

MINUTES FOR NOVEMBER 25, 2013
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, November 25, 2013 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 were present.

Members of the press present: Larry Hiatt, Patrick Richardson, Machel Smith

Leonard Vanatta - Road Supervisor

He appeared before the Board on routine county road business.

Commissioner Collins made a motion to enter into an Executive Session with the Board and Leonard for the purpose of Non/Elected Personnel for a period of five minutes. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes at 9:18 AM.

The meeting reconvened at 9:24 AM.

No action was taken as a result of the Executive Session.

A motion was made by Commissioner Collins to approve Payroll for November, 2013. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Napier to approve the Accounts Payables for November, 2013. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Collins to approve the Minutes of the November 18, 2013 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 Hilderbrand to amend the agenda from 10:00 AM to 9:48 AM for Trish Carroll and the Certified Work Ready Program. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes at 9:48 AM.

Trish Carroll - Certified Work Ready Program, Economic Development

She appeared before the Board to update them on the Certified Work Ready Program. She has just returned from the first academy. One objective is to seek County and Municipal support in our area. She is requesting the Board to consider a letter of support for the ACT Work Ready Communities Program.

A motion was made by Commissioner Hilderbrand to sign the Letter of Support. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes. Chairman Hilderbrand signed the Letter of Support.

Janet Miller was introduced to the Board as the new Executive Director of Economic Development. They appeared to clarify the budget that has been allotted for Economic Development. Commissioner

RH

Hilderbrand recommended that they submit a list of items needed and the cost of each to the Board on Monday until the Economic Development Committee actually sets a budget.

Commissioner Collins asked for a moment of silence for the loss of county resident Louie Nicoletti. Chairman Hilderbrand called for a moment of silence at 10:08 AM.

A motion was made by Commissioner Hilderbrand to enter an Executive Session for a period of 10 minutes for the purpose of Non/Elected Personnel with the Board, Rod Edmondson, Tammie Speer, and Deana Randall. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes at 10:18 AM.

The meeting reconvened at 10:31 AM.

No action was taken as a result of the Executive Session.

Kevin Cure - County Counselor

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

He has reviewed the Representation Letter from Mense, Churchwell, & Mense, and he has no concerns. Chairman Hilderbrand signed the document.

He has made a couple of changes to the draft Financial Controls Resolution presented last week, after speaking with Russell Shipley. The Resolution is based solely on his recommendations.

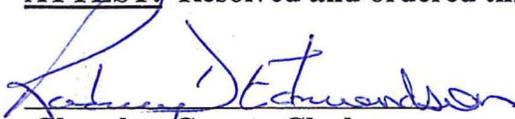
Treasurer Juanita Hodgson was present and reviewed the final draft. The Board asked for any input from the Treasurer prior to taking the resolution to a vote. Treasurer Juanita Hodgson said she didn't have any.

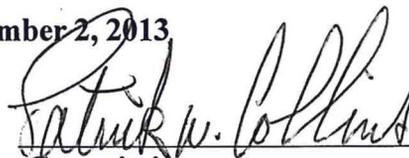
A motion was made by Commissioner Hilderbrand to approve Resolution 32-2013 Establishing Certain Financial Controls and Management Procedures. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes.

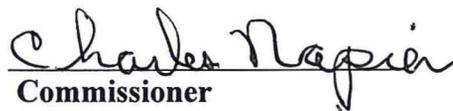
A motion was made by Commissioner Collins to sign the Short Form of Agreement between the Shoal Creek Basin Regional Wastewater Authority and Tri-State Engineering for an Engineering Study. The motion was seconded by Commissioner Hilderbrand. The motion carried 3-0 with all voting yes.

Commissioner Collins made a motion to adjourn until the next regularly scheduled meeting set for December 2, 2013 at 9:00 AM. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all in attendance voting yes at 12:02 PM.

ATTEST: Resolved and ordered this day, December 2, 2013.


Cherokee County Clerk


Commissioner


Commissioner


Commissioner

Cherokee County Commissioners

COURTHOUSE • 110 W. MAPLE ST.

COLUMBUS, KANSAS 66725

FAX 620-429-1591

PHONE 620-429-3256

E-MAIL: ckcomm@columbus-ks.com

October 28, 2013

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

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, 2012, 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, 2012, 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 December 21, 2010, 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. All events subsequent to the date of the financial statement have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statement 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.

Information Provided

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. We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have taken timely and appropriate steps to remedy fraud, violations of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us.
22. We have a process to track the status of audit findings and recommendations.
23. 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.
24. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
25. Cherokee County, Kansas has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
26. 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 we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
27. 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.

28. As part of your audit, you assisted with preparation of the financial statement and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
29. We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.
30. 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.
31. 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.
32. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
33. 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.
34. The financial statement properly classifies all funds and activities.
35. Expenditures have been appropriately classified in or allocated to functions and programs and allocations have been made on a reasonable basis.
36. Receipts are appropriately classified.
37. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
38. Deposits and investment securities are properly classified as to risk and are properly disclosed.
39. 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:
 - 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.

40. With respect to federal award programs.

- 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 presented 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.
- 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 (except for noncompliance disclosed to you), 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.
- 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: *Richard Hillbrand* Signature: *Juanita Hodgeson*

Title: County Commission Title: County Treasurer

Signature: *Richard Hillbrand*

Title: County Clerk

CHEROKEE COUNTY, KANSAS
Schedule of Uncorrected Misstatements
December 31, 2012

There were no uncorrected misstatements.

County Official ACT Work Ready Communities Support Form

For Cherokee (county) KANSAS (state)

The purpose of this document is for the county and municipality leaders to provide their support for their county to actively participate in the ACT Work Ready Communities (ACT WRC) initiative.

By participating in the WRC initiative, counties can both identify skill gaps and quantify the skill level of their workforce. This helps educators build career pathways aligned to the needs of business and industry -- and it also helps a community stand out and be recognized for its workforce development efforts. A strong workforce is a tremendous economic development advantage.

Our county has organized a cross agency team of government, educators, workforce, economic developers and business/chamber leaders. We commit to developing and launching a local ACT WRC program. We will have ACT WorkKeys and ACT National Career Readiness tools accessible to individuals in our county. As local government leaders, we fully support the county engaging in the ACT Work Ready Communities.

Instructions: For counties to participate in the ACT Work Ready Communities, local county and municipal officials are required to show their support of the counties active engagement in the initiative. More information about ACT Work Ready Communities may be found at www.workreadycommunities.org. County and municipal leaders may show their support as outlined below:

Acceptable county documentation to engage:

- County and municipal leaders completing and signing this form
- A County Resolution and a letter of support from a Mayor
- Signed Letters of Support from both a county and municipal leader [may be joint]
- If consolidated county-city governance, only one Letter of Support document required

It is encouraged that counties adopt a resolution of support. However, at minimum, this form shall be signed by a county official to provide support for the county to participate in ACT Work Ready Communities. If there are one or more cities in the designated county, at least one municipal leader shall also sign to provide support. If there is more than one municipality in the county that would like to show their support, additional signatures or letters of support from other municipal leaders may be included. Lastly the County team leaders shall complete the information and sign the form acknowledging their role in leading the ACT WRC initiative on behalf of the county.

I support the County to participate in the county ACT Work Ready Communities initiative

State/county of: KANSAS, Cherokee

County Official Signature: Richard Hilderbrand

Printed Name: Richard Hilderbrand

Title: Chairperson Cherokee county Commission

I support the County to participate in the county ACT Work Ready Communities initiative

Municipality Official Signature: [Signature]

Printed Name: Dale Ugleby

Title: Mayor

COUNTY WRC TEAM LEADER 1: Trish Carroll Signature: [Signature]

COUNTY WRC TEAM LEADER 2: _____ Signature: _____

(Published in the official county newspaper on the 27th day of November, 2013)

RESOLUTION NO. 32 - 2013

A RESOLUTION ESTABLISHING CERTAIN FINANCIAL CONTROLS AND MANAGEMENT PROCEDURES.

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF CHEROKEE COUNTY, KANSAS:

WHEREAS, the County in the form of its duly elected governing body has the authority under K.S.A. § 19-101 to determine its local affairs and government, and;

WHEREAS, the County in the form of its duly elected governing body has the authority under K.S.A. § 19-212 to exercise control over the County's financial matters, and;

WHEREAS, the Board of County Commissioners of Cherokee County, Kansas, meeting in regular session, this 25th day of November, 2013, does hereby resolve as follows:

Section 1. Reconciliation of Accounts- General. All county department heads shall assure the reconciliation and balancing, at least monthly, of all bank accounts maintained by such department to the county's cash balance in the accounting system. When posting entries in the accounting system that are identified from the monthly bank statement (automated clearing house/electronic funds transfer/interest earned, etc.) such entries should be posted as of the transaction date of occurrence, rather than the date of posting of such entries and supporting documentation shall be maintained. An online banking system shall be utilized and reviewed daily to post identified transactions that are not posted as a result of regular receipt and payment transactions. In order to perform any bank reconciliation, all activities shall be posted in the accounting system to the month in which they occur. The timely recording of all activity from the bank statement shall occur within three (3) days of the transaction. The accounting system used by the County shall not be closed each month until all transactions are properly posted.

Section 2. Reconciliation of Accounts- Outstanding Checks. During the reconciliation process, when it is determined that outstanding checks issued by the County are more than three years old, then such checks shall be voided. The check detail and money shall then be sent to the State of Kansas Unclaimed Property Division based on the guidelines of the State of Kansas.

Section 3. Reconciliation of Accounts- Outstanding Deposits. Outstanding deposits shall not be on the bank reconciliation for more than one month as deposits in transit recorded as outstanding at the end of any month should clear within a few days on the subsequent bank statement. If any outstanding deposit is shown on the online banking statement for more than 3 working days the treasurer shall conduct an immediate inquiry into the cause of such deposit not posting to the bank account.

Section 4. Journal Entries. Each journal entry shall be approved by written notation thereon or on the supporting documentation by a department head other than the person entering it into the system.

Section 5. Deposits. Deposits shall be prepared and made daily for the previous day's activity. The deposit slip shall be dated for the day of the activity rather than the date the deposit slip is prepared. A locked bank bag shall be utilized for the deposit of money to the bank with access to the keys being limited to the depository bank and the county treasurer's office. When the deposit slip is returned from the bank, the person who prepared the deposit shall verify the receipt with the detail to verify that the amounts agree.

Section 6. Detail Receipt Reports. As a part of the daily closing process, cash, checks and credit card transactions shall be counted and compared to what the detail receipt report shows. Any variances in the composition of a day's cash, check and credit card receipts shall 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. Any variances to the report should be noted on that day's report, initialed and dated by the clerk as well as the supervisor. When funds are delivered to the county treasurer's office from other funds collection points throughout the county such funds shall be entered into the accounting system by separating cash, checks and credit card transactions on the system report. If this is unable to be done due to system constraints, the county treasurer's office make a note in a memo or transaction detail line of the cash, check and credit card balances.

Section 7. Accounts Payable. The Human Resources Department's clerk shall prepare all accounts payable and payroll checks that are not related to the operations of the county lot or any sewer district of the county. This clerk shall then obtain all necessary signatures upon such checks and deliver the same to the secretary of the county commissioners, who shall prepare the envelopes and mail such checks to the appropriate parties. The aforesaid county commissioner's secretary shall prepare all accounts payable and payroll checks that are related to the operations of the county lot or any sewer district of the county. This secretary shall then obtain all necessary signatures upon such checks and deliver the same to the clerk of the Human Resources Department who shall prepare the envelopes and mail such checks to the appropriate parties.

Section 8. Purchase Orders and Invoices. Each department head shall not submit invoices or purchase orders for payment until the written initials or signature of such department head is placed thereon. Process into the accounts payable system and payment of such invoices or purchase orders shall not occur absent such approval by the department head. Supporting documentation for such payments shall be kept for a minimum of 7 years.

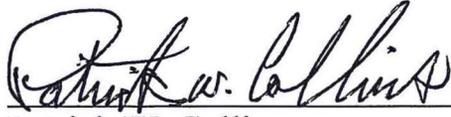
Section 9. County Commission Prior Approval of Checks. All checks shall be approved by the county commission prior to being mailed. Checks shall be posted to the accounting system within two working days after the County Commission approves the same and be posted the same date as the check. The County Commission shall receive a weekly report detailing checks written from all the County's cash accounts.

Section 10. Repeal. Section 1. of Resolution 12-2013 is hereby repealed.

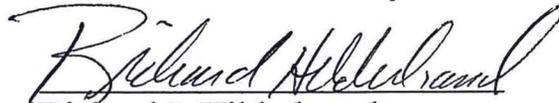
Section 11. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase in this resolution, or the application thereof to any circumstances, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this resolution.

Section 12. Effective Date. This resolution shall take effect and be in full force from and after its passage and publication once in the official county newspaper.

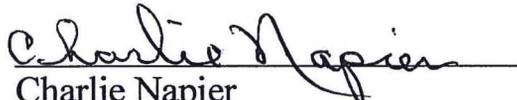
Adopted this 25th day of November, 2013, by the BOARD OF
COMMISSIONERS OF CHEROKEE COUNTY, KANSAS.



Patrick W. Collins
County Commissioner

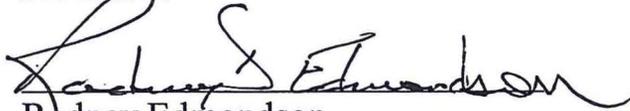


Richard J. Hilderbrand
County Commissioner



Charlie Napier
County Commissioner

ATTEST:



Rodney Edmondson
County Clerk of Cherokee County,
Kansas

Resolution No. 32 - 2013

Prepared by:
Kevin Cure, Attorney