

**MINUTES FOR MARCH 2, 2015**  
**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, March 2, 2015 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, Machel Smith, Jordan Zabel

A motion was made by Commissioner Collins to approve the Minutes of the BOCC Meeting for February 23, 2015. The motion was seconded by Commissioner Napier. The motion carried 3-0.

A motion was made by Commissioner Hilderbrand to approve Resolution 06-2015, appointing Jason Allison as the Cherokee County Emergency Management Coordinator, at the request of the Kansas Division of Emergency Management. The motion was seconded by Commissioner Napier. The motion carried 3-0. The resolution stated the appointment date as October 6, 2003, the date of hire and appointment as coordinator.

A motion was made by Commissioner Hilderbrand to appoint Deana Randall and Rodney Edmondson as Cherokee County's representatives to input data into the KAC's Online Compensation Survey System. The motion was seconded by Commissioner Napier. The motion carried 3-0.

**Raymond Griffitt - Citizen**

He appeared before the Board concerning a land dispute. Commissioner Napier will look into the matter.

**Paul Adams - Citizen**

He appeared before the Board concerning real estate taxes that are owed on a property that was purchased at the tax foreclosure sale in October of 2014. He is being charged 2014 taxes but didn't receive a deed until 2015. Treasurer Juanita Hodgson appeared at the request of the Board. The Board provided Counselor Nathan Coleman the documentation to review.

**Leonard Vanatta - County Road Supervisor**

**Gene Langerot - County Lot Supervisor**

They appeared before the Board on routine county road business.

A motion was made by Commissioner Hilderbrand to enter an Executive Session for the purpose of Non/Elected Personnel for a period of 10 minutes. The motion was seconded by Commissioner Collins. The motion carried 3-0 at 9:25 AM.

The meeting reconvened at 9:35 AM.

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

A motion was made by Commissioner Hilderbrand to recess from 9:52 AM to 10:00 AM. The motion was seconded by Commissioner Collins. The motion carried 3-0.

### **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 Department; David Groves, Sheriff; Deana Randall, Human Resources; Jason Allison, Emergency Preparedness; Juanita Hodgson, Treasurer; Mark Hixon, Deputy Appraiser; Nathan Coleman, Attorney; Rodney Edmondson, Clerk; Wayne Elliott, 911 Addressing & Mapping.

Barbara Bilke - She provided a written report for the Board to review.

Betha Elliott - She presented a purchase order for a keypad door lock for the Health Department at a cost of \$348.00. The Board approved the purchase.

David Groves - He reported that the first batch of body cameras to be worn by officers have arrived. They are also participating in officer training to recognize mental illness as opposed to criminal behavior.

Deanna Randall - She reported that cutoff for March will be the 18<sup>th</sup>.

Jason Allison - He reported that on March 10<sup>th</sup> there will be an earthquake tabletop exercise in Parsons for anyone that wants to attend. Last year's funding from the state has arrived.

Juanita Hodgson - She reported that the state is planning to discontinue mailing renewal notices for vehicle tags. They are going to send a postcard only and residents will need to call the County Treasurer or go online to find out the cost of their renewal. The rollout has been postponed for a couple of months due to complaints by Treasurers.

Mark Hixon - He reported that the 2015 valuation notices were sent out last Friday. The informal appeals process will now begin.

Nathan Coleman - He provided a written response from KAMO Electric Cooperative, Inc. regarding the recent PILOT payment for the Board to review.

Rodney Edmondson - He reported that his office is finishing up on the ward boundary changes for the City of Columbus. Notifications will be mailed to citizens that have been affected by the changes ahead of the April 7<sup>th</sup> election.

Wayne Elliott - He reported the sale of \$181 in maps and the issuance of 3 new addresses.

### **Gene Mense, Matt Mense - Mense, Churwell, & Mense, PC.**

They appeared at the request of the Board, along with Steve Goehl of D.A. Davidson & Co. to review the proposals for refinancing the jail bonds.

Gene stated that it was difficult to compare the proposals because one is for immediate issuance for taxable securities and the other two are for non-taxable securities based on the speculation of interest rates at the issuance date after September 1st. He stated that it would make no difference to the county, but would affect the purchasers of the bonds as either taxable or non-taxable.

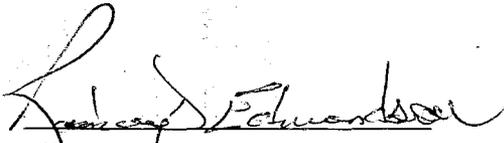
A motion was made by Commissioner Napier to move forward with the taxable interest rate refinancing of the jail bonds with D.A. Davidson & Co. The motion was seconded by Commissioner Collins. The motion carried 3-0.

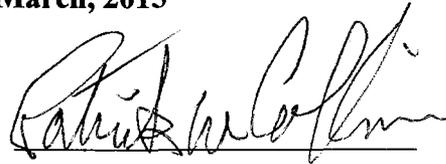
The present value savings is estimated at 3.22% and reduces payments by \$744,000. \$500,000 is currently being held in reserve and will be used during the refinancing, resulting in a net savings of \$244,000. The final payment will be in December of 2020.

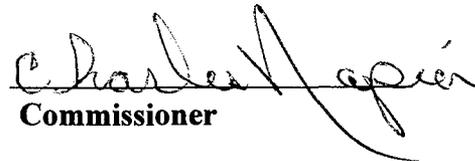
Commissioner Hilderbrand signed the authorization form to subscribe for U.S. Treasury, State and Local Government Series securities.

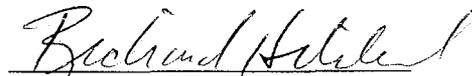
Commissioner Hilderbrand made a motion to adjourn until the next regularly scheduled meeting set for March 9, 2015 at 9:00 AM. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes at 11:33 AM.

**ATTEST: Resolved and ordered this 9<sup>th</sup> day of March, 2015**

  
Cherokee County Clerk

  
Commissioner

  
Commissioner

  
Commissioner

(Published in the official county newspaper on the 4<sup>th</sup> day of March, 2015)

RESOLUTION NO. 6 - 2015

A RESOLUTION APPOINTING AN EMERGENCY MANAGEMENT COORDINATOR FOR CHEROKEE COUNTY, KANSAS

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

WHEREAS, the Board of County Commissioners of Cherokee County, Kansas, meeting in regular session, this 2<sup>nd</sup> Day of March, 2015, does hereby resolve as follows:

WHEREAS, Cherokee County is in need of an Emergency Management Coordinator; and

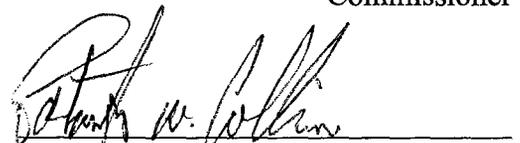
WHEREAS, Jason Allison is qualified to serve as Cherokee County's Emergency Management Coordinator.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD COUNTY COMMISSIONERS OF CHEROKEE COUNTY, KANSAS, that Jason Allison is hereby appointed to the office of Cherokee County Emergency Management Coordinator, effective the 6<sup>th</sup> Day of October, 2003. Jason Allison shall have any and all duties and powers that come with the position.

Adopted this 2<sup>nd</sup> Day of March, 2015, by the BOARD OF COMMISSIONERS OF CHEROKEE COUNTY, KANSAS.

  
Richard Hilderbrand  
Chairman

  
Charles Napier  
Commissioner

  
Patrick Collins  
Commissioner

ATTEST:

  
Rodney Edmondson  
County Clerk of Cherokee County, Kansas

# COMMISSIONERS JOURNAL V, CHEROKEE COUNTY

Recorder No. 818778-4-00

MINUTES FOR AUGUST 18, 2003

COLUMBUS, KANSAS, CHEROKEE COUNTY

Office of County Clerk

The Board of County Commissioners met in regular session with all Board members present. Sam Weaver, Chairman, called the meeting to order with Dewey Smith and Pat Collins.

Leonard Vanatta, Road Supervisor, met with the Board on routine business.

Dewey made a motion and Pat seconded it and all agreed to have Sam Weaver sign the budget for District Court.

Tom Fouts met with the Board concerning the inspection of the New Law Enforcement Center. The Board told Tom that they would consult Goldberg and get back with him.

Dewey made the motion and Pat seconded the motion and all agreed to go into executive session starting at 10:30 A.M. for 10 minutes with Leonard Vanatta, County Road Supervisor, and Rick Wammack, County Lot Employee, on personnel matters. No action was taken at this time. They came back in regular session at 10:40 A.M.

The Board dismissed at 2:30 P.M. to go to the ground breaking for the Law Enforcement Center, and was back in regular session at 3:45 P.M.

The Board received a letter of resignation from Jerry Eckhardt, County Emergency Preparedness, as of September 6, 2003. Pat made the motion and Dewey seconded it and all agreed to accept his resignation.

Neal Little, with Lowell Sewer, met with the Board about replacing guide rails and steps at the sewer plant. Sam made a motion and Pat seconded it and all agreed to have Crossland Heavy Contractors, Inc. remove and replace the guide rails and remove and replace steps as necessary in the amount of \$3,850.00.

Michael Goodrich, County Counselor, J. Lynn Goerring, and the Board went into executive session on attorney client privileges at 4:30 P.M. and back at 5:00 P.M. No decision was made.

The Board was adjourned and will be back in regular session on Monday, August 25, 2003, at 9:00 A. M.

Resolved and Ordered this

15th day of August 2003  
Attest:

Sandra Lopez  
County Clerk

Sam Weaver  
Commissioner

Dewey J. Smith  
Commissioner

Pat Collins  
Commissioner

# COMMISSIONERS JOURNAL V, CHEROKEE COUNTY

Wood Co., Inc., Reorder No. 018775-4-90

MINUTES FOR SEPTEMBER 22, 2003

COLUMBUS, KANSAS, CHEROKEE COUNTY

Office of County Clerk

The Board of County Commissioners met in regular session. Those present were Sam Weaver, Chairman, Pat Collins and Dewey Smith.

Leonard Vanatta, Road Supervisor, met with the Board on routine business.

Jeffery Williams from Baxter Springs met with the Board about some land his father had bought from the County. The Board told him that it is a civil matter and he should consult an attorney.

Bill Handsby met with the Board concerning the Sheriff's Budget.

JoAnne Derfelt, County Attorney, met with the Board about a truancy grant. JoAnna told the Board that the state has cut the funds between \$50,000 and \$60,000, because the program was too successful. She asked for permission to seek approximately \$40,000 from other sources to raise the money to hire a truancy officer to work through her office and keep the program going. The Board approved the request. Later JoAnna came back to tell the Board that she had already received some \$15,000 in commitments from those she had contacted.

Julie Brown, Ryan Mauersberger and Don Means, from Baxter Ambulance, met with the Board concerning the ambulance equipment in Baxter and about their budget for 2004. They need at least two Laderdal Portable suction machines at a cost of \$525 each. An equipment list was presented to the commissioners, which outlined the age of selected equipment. Sam ask who the board chairman of the EMS was and Means said that it is Bill Costlow. No decision was made.

Michael Goodrich, County Counselor, ask for five minutes executive session. Dewey made the motion and Pat seconded the motion and all voted yes, starting at 1:40 p.m. back in session at 1:45 p.m. No decision was made.

At 2:00 o'clock the Board started the interviews for the Emergency Preparedness Director job. Those who came for interviews were, Arthur Blick, Charles "Chip" Root, Bobby Brassart, Stephen Gulick, Ben Draeger, Robert Morgan, Gary Phillips, Carl Hayes, Gail Abram, Gary Groves and Jason Allison. Three applicants did not show up for interviews. The Board told the applicants that no decision would be made today.

Carl Hayes, with the County Health Department, met with the Board and ask if they thought about consolidating his job and the Emergency Preparedness together. The Board told Carl it was something to think about.

JoAnne Derfelt, County Attorney, met with the Board. Pat made a motion and Dewey seconded the motion and all voted yes to approve the Juvenile Investigator/Truancy Counseling Coordinator.

Larry Goldberg and Cliff Sullivan, with Goldberg Architects, Jeff Wilson and Todd Ketterman, with Crossland Construction, met with the Board and gave them an update on the jail.

The Board was adjourned and will be back for a Special Meeting Wednesday, September 24, 2003, and back in regular session on Monday, September 29, 2003 at 9:00 A. M.

Resolved and Ordered this

29<sup>th</sup> day of September, 2003  
Attest:

Sandra Seper  
County Clerk

Sam Weaver  
Commissioner

Dewey J. Smith  
Commissioner

Patrick W. Collins  
Commissioner

# MISSIONERS JOURNAL V, CHEROKEE COUNTY

to. 818778-6-90

MINUTES FOR OCTOBER 6, 2003

COLUMBUS, KANSAS, CHEROKEE COUNTY

Office of County Clerk

The Board of County Commissioners met in regular session. Those present were Sam Weaver, Chairman, Pat Collins and Dewey Smith.

Jeremy Allen, County Truancy Officer, met with the Board to ask if he could use the Emergency Preparedness truck. The Board said they would provide him with another vehicle instead.

Dewey made a motion to hire Jason Allison as Emergency Preparedness on a 6-month probation and the salary of \$990.00 a month, the same pay as the previous Emergency Preparedness Officer. Pat seconded the motion and all agreed.

Jason Allison met with the Board about the 2004 Emergency Preparedness Grant. It needs to be filled out by October 25, 2003.

Pat made a motion and Sam seconded the motion and all agreed to lower flags at the Courthouse and all County Facilities from 11:30 a.m., on October 6, 2003 to sunset of the day of the final memorial service. In memory of Judge B.J. LaTurner.

Gary Allen, with the Sheriffs Department, had Sam Weaver sign a grant for Saturation Patrol in the amount of \$246.06, which brings the total amount to \$2,853.38 for the fiscal year.

Neal Little met with the Board and gave them an update on the Riverton Sewer District.

The Board was adjourned and will be back in regular session on Monday, October 20, 2003 at 9:00 A. M. October 13, 2003 is a legal holiday and the Courthouse will be closed.

Resolved and Ordered this

20th day of October 2003

Attest:

Sandra Seper  
County Clerk

Sam Weaver  
Commissioner

Dewey Smith  
Commissioner

Patrick W. Collins  
Commissioner



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

To: Human Resource Directors in participating Compensation Survey counties \*  
County Clerks in participating Compensation Survey counties \*  
County Administrators in participating Compensation Survey counties \*

cc: Board of County Commissioners in participating Compensation Survey counties \*

From: Randall Allen, KAC Executive Director *Randall Allen*

Subject: Rollout of new online, compensation survey system

Date: February 20, 2015

Last October, we sent a letter to all Kansas counties inviting participation in an online compensation survey system to enable Kansas counties to review pay and benefit information for common, benchmarked positions in all participating counties at the touch of a finger on a keyboard. The response to our letter was an overwhelming YES. 93 counties responded by remitting \$175.00 to participate in the new online system. A list of participating counties is provided at the bottom of this letter.

The Kansas Association of Counties is pleased to announce the rollout of an online, statewide compensation survey system that will enable Kansas counties to easily review other counties' employee pay and benefits. In partnership with the Mid America Regional Council (MARC), the KAC will serve as the project administrator. We are ready to go, and here is how it works:

1. Each participating county will post the salaries, wages and benefits of all positions pre-identified as benchmark positions, as well as any other positions not already benchmarked but authorized in their county. The information will then be available online to participating Kansas counties. The data can be sorted in a variety of ways – by region, by population, by full-time equivalents (FTEs) – for apples to apples comparisons.
2. Technology Net, a company based in Salt Lake City, Utah, is the system provider. "Tech Net," as they are known, hosts the online website, provides necessary training to a person designated by each participating county, and responds to questions from counties about how to enter and use the online data. The KAC selected Tech Net to

launch our online compensation survey system after speaking with representatives of several similar organizations that had developed their own web-based survey systems, including the Colorado Municipal League, the Virginia Institute of Government (supported by the Virginia Association of Counties), and the Mid America Regional Council.

3. Each participating county **must "send"** one person to a training session. This is required and necessary. The county must make entering salary, wage and benefit information onto the online system a priority, and thereafter keeping the locality's information on the site current. In other words, the data is only as good as its accuracy. It must be entered correctly and maintained correctly for it to be meaningful to others. The system is only as useful as the information it contains. "Sending" a person to training **does not require** travel away from the worksite, however. The training is provided online (WebEx, or similar system) and by telephone. Moreover, the KAC will serve as liaison between Tech Net and participating Kansas counties. Most usually, your designated person will call or email Tech Net with their questions or training needs. However, the KAC will coordinate group training sessions and work to maximize training benefits to our members. Who should the county's designated person be? Typically, it is the person(s) who most is most intimately knowledgeable about the county's compensation system and practices.
4. In summary, we are ready to go and ready for participating counties to begin entering their data into the system. After your county designates the person who will be directly working on this project, that person (he or she) will request their individual login and password. As such, we ask you to please share the following instructions with the person identified to handle the initial data entry and subsequent data maintenance:

From the web browser, go to [www.comp-survey.com](http://www.comp-survey.com); then,

in the main menu at the left of the screen, click on "Request New Login"; then review user terms and click on the "agree to terms" check box as shown below:

1- By clicking the checkbox, you indicate that you accept and will abide by the terms of this agreement.

I agree to the terms outlined above.

Then complete the popup information screen;

click on **"Save Request"**. Within approximately 24 hours, they will receive a welcome message containing their login and password. Following the notification, they will receive a second email containing an invitation to participate in an over-the-phone training session at their convenience (a 30-45 minute exercise).

The preceding steps get each participant to the point where they can be trained on how to enter data into the online system. We will offer as much training as needed to ensure that all participating counties and their individual points of contact have the skills to input the data initially, and then keep it up to date. Obviously, with staff changes, we will offer refresher training opportunities from time to time.

The advantage of the online system is that we avoid an overwhelming amount of paper moving from desk to desk and the potential for errors in moving data around. Additionally, counties will have the added capability to compare their data with data of their peer counties, however defined.

In summary, the KAC's online Compensation Survey System is now ready for business. As a county which subscribed to the program by remitting your \$175 fee, you are entitled to move forward. With the 2016 budget process only weeks away, it is obviously important for counties to move forward on this asap, so that everyone has the maximum advantage of good, sound data on which to base future compensation decisions.

Thank you for the opportunity to move this project forward.

**Participating 93 counties:** Allen, Anderson, Atchison, Barber, Barton, Bourbon, Brown, Butler, Chautauqua, Cherokee, Cheyenne, Clark, Clay, Cloud, Coffey, Comanche, Cowley, Crawford, Decatur, Dickinson, Doniphan, Edwards, Ellis, Ellsworth, Finney, Ford, Franklin, Geary, Gove, Graham, Grant, Gray, Unified Greeley County, Hamilton, Harper, Harvey, Hodgeman, Jackson, Jefferson, Jewell, Johnson, Kearny, Kingman, Kiowa, Labette, Lane, Leavenworth, Lincoln, Linn, Logan, Lyon, Marion, Marshall, McPherson, Meade, Miami, Mitchell, Montgomery, Morris, Morton, Nemaha, Neosho, Ness, Osage, Ottawa, Phillips, Pottawatomie, Pratt, Rawlins, Reno, Republic, Rice, Riley, Rooks, Rush, Saline, Scott, Sedgwick, Seward, Shawnee, Sheridan, Stafford, Stanton, Sumner, Thomas, Trego, Unified Government of Wyandotte County/Kansas City; Wabaunsee, Wallace, Washington, Wichita, Wilson, and Woodson.

**SOURCES AND USES OF FUNDS**

**CHEROKEE COUNTY, KANSAS  
TAXABLE CERTIFICATES OF PARTICIPATION, SERIES 2015  
(PRIVATE PLACEMENT STRUCTURE)  
Full Advance Refunding of Series 2005 Refunding COPs  
Non-Rated, Accelerated Solution, 2020 Maturity (semian. P&I)  
[ Preliminary -- for discussion only ]**

Dated Date                    03/17/2015  
Delivery Date                03/17/2015

**Sources:**

Certificate Proceeds:	
Par Amount	3,352,200.00
Other Sources of Funds:	
Ser. 2005 DSRF	500,000.00
	3,852,200.00
	3,852,200.00

**Uses:**

Refunding Escrow Deposits:	
Cash Deposit	0.96
SLGS Purchases	3,774,907.00
	3,774,907.96
Delivery Date Expenses:	
Cost of Issuance	77,274.00
Other Uses of Funds:	
Certificate Rounding	18.04
	3,852,200.00
	3,852,200.00

## SUMMARY OF REFUNDING RESULTS

**CHEROKEE COUNTY, KANSAS  
TAXABLE CERTIFICATES OF PARTICIPATION, SERIES 2015  
(PRIVATE PLACEMENT STRUCTURE)  
Full Advance Refunding of Series 2005 Refunding COPs  
Non-Rated, Accelerated Solution, 2020 Maturity (semian. P&I)  
[ Preliminary -- for discussion only ]**

Dated Date	03/17/2015
Delivery Date	03/17/2015
Arbitrage yield	2.500671%
Escrow yield	0.099628%
Value of Negative Arbitrage	62,017.47
Certificate Par Amount	3,352,200.00
True Interest Cost	2.500671%
Net Interest Cost	2.500000%
All-In TIC	3.343422%
Average Coupon	2.500000%
Average Life	2.941
Par amount of refunded certificates	3,610,000.00
Average coupon of refunded certificates	4.847024%
Average life of refunded certificates	3.909
PV of prior debt to 03/17/2015 @ 2.500671%	3,968,256.96
Net PV Savings	116,075.00
Percentage savings of refunded certificates	3.215374%

## SAVINGS

**CHEROKEE COUNTY, KANSAS  
TAXABLE CERTIFICATES OF PARTICIPATION, SERIES 2015  
(PRIVATE PLACEMENT STRUCTURE)  
Full Advance Refunding of Series 2005 Refunding COPs  
Non-Rated, Accelerated Solution, 2020 Maturity (semian. P&I)  
[ Preliminary -- for discussion only ]**

Date	Prior Debt Service	Refunding Debt Service	Savings	Annual Savings	Present Value to 03/17/2015 @ 2.5006713%
06/01/2015	83,760.00	295,626.58	-211,866.58		-210,787.04
12/01/2015	528,760.00	316,822.50	211,937.50	70.92	208,253.73
06/01/2016	74,971.25	309,142.50	-234,171.25		-227,259.52
12/01/2016	539,971.25	305,715.00	234,256.25	85.00	224,534.57
06/01/2017	65,438.75	309,687.50	-244,248.75		-231,221.34
12/01/2017	550,438.75	306,167.50	244,271.25	22.50	228,387.04
06/01/2018	55,375.00	312,247.50	-256,872.50		-237,203.03
12/01/2018	565,375.00	308,407.50	256,967.50	95.00	234,360.46
06/01/2019	42,625.00	311,970.00	-269,345.00		-242,615.53
12/01/2019	577,625.00	308,242.50	269,382.50	37.50	239,652.84
06/01/2020	29,250.00	259,115.00	-229,865.00		-201,971.26
12/01/2020	589,250.00	255,555.00	333,695.00	103,830.00	289,580.93
06/01/2021	15,250.00		15,250.00		13,070.54
12/01/2021	625,250.00		625,250.00	640,500.00	529,274.56
	<b>4,343,340.00</b>	<b>3,598,699.08</b>	<b>744,640.92</b>	<b>744,640.92</b>	<b>616,056.96</b>

### Savings Summary

PV of savings from cash flow	616,056.96
Less: Prior funds on hand	-500,000.00
Plus: Refunding funds on hand	18.04
<b>Net PV Savings</b>	<b>116,075.00</b>

**CERTIFICATE DEBT SERVICE**

**CHEROKEE COUNTY, KANSAS  
TAXABLE CERTIFICATES OF PARTICIPATION, SERIES 2015  
(PRIVATE PLACEMENT STRUCTURE)  
Full Advance Refunding of Series 2005 Refunding COPs  
Non-Rated, Accelerated Solution, 2020 Maturity (semian. P&I)  
[ Preliminary -- for discussion only ]**

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>
06/01/2015	278,400	2.500%	17,226.58	295,626.58	
12/01/2015	278,400	2.500%	38,422.50	316,822.50	612,449.08
06/01/2016	274,200	2.500%	34,942.50	309,142.50	
12/01/2016	274,200	2.500%	31,515.00	305,715.00	614,857.50
06/01/2017	281,600	2.500%	28,087.50	309,687.50	
12/01/2017	281,600	2.500%	24,567.50	306,167.50	615,855.00
06/01/2018	291,200	2.500%	21,047.50	312,247.50	
12/01/2018	291,000	2.500%	17,407.50	308,407.50	620,655.00
06/01/2019	298,200	2.500%	13,770.00	311,970.00	
12/01/2019	298,200	2.500%	10,042.50	308,242.50	620,212.50
06/01/2020	252,800	2.500%	6,315.00	259,115.00	
12/01/2020	252,400	2.500%	3,155.00	255,555.00	514,670.00
	<b>3,352,200</b>		<b>246,499.08</b>	<b>3,598,699.08</b>	<b>3,598,699.08</b>

**CERTIFICATE SUMMARY STATISTICS**

**CHEROKEE COUNTY, KANSAS  
TAXABLE CERTIFICATES OF PARTICIPATION, SERIES 2015  
(PRIVATE PLACEMENT STRUCTURE)  
Full Advance Refunding of Series 2005 Refunding COPs  
Non-Rated, Accelerated Solution, 2020 Maturity (semian. P&I)  
[ Preliminary -- for discussion only ]**

Dated Date	03/17/2015
Delivery Date	03/17/2015
First Coupon	06/01/2015
Last Maturity	12/01/2020
Arbitrage Yield	2.500671%
True Interest Cost (TIC)	2.500671%
Net Interest Cost (NIC)	2.500000%
All-In TIC	3.343422%
Average Coupon	2.500000%
Average Life (years)	2.941
Weighted Average Maturity (years)	2.941
Duration of Issue (years)	2.820
Par Amount	3,352,200.00
Certificate Proceeds	3,352,200.00
Total Interest	246,499.08
Net Interest	246,499.08
Certificate Years from Dated Date	9,859,963.33
Certificate Years from Delivery Date	9,859,963.33
Total Debt Service	3,598,699.08
Maximum Annual Debt Service	620,655.00
Average Annual Debt Service	630,735.96
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	
Total Underwriter's Discount	
Bid Price	100.000000

Certificate Component	Par Value	Price	Average Coupon	Average Life	PV of 1 bp change
Term Certificates	3,352,200.00	100.000	2.500%	2.941	945.89
	3,352,200.00			2.941	945.89

	TIC	All-In TIC	Arbitrage Yield
Par Value	3,352,200.00	3,352,200.00	3,352,200.00
+ Accrued Interest			
+ Premium (Discount)			
- Underwriter's Discount			
- Cost of Issuance Expense		-77,274.00	
- Other Amounts			
Target Value	3,352,200.00	3,274,926.00	3,352,200.00
Target Date	03/17/2015	03/17/2015	03/17/2015
Yield	2.500671%	3.343422%	2.500671%

**SUMMARY OF CERTIFICATES REFUNDED**

**CHEROKEE COUNTY, KANSAS  
TAXABLE CERTIFICATES OF PARTICIPATION, SERIES 2015  
(PRIVATE PLACEMENT STRUCTURE)  
Full Advance Refunding of Series 2005 Refunding COPs  
Non-Rated, Accelerated Solution, 2020 Maturity (semian. P&I)  
[ Preliminary -- for discussion only ]**

<b>Certificate</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Par Amount</b>	<b>Call Date</b>	<b>Call Price</b>
Ser. 2005 COP Adv Refg of '03s (callable 12/1/15):					
SERIAL	12/01/2015	3.950%	445,000.00		
	12/01/2016	4.100%	465,000.00	12/01/2015	100.000
	12/01/2017	4.150%	485,000.00	12/01/2015	100.000
TERM19	12/01/2018	5.000%	510,000.00	12/01/2015	100.000
	12/01/2019	5.000%	535,000.00	12/01/2015	100.000
TERM21	12/01/2020	5.000%	560,000.00	12/01/2015	100.000
	12/01/2021	5.000%	610,000.00	12/01/2015	100.000
			3,610,000.00		

**ESCROW REQUIREMENTS**

**CHEROKEE COUNTY, KANSAS  
TAXABLE CERTIFICATES OF PARTICIPATION, SERIES 2015  
(PRIVATE PLACEMENT STRUCTURE)  
Full Advance Refunding of Series 2005 Refunding COPs  
Non-Rated, Accelerated Solution, 2020 Maturity (semian. P&I)  
[ Preliminary -- for discussion only ]**

Dated Date                   03/17/2015  
Delivery Date               03/17/2015

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal Redeemed</b>	<b>Total</b>
06/01/2015		83,760.00		83,760.00
12/01/2015	445,000.00	83,760.00	3,165,000.00	3,693,760.00
	445,000.00	167,520.00	3,165,000.00	3,777,520.00

**PRIOR CERTIFICATE DEBT SERVICE**

**CHEROKEE COUNTY, KANSAS  
TAXABLE CERTIFICATES OF PARTICIPATION, SERIES 2015  
(PRIVATE PLACEMENT STRUCTURE)  
Full Advance Refunding of Series 2005 Refunding COPs  
Non-Rated, Accelerated Solution, 2020 Maturity (semian. P&I)  
[ Preliminary -- for discussion only ]**

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>
06/01/2015			83,760.00	83,760.00	
12/01/2015	445,000	3.950%	83,760.00	528,760.00	612,520.00
06/01/2016			74,971.25	74,971.25	
12/01/2016	465,000	4.100%	74,971.25	539,971.25	614,942.50
06/01/2017			65,438.75	65,438.75	
12/01/2017	485,000	4.150%	65,438.75	550,438.75	615,877.50
06/01/2018			55,375.00	55,375.00	
12/01/2018	510,000	5.000%	55,375.00	565,375.00	620,750.00
06/01/2019			42,625.00	42,625.00	
12/01/2019	535,000	5.000%	42,625.00	577,625.00	620,250.00
06/01/2020			29,250.00	29,250.00	
12/01/2020	560,000	5.000%	29,250.00	589,250.00	618,500.00
06/01/2021			15,250.00	15,250.00	
12/01/2021	610,000	5.000%	15,250.00	625,250.00	640,500.00
	<b>3,610,000</b>		<b>733,340.00</b>	<b>4,343,340.00</b>	<b>4,343,340.00</b>

**COST OF ISSUANCE**

**CHEROKEE COUNTY, KANSAS  
TAXABLE CERTIFICATES OF PARTICIPATION, SERIES 2015  
(PRIVATE PLACEMENT STRUCTURE)  
Full Advance Refunding of Series 2005 Refunding COPs  
Non-Rated, Accelerated Solution, 2020 Maturity (semian. P&I)  
[ Preliminary -- for discussion only ]**

<b>Cost of Issuance</b>	<b>\$/1000</b>	<b>Amount</b>
Placement Agent	12.14128	40,700.00
Special Counsel	7.45779	25,000.00
Title Insurance	2.45331	8,224.00
Trustee	0.29831	1,000.00
Escrow Agent	0.17899	600.00
Escrow Verification	0.44747	1,500.00
Recording Fee	0.07458	250.00
	<b>23.05173</b>	<b>77,274.00</b>



A Touchstone Energy\* Cooperative 

Mailing Address: P. O. Box 4267, Topeka, Kansas 66604-0267  
Street Address: 7332 SW 21st Street, Topeka, Kansas 66615

(785) 478-4554 • Fax: (785) 478-4852  
[www.kec.org](http://www.kec.org)

December 23, 2014

Mr. J. Chris Cariker  
Executive Vice President and CEO  
KAMO Electric Cooperative, Inc.  
PO Box 577  
Vinita, OK 74301-0577

VIA EMAIL

Re: KAMO PILOT payment to Cherokee County, Kansas

Dear Chris:

On March 25, 2013, KAMO entered into an agreement with Cherokee County, Kansas for Payment in Lieu of Taxes (PILOT). In support of this agreement, I was asked to prepare an estimate of the property taxes on the utility property that would have been assessed by Cherokee County absent the 10-year property tax exemption for new electric transmission lines (K.S.A. 79-259).

I estimated the annual property taxes to be \$184,865. This was based on the projected costs of the project, the utility appraisal methodology employed by the Kansas Department of Revenue's Division of Property Valuation (PVD) and the historical mill levies for Cherokee County.

On December 12, 2014, KAMO made the first PILOT payment to Cherokee County in the amount of \$108,897.77. In order to respond to Cherokee County's request for supporting information and explanation of the difference from the estimate, I offer the following information.

First, I'll provide a refresher on how property taxes are determined for utilities in Kansas. Utility property is appraised or valued by PVD as a unit. This includes all plant in service, material inventory, fuel supplies, land, buildings, vehicles and equipment. If the utility operates in multiple states, the entire value is allocated to Kansas based on the pro rata share of original cost in Kansas. This Kansas value is then assessed at the constitutional utility assessment rate of 33%. The assessed value is distributed to the various taxing units based on miles of line in each taxing unit where a local mill levy is then applied to determine the property tax owed to that taxing unit.

There are at least seven variables that can affect the amount of property taxes owed by electric utilities in Kansas: four that affect the total appraised value, two that affect the Kansas allocation factor and finally the mill levies of the taxing units in the county. As a result, there are multiple explanations for the difference in the PILOT amount from the earlier estimate. Attachment 1 compares the current tax year data with my earlier estimate.

Appraised Value (or Director's Unit Value)

Using the income approach to value, a utility's forecasted income is capitalized to produce a value. The income forecasted by PVD of \$16,556,606 is 9% less than the estimate of \$18,280,000 (Attachment 1, line 7). The actual net operating income (NOI) in 2013 was \$19.4 million compared to previous years ranging from \$14.3 to \$14.8 million. I expect the forecasted income figure to rise over the coming years since PVD looks at the three- and five-year averages of NOI to arrive at their forecast. If 2014 and beyond are in the same range as 2013, the average NOI will rise to my earlier estimate.

This forecasted income is then divided by a capitalization rate to produce a value of capitalized income. The capitalization rate used by PVD of 9.60% is greater than the 8.55% in the original estimate (Attachment 1, line 8). As noted in the footnotes of the estimate, this capitalization rate is subject to change every year based on the industry's cost of capital. In 2014, PVD recognized that there are differences between electric cooperatives and other utilities and changed their methodology of calculating the capitalization rate for electric cooperatives. Since this capitalization rate is in the denominator of the formula, this change alone in the capitalization rate results in an 11% reduction in appraised value.

Using an NOI of \$16,556,606, divided by a capitalization rate of 9.60%, results in an income indicator of value of \$172,464,645. This is 19% less than the estimate of \$213,801,170 (Attachment 1, line 9).

Kansas Allocation Factor

The total appraised value is allocated to Kansas based on the pro rata share of original cost of plant. The total system cost of \$920,029,561 is 16% greater than the \$790,236,520 (Attachment 1, line 13) based on year-end 2011 figures plus the 345 kV transmission line, while the Kansas investment of \$18,668,756 is 6% less than the estimate of \$19,900,000 (Attachment 1, line 14). This results in a decrease in the Kansas allocation factor from 2.5182% to 2.0291% (Attachment 1, line 15), or a 19% reduction in Kansas value.

Cherokee County Average Rural Mill Levy

Based on the miles of line located in each taxing unit and the 2014 mill levy of each taxing unit, the average mill levy for the KAMO property is 94.006 mills (Attachment 3), which is 10% less than the estimated mill levy of 104 mills. The average mill levy of 104 mills was estimated based on the historical average rural rate reported in PVD's 2011 Statistical Report of Property Assessment and Taxation, issued March 2012 (Attachment 4). The historical averages shown in Table IV were:

2009	100.979
2010	100.754
2011	103.728

As a comparison, the 2013 average mill levy for the same tax units was 102.861 mills, but dropped to 94.006 in 2014. Cherokee County tax unit mill levies are shown on Attachment 5.

I tried to be conservative in my earlier estimate. Unfortunately, there have been several changes to the variables which I did not foresee at that time, e.g., the increase in the capitalization rate used by PVD, the extra growth in KAMO total plant outside of Kansas and the reduction in Cherokee County mill levies.

While the \$108,897.77 is less than my earlier estimate of \$184,865, it is the total amount that would have been received by these taxing units if not for the property tax exemption.

Please let me know if I can be of further assistance.

A handwritten signature in black ink that reads "Douglas S. Shepherd". The signature is written in a cursive style with a large, stylized 'D' and 'S'.

Douglas S. Shepherd  
Vice President, Management Consulting Services

Enclosures

cc: Glenda Cafer

**KAMO Power**  
**Estimate of Value of Kansas Property Tax Exemption**  
**For the Blackberry – Chouteau 345-kV Transmission Project**  
**(Updated with 2014 Tax Year Information)**

Utility property in Kansas is appraised by the Kansas Department of Revenue's Property Valuation Division (PVD). They can use either the cost approach or the income approach, but traditionally rely heavily on the income approach. The income indicator is determined by dividing the normalized net operating income of the utility by an industry capitalization rate. The bureau manager then "correlates" the unit value using the income and cost approach indicators as a guide.

<u>Line No.</u>		<u>2012 Estimate</u>		<u>Tax Year 2014</u>	<u>Ref.</u>
1	Estimated Net Operating Income (NOI) <sup>1</sup>	\$19,000,000	Est.	\$17,327,472	
2	Interest Expense	17,200,000	Est.	15,298,877	
	<u>Pro Forma Income Tax Calculation<sup>2</sup></u>				
3	NOI less Interest Expense	\$1,800,000	1 - 2	\$2,028,595	
4	Federal Income Tax @ 34%	\$612,000	3 * 34%	\$689,722	
5	Oklahoma Income Tax @ 6% <sup>6</sup>	108,000	3 * 6%	81,144	
6	Total Income Tax	\$720,000	4 + 5	\$770,866	
	<u>Income Approach</u>				
7	NOI After Tax	\$18,280,000	1 - 6	\$16,556,606	Attach. 2, a
8	Capitalization Rate <sup>3</sup>	8.55%	Est.	9.60%	Attach. 2, b
9	Income Indicator	\$213,801,170	7 / 8	\$172,464,645	Attach. 2, c
10	Estimated Unit Value	\$213,900,000	Est.	\$173,000,000	Attach. 2, d
	<u>Kansas Allocation</u>				
11	Original Cost of Plant in Service	\$713,522,705		\$920,029,561	Attach. 2, e
12	345 kV Transmission Addition (not yet closed to plant)	76,713,815			
13	Total Original Cost of Plant (with 345 kV Trans. Addition)	\$790,236,520	11 + 12	\$920,029,561	
14	Kansas Investment	\$19,900,000		\$18,668,756	Attach. 2, f
15	Allocation Factor <sup>4</sup>	2.5182%	14 / 13	2.0291%	g
	<u>Assessment and Tax Levy</u>				
16	Kansas Value	\$5,386,501	10 * 15	\$3,510,343	Attach. 2, h
17	Assessment Rate @ 33% <sup>5</sup>	\$1,777,545	16 * 33%	\$1,158,413	Attach. 2, i
18	Estimated Mill Levy (Cherokee Co.)	104	Est.	94.006	Attach. 3
19	Estimated Property Tax	\$184,865	(17/1000) * 18	\$108,898	

<sup>1</sup>Net operating income equals revenue less operating expenses before deducting interest expense.

<sup>2</sup>Even though a not-for-profit electric cooperative does not pay corporate income taxes, PVD reduces the NOI for the taxes that would be paid if the utility were an IOU.

<sup>3</sup>The capitalization rate changes each year based on the industry's cost of capital. The electric cooperative's rate for the last eight years has been 8.80%, 9.00%, 9.25%, 9.20%, 9.20%, 9.00%, 8.80%

<sup>4</sup>The Kansas value is determined by allocating the total unit value by the proportion of original cost of investment located in Kansas.

<sup>5</sup>Utility property in Kansas is assessed at 33% of value.

<sup>6</sup>PVD used Kansas rate of 4%.

Division of Property Valuation  
 Docking State Office Bldg.  
 915 SW Harrison Street  
 Topeka, KS 66612-1585



phone: 785-296-2365  
 fax: 785-296-2320  
<http://www.ksrevenue.org/>

NICK JORDAN, SECRETARY

SAM BROWNBACK, GOVERNOR

David N. Harper, Director

**KAMO ELECTRIC COOPERATIVE**  
 ANN CRISPIN  
 CFO  
 PO BOX 577  
 VINITA, OK 74301-0577

April 29, 2014

**PVD ID No. E2321**

**DIRECTOR'S 2014 UNIT VALUE:**

**173,000,000** (d)

APPLICATION TO KANSAS:  
ALLOCATION CALCULATION:

	(f)	(e)	(g)	
	Kansas Investment	System Investment	Factor	
KS Allocation Factor	18,668,756	920,029,561	0.020291	
KS Exempt Property	18,668,756			
KS Taxable Property Allocation Factor	0	920,029,561	0.000000	
Director's Unit Value (DUV)				173,000,000
Kansas Allocation Factor				x 0.020291
Kansas Market Value				3,510,343 (h)
Taxable Property Allocation Factor				0.000000
Taxable Property Value				0
Exempt Property Value (KS Allocated Value - Taxable Property Value)				3,510,343
Assessment Rate @ 33%				x 0.330000
Kansas Exempt Property Assessed Value				1,158,413 (l)
<b>Kansas Taxable Property Assessed Value</b>				<b>0</b>

COMPANY INDICATORS

COST APPROACH:

Book Original Cost	920,029,561
Book Original Cost Less Depreciation	553,203,576
Net Investment Adjusted for Obsolescence	0
Reproduction Cost Less Depreciation	0

MARKET APPROACH:

Equity Residual	0
Stock and Debt	0

INCOME APPROACH:

	(a)	(b)	(c)
	Forecast NOI	Rate	
	16,556,606	.0960	172,464,646
	Actual NOI	Rate	
	17,840,934	.0960	185,843,063

An informal conference may be requested if there are any objections to the "Director's Unit Value" as stated on this "Notice" (K.S.A. 79-5a05). All conference requests must: (1) be within 15 days of this Notice, (2) be in writing, (3) be made to the Director, (4) state the objection/s. Any document or written evidence to be presented at the conference must be submitted to this office no less than two (2) days prior to the conference.

This "Notice" constitutes the Director's final action to date.

*David N Harper*  
 Director

KAMO Electric Cooperative, Inc.  
 Calculation of Taxes for Blackberry-Chouteau 345 kV Transmission Line in Kansas  
 For the Tax Year 2014

**Kansas Assessed Value**    **\$1,158,413**    Attachment 2, i

<b>Taxing Unit</b>	<b>Miles of Line</b>	<b>Percent of Total</b>	<b>Assessed Value</b>	<b>2013 Mill Levy</b>	<b>2014 Mill Levy</b>	<b>2014 Taxes Due</b>
130	10.22787852	30.33747%	\$351,433	102.905	93.784	\$32,958.81
020	0.50726583	1.50463%	\$17,430	105.753	96.655	\$1,684.68
011	9.96898325	29.56955%	\$342,537	101.215	92.167	\$31,570.65
010	1.02304344	3.03450%	\$35,152	102.908	101.714	\$3,575.46
070	0.38835398	1.15192%	\$13,344	101.733	92.623	\$1,235.96
080	7.41892067	22.00567%	\$254,916	104.353	95.143	\$24,253.52
030	3.79159371	11.24645%	\$130,280	103.982	94.774	\$12,347.19
012	0.38764534	1.14982%	\$13,320	101.775	95.461	\$1,271.50
<b>Total</b>	<b>33.71368475</b>	<b>100.00000%</b>	<b>\$1,158,413</b>			<b>\$108,897.77</b>
<b>Weighted Average</b>				<b>102.861</b>	<b>94.006</b>	

**AVERAGE COUNTY LEVIES ON TANGIBLE PROPERTY VALUATION**

*Average rate in dollars on each one-thousand dollars valuation*

County	2009 Rural Average Rate	2009 Urban Average Rate	2009 County Average Rate	2010 Rural Average Rate	2010 Urban Average Rate	2010 County Average Rate	2011 Rural Average Rate	2011 Urban Average Rate	2011 County Average Rate
Allen	140.116	171.296	155.193	144.305	174.392	158.735	148.352	177.177	162.339
Anderson	145.055	177.479	155.215	146.303	178.713	156.469	147.674	181.523	158.028
Atchison	117.340	165.679	146.771	117.181	160.286	143.044	119.762	164.878	146.440
Barber	109.289	153.462	115.292	122.517	162.359	129.039	114.917	157.840	120.156
Barton	147.088	161.269	154.004	144.432	161.209	152.384	143.856	163.430	152.635
Bourbon	131.869	167.314	150.907	136.542	173.427	156.088	145.242	182.355	164.628
Brown	112.400	136.608	120.535	108.352	134.160	116.116	108.774	136.077	116.930
Butler	129.685	155.955	142.062	132.149	158.679	145.530	136.481	160.175	148.297
Chase	125.580	176.340	133.779	129.695	184.144	138.438	129.114	181.884	137.400
Chautauqua	168.387	209.848	176.739	172.852	216.404	181.218	168.661	214.463	177.102
Cherokee	100.979	140.125	116.576	100.754	141.126	116.851	103.728	144.569	119.842
Cheyenne	94.207	133.353	101.911	132.687	171.640	142.274	139.086	177.988	148.489
Clark	139.665	197.297	145.173	146.072	204.483	152.594	153.613	210.364	160.382
Clay	131.215	154.858	142.376	134.874	156.642	145.233	138.756	159.200	148.330
Cloud	142.951	179.675	158.487	141.131	178.030	156.417	145.043	182.898	161.200
Coffey	86.669	126.281	89.670	86.141	125.562	89.143	85.114	124.793	88.186
Comanche	123.018	196.703	130.154	145.655	220.040	155.490	128.314	202.805	136.054
Cowley	140.962	178.314	162.322	144.204	182.660	165.740	146.194	184.056	167.194
Crawford	102.618	141.584	130.753	103.594	141.694	130.833	107.713	145.314	134.521
Decatur	145.515	197.588	158.948	147.892	199.370	159.968	156.120	198.529	166.325
Dickinson	112.888	130.991	121.704	115.078	134.585	124.391	115.160	136.292	125.043
Doniphan	108.844	130.005	116.665	108.492	129.416	114.958	108.730	129.636	115.253
Douglas	114.083	118.850	118.027	119.189	123.845	123.023	119.328	125.396	124.289
Edwards	126.179	184.744	136.380	134.899	189.315	145.739	141.749	194.100	152.317
Elk	180.757	246.373	194.558	186.645	254.171	201.690	185.876	248.769	199.857
Ellis	98.774	120.765	112.431	95.740	119.641	109.594	91.743	113.952	103.901
Ellsworth	123.556	175.396	138.009	121.031	172.487	134.916	120.397	171.505	134.028
Finney	105.433	140.696	116.615	108.480	145.587	121.837	108.514	145.675	121.297
Ford	152.358	179.335	167.452	153.807	180.918	168.824	156.098	184.024	171.421
Franklin	118.438	157.876	137.751	120.682	160.756	140.232	124.177	165.975	144.469
Geary	104.210	143.054	135.966	107.470	146.193	139.007	108.177	148.330	140.980
Gove	118.449	171.765	128.995	117.223	172.775	126.783	103.988	159.762	112.182
Graham	148.415	216.676	158.175	134.796	206.728	143.457	128.283	197.622	135.275
Grant	82.895	120.946	86.075	95.656	133.922	99.977	91.494	127.752	95.544
Gray	133.461	170.862	144.945	132.686	171.224	144.249	133.438	168.854	144.142

Table IV

2014 TOWNSHIPS - Valuations & Levies Comparisons						
TOWNSHIP	2013 Valuation	2014 Valuation	Difference	2013 Levy	2014 Levy	Difference
CHEROKEE	\$2,829,301.00	\$2,935,834.00	\$106,533.00	5.044	5.031	-0.013
CRAWFORD	\$5,510,858.00	\$5,711,252.00	\$200,394.00	3.544	3.519	-0.125
GARDEN	\$30,055,270.00	\$29,566,566.00	-\$488,704.00	0.983	1.052	0.069
LOLA	\$4,102,536.00	\$4,268,395.00	\$165,857.00	3.002	3.002	0.000
LOWELL	\$6,173,855.00	\$6,340,559.00	\$166,704.00	1.084	1.057	-0.027
LYON	\$3,272,813.00	\$3,363,836.00	\$91,023.00	2.196	2.180	-0.036
MINERAL	\$2,863,980.00	\$2,984,305.00	\$120,325.00	3.273	3.150	-0.123
NEOSHO	\$3,614,882.00	\$3,773,833.00	\$158,951.00	4.281	4.240	-0.041
PL VIEW	\$6,369,394.00	\$6,529,446.00	\$160,052.00	0.506	0.543	0.037
ROSS	\$5,117,241.00	\$5,269,828.00	\$152,587.00	1.819	2.071	0.252
SALAMANCA	\$6,149,512.00	\$6,324,523.00	\$175,011.00	1.024	0.999	-0.025
SHAWNEE	\$3,854,232.00	\$4,080,725.00	\$226,493.00	3.744	3.749	0.005
SHERIDAN	\$3,803,154.00	\$3,949,429.00	\$146,275.00	2.509	2.518	0.009
SP VALLEY	\$7,721,841.00	\$8,083,176.00	\$361,335.00	1.114	1.196	0.082
<b>TOTAL</b>	<b>\$91,448,851.00</b>	<b>\$93,181,107.00</b>	<b>\$1,732,256.00</b>	<b>34.223</b>	<b>34.287</b>	<b>0.064</b>



I, Rodney D. Edmondson, County Clerk of CHEROKEE County, Kansas do hereby certify that this is a true and complete list of the levies for 2014.

*Rodney D. Edmondson*

2014 TAX UNIT for CHEROKEE COUNTY, KANSAS - Tax rate given in Dollars per Thousand Dollars Tangible Valuation

TAX UNIT	TOWNSHIP NAME	TNSHP LEVY	COUNTY LEVY	CITY LEVY	FIRE DIST	USD DIST	USD LEVY	STATE LEVY	SEK LIB LEVY	2013 LEVY	2014 LEVY	DIFF
010	PL VIEW	0.543	48.480			250	48.604	1.500	1.607	102.908	101.714	-1.194
011	PL VIEW	0.543	48.480			493	40.057	1.500	1.607	101.215	92.167	-9.048
012	PL VIEW	0.543	48.480			247	43.351	1.500	1.607	101.775	95.461	-6.314
020	CHEROKEE	5.031	48.480			493	40.057	1.500	1.607	105.753	98.655	-9.098
021	CHEROKEE	5.031	48.480			247	43.351	1.500	1.607	106.313	99.949	-6.364
030	MINERAL	3.150	48.460			493	40.057	1.500	1.607	103.982	94.774	-9.208
031	MINERAL	3.150	48.480			247	43.351	1.500	1.607	104.542	98.068	-6.474
040	ROSS	2.071	48.460			247	43.351	1.500	1.607	103.008	98.989	-6.099
041	ROSS	2.071	48.460			493	40.057	1.500	1.607	102.628	93.695	-8.933
050	SHERIDAN	2.518	48.460			247	43.351	1.500	1.607	103.778	97.438	-6.342
051	SHERIDAN	2.518	48.460			493	40.057	1.500	1.607	103.218	94.142	-9.076
052	SHERIDAN	2.518	48.460			504	47.439	1.500	1.607	116.050	103.523	-12.527
060	LOLA	3.002	48.460		4.783	493	40.057	1.500	1.607	108.511	98.409	-9.102
070	SALAMANCA	0.999	48.460			493	40.057	1.500	1.607	101.733	92.623	-9.110
080	CRAWFORD	3.519	48.460			493	40.057	1.500	1.607	104.353	95.143	-9.210
081	CRAWFORD	3.519	48.460			404	42.013	1.500	1.607	101.143	97.099	-4.044
090	SHAWNEE	3.749	48.460			493	40.057	1.500	1.607	104.453	95.373	-9.080
091	SHAWNEE	3.749	48.460			404	42.013	1.500	1.607	101.243	97.329	-3.914
092	SHAWNEE	3.749	48.460			499	52.009	1.500	1.607	109.693	107.325	-2.368
100	LOWELL	1.057	48.460			499	52.009	1.500	1.607	107.033	104.833	-2.400
101	LOWELL	1.057	48.460			493	40.057	1.500	1.607	101.793	92.681	-9.112
102	LOWELL	1.057	48.460			404	42.013	1.500	1.607	98.583	94.637	-3.946
110	GARDEN	1.052	48.460			499	52.009	1.500	1.607	106.932	104.828	-2.304
111	GARDEN	1.052	48.460			404	42.013	1.500	1.607	98.482	94.632	-3.850
112	GARDEN	1.052	48.460			508	52.140	1.500	1.607	103.765	104.759	0.994
113	GARDEN	1.052	48.460			404	42.013	1.500	1.607	98.482	94.632	-3.850
120	SP VALLEY	1.196	48.460			404	42.013	1.500	1.607	98.813	94.776	-4.037
121	SP VALLEY	1.196	48.460			493	40.057	1.500	1.607	101.823	92.820	-9.003
122	SP VALLEY	1.196	48.460			508	52.140	1.500	1.607	103.896	104.803	0.907
130	LYON	2.180	48.460			493	40.057	1.500	1.607	102.905	93.784	-9.121
140	NEOSHO	4.240	48.460			493	40.057	1.500	1.607	104.990	95.884	-9.106
141	NEOSHO	4.240	48.460			505	54.454	1.500	1.607	120.858	110.261	-10.597
200	BAX SPRINGS		48.460	47.723		508	52.140	1.500	1.607	143.564	149.823	6.259
210	COLUMBUS		48.460	59.075		493	40.057	1.500	1.607	157.740	148.092	-9.648
220	GALENA		48.460	60.769		499	52.009	1.500	1.607	146.974	162.738	15.764
230	ROSELAND	2.071	48.460	0.000		493	40.057	1.500	1.607	102.528	93.695	-8.833
240	SCAMMON		48.460	37.183		493	40.057	1.500	1.607	134.148	128.807	-5.341
260	WEIR		48.460	63.787		247	43.351	1.500	1.607	163.530	157.098	-6.432
270	W MINERAL	2.071	48.460	62.947		247	43.351	1.500	1.607	165.829	159.936	-5.893
280	OSWEGO-ANNEX		48.460	71.739	4.783	247	43.351	1.500	1.607	0.000	99.701	99.701



Levy sheet is available on the official Cherokee County, Kansas - County Clerk's website

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