

**MINUTES FOR JUNE 26, 2017****BOARD OF CHEROKEE COUNTY COMMISSIONERS****CHEROKEE COUNTY, KANSAS****CONVENE**

Chairman Collins 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 a.m. on Monday, June 26, 2017 in the Commission Room, #109 of the Cherokee County Courthouse located at 110 W Maple St., Columbus, Kansas. Commissioners Pat Collins, Neal Anderson, Cory Moates, County Counselor Barbara Wright, and County Clerk Rodney Edmondson were present.

Members of the press present: Larry Hiatt, Kimberly Barker, and Machel Smith

A motion was made by Commissioner Collins for an executive session with the Board for the purpose of the discipline of non-elected personnel for a period of 15 minutes. The motion was seconded by Commissioner Anderson. The motion carried 3-0 at 9:02 a.m.

The meeting reconvened at 9:17 a.m.

No action was taken during the executive session.

Leonard Vanatta, County Road Supervisor, appeared before the Board on routine county road business. He stated that Andy Tuttle with Telecom will not return his calls regarding the condition of the roads in the area that they are working. He reported that the culvert in West Mineral needs a new concrete lid with an approximate size of 10'x12'. He will get a bid on the project. Leonard stated that he has received requests for speed limit signs on 5<sup>th</sup> St. He stated that there are a lot of houses and would recommend a 35 mph limit. Commissioner Moates stated that someone unloaded a dozer near the intersection of SW 30<sup>th</sup> St. & Country Road causing damage to the county road. Leonard will take a look at it, as the approaches to 30<sup>th</sup> St. need repair anyway. Leonard stated that the lot needs to purchase a used bobcat. The one they have is too small and can't unload the pallets of chemicals and barrels of paint that are being delivered.

Deana Randall, Human Resource Director, appeared before the Board to present her 2018 budget request for review. Her request is more than last year because the budget was cut last year.

Betha Elliott, Health Department Director, along with Brenda Clugston appeared before the Board to present the 2018 budget request for the Health Department. Last year the amount of tax levy was cut and that resulted in a cut from the state formula. They are using the fund balance to fund the budget for this year. They presented a purchase request from Stronghold Data in the amount of \$4,146.31 for a new computer server. The current server is two years out of warranty. They stated that there is leftover regional grant funds in the amount of \$2,212.31 that can be used and she has enough in her budget to cover the rest.

Janet Miller, Economic Development Director, along with Trish Carroll and Bert Kellum of the Economic Development Corporation appeared before the Board to present the 2018 budget request for Economic Development. They are asking for an increase in funding in the special projects and the Joplin regional partnership areas. They are asking for an increase in county funding from \$45,000 to \$75,000 for 2018.

They are working on increasing their membership. They stated that jobs and adequate housing continue to be a back breaker for growth in Cherokee County.

Wayne Elliott appeared before the Board to present the 911 Mapping and Addressing 2018 budget request. He stated that both printers are having problems but they may have enough budget left this year to replace them. His request for funding is the same as last year.

Barbara Bilke, County Register of Deeds appeared before the Board to present her 2018 budget request for her department. She stated that there is no increase and her request is the same as this year's budget.

A motion was made by Commissioner Anderson to approve the Minutes of the June 19, 2017 BOCC meeting as written. The motion was seconded by Commissioner Moates. The motion carried 3-0.

Juanita Hodgson, Cherokee County Treasurer, appeared before the Board to present the 2018 budget request for the Treasurer's department. She stated that the Treasurer's department is surviving on the current budget and doesn't see a need to ask for an increase.

Will Blanco, Ambulance District #3 Director, appeared before the Board to present the 2018 budget request for Baxter Springs. He stated that they included an increase for a loan payment for an ambulance. They are asking for an increase of 4% in county funding. He stated that if the services were combined, it may help some in reducing expenses.

Logan Grant, County Noxious Weed Director, appeared before the Board to present the 2018 budget request for his department. His request includes an increase for chemicals from \$9,000 to \$25,000. The current budget is difficult to handle the supply and demand for the purchase of chemicals. The chemicals are sold to the public at 75% of the cost to the county as stated by law.

Jason Allison, County Emergency Preparedness Director, appeared before the Board to present the 2018 budget request for his department. The request is a little less than the 2016 budget. The 2017 budget doesn't even make payroll. The only increase is for vehicle repairs or replacement as both vehicles have over 100,000 miles.

Doug Mogle and Mike King, representing Ambulance Districts #2 and #3, appeared before the Board to present the 2018 budget requests for Galena and Columbus. They are not asking for an increase in county funding for 2018. They have added a \$4,000 stipend for the north end fire guys who are responding to calls. Doug stated that they have purchased a 2016 GMC diesel chassis last month that will be put in service next year. They are asking for permission to submit a grant application to purchase power assist cots. The Board approved the request to apply for the grant. Doug stated that all of the ambulance boards are meeting regarding a consolidation of all services and will come back in a month with more details.

The Board asked Counselor Wright to contact Mr. Myers and have him provide an update on the next tax sale to the Board at their Friday meeting later this week.

A motion was made by Commissioner Collins to adjourn for lunch until 1:00 p.m. The motion was seconded by Commissioner Anderson. The motion carried 3-0 at 11:23 a.m.

The meeting reconvened at 1:00 p.m.

Brian Hillier of Benefit Health Advisors appeared before the Board to provide an update on the employee health insurance plan. He provided a review of how the self-insurance portion of the plan

works. He stated that in 2014 the decision was made to begin using cash reserves to fund a portion of the plan. Since that time the line item hasn't increased and the reserves have decreased. He stated that the past two years have ended with a negative balance and claims have been heavy at times. Employees have seen an increase in their premiums and a penalty added to those employees that didn't participate in the wellness program. At this point the entire benefit fund is at 50.4% of the budgeted amount. He stated that renewal information is about 90 days away.

A motion was made by Commissioner Moates for a 10 minute recess. The motion was seconded by Commissioner Anderson. The motion carried 3-0 at 1:20 p.m.

The meeting reconvened at 1:30 p.m.

Mark Hixon, Cherokee County Appraiser, appeared before the Board to present the 2018 budget request for his department. He presented an updated budget request that reflects a 4% reduction over the 2017 budget. Last year he presented a reorganization plan that included reducing full time staff from seven down to five and a reclassification for those employees, and using temporary employees during peak times. The plan wasn't approved last year, but the money was left in the budget. He presented the reorganization plan to the Board, asking them to review it and discuss it at a later meeting. He presented a 2018 budget request for the GIS department that is a reduction by \$1,500 from 2017.

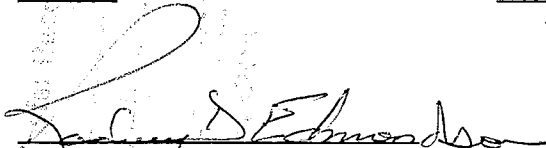
A motion was made by Commissioner Collins for an executive session for the discipline of non-elected personnel with Under-Sheriff Terry Clugston and Counselor Wright for a period of 10 minutes. The motion was seconded by Commissioner Anderson. The motion carried 3-0 at 1:50 p.m.

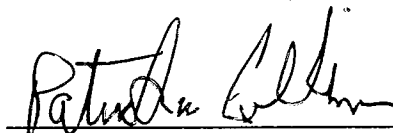
The meeting reconvened at 2:00 p.m.

Commissioner Anderson made a motion to adjourn until the next regular meeting set for Friday, June 30, 2017 at 9:00 a.m. The motion was seconded by Commissioner Moates. The motion carried 3-0 at 2:25 p.m.


The Board will not meet on Monday, July 3, 2017 in observance of the Independence Day Holiday.

**ATTEST: Resolved and ordered this 30<sup>th</sup> day of June, 2017**

  
Cherokee County Clerk

  
Commissioner

  
Commissioner

  
Commissioner

Cherokee County Economic Development Corporation

Item	2017 Budgeted Amount	2018 Proposed Budget	Change from 2016
<b>Revenue</b>	<b>\$99,741</b>	<b>\$115,000</b>	<b>13%</b>
County Commission	\$45,000	\$75,000	\$30,000
2016 Membership & Other Revenue	\$21,121	\$0	-\$21,121
2017 Membership & Other Revenue	\$33,620	\$0	-\$33,620
2018 Membership & Other Revenue	\$0	\$40,000	\$40,000
<b>Operating Expenses</b>	<b>\$99,741</b>	<b>\$115,000</b>	<b>13%</b>
<b>Director Salary &amp; Benefits</b>	<b>\$71,500</b>	<b>\$68,885</b>	<b>-4%</b>
Base Salary	\$60,000	\$60,000	\$0
Health Insurance	\$5,500	\$3,600	-\$1,900
Payroll Taxes	\$5,080	\$4,865	-\$215
Unemployment	\$420	\$420	\$0
Payroll Processing	\$500	\$600	\$100
<b>ED Office</b>	<b>\$3,431</b>	<b>\$3,581</b>	<b>4%</b>
Rent	\$1	\$1	\$0
Internet	\$720	\$720	\$0
Cell Phone	\$1,110	\$1,110	\$0
Utilities	\$600	\$600	\$0
Office Supplies	\$1,000	\$1,150	\$150
<b>Corporation Maintenance</b>	<b>\$3,000</b>	<b>\$3,500</b>	<b>14%</b>
Insurance Coverage	\$1,500	\$2,000	\$500
State & Federal Filings	\$1,500	\$1,500	\$0
Audit	\$0	\$0	\$0
<b>Memberships</b>	<b>\$1,060</b>	<b>\$1,060</b>	<b>0%</b>
KEDA	\$300	\$300	\$0
IEDC	\$405	\$420	\$15
SEDC	\$0	\$0	\$0
SEK, Inc.	\$0	\$0	\$0
Columbus Chamber	\$150	\$150	\$0
Baxter Springs Chamber	\$125	\$125	\$0
Other	\$80	\$65	-\$15
<b>Marketing</b>	<b>\$8,500</b>	<b>\$8,500</b>	<b>0%</b>
Website	\$2,500	\$2,500	\$0
Tourism	\$2,000	\$2,000	\$0
Other	\$4,000	\$4,000	\$0
<b>Travel</b>	<b>\$5,250</b>	<b>\$5,250</b>	<b>0%</b>
Training Related Travel	\$2,000	\$2,000	\$0
Mileage Reimbursement	\$3,250	\$3,250	\$0
<b>Special Projects</b>	<b>\$7,000</b>	<b>\$24,224</b>	<b>71%</b>
Certified Work Ready	\$1,500	\$1,500	\$0
Joplin Regional Partnership	\$5,500	\$11,000	\$5,500
Other	\$0	\$11,724	\$11,724

\*Approved by Economic Development Corporation Board at their June 6, 2017 Meeting

911 MAPPING ADDRESSING  
PROPOSED 2018 BUDGET

SALARIES:	HOURLY WAGE	2017 BUDGET	2018 BUDGET
WAYNE		\$29,598.50	\$29,598.50
REBECCA	\$13.55	\$24,661.00	\$24,661.00
TOTALS		\$54,259.50	\$54,259.50
COMMODITIES:			
PRINTING/OFFICE SUPPLIES		\$500.00	\$500.00
EMPLOYEE FOOD/MEALS			
COMPUTER SUPPLIES		\$500.00	\$500.00
FOOD/TRAVEL EXPENSES			
MISC SUPPLIES		\$500.00	\$500.00
PARTS/VEHICLE REPAIRS			
GASOLINE			
CONTRACTUAL:			
TRANSPORTATION/GAS		\$200.00	\$200.00
UTILITIES/TELEPHONE BILLS		\$2,200.00	\$2,200.00
DUES/SUBSCRIPTIONS			
PROFESSIONAL DEVELOPMENT		\$200.00	\$200.00
LEGAL PRINTING			
MAINTENANCE/MACH EQUIPMENT			
EQUIP LEASE/RENTAL			
OTHER CONTRACTUAL		\$0.00	\$0.00
LODGING			
CELL PHONE			
MISC EXPENSE		\$740.00	\$740.00
K-WORK WORKMAN COMP		\$500.00	\$500.00
CAPITOL OUTLAY:		\$400.50	\$400.50
REVENUE:			
REIMBURSED VEHICLE SALARIES			
REIMBURSED VEHICLE SUPPLIES			
TOTAL BUDGET:		\$60,000.00	\$60,000.00

HUMAN RESOURCE 2018 BUDGET

SALARY	\$39,900.00
COMMODITIES	
PRINTING/OFFICE SUPPLIES	\$550.00
EMPLOYEE FOOD/MEALS	\$250.00
COMPUTER SUPPLIES	\$600.00
MISC. SUPPLIES	\$450.00
CONTRACTUAL	
TRANSPORTATION	\$200.00
TELEPHONE BILLS	\$500.00
PROFESSIONAL DEVELOPMENT	\$350.00
OTHER CONTRACTUAL	\$750.00
CAPITOL OUTLAY	\$300.00
TOTAL BUDGET	\$43,850.00

A	B	C	D	E
1	CHEROKEE COUNTY HEALTH DEPARTMENT		Estimated Budget for year 2018	
2				
3	BUDGET CATEGORIES		12/31/2016	Est 2017
4	Code	Personnel		TOTAL 2018
5		Administrator	50,627.25	52,652.34
6		Environmental	31,192.20	32,448.00
7		RN	191,756.08	184,684.55
8		Clerical & Janitor	148,675.64	143,135.20
9		<b>Total Salaries</b>	<b>420,251.15</b>	<b>412,900.09</b>
10		Benefits reimbursed by WIC grant	80,672.77	93,456.09
11		<b>SubTotal - Salaries and Benefits</b>	<b>500,923.92</b>	<b>499,196</b>
12	CONTRACTURAL		12/31/2016	Est 2017
13				Avg. of C & D For yr 2018
14	72	Utilities	15,422.25	14,682.94
15	82	Contracts	8,706.38	8,633.34
16	75	Dues/Subscriptions/ads/license	1,214.23	916.50
17	76	Professional services/maintenance to	2,851.60	4,965.29
18	92	Improvements (added to code 91)	62.66	0.00
19	91	Building /equipment maintenance	2,665.00	557.00
20	83	equip lease / rental	1,040.28	1,103.40
21	87	wic bldg rental	7,290.00	7,990.00
22	73	classes/training/meetings	9,545.83	6,112.00
23	89	other contractual chgs/reimbursements	4,846.17	6,660.00
24		<b>Sub Total</b>	<b>53,644.60</b>	<b>51,620.47</b>
25	CAPITAL OUTLAY			
26	93	Office Furnishings /equipment	847.74	5,050.00
27	94	Vehicles	0.00	0.00
28	98	Other	1,643.26	0.00
29		<b>Sub Total</b>	<b>2,491.00</b>	<b>5,050.00</b>
30	COMMODITIES			
31	21	Printing/Office Supplies/postage/janitorial/compu	14,028.57	10,086.36
32	22	Employee Uniform / accessories	224.52	375.00
33	25	parts / vehicle repairs	3,612.01	2,378.30
34	43	Health Dept Med. Supplies	39,306.19	36,322.71
35				
36		<b>Sub Total</b>	<b>57,171.29</b>	<b>49,162.37</b>
37		<b>TOTAL EXPENSES</b>	<b>614,230.81</b>	<b>612,189.02</b>
38				
39	Grants Estimated for 2017			
40		SFY 16	SFY 17	Est. 2018
41	MCH*	30,907.00	30,905.00	35,513
42	State Formula*	14,349.00	7,076.00	13,923
43	Immunization Action Plan*	3,061.00	3,061.00	0
44	WIC**	318,728.00	312,061.00	301,000
45	Public Health Preparedness	20,430.00	21,482.00	20,483
46	WIC/Imm. collaboration*	42,046.00	42,046.00	42,047
47	Misc. Health (2017 estimated)	1,909.40	1,480.00	1,694
48	<b>Total Grants</b>	<b>431,430.40</b>	<b>418,111.00</b>	<b>414,640</b>
49				
50	<b>Cash Received</b>	<b>2016 totals</b>	<b>Est. 2017</b>	<b>Est. 2018</b>
51	Misc Paid In	2,493.32	0.00	0
52	Amerigroup Public Insurance	2,313.62	1,796.00	2,054
53	Sunflower State Public Insurance	699.93	540.00	619
54	United Health Care Public Insurance	2,247.36	897.00	1,572
55	Cash Receipts	13,644.35	14,592.00	14,118
56	Environmental Fees	2,070.00	2,120.00	2,095
57	Medicare	26,140.61	26,204.00	26,172
58	<b>Total Estimated Cash Received</b>	<b>49,609.19</b>	<b>46,149.00</b>	<b>46,630</b>
59				
60	<b>Total Estimated Grants and Cash Received</b>	<b>481,039.59</b>	<b>464,260.00</b>	<b>461,270</b>
61				
62	<b>Total Est. Expenses/Benefits/Salaries</b>			<b>629,663</b>
63	<b>Total Est. Grants/Cash</b>			<b>461,270</b>
64	<b>Est. Total Expenses for Year 2018</b>			<b>168,393</b>
65				
66	* Local tax revenues must remain equal to or greater than amount 2017			
67	22,066.00 in order to receive the State Formula funding			

## REGISTER OF DEEDS 2018 BUDGET

2	SALARIES	\$86,609.00	
	total		\$86,609.00
	COMMODITIES		
21	PRINTING/ OFFICE SUPPLIES	\$300.00	
29	Misc, supplies	\$400.00	
30	Food/ Travel	\$850.00	
	total		\$1,550.00
	CONTRACTUAL		
73	Transportation	\$1,860.00	
74	Utilities/ Telephone	\$1,044.00	
75	Dues/ Subscription	\$550.00	
77	Hotel Rental	\$2,000.00	
78	Legal Printing/ Advertisement	\$100.00	
79	Maint./ Repair	\$300.00	
81	Misc. Espense	\$200.00	
83	Equipment Lease	\$100.00	
88	Professiona Development	\$500.00	
89	Othr Contractral	\$200.00	
	total		\$6,854.00
98	Capital Outlay	\$250.00	
	total		\$250.00
	TOTAL BUDGET		\$95,263.00



## Cherokee County Elections

2018 Noxious Weed Dept. Budget Request									
Acct No.	Description			2018 Request	Approved Amount				
<b>Personal Services</b>									
30130/02	Salaries			\$29,000					
Sub-Total				\$29,000					
<b>Commodities</b>									
30160/21	Printing & Office Supplies			\$500					
30160/23	Employee Food/Meals			\$300					
30160/28	Tires			\$1,000					
30130/41	Chemicals			\$25,000					
30160/29	Misc. Supplies			\$1,000					
Sub-Total				\$27,800					
<b>Contractural</b>									
30160/73	Transportation			\$2,000					
30160/75	Dues/Subscriptions			\$1,000					
30160/77	Hotel Rentals			\$1,000					
30130/74	Telephone Bill			\$1,600					
30130/78	Legal Printing/Advertising			\$100					
30130/89	Other Contractural			\$1,000					
30130/95	Operational/Const Equip			\$2,000					
Sub-Total				\$8,700					
<b>Budget Total</b>				<b>\$65,500</b>					
Total Funds Available				\$65,500					
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border-top: 1px solid black; border-bottom: 1px solid black;">Noxious Weed Director</td> <td style="width: 50%; border-top: 1px solid black; border-bottom: 1px solid black;">Date</td> </tr> <tr> <td style="border-top: 1px solid black; border-bottom: 1px solid black;">Chairman, Board of County Commissioners</td> <td style="border-top: 1px solid black; border-bottom: 1px solid black;">Date</td> </tr> </table>						Noxious Weed Director	Date	Chairman, Board of County Commissioners	Date
Noxious Weed Director	Date								
Chairman, Board of County Commissioners	Date								

# Juanita Hodgson

Cherokee County Treasurer

P.O. Box 149

Columbus, Kansas 66725

Real Estate 620-429-3848 • Motor Vehicle 620-429-2418

Fax 620-429-2256

cktreas@columbus-ks.com

<b>2018 Budget</b>				
<b>Cherokee County Treasurers Office</b>				
		<b>Budget</b>	<b>Vehicle Reimb</b>	<b>Total Budget</b>
<b><u>Personal Services</u></b>				
Salaries		\$ 218,000.00	\$ (131,000.00)	\$ 87,000.00
<b><u>Commodities</u></b>				
Printing/Office Supplies		\$ -	\$ -	\$ -
Employee Food/Meals		\$ -	\$ -	\$ -
Computer Supplies		\$ -	\$ -	\$ -
Misc Supplies		\$ -	\$ -	\$ -
<b><u>Contractual</u></b>				
Transportation		\$ -	\$ -	\$ -
Utilities/Telephone Bills		\$ 2,000.00	\$ -	\$ 2,000.00
Dues/Subscriptions		\$ 500.00	\$ -	\$ 500.00
Professional Service		\$ -	\$ -	\$ -
Legal Printing		\$ 2,000.00	\$ -	\$ 2,000.00
Maintenance/Mach & Equipment		\$ 1,000.00	\$ -	\$ 1,000.00
Equip Lease/Rental		\$ -	\$ -	\$ -
Other Contractual		\$ 1,500.00	\$ -	\$ 1,500.00
<b><u>Capital Outlay</u></b>				
Office Furniture				\$ -
<b>Total Budget</b>				
		\$ 225,000.00	\$ (131,000.00)	\$ 94,000.00

## CHEROKEE COUNTY AMBULANCE

Budget 2018	Col/Gal 2018	Col/Gal 2017
<b>INCOME</b>		
Ambulance Service	515,000	525,000
County Subsidy	405,056	405,056
Interest Income	300	300
<b><u>TOTAL INCOME</u></b>	<b><u>920,356</u></b>	<b><u>930,356</u></b>
<b>EXPENSES</b>		
Telephone/Internet- Col/Gal	7,225	3,575
Telephone/Internet-Gal	0	3,575
Electricity-Col	12,500	12,000
Electricity-Gal	4,000	4,000
Gas-Col	2,500	2,500
Gas-Gal	1,000	1,000
Water/Sewer-Col	950	1,000
<b>TOTAL UTILITIES</b>	<b>28,175</b>	<b>27,650</b>
Ambulance Replacement	50,000	50,000
Fuel	18,000	22,000
Ambulance Maintenance	10,000	8,000
<b>TOTAL AMBULANCE</b>	<b>78,000</b>	<b>80,000</b>
Capital Equipment	15,000	25,000
Equipment Repair-Col	2,000	2,000
Equipment Repair-Gal	2,000	2,000
Medical Supplies	30,000	32,000
Operating Supplies	1,000	1,000
Oxygen	1,900	1,900
<b>Total Equipment</b>	<b>51,900</b>	<b>63,900</b>
<b>TOTAL PAYROLL (See pg 2)</b>	<b>721,105</b>	<b>715,876</b>
Building Repairs- Col	5,000	5,000
Building Repairs-Gal	1,000	1,000
<b>TOTAL BUILDING REPAIRS</b>	<b>6,000</b>	<b>6,000</b>
Postage	150	300

Office Supplies	3,000	3,100
Professional Services *	30,000	32,000
Building Equip	0	
Office Equipment Purchase	1,000	1,000
Office Equipment Repair	300	300
Insurance	12,500	11,700
Bank Charges	100	400
Dues & Subscriptions	300	300
Taxes & Licenses	1,000	1,000
<b>TOTAL OFFICE EXPENSES</b>	<b>48,350</b>	<b>50,100</b>

### CHEROKEE COUNTY AMBULANCE

#### Districts I & II Col/Gal

2018

Training Classes	1,500	1,500
Text Books	200	200
<b>TOTAL TRAINING</b>	<b>1,700</b>	<b>1,700</b>

Medical First Response	4,000	
Miscellaneous Expenses	4,000	4,000
<b>TOTAL MISC. EXPENSES</b>	<b>8,000</b>	<b>4,000</b>

<b>TOTAL EXPENSES</b>	<b>943,230</b>	<b>949,226</b>
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<b><u>NET LOSS/GAIN</u></b>	<b>(22,874)</b>	<b>(18,870)</b>
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\* Contracted acctg and billing service

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CHEROKEE COUNTY AMBULANCE COL/GAL

<b>Assets</b>	6-23-2017	7-11-2017
Checking Account	38,626	41,668
Savings-ambulance and equipment	57,621	81,647
C.D.'s	65,538	51,497
<b>TOTAL</b>	<b>161,785</b>	<b>174,812</b>

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<b>Salary</b>	Salary 2018	Salary 2017
Salaries Full-Time	475,000	475,000
Salaries Part-Time	112,000	104,450
Social Security	44,905	44,334
Employee Benefits	23,000	23,000
Health Insurance	45,000	41,092
Workman's Comp	20,500	27,000
Unemployment Taxes	700	1,000
<b>TOTAL PAYROLL 2017</b>	<b>721,105</b>	<b>715,876</b>

- Our 4 main ambulances are in good mechanical condition 2012, 2012, 2013, 2014
- May 2017 purchased a new 2016 GMC diesel chassis to use with a remount next year \$43,500
- March 2017 received a matching grant and purchased 2 defibrillators \$20,000
- 2% pay increase in Feb. 2017.

# JANET A. GRAHAM

Public Accountant, Inc.

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

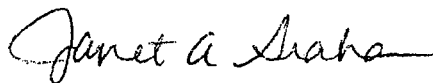
To the Board of Directors  
Cherokee County Ambulance  
Association, Inc.  
Columbus, KS 66725

I have compiled the accompanying balance sheet of Cherokee County Ambulance Association, Inc., a non-profit organization, as of May 31, 2017, and the related statement of income for the month and the five 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 reviewed 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, statement of retained earnings and statement of cash flow required by generally accepted accounting principles. If the omitted disclosures, statement of retained earnings 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 informed about such matters.

JANET A. GRAHAM, PUBLIC ACCOUNTANT, INC



June 12, 2017

CHEROKEE COUNTY AMBULANCE ASSN, INC.  
Balance Sheet  
May 31, 2017

ASSETS

Current Assets		
Checking - Exchange	\$	13,243.91
Checking - Commerce		5,282.67
Savings - Labette Bank		8,581.68
Savings - Exchange		77,620.72
Galena - Travel		220.11
Columbus - Travel		550.99
CD - Exchange #2001919		10,360.50
CD - Exchange #2001997		5,243.67
CD - Exchange #2002056		5,219.26
CD - Exchange #2002066		10,358.38
CD - Exchange #2002128		10,327.38
CD - Exchange #2002185		10,153.43
Accounts Receivable		149,868.80
Prepaid Expenses		13,296.01
 Total Current Assets		 320,327.51
Property and Equipment		
Furniture & Fixtures		20,170.19
Machinery & Equipment		536,240.17
Buildings & Land		116,489.97
Building-Powrachute		302,677.79
Building-Galena		108,708.25
Land-Powrachute		67,272.75
Improvements-Powrachute		81,240.61
Vehicles		638,374.64
Accumulated Depreciation		(1,370,176.75)
 Total Property and Equipment		 500,997.62
Other Assets		
Loan Costs		4,998.50
Less: Accum Amortization		(3,514.71)
 Total Other Assets		 1,483.79
 Total Assets	 \$	 822,808.92

"See Accountant's Compilation Report"

CHEROKEE COUNTY AMBULANCE ASSN, INC.  
Balance Sheet  
May 31, 2017

## LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	3,218.00
Payroll Taxes Payable		769.47
Retirement Payable		(12,954.64)
Total Current Liabilities		(8,967.17)
Long-Term Liabilities		
Total Long-Term Liabilities		0.00
Total Liabilities		(8,967.17)
Capital		
Contributed Capital		44,844.23
Retained Earnings		836,199.58
Net Income		(49,267.72)
Total Capital		831,776.09
Total Liabilities & Capital	\$	822,808.92

"See Accountant's Compilation Report"



CHEROKEE COUNTY AMBULANCE ASSN, INC.  
Income Statement  
For the Five Months Ending May 31, 2017

	Current Month		Year to Date	
<b>Revenues</b>				
Ambulance Service	\$ 42,361.45	37.74	\$ 213,452.52	53.18
County Subsidies	50,631.99	45.11	168,773.30	42.05
Miscellaneous Income	19,725.00	17.57	19,725.00	4.91
Discounts & Refunds	(500.00)	(0.45)	(681.40)	(0.17)
Interest Income	21.73	0.02	128.40	0.03
<b>Total Revenues</b>	<b>112,240.17</b>	<b>100.00</b>	<b>401,397.82</b>	<b>100.00</b>
<b>Expenses</b>				
Telephone - Columbus	613.72	0.55	3,009.87	0.75
Electricity - Columbus	751.07	0.67	3,928.67	0.98
Electricity - Galena	358.00	0.32	1,658.00	0.41
Gas/Propane - Columbus	70.01	0.06	1,556.20	0.39
Water - Columbus	74.26	0.07	383.29	0.10
<b>Total Utilities</b>	<b>1,867.06</b>	<b>1.66</b>	<b>10,536.03</b>	<b>2.62</b>
Fuel	856.53	0.76	5,321.68	1.33
Ambulance Maintenance	892.48	0.80	2,759.71	0.69
<b>Total Ambulance</b>	<b>1,749.01</b>	<b>1.56</b>	<b>8,081.39</b>	<b>2.01</b>
New Equipment	43,500.00	38.76	85,393.40	21.27
Medical Supplies	1,126.59	1.00	9,856.38	2.46
Oxygen	91.35	0.08	520.15	0.13
<b>Total Equipment &amp; Supplies</b>	<b>44,717.94</b>	<b>39.84</b>	<b>95,769.93</b>	<b>23.86</b>
Salaries - Full Time	34,338.45	30.59	195,193.59	48.63
Salaries - Part Time EMT	8,893.31	7.92	45,946.80	11.45
Social Security Expense	3,297.58	2.94	18,398.22	4.58
Employee Benefits	593.44	0.53	593.44	0.15
Health Insurance	2,949.04	2.63	17,650.24	4.40
Workman's Compensation	1,912.00	1.70	8,694.00	2.17
Unemployment Taxes	102.65	0.09	424.82	0.11
<b>Total Payroll</b>	<b>52,086.47</b>	<b>46.41</b>	<b>286,901.11</b>	<b>71.48</b>
Operating Supplies	113.88	0.10	146.52	0.04
Repairs - Columbus	10.40	0.01	72.88	0.02
Repairs - Galena	0.00	0.00	275.25	0.07
Depreciation Expense	4,805.75	4.28	24,028.75	5.99
<b>Total Building</b>	<b>4,930.03</b>	<b>4.39</b>	<b>24,523.40</b>	<b>6.11</b>
Amortization Expense	77.67	0.07	388.35	0.10
Postage	0.00	0.00	47.57	0.01
Office Expense	412.00	0.37	841.82	0.21
Professional Services	2,146.16	1.91	13,014.56	3.24
Insurance	942.42	0.84	4,712.10	1.17
Bank/Credit Card Charges	26.00	0.02	201.30	0.05
Dues & Subscriptions	0.00	0.00	560.00	0.14
<b>Total Office</b>	<b>3,604.25</b>	<b>3.21</b>	<b>19,765.70</b>	<b>4.92</b>
Miscellaneous Training	0.00	0.00	2,430.00	0.61

"See Accountant's Compilation Report"

CHEROKEE COUNTY AMBULANCE ASSN, INC.  
Income Statement  
For the Five Months Ending May 31, 2017

	Current Month		Year to Date	
Total Training	0.00	0.00	2,430.00	0.61
Miscellaneous Expense	1,279.17	1.14	1,676.13	0.42
Travel Reimbursement	60.00	0.05	981.85	0.24
Total Miscellaneous	1,339.17	1.19	2,657.98	0.66
Total Expenses	110,293.93	98.27	450,665.54	112.27
Net Income	\$ 1,946.24	1.73	\$ (49,267.72)	(12.27)

"See Accountant's Compilation Report"

2014 International Ambulance has been in the service department **13 times** in the past year for mechanical issues. Most of the repairs have been covered under warranty. This warranty will expire in February of 2018. According to Summit Trucking the average cost of maintenance has been around \$1,000 each time. If this trend continues we are looking at \$13,000 in repairs for 2018.

2007 Ford Ambulance has over 150,000 miles on it. Currently it seems to be running without any major issues.

Cherokee County Ambulance District 3 is asking for Cherokee County to increase our monthly subsidy by 4% along with helping to replace an ambulance.

9:21 AM

CHEROKEE COUNTY AMBULANCE ASSOCIATION DISTRICT #3

06/26/17

Profit & Loss Budget Overview

Cash Basis

January through December 2018

	<u>TOTAL</u>
	<u>Jan - Dec 18</u>
<b>Income</b>	
<b>100 · RECEIVABLES</b>	
121 · MEDICARE	127,008.00
122 · MEDICAID	18,000.00
123 · INSURANCE	68,004.00
124 · PATIENT	9,000.00
125 · COLLECTION	3,204.00
126 · HOSPICE	1,080.00
127 · NO TRANSPORT	1,650.00
128 · WHEELCHAIR VAN INCOME	6,804.00
<b>Total 100 · RECEIVABLES</b>	<b>234,750.00</b>
<b>602 · COUNTY</b>	<b>202,524.00</b>
<b>605 · INTEREST</b>	<b>108.00</b>
<b>Total Income</b>	<b>437,382.00</b>
<b>Gross Profit</b>	<b>437,382.00</b>
<b>Expense</b>	
<b>260 · EQUIPMENT</b>	
261 · BUILDING EQUIPMENT	804.00
262 · OFFICE EQUIPMENT	2,304.00
263 · UNIT EQUIPMENT	1,008.00
264 · OTHER EQUIPMENT	22,008.00 <i>ambulance loan</i>
<b>Total 260 · EQUIPMENT</b>	<b>26,124.00</b>
<b>400-800 · PAYROLL EXPENSES</b>	
411 · FICA TAXES	0.00
414 · UNEMPLOYMENT	324.00
806 · SALARY	312,000.00
820 · FICA EXPENSE	24,000.00
862 · INS.- HEALTH	24,600.00
866 · LIFE INSURANCE CO.	300.00
<b>Total 400-800 · PAYROLL EXPENSES</b>	<b>361,224.00</b>
<b>829 · UTILITIES</b>	
830 · ELECTRIC	3,708.00
831 · GAS	2,004.00
833 · TELEPHONE	2,256.00
834 · CABLE TV	288.00
<b>Total 829 · UTILITIES</b>	<b>8,256.00</b>
<b>839 · MAINTENANCE</b>	
840 · BUILDING & EQUIP. MAINT.	2,196.00
875 · VEHICLE MAINT.	5,004.00
<b>Total 839 · MAINTENANCE</b>	<b>7,200.00</b>

9:21 AM  
06/26/17  
Cash Basis

CHEROKEE COUNTY AMBULANCE ASSOCIATION DISTRICT #3  
**Profit & Loss Budget Overview**  
January through December 2018

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	<u>TOTAL</u>
	<u>Jan - Dec 18</u>
845 · POSTAGE	900.00
847 · FREIGHT	204.00
860 · INSURANCE	
861 · INS. PERSONELL	13,800.00
863 · INS. - VEHICLE	3,504.00
864 · INS. - BUILDING	1,800.00
865 · INS. - EQUIPMENT	438.00
<b>Total 860 · INSURANCE</b>	<b>19,542.00</b>
870 · FUEL	6,996.00
890 · SUPPLIES	
891 · BUILDING SUPPLIES	1,200.00
892 · OFFICE SUPPLIES	504.00
893 · UNIT SUPPLIES	504.00
894 · PATIENT SUPPLIES	15,003.00
<b>Total 890 · SUPPLIES</b>	<b>17,211.00</b>
900 · TRAINING	3,678.00
911 · WHEELCHAIR VAN EXPENSE	1,200.00
912 · ADMINISTRATIVE	1,008.00
913 · PERSONELL	2,208.00
914 · MISCELLANEOUS	2,004.00
915 · RETIREMENT	9,504.00
960 · SALES TAX	2,400.00
<b>Total Expense</b>	<b>469,659.00</b>
<b>Net Income</b>	<b><u><u>-32,277.00</u></u></b>

**CHEROKEE COUNTY APPRAISER  
2018 BUDGET PROPOSAL WORKSHEET**

<b>Description</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Proposal</b>	<b>% Change</b>
<b>Commodities</b>				
30230/21 Printing/Office Supplies	2,603.09	2,500	2,700	8%
30230/23 Employee Meals	393.78	3,000	500	-83%
30230/25 Vehicle Parts & Repairs	100.00	1,000	1,000	0%
30230/28 Computer Supplies	2,547.50	3,000	3,000	0%
30230/29 Miscellaneous Supplies	513.08	500	600	20%
30230/30 Gasoline	784.76	2,000	1,000	-50%
30230/32 Oil/Grease	113.47	500	200	-60%
30230/33 Tires	79.50	500	500	0%
<b>Total Commodities</b>	<b>\$ 7,135.18</b>	<b>\$ 13,000</b>	<b>\$ 9,500</b>	<b>-27%</b>
<b>Contractural</b>				
30230/74 Telephone	3,399.83	2,000	3,500	75%
30230/75 Dues & Subscriptions	5,770.12	1,545	1,645	6%
30230/76 Professional Services	18,795.67	-	-	0%
30230/77 Hotel Rentals	1,574.48	3,000	2,500	-17%
30230/78 Legal Printing/Advertising	18.00	100	100	0%
30230/79 Maintenance/Repairs Machinery/Equipment	-	6,000	5,000	-17%
30230/81 Miscellaneous Expenses	32.86	1,000	500	-50%
30230/88 Professional Development	1,610.00	5,000	3,000	-40%
30230/89 Other Contractural	40,913.83	20,310	22,300	10%
<b>Total Contractural</b>	<b>\$ 72,114.79</b>	<b>\$ 38,955</b>	<b>\$ 38,545</b>	<b>-1%</b>
<b>Capital Outlay</b>				
30230/93 Office Furniture & Equipment	-	7,500	7,500	0%
30230/98 Other Capital Outlay (Software)	-	7,500	7,500	0%
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0%</b>
<b>TOTAL OF ALL ABOVE FUNDS</b>	<b>\$ 79,249.97</b>	<b>\$ 66,955</b>	<b>\$ 63,045</b>	<b>-6%</b>

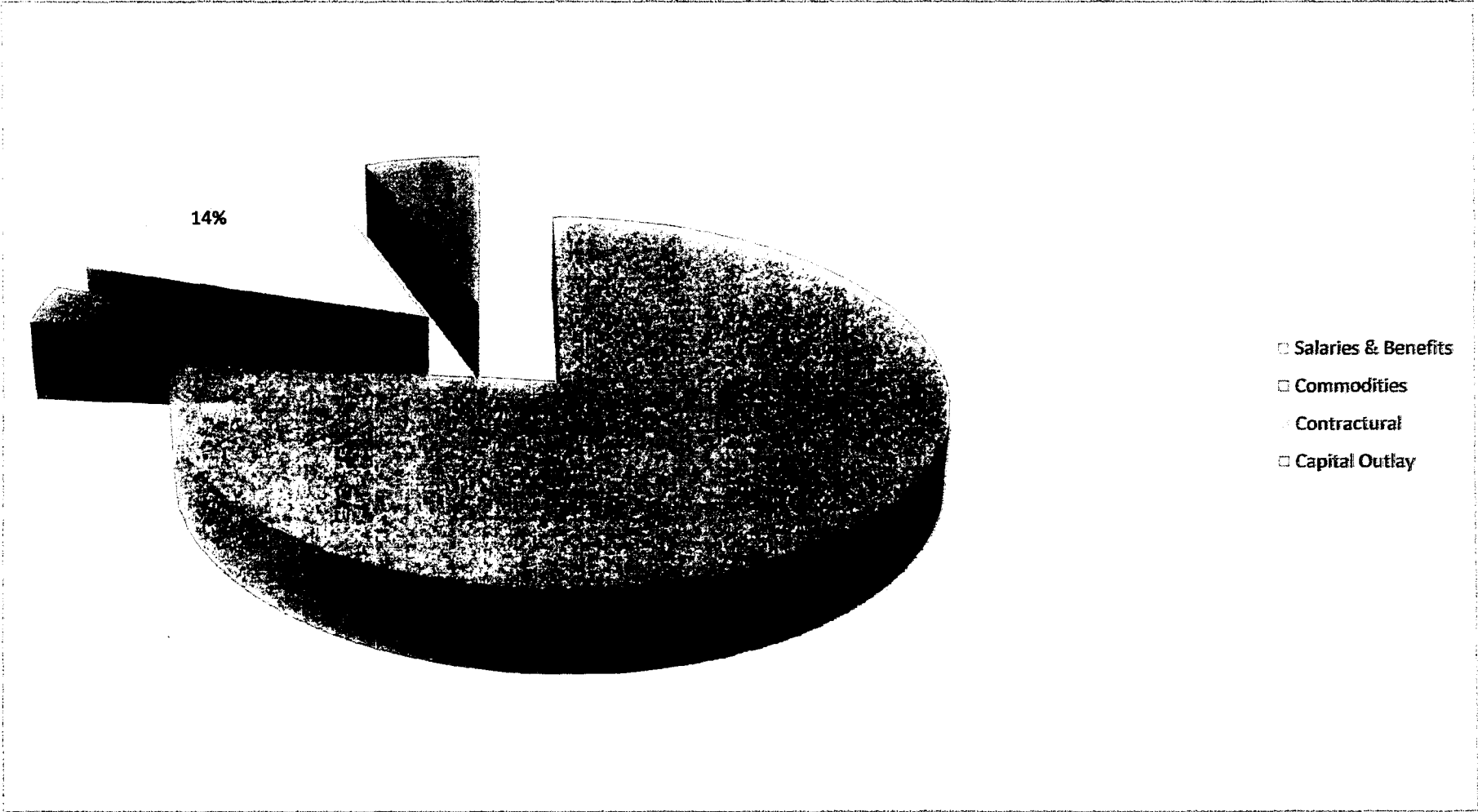
<b>Description</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Proposal</b>	<b>% Change</b>
<b>Personal Services</b>	<b>\$ 206,960.03</b>	<b>\$ 215,192</b>	<b>\$ 205,592</b>	<b>-4.5%</b>
<b>TOTAL</b>	<b>\$ 286,210.00</b>	<b>\$ 280,067</b>	<b>\$ 268,637</b>	<b>-4.1%</b>
Change From Previous Year			\$ (11,430)	

**CHEROKEE COUNTY APPRAISER  
2018 BUDGET PROPOSAL SUMMARY AND CHART**

Commodities	\$ Change from Previous Year	Summary
30230/21 Printing/Office Supplies	\$ 200.00	
30230/23 Employee Meals	\$ (2,500.00)	
30230/25 Vehicle Parts & Repairs	\$ -	
30230/28 Computer Supplies	\$ -	
30230/29 Miscellaneous Supplies	\$ 100.00	
30230/30 Gasoline	\$ (1,000.00)	
30230/32 Oil/Grease	\$ (300.00)	
30230/33 Tires	\$ -	
<b>Total Commodities</b>	<b>\$ (3,500.00)</b>	<b>Reduced 27%</b>
<b>Contractural</b>	<b>\$ -</b>	
30230/74 Telephone	\$ 1,500.00	
30230/75 Dues & Subscriptions	\$ 100.00	
30230/76 Professional Services	\$ -	
30230/77 Hotel Rentals	\$ (500.00)	
30230/78 Legal Printing/Advertising	\$ -	
30230/79 Maintenance/Repairs Machinery/Equi	\$ (1,000.00)	
30230/81 Miscellaneous Expenses	\$ (500.00)	
30230/88 Professional Development	\$ (2,000.00)	
30230/89 Other Contractural	\$ 1,990	
<b>Total Contractural</b>	<b>\$ (410)</b>	<b>Reduced 1%</b>
<b>Capital Outlay</b>		
30230/93 Office Furniture & Equipment	\$ -	
30230/98 Other Capital Outlay (Software)	\$ -	
<b>Total Capital Outlay</b>	<b>\$ -</b>	
<b>TOTAL CHANGE IN ALL ABOVE FUNDS</b>	<b>\$ (3,910)</b>	<b>Reduced 6%</b>
<b>Personal Services</b>	<b>\$ (9,600)</b>	<b>Reduced 4.5% due to department reorganization/downsizing</b>
<b>TOTAL</b>	<b>\$ (11,430)</b>	<b>Reduced 4.5% from previous year</b>



**CHEROKEE COUNTY APPRAISER  
2018 BUDGET PROPOSAL SUMMARY AND CHART**



### County Appraiser's Office Reorganization Salary Proposal

Name	Job Title	Current Salary	Current Annual Salary	Proposed Range/Step	Proposed Salary	Proposed Annual Salary
Kristi Davis	Personal Property Manager/Administrative Assistant	12.50	26,000	10/6	14.13	29,390
Jane Fletcher	Cadastral Mapper	14.64	30,451	10/8	14.85	30,888
Mark Hixon	County Appraiser		74,000			76,080
Tamara Jarrett	Appraiser I	11.50	23,920	12/2	13.45	27,976
Daisy Mooney	Appraiser I	14.36	29,869	12/7	15.22	31,658
Temporary	Appraisal/Clerical Assistant	10.00	9,600	N/A	10.00	9,600
<b>Total</b>			<b>184,240</b>			<b>205,592</b>

2016 Budget	250,883
Proposal	205,592
Difference	45,291



## CHEROKEE COUNTY APPRAISER

### 2018 DUES & SUBSCRIPTIONS

<b>DESCRIPTION</b>	<b>COST</b>
International Association of Assessing Officers (Hixon)	200
Registered Mass Appraiser (Hixon)	30
Kansas County Appraisers Association (Membership & CKA Dues - Hixon)	200
Southeast Kansas County Appraisers Association	25
Kansas Association of Mappers (Fletcher)	50
Kansas Real Estate Appraisal Board (Hixon)	200
The Sentinel Times	35
News Advocate	35
Columbus News-Report	35
Price Digests ABOS Marine Blue Book (online)	200
Price Digests Truck Blue Book: (online)	210
NADA Official Older Used Car Guide	50
NADA RV Guide	75
NADA Motorcycle/Snowmobile/ATV/Personal Watercraft Guide	50
Misc. Appraisal Guides and Manuals	150
Appraisal Foundation - USPAP	100
<b>Total</b>	<b>1,645</b>

**CHEROKEE COUNTY APPRAISER**

**SERVICE CONTRACTS 30230/89**

<b>PERIOD OF CONTRACT</b>	<b>DESCRIPTION OF SERVICES</b>	<b>ESTIMATED COST</b>
2018	Thomson Reuters - Web Main Modual; Web Tax Support	3,100
2018	Apex Sketching Software Annual Maintenance	1,200
2018	KWORK	15,000
2018	Single Property Appraisals	1,000
2018	File Safe - Support & Maintenance for NetLabels	200
2018	Copy Products, Inc. (Toshiba copy/printer)	1,800
	<b>TOTAL</b>	<b>22,300</b>

**2018 CHEROKEE COUNTY GEOGRAPHIC INFORMATION SYSTEM (GIS) BUDGET PROPOSAL**

<b>Description</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Proposal</b>
<b>Commodities</b>			
Printing/Office Supplies		20,000	
Employee Meals			
Vehicle Parts & Repairs			
Computer Supplies			
Miscellaneous			
Gasoline			
Oil/Grease			
Tires			
<b>Total Commodities</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>Contractural</b>			
Transportation			
Telephone			
Dues & Subscriptions*			3,500
Professional Services			15,000
Hotel Rentals			
Legal Printing/Advertising			
Maint/Repairs Mach/Equip			
Miscellaneous			
Professional Development			
Other Contractural	16,740.21		
<b>Total Contractural</b>	<b>\$ 16,740.21</b>	<b>\$ -</b>	<b>\$ 18,500</b>
<b>Capital Outlay</b>			
Office Furniture & Equipment			
Other Capital Outlay (Software)			
Vehicles			
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL OF ALL ABOVE FUNDS</b>	<b>\$ 16,740.21</b>	<b>\$ 20,000</b>	<b>\$ 18,500</b>
<b>Personal Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 16,740.21</b>	<b>\$ 20,000</b>	<b>\$ 18,500</b>

\* 911 Mapping \$2,000; Appraiser \$1,500 for ESRI licences

