1, 2015.

A motion was made by Commissioner Collins to appoint Commissioner Napier as Chairman of the Board for the remainder of the year. The motion was seconded by Commissioner Myers. The motion carried 2-1 with Commissioner Napier voting no.

A motion was made by Commissioner Napier to appoint Commissioner Pat Collins as Vice-Chairman of the Board for the remainder of the year. The motion was seconded by Commissioner Myers. The motion carried 2-0 with Commissioner Collins abstaining.

A motion was made by Commissioner Collins to enter an Executive Session with the Board and County Counselor Nathan Coleman for a period of 10 minutes for the purpose of Attorney/Client Privilege. The motion was seconded by Commissioner Napier. The motion carried 3-0 at 9:11 AM.

The meeting reconvened at 9:21 AM.

No action was taken during the Executive Session.

A motion was made by Commissioner Collins to approve the Minutes of the BOCC Meeting for August 31, 2015. The motion was seconded by Commissioner Napier. The motion carried 2-0 with Commissioners Myers abstaining.

A motion was made by Commissioner Collins to approve Payroll for the Month of September, 2015. The motion was seconded by Commissioner Myers. The motion carried 3-0.

A motion was made by Commissioner Collins to approve the Mid-Month Accounts Payable for September, 2015. The motion was seconded by Commissioner Myers. The motion carried 3-0.

A motion was made by Commissioner Myers to correct the previous motion to reflect approving the Accounts Payable for the Month of September, 2015. The motion was seconded by Commissioner Collins. The motion carried 3-0.

A motion was made by Commissioner Myers to approve the Mid-Month Accounts Payables for the month of September, 2015. The motion was seconded by Commissioner Collins. The motion carried 3-0.

**Dan Wooten - Business Owner**

He appeared before the Board regarding the Casino. He wants to make sure that the casino lawsuit has the entire county's best interest in mind.

**Steve Vogel - Business Owner**

He appeared before the Board regarding the casino. He stated that studies have identified the very southeast corner of Cherokee County as the best location for a casino. He encourages the Board to continue with the lawsuit. He stated that Kansas Law states that the Racing and Gaming Commission should have chosen the contract that best maximizes revenue, encourages tourism, and serves the interests of the people of Kansas.

**Fred Billingsley - Citizen**

He appeared before the Board to state his support of the casino lawsuit and encourages the Board to stick with it. He stated that at no time has the Racing and Gaming Commission revealed why they made the decision they did. He stated that we deserve an answer and an explanation.

A motion was made by Commissioner Collins to take a 10 minutes recess. The motion was seconded by Commissioner Napier. The motion carried 3-0 at 10:17 AM.

The meeting reconvened at 10:27 AM.

**Department Heads - Monthly Reports**

They met with the Board for their routine monthly meeting with the following department heads present: Barbara Bilke, Register of Deeds; Betha Elliott, Health; David Groves, Sheriff; Deana Randall, Human Resources; Juanita Hodgson, Treasurer; Mark Hixon, Appraiser; Ralph Houser, Maintenance; Rodney Edmondson, Clerk; Wayne Elliott, 911 Addressing & Mapping.

Barbara Bilke - She presented a written report. The road and bridge books are scanned and will be stored off site.

Betha Elliott - She reported that the Health Department will have a drive through flu shot clinic on October 1<sup>st</sup> from 1-3 PM. The Board approved her request to pay the cost of county employee flu shots from Employee Benefits Funds. The Board approved the hiring of an RN to fill the vacancy of a retiring employee.

David Groves - He reported that the Weir Homecoming is this weekend beginning on Friday. On September 26<sup>th</sup> they will conduct the Drug Take-Back Program at various locations.

Juanita Hodgson - She provided year to date Budget and Fund Balance Reports for the Board to review. Commissioner Myers asked for an update on the pending tax sale. She stated that the list was given to Mr. Barrett in early 2014 and he needs to get an updated list from her to reflect any tax payments that have been made on the properties. Commissioner Myers asked her to provide an updated list to the Board next Monday.

Mark Hixon - He provided a Sales Ratio Report for the Board to review. It compares the sales value against the county's appraised value.

Wayne - He reported the sale of \$65 in maps and the issuance of 3 new addresses in July. In August they sold \$119 in maps and issued 1 new address. He presented a contract from Rodney Sanders for GIS Services regarding the NG 911 update for the Board to review. The cost of those services will be paid from 911 Funds.

A motion was made by Commissioner Collins to take a 10 minute recess. The motion was seconded by Commissioner Myers. The motion carried 3-0 at 11:21 AM.

The meeting reconvened at 11:31 AM.

A motion was made by Commissioner Myers to make the following appointments as KWORC Voting Delegates for the upcoming business meeting. Voting Delegate, Pat Collins; First Alternate, Charles Napier; Second Alternate Rodney Edmondson. The motion was seconded by Commissioner Napier. The motion carried 3-0.

#### **David Scott - Citizen**

He appeared before the Board with a Kansas Quitclaim Deed to clear up a discrepancy with a road easement that runs through his house that was discussed on August 17, 2015. The Board signed the Quitclaim Deed.

#### **Nathan Coleman - County Counselor**

He appeared before the Board regarding legal matters concerning Cherokee County.

Commissioner Myers asked Mr. Coleman if he had explained to the Board that three of the four misdemeanor and CINC contract attorneys may be ineligible to serve. Mr. Coleman stated that he has not. Commissioner Myers stated that since he has a differing opinion than Mr. Coleman, he suggests seeking an outside opinion in the matter.

A motion was made by Commissioner Myers to ask Fred Johnson, Labette County Counselor, to provide the Commission an independent evaluation as to whether three of the four attorneys that are on the county misdemeanor and juvenile contract have conflicts of interest because of their positions that they hold outside of that contract. The motion was seconded by Commissioner Collins. The motion carried 3-0.

A motion was made by Commissioner Myers to enter an Executive Session with the Board, Counselor Nathan Coleman, and outside Counsel Bill Sampson for the purpose of Attorney/Client Privilege for a period of 15 minutes. The motion was seconded by Commissioner Collins. The motion carried 3-0 at 11:46 AM.

The meeting reconvened 12:01 PM.

A motion was made by Commissioner Myers to enter an Executive Session with the Board, Counselor Nathan Coleman, and outside Counsel Bill Sampson for the purpose of Attorney/Client Privilege for an additional 10 minutes. The motion was seconded by Commissioner Collins. The motion carried 3-0 at 12:02 PM.

The meeting reconvened at 12:12 PM.

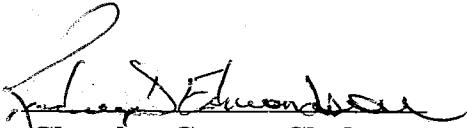
A motion was made by Commissioner Collins to enter an Executive Session with the Board, Mr. Coleman, and County Clerk Edmondson for a period of 10 minutes for the purpose of Attorney/Client Privilege. The motion was seconded by Commissioner Myers. The motion carried 3-0 at 12:14 PM.

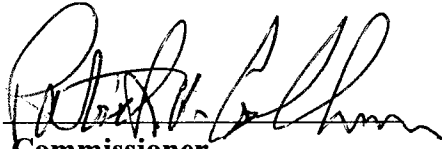
The meeting reconvened at 12:24 PM.

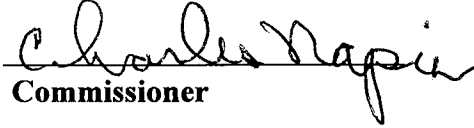
No action was taken during the Executive Sessions.

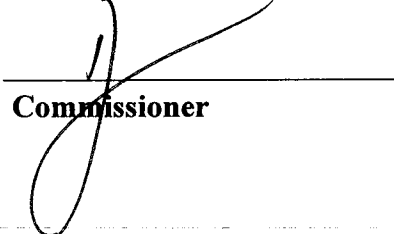
Commissioner Collins made a motion to adjourn until the next regularly scheduled meeting set for September 21, 2015 at 9:00 AM. The motion was seconded by Commissioner Myers. The motion carried 3-0 at 12:30 PM.

**ATTEST: Resolved and ordered this 21<sup>st</sup> day of September, 2015**

  
Cherokee County Clerk

  
Commissioner

  
Commissioner

  
Commissioner

# Cherokee County Commissioners

COURTHOUSE • 110 W. MAPLE ST.  
COLUMBUS, KANSAS 66725

PHONE 620-429-3256

FAX 620-429-1591

E-MAIL: ckcomm@columbus-ks.com

August 31, 2015

Mense, Churchwell & Mense, P.C.  
427 S. Wall Avenue  
Joplin, MO 64801

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This representation letter is provided in connection with your audit of the Summary Schedule of Receipts, Expenditures, and Unencumbered Cash Balances of Cherokee County, Kansas as of December 31, 2014, and the related notes to the financial statement, for the purpose of expressing an opinion as to whether the financial statement is presented fairly, in all material respects, in accordance with the Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 31, 2014 and through the date of this letter, the following representations made to you during your audit.

## Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 5, 2014, including our responsibility for the preparation and fair presentation of the financial statement and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statement referred to above is fairly presented in conformity with KMAAG regulatory basis.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.

PAT COLLINS  
First District

CHARLES NAPIER  
Second District

RICHARD HILDERBRAND  
Third District

6. Related party relationships and transactions, including receipts, expenditures, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statement. A list of the uncorrected misstatements is attached to the representation letter.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed.
10. Guarantees, whether written or oral, under which Cherokee County, Kansas is contingently liable, if any, have been properly recorded or disclosed, if any.

#### **Information Provided**

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11. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the County Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statement and the schedule of expenditures of federal awards.
13. We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statement.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statement communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing the financial statement.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effect should be considered when preparing the financial statement.
18. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government - specific**

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
24. Cherokee County, Kansas has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to audit objectives.

29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance, that have not been disclosed to you.
30. As part of your audit, you assisted with preparation of the financial statement and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the financial statement and related notes and schedule of expenditures of federal awards.
31. We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the regulatory basis of accounting and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.
32. Cherokee County, Kansas has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
33. Cherokee County, Kansas has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
34. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
35. The financial statement includes all related municipal entities as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
36. The financial statement properly classifies all funds and activities.
37. Expenditures have been appropriately classified in or allocated to functions and programs and allocations have been made on a reasonable basis.
38. Receipts are appropriately classified.
39. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
40. Deposits and investment securities are properly classified as to risk and are properly disclosed.
41. With respect to the summary of expenditures – Actual and Budget, individual fund schedules of cash receipts and expenditures – Actual and Budget and schedule of expenditures of federal awards:

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- a. We acknowledge our responsibility for presenting the Summary of Expenditures – Actual and Budget, Schedules of Receipts and Expenditures – Actual and Budget and Schedule of Expenditure of Federal Awards in accordance with KMAAG Regulatory basis, and we believe the Summary of Expenditures – Actual and Budget, Schedules of Receipts and Expenditures – Actual and Budget and Schedule of Expenditure of Federal Awards, including its form and content, is fairly presented in accordance with KMAAG Regulatory basis. The methods of measurement and presentation of the Summary of Expenditures – Actual and Budget, Schedules of Receipts and Expenditures – Actual and Budget and Schedule of Expenditures of Federal Awards have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b. If the Summary of Expenditures – Actual and Budget, Schedule of Receipts and Expenditures – Actual and Budget and Schedule of Expenditures of Federal Awards is not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor’s report thereon.

42. With respect to federal award programs.

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- a. We are responsible for understanding and complying with and have complied with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, including requirements relating to preparation of the schedule of expenditures of federal awards.
- b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of OMB Circular A-133 §310.b, and we believe the SEFA, including its form and content, is fairly presented in accordance with OMB Circular A-133 §310.b. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor’s report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133 and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements including when applicable, those set forth in the *OMB Circular A-133 Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- j. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in *OMB Circular A-87, Cost Principles for State, Local, and Tribal Governments*, and *OMB's Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

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- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance); have occurred subsequent to the date as of which compliance was audited.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133 and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by OMB Circular A-133.
- w. We are responsible for preparing and implementing a corrective action plan for each audit finding.

Signature: Charles Napier

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Title: County Commission

Signature: Alan Edmondson

Title: County Clerk

Signature: Jane Hodgson

Title: County Treasurer

**CHEROKEE COUNTY, KANSAS**  
**Schedule of Uncorrected Misstatements**  
**December 31, 2014**

There were no uncorrected misstatements.

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Pursuant to K.S.A. 79-1437e  
a real estate validation  
questionnaire is not required  
due to Exception No.  
(complete if applicable).

KANSAS QUITCLAIM DEED

On this 14th day of September, 2015, Board of Commissioners of Cherokee County, Kansas, QUITCLAIMS AND CONVEYS to David R. Scott and Dale M. Scott, Trustees of the Scott Family Revocable Trust dated October 4, 2006, all right, claim, and interest of Cherokee County, including any easements or rights-of-way, to the following described real estate in Cherokee County, Kansas, to wit:

Part of Section 1, Township 34 South, Range 25 East of the 6<sup>th</sup> Principal Meridian, and part of Section 36, Township 33 South, Range 25 East of the 6<sup>th</sup> Principal Meridian, described as:

Beginning twenty-five (25) feet North of the Southeast Corner of the Southwest Quarter of said Section 36, then West parallel to the section line 400 feet, then South 50 feet, then East parallel to the section line 400 feet, then North to Place of Beginning;

for the sum of ONE DOLLAR AND OTHER GOOD CONSIDERATION.

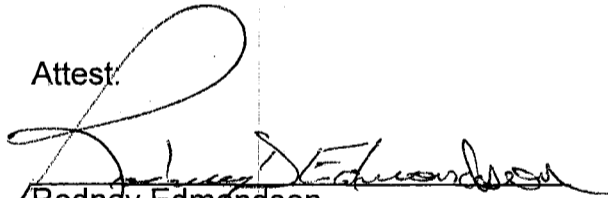
SUBJECT TO: Recorded interests only and the Stipulation that the County Grantor has fully complied with the requirements of K.S.A. 19-211 and that this action is taken by proper resolution of the Board.

  
Pat Collins, Commissioner

  
Charles Napier, Commissioner

(SEAL)

Attest:

  
Rodney Edmondson  
Cherokee County Clerk

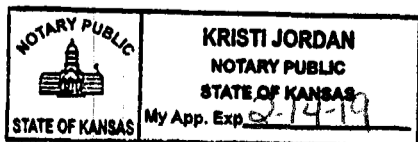
STATE OF KANSAS )  
COUNTY OF CHEROKEE ) SS:

BE IT REMEMBERED that on this 14th day of September, 2015, before me, the undersigned, a notary public in and for the State and County aforesaid, came Pat Collins and Charles Napier, both Cherokee County Commissioners, who are personally known to me to be the same persons who executed the within instrument of writing and such persons duly acknowledged the execution of same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal, the date and year above written.

  
Notary Public

My appointment expires:



**Kansas Crossing asserts it will generate \$126 million for the State over 15 years. Castle Rock would generate \$306 million.**

**The State of Kansas should thank Cherokee County Commissioners for trying to generate \$180 million more in revenue for the State**

	KS CROSSING	CASTLE ROCK	KS CROSSING	CASTLE ROCK	KS CROSSING	CASTLE ROCK
<b>ADJ GROSS GAMING REVENUE</b>	\$ 35,000,000	\$ <b>85,000,000</b>	\$ 35,000,000	\$ <b>85,000,000</b>	\$ 35,000,000	\$ <b>85,000,000</b>
	90 DAYS	90 DAYS	1-YEAR	1-YEAR	15-YEARS	15-YEARS
Cherokee County	\$ 87,500	\$ <b>425,000</b>	\$ 350,000	\$ <b>1,700,000</b>	\$ 5,250,000	\$ <b>25,500,000</b>
Crawford County	\$ 87,500	\$ <b>212,500</b>	\$ 350,000	\$ <b>850,000</b>	\$ 5,250,000	\$ <b>12,750,000</b>
City of Pittsburg	\$ 87,500	\$ -	\$ 350,000	\$ -	\$ 5,250,000	\$ -
State of Kansas	\$ 2,100,000	\$ <b>5,100,000</b>	\$ 8,400,000	\$ <b>20,400,000</b>	\$ 126,000,000	\$ <b>306,000,000</b>
Property Tax (estimated)			\$ 560,000	\$ <b>1,600,000</b>		
Sales Tax (est. not available)						

According to the Kansas Expanded Lottery Act, the Lottery Gaming Facility Review Board should choose the contract that best:

- [1] maximizes revenue
- [2] encourages tourism and
- [3] otherwise serves the interests of the people of Kansas.

Lobbyist for the Crawford County/KS Crossing Proposal convinced Review Board members to consider financial risk – something never mentioned in the statute. (Incidentally, there would be no financial risk to the State.)

The only proposal for SE Kansas that included a destination casino was Castle Rock's. Kansas Crossing's facility is nothing more than a small, locals-only casino similar to 90% of those scattered across Oklahoma.

# Sales Ratio Report

As Of: 9/14/2015 Tax Year: 2016 Values - Final

Sale Price - Actual

APPRAISAL

PROPERTY ID	PROP TYPE	SALE DATE	SALE REFERENCE	SALE VALIDITY	SALE PRICE	TOTAL VALUE	RATIO	NOTE
011-026-24-0-00-00-003.01-0	R	01/28/2015	496/749	0	\$25,000	\$46,080	184.32%	Excluded - Ratio Outlier
011-028-28-0-00-02-022.00-0	R	07/17/2015	501/247	0	\$124,665	\$116,600	93.53%	
011-028-34-0-20-51-001.00-0	R	06/03/2015	500/886	0	\$30,000	\$46,600	155.33%	Excluded - Ratio Outlier
011-093-07-0-10-04-003.00-0	R	06/15/2015	500/346	0	\$48,500	\$59,700	123.09%	
011-093-07-0-10-08-003.00-0	R	07/09/2015	501/264	0	\$27,000	\$29,640	109.78%	
011-093-07-0-10-14-002.00-0	R	05/22/2015	499/602	0	\$20,000	\$20,270	101.35%	
011-093-07-0-10-24-004.00-0	R	06/03/2015	500/052	0	\$33,200	\$21,770	65.57%	
011-109-29-0-00-00-005.01-0	R	06/15/2015	500/422	0	\$46,000	\$61,370	133.41%	
011-127-35-0-00-00-004.00-0	R	08/21/2015	502/685	0	\$82,500	\$80,700	97.82%	
011-136-13-0-10-07-005.00-0	R	04/22/2015	498/841	0	\$6,000	\$4,260	71.00%	
011-136-13-0-10-28-008.00-0	R	03/12/2015	497/749	0	\$27,500	\$26,800	97.45%	
011-136-13-0-20-23-001.00-0	R	05/04/2015	499/125	0	\$42,000	\$43,500	103.57%	
011-136-13-0-20-31-010.00-0	R	04/10/2015	498/423	0	\$19,000	\$14,380	75.68%	
011-136-13-0-30-15-003.00-0	R	07/02/2015	501/107	0	\$57,000	\$58,760	103.09%	
011-136-13-0-30-32-002.00-0	R	07/01/2015	500/795	0	\$141,900	\$120,400	84.85%	
011-136-13-0-30-34-011.00-0	R	03/13/2015	497/732	0	\$34,000	\$42,300	124.41%	
011-136-14-0-10-02-007.00-0	R	06/22/2015	500/466	0	\$85,000	\$84,410	99.31%	
011-136-14-0-10-16-003.00-0	R	07/17/2015	501/280	0	\$83,000	\$75,700	91.20%	
011-136-14-0-20-05-007.00-0	R	07/16/2015	501/323	0	\$73,000	\$100,410	137.55%	
011-136-14-0-30-05-006.06-0	R	07/01/2015	500/735	0	\$190,000	\$194,000	102.11%	
011-145-16-0-10-05-001.00-0	R	03/18/2015	497/755	0	\$15,000	\$17,270	115.13%	
011-197-36-0-30-23-002.00-0	R	07/30/2015	501/821	0	\$35,000	\$38,260	109.31%	
011-197-36-0-30-27-004.00-0	R	06/25/2015	500/545	0	\$17,000	\$13,020	76.59%	
011-201-11-0-30-17-004.00-0	R	03/23/2015	498/131	0	\$400,000	\$438,830	109.71%	
011-203-07-0-00-03-015.00-0	R	06/10/2015	500/145	0	\$110,000	\$104,860	95.33%	
011-203-08-0-00-02-014.00-0	R	01/15/2015	496/215	0	\$35,000	\$43,920	125.49%	
011-204-17-0-20-01-004.00-0	R	06/23/2015	500/575	0	\$131,000	\$128,710	98.25%	

# Sales Ratio Report

CKCENTRAL

As Of: 9/14/2015

Tax Year: 2016

Values - Final

Sale Price - Actual

## APPRAISAL

PROPERTY ID	PROP TYPE	SALE DATE	SALE REFERENCE	SALE VALIDITY	SALE PRICE	TOTAL VALUE	RATIO	NOTE
011-204-17-0-20-01-013.00-0	R	02/03/2015	496/683	0	\$132,000	\$122,300	92.65%	
011-204-17-0-30-01-056.00-0	R	04/16/2015	498/614	0	\$66,500	\$65,030	97.79%	
011-204-18-0-40-04-004.00-0	R	04/10/2015	498/558	0	\$89,500	\$77,030	86.07%	
011-204-19-0-10-05-005.00-0	R	06/26/2015	500/721	0	\$20,000	\$27,600	138.00%	
011-204-20-0-40-03-002.00-0	R	03/30/2015	498/340	0	\$64,500	\$55,720	86.39%	
011-206-23-0-10-01-029.00-0	R	03/31/2015	498/178	0	\$70,000	\$78,120	111.60%	
011-206-23-0-10-06-001.00-0	R	02/06/2015	497/555	0	\$24,000	\$74,200	309.17%	Excluded - Ratio Outlier
011-206-23-0-10-10-009.00-0	R	08/14/2015	502/389	0	\$50,000	\$48,900	97.80%	
011-206-23-0-20-05-003.00-0	R	05/21/2015	499/878	0	\$34,500	\$31,000	89.86%	
011-206-23-0-20-06-010.00-0	R	01/06/2015	496/024	0	\$64,000	\$63,940	99.91%	
011-206-23-0-20-09-010.00-0	R	07/20/2015	501/437	0	\$22,000	\$45,710	207.77%	Excluded - Ratio Outlier
011-206-23-0-30-07-009.00-0	R	08/17/2015	502/462	0	\$51,000	\$64,300	126.08%	
011-206-23-0-30-07-010.00-0	R	03/20/2015	498/022	0	\$69,000	\$75,900	110.00%	
011-206-23-0-40-14-004.00-0	R	05/02/2015	499/150	0	\$14,000	\$18,400	131.43%	
011-206-23-0-40-24-006.00-0	R	06/30/2015	501/048	0	\$12,500	\$29,360	234.88%	Excluded - Ratio Outlier
011-206-24-0-20-03-012.00-0	R	03/31/2015	498/319	0	\$73,400	\$67,900	92.51%	
011-206-24-0-30-01-020.06-0	R	04/30/2015	499/072	0	\$40,000	\$38,800	97.00%	
011-206-24-0-30-02-012.00-0	R	05/06/2015	499/282	0	\$114,000	\$122,400	107.37%	
011-207-26-0-00-01-002.03-0	R	05/15/2015	499/495	0	\$6,000	\$4,950	82.50%	
011-207-26-0-00-01-011.09-0	R	05/13/2015	499/511	0	\$89,000	\$87,100	97.87%	
011-207-26-0-10-10-001.02-0	R	03/03/2015	497/410	0	\$38,000	\$43,690	114.97%	
011-221-01-0-10-08-001.00-0	R	02/12/2015	497/070	0	\$49,000	\$47,910	97.78%	
011-221-01-0-10-19-008.00-0	R	01/15/2015	496/205	0	\$104,000	\$104,000	100.00%	
011-221-01-0-10-22-005.00-0	R	08/14/2015	502/392	0	\$124,000	\$64,690	52.17%	Excluded - Ratio Outlier
011-221-01-0-10-23-001.00-0	R	03/09/2015	497/674	0	\$70,000	\$138,700	198.14%	Excluded - Ratio Outlier
011-221-01-0-20-05-005.00-0	R	03/16/2015	497/766	0	\$12,000	\$16,200	135.00%	
011-221-01-0-20-05-006.00-0	R	02/13/2015	497/224	0	\$35,000	\$39,520	112.91%	
011-221-01-0-20-10-004.01-0	R	02/09/2015	496/805	0	\$35,900	\$38,470	107.16%	
011-221-01-0-20-27-007.00-0	R	03/20/2015	498/073	0	\$100,000	\$137,300	137.30%	



# Sales Ratio Report

As Of: 9/14/2015 Tax Year: 2016 Values - Final

Sale Price - Actual

## APPRAISAL

PROPERTY ID	PROP TYPE	SALE DATE	SALE REFERENCE	SALE VALIDITY	SALE PRICE	TOTAL VALUE	RATIO	NOTE
011-221-01-0-40-06-004.00-0	R	06/25/2015	500/566	0	\$52,500	\$47,000	89.52%	
011-221-01-0-40-09-002.00-0	R	02/12/2015	497/207	0	\$20,000	\$20,370	101.85%	
011-221-01-0-40-11-002.00-0	R	08/21/2015	502/619	0	\$98,000	\$62,990	64.28%	
011-221-02-0-10-04-003.00-0	R	06/02/2015	499/739	0	\$33,800	\$61,110	180.80%	Excluded - Ratio Outlier
011-221-02-0-10-18-004.00-0	R	07/20/2015	501/542	0	\$8,000	\$8,530	106.63%	
011-221-11-0-40-03-002.00-0	R	03/26/2015	498/248	0	\$67,500	\$69,100	102.37%	
011-221-11-0-40-04-005.01-0	R	07/20/2015	501/610	0	\$78,500	\$67,500	85.99%	
011-221-12-0-10-15-002.00-0	R	04/16/2015	498/715	0	\$67,900	\$73,800	108.69%	
011-221-12-0-10-17-001.00-0	R	05/29/2015	500/811	0	\$203,000	\$190,000	93.60%	
011-221-12-0-20-01-003.00-0	R	07/24/2015	501/734	0	\$15,000	\$14,340	95.60%	
011-221-12-0-40-01-005.02-0	R	08/20/2015	502/587	0	\$90,000	\$105,700	117.44%	
011-221-12-0-40-03-003.00-0	R	02/27/2015	497/305	0	\$110,000	\$110,660	100.60%	
011-226-13-0-10-01-003.00-0	R	06/15/2015	500/196	0	\$220,000	\$185,000	84.09%	
011-226-13-0-10-02-023.00-0	R	06/22/2015	500/420	0	\$89,000	\$102,500	115.17%	

## SALEPRICE

STRATA: SALEPRICE PROPERTY TYPE: RESIDENTIAL

LOW	HIGH	COUNT	PRICE	TOTAL VALUE	AGGR RATIO	MEAN RATIO	MEDIAN RATIO	STD DEV	COD	PRD
0	20000	12	\$172,000	\$179,590	1.04%	102.56%	101.60%	23.67	18.48	98.229
20001	40000	11	\$375,100	\$394,170	1.05%	104.90%	109.31%	17.06	10.85	99.826
40001	60000	8	\$396,000	\$431,440	1.09%	109.29%	103.33%	15.95	11.85	100.315
60001	80000	10	\$694,300	\$717,420	1.03%	103.28%	101.14%	15.13	10.64	99.950
80001	100000	9	\$806,000	\$813,430	1.01%	100.72%	97.87%	20.85	14.74	99.797
100001	120000	4	\$438,000	\$441,920	1.01%	100.82%	100.30%	4.96	3.15	99.930
120001	150000	4	\$529,565	\$488,010	0.92%	92.32%	93.09%	5.56	3.84	100.182
150001	200000	1	\$190,000	\$194,000	1.02%	102.11%	102.11%	0.00	0.00	100.000

# Sales Ratio Report

As Of: 9/14/2015 Tax Year: 2016 Values - Final

Sale Price - Actual

APPRAISAL

**SALEPRICE**

STRATA: SALEPRICE PROPERTY TYPE: RESIDENTIAL

LOW	HIGH	COUNT	PRICE	TOTAL VALUE	AGGR RATIO	MEAN RATIO	MEDIAN RATIO	STD DEV	COD	PRD
200001	300000	2	\$423,000	\$375,000	0.89%	88.84%	88.84%	6.72	5.35	100.215
300001	999999	1	\$400,000	\$438,830	1.10%	109.71%	109.71%	0.00	0.00	100.000
<b>TOTAL</b>	<b>IMPROVED</b>	<b>62</b>	<b>\$4,423,965</b>	<b>\$4,473,810</b>	<b>1.01%</b>	<b>102.59%</b>	<b>100.30%</b>	<b>17.14</b>	<b>12.94</b>	<b>101.443</b>
<b>TOTAL</b>	<b>ALL</b>	<b>62</b>	<b>\$4,423,965</b>	<b>\$4,473,810</b>	<b>1.01%</b>	<b>102.59%</b>	<b>100.30%</b>	<b>17.14</b>	<b>12.94</b>	<b>101.443</b>

**REPORT TOTALS**

	COUNT	PRICE	TOTAL VALUE	AGGR RATIO	MEAN RATIO	MEDIAN RATIO	STD DEV	COD	PRD
Summary	62	\$4,423,965	\$4,473,810	101.13%	102.59%	100.30%	17.14	12.94	101.443

# Sales Ratio Report

As Of: 9/14/2015

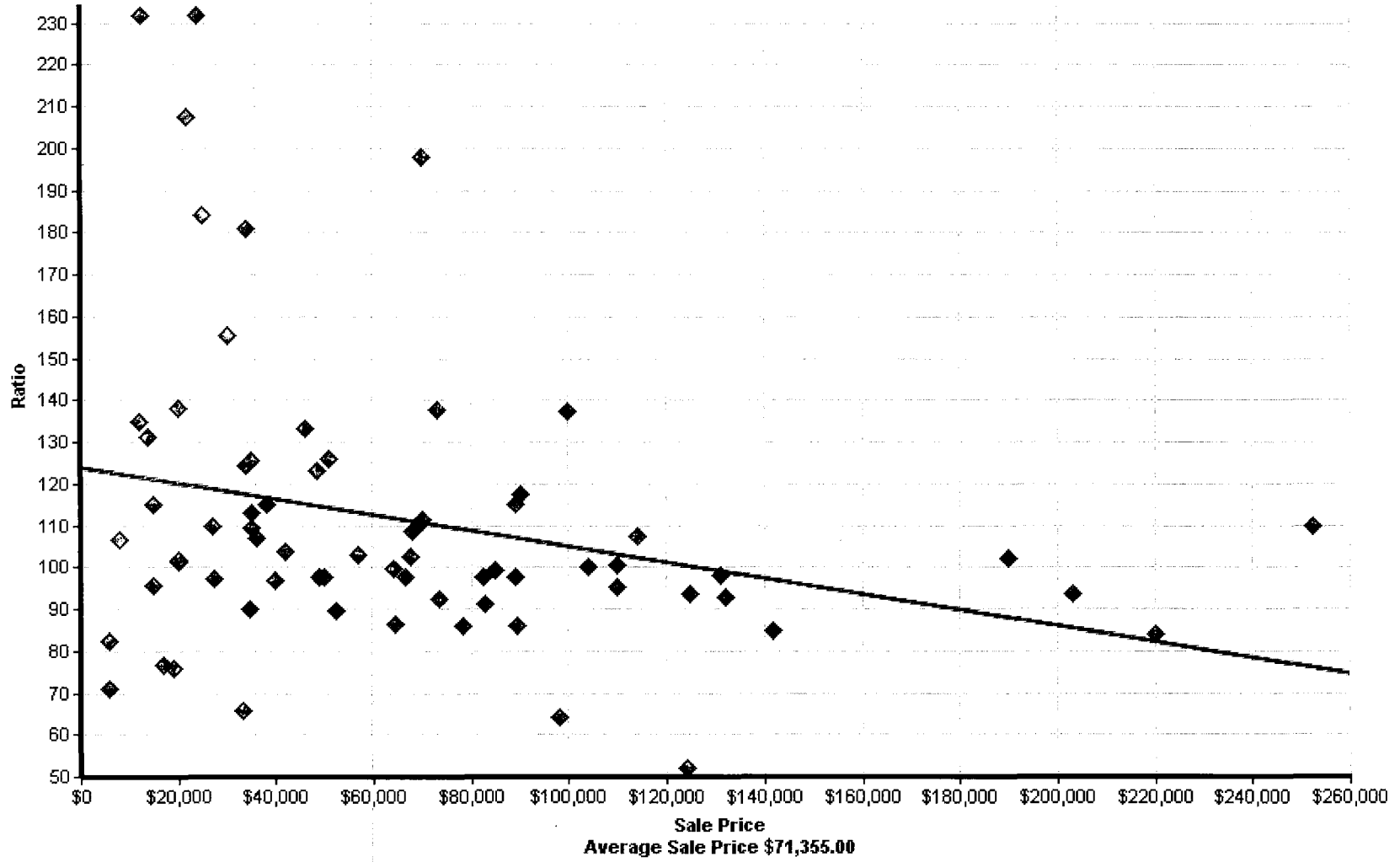
Tax Year: 2016

Values - Final

Sale Price - Actual

## APPRAISAL

Sales Ratio by Price with Trendline for Report Totals  
PRD = 101.443



# Sales Ratio Report

As Of: 9/14/2015 Tax Year: 2016 Values - Final

Sale Price - Actual

APPRAISAL

# Sales Ratio Report

CKCENTRAL

As Of: 9/14/2015

Tax Year: 2016

Values - Final

Sale Price - Actual

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APPRAISAL

# Sales Ratio Report

As Of: 9/14/2015 Tax Year: 2016 Values - Final Sale Price - Actual

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## APPRAISAL

### Report Set-up

Tax Year: 2016  
Property Type: Residential  
Sale Date Range: 01/01/2015 to 12/31/2015  
Validity Codes Included: Valid Sale - 0  
Outliers Identified by: 1.5 X Beyond Middle 50% Range  
Value: Final  
Sale Price: Actual , untrended

Sort/Group:

Stratify by: SalePrice by RptTotals for Residential

Reporting Thresholds: Default 5  
Statistics: Standard

### Run Totals

Sales Considered:	70
Ratio Outliers	8

Sales Used	62
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<b>BUDGET BALANCES 2015</b>							
<b>COUNTY GENERAL</b>	<b>Beginning Budget</b>	<b>BUDGET AVAIL.</b>	<b>1st Half</b>	<b>Sept A/P</b>	<b>Sept P/R</b>	<b>AFTER Sept ISSUE</b>	<b>%</b>
Commissioners	\$ 85,000.00	\$ 30,120.81		\$ -	\$ 4,288.54	\$ 25,832.27	30.39%
County Clerk	\$ 123,000.00	\$ 44,553.87		\$ 230.75	\$ 9,643.33	\$ 34,679.79	28.19%
County Treasurer	\$ 94,000.00	\$ 19,653.74		\$ 51.08	\$ 16,806.99	\$ 2,795.67	2.97%
County Attorney	\$ 248,600.00	\$ 112,481.03		\$ 3,746.63	\$ 11,894.67	\$ 96,839.73	38.95%
Register of Deeds	\$ 93,260.00	\$ 36,833.58		\$ 722.75	\$ 6,927.48	\$ 29,183.35	31.29%
County Counselor	\$ 28,000.00	\$ 10,063.00		\$ -	\$ 2,232.00	\$ 7,831.00	27.97%
Sheriff Dept	\$ 1,225,000.00	\$ 572,329.47		\$ 8,232.31	\$ 82,792.58	\$ 481,304.58	39.29%
District Court	\$ 266,800.00	\$ 91,078.98		\$ 13,782.80	\$ 3,404.76	\$ 73,891.42	27.70%
Courthouse	\$ 450,000.00	\$ (33,035.92)		\$ 43,224.54	\$ 3,843.17	\$ (80,103.63)	-17.80%
Emergency Prep	\$ 82,300.00	\$ 34,445.53		\$ 650.99	\$ 7,380.86	\$ 26,413.68	32.09%
Human Resources	\$ 41,070.00	\$ 16,015.38		\$ -	\$ 3,207.12	\$ 12,808.26	31.19%
Planning Comm	\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Recreation	\$ 11,000.00	\$ 8,375.00		\$ 200.00	\$ -	\$ 8,175.00	74.32%
Jail	\$ 884,100.00	\$ 257,900.24		\$ 22,638.66	\$ 41,875.34	\$ 193,386.24	21.87%
Computer Prog	\$ 40,709.00	\$ 8,998.53		\$ 4,430.88	\$ -	\$ 4,567.65	11.22%
Jury Cost	\$ 9,693.00	\$ 3,933.84		\$ -	\$ -	\$ 3,933.84	40.58%
Juvenile Dentention	\$ 95,215.00	\$ 42,656.00		\$ 6,975.00	\$ -	\$ 35,681.00	37.47%
Geneology Society	\$ 8,000.00	\$ 2,000.00		\$ 2,000.00	\$ -	\$ -	0.00%
Emergency 911	\$ 62,502.00	\$ 27,775.69		\$ -	\$ 4,313.75	\$ 23,461.94	37.54%
Jail JOP Reserve	\$ 682,623.00	\$ 682,623.00		\$ -	\$ -	\$ 682,623.00	100.00%
Gis Info	\$ 29,078.00	\$ (10,863.60)		\$ -	\$ -	\$ (10,863.60)	-37.36%
USD 493	\$ 50,000.00	\$ 50,000.00		\$ -	\$ -	\$ 50,000.00	100.00%
ROZ	\$ 6,000.00	\$ 6,000.00		\$ -	\$ -	\$ 6,000.00	100.00%
Employee Benefits	\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Economic Development	\$ 81,421.00	\$ 34,827.73		\$ 8,660.95	\$ 5,583.33	\$ 20,583.45	25.28%
Grand Jury	\$ 50,000.00	\$ 31,150.23		\$ -	\$ -	\$ 31,150.23	62.30%
Capital Lease	\$ 612,520.00	\$ 612,520.00		\$ -	\$ -	\$ 612,520.00	100.00%
Capital Lease File Server	\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Employee Compensation	\$ 100,000.00	\$ 40,330.38		\$ 3,354.48	\$ -	\$ 36,975.90	36.98%
<b>Total County General</b>	<b>\$ 5,459,891.00</b>	<b>\$ 2,732,766.51</b>	<b>\$ -</b>	<b>\$ 118,901.82</b>	<b>\$ 204,193.92</b>	<b>\$ 2,409,670.77</b>	<b>44.13%</b>

	<u>Beginning Budget</u>	<u>BUDGET AVAIL.</u>	<u>1st Half</u>	<u>Sept A/P</u>	<u>Sept P/R</u>	<u>AFTER Sept ISSUE</u>	<u>%</u>
Equipment Reserve	\$ -	\$ -		\$ 18,700.00			0.00%
County No-Fund Warrant	\$ -	\$ -		\$ -		\$ -	0.00%
Technology Fund	\$ -	\$ -		\$ 4,619.93	\$ 30.00	\$ -	0.00%
Rd & Bridg	\$ 3,500,000.00	\$ 621,310.55		\$ 166,145.63	\$ 114,761.89	\$ 340,403.03	9.73%
Ex Counc	\$ 204,893.00	\$ 51,223.25		\$ 51,223.25	\$ -	\$ -	0.00%
Noxious Weed	\$ 66,333.00	\$ 33,201.23		\$ -	\$ 2,232.50	\$ 30,968.73	46.69%
Health &Wic	\$ 843,313.00	\$ 521,553.83		\$ 6,415.07	\$ 34,393.88	\$ 480,744.88	57.01%
Fair	\$ 12,000.00	\$ 6,000.00		\$ 3,000.00	\$ -	\$ 3,000.00	25.00%
Direct Elect	\$ 103,000.00	\$ 21,462.62		\$ 430.16	\$ 3,735.33	\$ 17,297.13	16.79%
Comm College	\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Soil Conservation	\$ 25,000.00	\$ 6,250.00		\$ 6,250.00	\$ -	\$ -	0.00%
Special Bridge	\$ -	\$ -		\$ 2,664.00	\$ 2,546.00	\$ -	0.00%
Mental Health	\$ 111,457.00	\$ 27,864.25		\$ 27,864.25	\$ -	\$ -	0.00%
Mental Retard.	\$ 111,457.00	\$ 27,864.25		\$ 27,864.25	\$ -	\$ -	0.00%
Ambulance	\$ 571,584.00	\$ 190,528.08		\$ 72,360.24	\$ -	\$ 118,167.84	20.67%
Cherokee County 911	\$ 459,433.00	\$ 459,433.00		\$ 1,326.91	\$ -	\$ -	0.00%
Appraiser	\$ 325,000.00	\$ 52,317.34		\$ 3,406.57	\$ 20,295.00	\$ 28,615.77	8.80%
County Bldg.	\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Employee Bene	\$ 3,000,000.00	\$ 1,096,693.52		\$ 48,230.17	\$ -	\$ 1,048,463.35	34.95%
Elderly	\$ 20,000.00	\$ 6,037.18		\$ -	\$ -	\$ 6,037.18	30.19%
08LEPC Plan/Train Grant	\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Landfill	\$ -	\$ -		\$ 2,000.00	\$ -	\$ -	0.00%
Sewer Dist #1	\$ 200,593.00	\$ 112,576.54		\$ 4,434.76	\$ 1,926.72	\$ 106,215.06	52.95%
Concealed	\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Spider	\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
No Fund Warrants	\$ -	\$ -		\$ -	\$ -	\$ -	0.00%
Prosecuting Attoreney Training	\$ 4,624.00	\$ -		\$ -	\$ -	\$ -	0.00%
Co Attorney Spec Law Enforc	\$ 329.00	\$ -		\$ -	\$ -	\$ -	0.00%
NSP	\$ -	\$ -		\$ -	\$ -	\$ -	
Special Park	\$ 745.00	\$ (255.00)		\$ -	\$ -		
Special Alcohol	\$ 20,803.00	\$ 20,803.00		\$ -	\$ -	\$ 20,803.00	0.00%
Tourism	\$ 10,300.00	\$ 10,300.00		\$ -	\$ -	\$ 10,300.00	0.00%
Spec Law	\$ 55,057.00	\$ 55,557.00		\$ -	\$ -	\$ -	0.00%
Drug Tax Stamp Fund	\$ -	\$ -				\$ -	0.00%
<b>Total</b>		\$ -	\$ -	\$ 565,837.01	\$ 384,115.24		



<b>FUND BALANCES 09/10/2015</b>						
<b>FUND</b>	<b>FUND #</b>	<b>Balance 2015</b>	<b>1st Half</b>	<b>Sept A/P</b>	<b>Sept P/R</b>	<b>BALANCE</b>
<u>County No-Fund Warrants</u>	<u>99</u>	\$ -		\$ -	\$ -	\$ -
<u>CO GEN</u>	<u>100</u>	\$ 708,285.88		\$ 118,901.82	\$ 204,193.92	\$ 385,190.14
<u>County Equipment Reserve</u>	<u>102</u>	\$ 660,105.79		\$ 18,700.00	\$ -	\$ 641,405.79
<u>TECHNOLOGY FUND</u>	<u>103</u>	\$ 28,213.02		\$ 4,619.93	\$ 30.00	\$ 23,563.09
<u>STATE LINE ROAD PROJECT</u>	<u>105</u>	\$ 260.97		\$ -	\$ -	\$ 260.97
<u>Jail Salestax</u>	<u>107</u>	\$ 430,506.64		\$ -	\$ -	\$ 430,506.64
<u>Law Enforcement Center</u>	<u>108</u>	\$ -		\$ -	\$ -	\$ -
<u>RD BRIDGE</u>	<u>110</u>	\$ 1,351,746.58		\$ 166,145.63	\$ 114,761.89	\$ 1,070,839.06
<u>EX COUNCIL</u>	<u>120</u>	\$ 50,921.48		\$ 51,223.25	\$ -	\$ (301.77)
<u>NOXIOUS WEED</u>	<u>130</u>	\$ 16,179.24		\$ -	\$ 2,232.50	\$ 13,946.74
<u>SEVERE WEATHER EQUIPMENT</u>	<u>135</u>	\$ 22.00		\$ -	\$ -	\$ 22.00
<u>HEALTH</u>	<u>140</u>	\$ 1,229,012.99		\$ 6,415.07	\$ 34,393.88	\$ 1,188,204.04
<u>Clean Up Illegal Dump</u>	<u>142</u>	\$ -		\$ -	\$ -	\$ -
<u>TRI CO WIC</u>	<u>145</u>	\$ 118.32		\$ -	\$ -	\$ 118.32
<u>FAIR</u>	<u>150</u>	\$ 5,791.39		\$ 3,000.00	\$ -	\$ 2,791.39
<u>ELECTION</u>	<u>160</u>	\$ 19,186.09		\$ 430.16	\$ 3,735.33	\$ 15,020.60
<u>COMM COLLEGE</u>	<u>170</u>	\$ 1,975.52		\$ -	\$ -	\$ 1,975.52
<u>SOIL CONSERV</u>	<u>180</u>	\$ 6,247.43		\$ 6,250.00	\$ -	\$ (2.57)
<u>SPECIAL BRIDGE</u>	<u>190</u>	\$ 534,519.73		\$ 2,664.00	\$ 2,546.00	\$ 529,309.73
<u>MENTAL HEALTH</u>	<u>200</u>	\$ 27,682.77		\$ 27,864.25	\$ -	\$ (181.48)
<u>MENTAL RETARD</u>	<u>210</u>	\$ 27,815.90		\$ 27,864.25	\$ -	\$ (48.35)
<u>FAM LIFE CENTER BOND &amp; INT</u>	<u>216</u>	\$ -		\$ -	\$ -	\$ -
<u>AMBULANCE</u>	<u>220</u>	\$ 191,287.75		\$ 72,360.24	\$ -	\$ 118,927.51
<u>CHEROKEE COUNTY 911</u>	<u>224</u>	\$ 345,214.97		\$ 1,326.91	\$ -	\$ 343,888.06
<u>FEMA PUBLIC ASSISTANCE GRANT</u>	<u>227</u>	\$ -		\$ -	\$ -	\$ -
<u>APPRAISAL</u>	<u>230</u>	\$ 50,418.15		\$ 3,406.57	\$ 20,295.00	\$ 26,716.58
<u>COUNTY BLDG</u>	<u>250</u>	\$ 947.93		\$ -	\$ -	\$ 947.93
<u>EMPL. BENE</u>	<u>260</u>	\$ 250,725.64		\$ 48,230.17	\$ -	\$ 202,495.47
<u>PAYROLL W/HOLD</u>	<u>265</u>	\$ -		\$ -	\$ -	\$ -
<u>SPECIAL (TORT) LIABILITY</u>	<u>290</u>	\$ 16,932.20		\$ -	\$ -	\$ 16,932.20
<u>ELDERLY</u>	<u>300</u>	\$ 18,349.17		\$ -	\$ -	\$ 18,349.17
<u>DESIGNATED DV &amp; SA PROSEC</u>	<u>301</u>	\$ -		\$ -	\$ -	\$ -
<u>CDBG-Grant Family Life</u>	<u>302</u>	\$ -		\$ -	\$ -	\$ -
<u>08LEPC PLAN/TRAIN GRANT</u>	<u>303</u>	\$ -		\$ -	\$ -	\$ -
<u>SPIDER PROGRAM</u>	<u>304</u>	\$ 9,376.80		\$ -	\$ -	\$ 9,376.80
<u>E/P GRANT</u>	<u>306</u>	\$ 201.43		\$ -	\$ -	\$ 201.43
<u>COPS GRANT</u>	<u>307</u>	\$ 25,004.40		\$ -	\$ -	\$ 25,004.40

<u>FUND</u>	<u>FUND #</u>	<u>Balance 2015</u>	<u>1st Half</u>	<u>Sept A/P</u>	<u>Sept P/R</u>	<u>BALANCE</u>
<u>JUVENILE BLOCK GRANT</u>	<u>309</u>	\$ -				\$ -
<u>LANDFILL</u>	<u>310</u>	\$ 7,092.00		\$ 2,000.00	\$ -	\$ 5,092.00
<u>REMODEL GRANT</u>	<u>313</u>	\$ -				\$ -
<u>INVESTIGATOR GRANT</u>	<u>314</u>	\$ -				\$ -
<u>GALENA MINE CLOSURE</u>	<u>317</u>	\$ -				\$ -
<u>EMERG SHELTR GRANT</u>	<u>338</u>	\$ 500.00				\$ 500.00
<u>SEWER DIST #1 BOND &amp; INT</u>	<u>320</u>	\$ 5,542.84				\$ 5,542.84
<u>SEWER DIST #1 OPER &amp; MAINT</u>	<u>330</u>	\$ 59,662.05		\$ 4,434.76	\$ 1,926.72	\$ 53,300.57
<u>SHELTERED WORKSHOP BD &amp; IN</u>	<u>340</u>	\$ 17.00				\$ 17.00
<u>SPECIAL HIGHWAY IMPROVEMT</u>	<u>360</u>	\$ 1,264.20				\$ 1,264.20
<u>SPECIAL ROAD MACHINERY</u>	<u>370</u>	\$ 100.00				\$ 100.00
<u>COUNTY BOND &amp; INTEREST</u>	<u>390</u>	\$ 1,340.54				\$ 1,340.54
<u>PROS ATTORN TRAIN</u>	<u>410</u>	\$ 2,949.95				\$ 2,949.95
<u>ELECTRONIC MONITORING</u>	<u>412</u>	\$ 910.00				\$ 910.00
<u>ATTORNEY APPLICATION FEE</u>	<u>413</u>	\$ 13,216.91				\$ 13,216.91
<u>DIVERSION SUPERVISION FEE</u>	<u>414</u>	\$ 5.00				\$ 5.00
<u>ADMINISTRATION FEE BAD CKS</u>	<u>415</u>	\$ 88.81				\$ 88.81
<u>SPECIAL PARKS &amp; RECREATION</u>	<u>430</u>	\$ (3,478.73)		\$ -		\$ (3,478.73)
<u>SPEC ALCOHOL</u>	<u>440</u>	\$ 4,798.17		\$ -		\$ 4,798.17
<u>TOURISM</u>	<u>450</u>	\$ (28.00)		\$ -		\$ (28.00)
<u>INFORMATION NETWORK OF KS</u>	<u>465</u>	\$ 22,125.04				\$ 22,125.04
<u>BANKRUPTCY FUND</u>	<u>470</u>	\$ 1,865.21				\$ 1,865.21
<u>CONCEALED WEAPON APPS</u>	<u>489</u>	\$ 15,152.02		\$ -		\$ 15,152.02
<u>SPECIAL LAW ENFORC TRUST</u>	<u>490</u>	\$ 34,890.04		\$ -		\$ 34,890.04
<u>DRUG TAX STAMP FUND</u>	<u>491</u>	\$ 2,098.25				\$ 2,098.25
<u>CO ATTY SPEC LAW ENFORC</u>	<u>492</u>	\$ 628.56				\$ 628.56
<u>Drug Forfeiture Fund</u>	<u>493</u>	\$ 1,080.06				\$ 1,080.06
<u>Justice Assistance Grant</u>	<u>494</u>	\$ -				\$ -
<u>DRUG FREE GRANT 91-03</u>	<u>495</u>	\$ -				\$ -
<u>RURAL WATER #8 GRANT</u>	<u>505</u>	\$ 246.00				\$ 246.00
<u>FLOOD PURCHASE AGREEMENT</u>	<u>513</u>	\$ -				\$ -
<u>FLOOD BUYOUT PROG 1997</u>	<u>517</u>	\$ -				\$ -
<u>SIREN</u>						\$ -
<u>NSP</u>	<u>353</u>	\$ 183.03				\$ 183.03
			\$ -	\$ 565,837.01	\$ 384,115.24	\$ -

