

BOARD OF EQUALIZATION

Madison, Nebraska

May 6, 2014

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M.

Advance notice of meeting was published in the Thursday, May 1, 2014 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Christian Ohl called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Lee Klein, Jerry McCallum, and Christian Ohl, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

Motion made by Klein and seconded by McCallum to approve the agenda for the meeting. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Motion made by Klein and seconded by McCallum to approve the minutes of the April 8, 2014 meeting. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

County Assessor Jeff Hackerott explained that the findings and orders from the Tax Equalization and Review Commission reflect that all three property classes in Madison County meet state standards for the level of valuation. He reported that the level of valuation for residential property is 94%, commercial property is 97%, and agricultural property is 72%. He stated that the level of value is within the acceptable range and the Tax Equalization and Review Commission found that no increase or decrease by a percentage of the value for any of the three property classes is required.

Commissioner McCallum stated that he read an article in the Omaha World Herald which stated that some counties were not in compliance. County Assessor Jeff Hackerott reported that 10 counties were out of compliance with the level of valuation and 8 or 9 of these counties were noncompliant on agricultural land valuations. He also reported that one county was noncompliant on residential property.

No action was taken.

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #2953: Hair Expressions, Delrae Stueckrath, 107 East Wilson Avenue, Norfolk
Addition to the tax rolls in the amount of \$156.28 for correction to the 2013 personal property taxes after submission of the depreciation worksheet
- #2954: Dean and Barbara Pfeifer, 54881 Hwy 32, Madison
Deduction from the tax rolls in the amount of \$458.86 for correction to the 2013 personal property taxes due to double taxing of one item for 2013
- #2955: Sheralee Boe, 102 East 8th Street, Madison
Addition to the tax rolls in the amount of \$280.22 for correction to the 2013 personal property taxes after submission of the depreciation worksheet for 2014
- #2956: Joseph and Marsha Schilousky, 54893 Half Mile Road, Norfolk
Addition to the tax rolls in the amount of \$572.50 for acceleration of the 2014 real estate taxes due to relocation of the mobile home to another county
- #2957: Andrew Zessin, 549369 830th Road, Madison
Addition to the tax rolls in the amount of \$392.22 for correction to the 2013 personal property taxes after submission of the 2014 depreciation worksheet
- #2958: Cake & Icing Too, Mary Beth Eschliman, 1301 Valli Hi Road, Norfolk
Addition to the tax rolls in the amount of \$2.04 for acceleration of the 2013 personal property taxes due to sale of the business on January 10, 2014

After discussion, it was moved by Klein and seconded by McCallum to approve the foregoing tax list corrections as submitted. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board of Equalization adjourned at 9:05 A.M.

County Clerk Nancy Scheer

Board of Equalization Chairman Christian Ohl

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

May 6, 2014

The Board of County Commissioners of Madison County, Nebraska met in regular session at 9:30 A.M.

Advance notice of meeting was published in the Thursday, May 1, 2014 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Lee Klein called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Lee Klein, Jerry McCallum, and Christian Ohl, County Highway Superintendent Richard Johnson, Assistant County Highway Superintendent Dave Heggemeyer, County Clerk Nancy Scheer, Norfolk Daily News reporter Jerry Guenther, US92 reporter Eric McKay, and WJAG reporter Susan Risinger.

Chairman Klein read the following consent agenda items into the record:

- 1) Approval of minutes of the April 22, 2014 meeting
- 2) Authorization for County Board Chairman to execute a contract with GIS Workshop for oblique imagery for Assessor's Office
- 3) Authorization for County Board Chairman to execute a contract with Linsali, Inc. for reappraisal services in the City of Madison
- 4) Authorization for County Board Chairman to execute a Memorandum of Understanding to include Boone County in the 2014 State County Aid Juvenile Justice Grant application
- 5) Approval of Brian Taake Lot Split located in Section 17-24-2, located approximately 5 miles west and 1½ miles north of Norfolk
- 6) Authorization for County Board Chairman to execute proposals from Electronic Contracting Company for upgrades to fire alarm system in County Courthouse
- 7) Approval of Change Order No. 1 in the amount of \$45,452.00 needed to widen concrete from original plan subgrade stabilization due to unsuitable material, and erosion control on Project No. C-59-832, Mach I Drive Paving
- 8) Authorization to advertise for bids for Project No. C-59-831, repair of 844th Road, located approximately 1 mile north of Tilden (FEMA Project)

9) RESOLUTION #2014-25

BE IT RESOLVED, that the following securities held in safekeeping by Union Bank and Trust Company, Lincoln, Nebraska, to secure deposits of this county in Bank First, Norfolk, Nebraska, be and the same hereby are approved:

FREDDIE MAC	Union Bank & Trust Company
Receipt Date: 4/14/2014	Lincoln, Nebraska
Receipt Number: 6029	Maturity Date: 07/10/2017
Cusip Number: 3134G4YL6	\$1,000,000.00
Rate: 1.125%	

FEDERAL HOME LOAN BANK	Union Bank & Trust Company
Receipt Date: 4/17/2014	Lincoln, Nebraska
Receipt Number: 6030	Maturity Date: 10/17/2017
Cusip Number: 3130A1G51	\$250,000.00
Rate: 1.350%	

10) RESOLUTION #2014-26

WHEREAS, Check No. 14030179, dated March 25, 2014, and drawn on the General Fund in the amount of one hundred seventy five dollars and sixty seven cents (\$175.67), was made payable to Account Control Technology Inc., PO Box 8012, Canoga Park, California 91309-8012, and

WHEREAS, said check was not tendered, but remains in the possession of the Madison County Clerk,

NOW, THEREFORE, BE IT RESOLVED that Check No. 14030179, dated March 25, 2014, and drawn on the General Fund in the amount of one hundred seventy five dollars and sixty seven cents (\$175.67), is hereby cancelled.

11) RESOLUTION #2014-27

WHEREAS, construction of the intersection of Northeast Industrial Highway and North 1st Street will soon be completed and North 1st Street will be re-opened to traffic; and

WHEREAS, the design of the Northeast Industrial Highway is such that Northeast Industrial Highway will be the main road and have a normal crown which will be transverse to 1st Street causing a bump in 1st Street at the intersection; and

WHEREAS, plans for Northeast Industrial Highway, Phase 3 provide for stop signs on the north and south legs of the intersection with 1st Street and said plans constitute the requirement that an engineering study be done prior to the establishment of regulatory signs; and

NOW, THEREFORE, BE IT RESOLVED that, prior to the re-opening of North 1st Street, stop signs shall be placed on the north and south legs of the intersection of North 1st Street and Northeast Industrial Highway along with advance warning signs, all as shown on the plans for Northeast Industrial Highway, Phase 3.

12) RESOLUTION #2014-28

WHEREAS, the following described road in Madison County is signed Minimum Maintenance:

Beginning at approximately the W 1/4 Corner of Section 2, Township 21 North, Range 1 West, being the intersection of 827 1/2 Road and 556th Avenue, then running East approximately 1/4 mile, then running North approximately 1/4 mile, then running East approximately 1/4 mile, then running North approximately 1/4 mile to Nebraska State Hwy. 32; and

WHEREAS, despite being signed Minimum Maintenance, there is no record of the Madison County Board of Commissioners designating said road as Minimum Maintenance; and

WHEREAS, there is a residence on the above described road whose only access is along part of said road which is a violation of the rules and regulations of the State of Nebraska Board of Public Roads Classifications and Standards; and

WHEREAS, the Board of Commissioners wishes to have part of the road in question classified as Minimum Maintenance and the remainder classified as Local to provide access to the residence; and

NOW, THEREFORE, BE IT RESOLVED, that a request be made to the Nebraska Department of Roads for the following described part of the above described road to be reclassified to Minimum Maintenance, with the remainder of the road being classified Local.

Beginning at approximately the W 1/4 Corner of Section 2, Township 21 North, Range 1 West, being the intersection of 827 1/2 Road and 556th Avenue, then running East approximately 1/4 mile, then running North approximately 1/4 mile, then running East approximately 1/4 mile to the point of termination, said point being approximately 1/4 mile South of Nebraska State Hwy. 32

Motion was made by McCallum and seconded by Ohl to approve the consent agenda. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Motion was made by Ohl and seconded by McCallum to approve the regular agenda. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board considered an application for a Special Designated License for Doug Wiese dba Eagles Norfolk Aerie #364 to serve beer, wine, and distilled spirits for an event scheduled on June 18-20, 2014 at The Lodge, located at 4200 West Norfolk Avenue, for the State Eagles Convention.

County Clerk Nancy Scheer read a summary report signed by Sheriff's Investigator Christian Hjorth which reflected that there appears to be nothing found in the background investigation that would speak against the approval of the license application.

Bobbie Lowery, representing the applicant Doug Wiese, was present at the meeting. She explained that the State Eagles' convention will be held at The Lodge in Norfolk and the Eagles Club would like to use the club's license to buy liquor wholesale so it would be available during the state convention at the hospitality rooms.

Chairman McCallum explained that the application was tabled at the April 20, 2014 Board meeting because the Board wants the applicant, or someone representing the applicant, to be present to address any questions that Board members may ask.

After discussion, a motion was made by McCallum and seconded by Ohl to approve the Special Designated License for Doug Wiese dba Eagles Norfolk Aerie #364 to serve beer, wine, and distilled spirits for an event scheduled on June 18-20, 2014 at The Lodge in Norfolk for the State Eagles Convention reception. Roll call vote: Klein, McCallum, and Ohl. Nays, none. Motion carried.

County Attorney Joseph Smith joined the meeting at 9:40 A.M. to discuss acquisition of right-of-way for the 844th Road project, which is a road located one mile north of Tilden that was washed out during a flood. Mr. Smith requested authorization to negotiate and purchase right-of-way for the 844th Road project. He stated that at the last meeting he discussed the estimated cost and approximate number of acres required. He stated that once he obtains a legal description he will meet with the landowners and submit a claim for payment to the land owners.

Commissioner McCallum questioned why Mr. Smith is recommending purchase of the right-of-way instead of an easement. County Attorney Joseph Smith responded that using an easement was his idea; however, he was unable to successfully convince the landowners to provide an easement. Commissioner McCallum stated that the County is investing money that is not necessary. County Attorney Joseph Smith responded that the County could not condemn the property to obtain an easement; however, the County could condemn property for a road project. He explained that if the County doesn't buy the right-of-way, the project will be abandoned. He further explained that an easement was his plan to try to settle the lawsuit. He stated that the County has some strict deadlines for completing the project and the possibility of receiving federal FEMA money is questionable. He stated that if no funds are available, his plan was to try to obtain an easement.

Chairman McCallum stated that the County would be building a road to a small cabin, and if the wind destroys the cabin, the road won't be going to anything. County Attorney Joseph Smith responded that the road is not being built to the cabin, but to property owned by Easland.

Chairman Klein stated that if the County doesn't do anything, there will possibly be a lawsuit filed and it could cost the County a lot of money. County Attorney Joseph Smith stated that the County could pay between \$20,000 and \$100,000 and there is a 50/50 chance of winning a lawsuit in court. Chairman McCallum stated that if the County had an option between purchasing right-of-way or obtaining an easement, he would prefer an easement. County Attorney Joseph Smith responded that he could still try to obtain an easement.

County Highway Superintendent Richard Johnson stated that an easement could be obtained for roadway purposes. He stated that Commissioner McCallum's concern is who would hold the easement and it would be the County rather than the land owners. Commissioner McCallum stated that if the County wants to close the road in the future, the land could revert back to the land owners. County Highway Superintendent Richard Johnson explained that this would create land locked issues with Easland.

Chairman Klein requested the County Attorney to get the best deal for the County and if he could obtain an easement, he should proceed. County Attorney Joseph Smith stated that the road must be built by July. Commissioner McCallum stated that the County needs to build the road to FEMA standards and then wait to see if FEMA funds will be received.

Commissioner Ohl questioned if there is a FEMA stipulation for the rip rap and shoring up the river bank. County Attorney Joseph Smith responded that FEMA requires use of rip rap. He explained that he intends to purchase all the land up front for the road project. Commissioner Ohl asked if the County gets an easement, could it be given back to the land owners for easement purposes. Chairman Klein responded that the County could do this. He stated that if the land owners are okay with the easement, the County could buy the easement and potentially let the land owners have the easement.

County Attorney Joseph Smith reported that he would meet with the land owners again. Commissioner Ohl stated that the land owners don't want a bunch of people driving down a roadway which is essentially a private road. He stated that there are only a few property owners in this area and they don't want a bunch of people partying on their property. County Attorney Joseph Smith confirmed that law enforcement does not want any more dead end roads for people to have parties.

After discussion, a motion was made by McCallum and seconded by Ohl to authorize County Attorney Joseph Smith to purchase right-of-way for 844th Road project, Project No. C-59-831 (FEMA Project). Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays none. Motion carried.

County Clerk Nancy Scheer reported that the County contracts with First Concord Benefits Group to administer the Section 125 cafeteria plan. She explained that the plan year starts on July 1st and ends on June 30th and that there are several changes for the new plan year. She reported that reimbursements of individual health premiums are no longer eligible on or after January 1, 2014. She further reported that the use-it-or-lose-it rule has been modified for the next plan year and a \$500 rollover provision is now available for plan sponsors who want to adopt it for the health care flexible spending accounts. Mrs. Scheer explained that currently the County has a grace period at the end of the contract year which allows employees who have funds left in their flex accounts to submit claims 90 days after the end of the plan year for services rendered prior to June 30th. She explained that any funds left in the account after 90 days are forfeited to the County. She explained that an employer cannot offer both the grace period and a rollover.

Chairman Klein inquired what option County Clerk Scheer would recommend and Mrs. Scheer responded that the \$500 rollover option would give employees more flexibility so they wouldn't lose their funds. Chairman Klein agreed with the recommendation of the County Clerk.

After discussion, a motion was made by McCallum and seconded by Ohl to adopt the \$500 rollover provision for the Section 125 cafeteria plan. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The following written reports and correspondence were reviewed:

- 1) Fund balance report
- 2) County Sheriff April fee report
- 3) Letter from Zodiac Properties, LLC regarding adjustment of lease rate for District 2 Probation Office
- 4) Clerk of the District Court April fee report

The following claims were audited:

GENERAL FUND		
Total Net Payroll		125,611.44
Mark Albin	Legal Services, District Court	386.25
American Family Life Assurance Company	Insurance Premiums	566.37
Ameritas Life Insurance Company	Insurance Premiums	386.48
Antelope County Sheriff	Service Fees	45.37
AS Central Services	Telephone Services, Planning and Zoning	22.16
AS Central Services	Telephone Services, County Sheriff	262.29
AS Central Services	Telephone Services, County Jail	441.71
AS Central Services	Telephone Services, Noxious Weed	22.15
AS Central Services	Telephone Services, Veterans' Service Office	58.13
Candice Batenhorst	Garnish of Wages	173.42
Black Hills Energy	Gas Service, Planning and Zoning	17.30
Black Hills Energy	Gas Service, Noxious Weed	17.29
Black Hills Energy	Gas Service, Veterans' Service Office	49.54
Blue Cross Blue Shield of Nebraska	Insurance Premiums	128,345.44
Bomgaars	Equipment, Courthouse	59.99
Bomgaars	Repairs, Noxious Weed	245.64
Bessie Bove	Prior Service Benefits	12.00
Brady & Amy's Inc.	Fuel, Courthouse	62.44
Brady & Amy's Inc.	Fuel, County Sheriff	1,525.39
Brogan & Stafford, P.C.	Legal Services, County Court	1,534.50
Butler County Sheriff	Service Fees, County Court	18.00
Cableone	Internet Service, County Sheriff	110.50
Carney Law, P.C.	Legal Services, County Court	924.45
CBM Food Service	Meals, County Jail	7,041.84
Century Link	Telephone Service, Probation	77.00
Champs, Inc.	Maintenance Contract, County Jail	2,166.00
City of Madison	Utilities, Courthouse	2,742.55
Colonial Life and Accident Insurance	Insurance Premiums	247.46
Connecting Point	Services, County Treasurer	85.50
Connecting Point	Supplies, Data Processing	14.00
Connecting Point	Internet Services, Planning and Zoning	15.00
Connecting Point	Website, Courthouse	24.95
Consolidated Management Company	Meals, County Sheriff	4.25
Consolidated Management Company	Meals, County Jail	310.75
Constellation Newenergy Gas Division	Gas Service, Planning and Zoning	6.34
Constellation Newenergy Gas Division	Gas Service, Noxious Weed	6.34
Constellation Newenergy Gas Division	Gas Service, Veterans' Service Office	94.50
Copycraft Printing	Uniforms, County Jail	74.20
Dick Day	Telephone Service, Data Processing	270.00
Elisabeth Delancey	Garnish of Wages Reimbursement	175.67
Dent Specialists	Repairs, County Sheriff	257.61
Eakes Office Plus	Supplies, County Treasurer	197.09
Eakes Office Plus	Supplies, District Court	5.82
Eakes Office Plus	Supplies, County Jail	29.16
Eakes Office Plus	Supplies, Probation	69.74
Egley, Fuller, Montag and Hockabout	Legal Services, District Court	2,995.75
Election Systems & Software	Programming, Supplies, Election Commissioner	6,091.71
Enviromaster, Inc.	Supplies, County Jail	60.00
Ewalt Law Office, P.C., L.L.O.	Legal Services, District Court	3,927.60

Fairfield Inn & Suites	Lodging, Veterans' Service Office	359.80
Faith Regional Health Services	Medical Services, County Jail	21,186.45
Field's Hardware	Supplies, Election Commissioner	19.47
Field's Hardware	Supplies, Courthouse	5.23
Helen Finkral	Prior Service Benefits	23.08
First Concord Benefits Group, L.L.C.	Deductible Buy Down, Administrative Fees	5,911.81
Floor Maintenance & Paper Supply	Supplies, County Jail	715.18
Frontier	Telephone Service, Courthouse	1,082.93
Galls/Quartermaster	Uniforms, County Jail	407.15
Gordy's Towing & Repair	Repairs, County Sheriff	193.83
Gregg Hanson	Mileage, Meals, Supplies, Veterans' Service Office	360.21
Brittni Hart	Mileage, Meals, Juvenile Diversion	474.40
Heartland Juvenile Services Association	Registration, Juvenile Diversion	297.00
Jeffrey Hrouda	Legal Services, County Court	1,859.01
Hy-Vee East Pharmacy	Prescriptions, County Jail	1.20
Jack's Uniforms & Equipment	Uniforms, County Sheriff	163.88
Johnson Hardware	Repairs, Courthouse	81.00
Kelly Supply Company	Supplies, Courthouse	125.16
Linsali, Inc.	Services, Reappraisal	3,250.00
Louderback Drug	Prescriptions, County Jail	1,230.12
Madison County Clerk	Tax Deposit	47,463.43
Madison County District Court	Fees, District Court	1,401.00
Madison County Court	Court Costs, County Court	1,943.00
Madison County Sheriff Inmate Fund	Prescriptions, Supplies, Uniforms, County Jail	85.83
Madison County Sheriff	Fees, County Court	660.39
Madison County Sheriff	Fees, District Court	2,694.10
Madison County Sheriff	Fees, Mental Health	96.62
Madison National Life	Insurance Premiums	126.59
Meds & More	Prescriptions, County Jail	4.00
Rose Mendoza	Legal Services, Law Enforcement	480.00
Midwest Health Partners	Prescriptions, County Jail	596.00
Midwest Plumbing & Heating	Repairs, County Jail	1,663.57
MIPS Inc.	Computer Support, County Clerk	581.02
Nationwide Retirement Solutions	Deferred Compensation	1,005.00
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Nebraska Lab Inc.	Medical Services, County Jail	224.86
Nebraska Law Enforcement Training Center	Training, County Jail	240.00
Nebraska Law Enforcement Training Center	Training, County Sheriff	110.00
Nebraska Public Power District	Utilities, Veterans' Service Office	42.79
Norfolk Auto Center	Repairs, County Sheriff	1,177.60
Norfolk Auto Center	Repairs, Noxious Weed	387.84
Norfolk Community Health Care Clinic	General Assistance	26,808.00
Norfolk Daily News	Publication Costs, Election Commissioner	3,308.50
Norfolk Daily News	Publication Costs, County Extension	5.14
Norfolk Daily News	Publication Costs, Courthouse	2,443.28
Norfolk Daily News	Publication Costs, County Court	87.73
Norfolk Vacuum Sales & Service	Repairs, County Sheriff	17.50
Norfolk Winair Company	Supplies, Courthouse	59.27
Northeast Community College	Lease, Operating Costs, County Extension	3,953.33
Northeast Medical Imaging	Medical Services, County Jail	55.00
Northeast Research & Extension Center	Telephone Service, Supplies, Postage, County Extension	745.73
Northwest Electric	Repairs, Courthouse	142.78
Valorie Olson	Court Reporting, Mental Health	100.00
Omaha World Herald	Publication Costs, County Court	577.92
Pizza Hut	Jury Meals, County Court	47.00
Sarah Polacek	Mileage, County Extension	141.12
Retirement Plans Division of Ameritas	Employee Share Retirement	8,339.35
Retirement Plans Division of Ameritas	Employer Share Retirement	12,218.64
Reynoldson's Inc.	Fuel, Noxious Weed	552.37
Marjorie Schaffer	Mileage, Mental Health	50.40
Judy Schroeder	Prior Service Benefit	11.00
Security Shredding	Services, Probation	87.50
Security Shredding	Services, District Court	35.00
Share Corporation	Supplies, Courthouse	319.00
Shell Fleet Plus	Fuel, Planning and Zoning	424.53
Lee Sherry	Mileage, County Extension	72.24
Kurt Sock	Supplies, Courthouse	94.40
State of Nebraska	Board of Prisoners, County Jail	2,829.96
Stratton, DeLay, Doele, Carlson & Buettner, P.C., L.L.O.	Legal Services, District Court	579.40
Stratton, DeLay, Doele, Carlson & Buettner, P.C., L.L.O.	Legal Services, County Court	2,211.65
Donald Svitak	Fuel, Mileage, Noxious Weed	182.17
Target Bank Business Card Services	Supplies, County Sheriff	25.24
Dale Taylor	Interpreting Services, Public Defender	112.50
Thomson Reuters West	Subscription, Planning and Zoning	313.08
Thomson Reuters West	Publication, County Sheriff	502.08
Thomson Reuters West	Publication, County Attorney	59.00
Thomson Reuters West	Publication, County Jail	205.00
Thomson Reuters West	Publication, Law Library	205.00

US Bank Corporate Payment System	Fuel, Meals, Supplies, County Sheriff	639.16
US Bank Corporate Payment System	Telephone Services, Law Enforcement	25.43
US Bank Corporate Payment System	Fuel, Meals, Lodging, Training, Juvenile Diversion	1,034.07
Van Diest Supply Company	Chemicals, Noxious Weed	614.98
Verizon Wireless	Telephone Service, Reappraisal	40.01
Verizon Wireless	Telephone Service, County Extension	183.00
Verizon Wireless	Telephone Service, County Sheriff	2,156.70
Verizon Wireless	Telephone Service, Law Enforcement	75.84
Verizon Wireless	Telephone Service, Juvenile Diversion	311.58
Wayne County Court	Fees, Law Enforcement	5.00
Wentling Law Office	Legal Services, County Court	650.85
Western Office Technologies	Supplies, County Clerk	116.68
Western Office Technologies	Supplies, County Treasurer	4.47
Western Office Technologies	Supplies, Register of Deeds	52.80
Western Roofing	Repairs, Veterans' Service Office	3,518.00
Zee Medical Service	Supplies, County Sheriff	106.45

ROAD/BRIDGE FUND

Total Net Payroll		30,501.70
American Family Life Assurance Company	Insurance Premiums	306.73
Ameritas Life Insurance Corporation	Insurance Premiums	118.48
AS Central Services	Telephone Services	24.17
Battle Creek Farmers Coop	Fuel	1,109.18
Battle Creek Municipal Light & Power	Utilities	198.35
Battle Creek State Bank	Equipment Lease	20,599.18
Black Hills Energy	Gas Service	179.10
Blue Cross Blue Shield of Nebraska	Insurance Premiums	31,664.09
Bluetarp Financial Inc.	Parts	286.05
Bomgaars Supply	Repairs, Supplies	348.37
Brady & Amy's Inc.	Fuel	1,114.66
California Contractors Supplies Inc.	Supplies	130.00
City of Madison	Utilities	554.38
City of Newman Grove	Utilities	54.00
Clausen Air Heating & Cooling	Repairs	430.80
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Connecting Point	Internet Services	15.00
Constellation Newenergy Gas Division LLC	Gas Service	473.11
Cornhusker International Trucks	Parts	27.31
Courtesy Ford Lincoln Mercury	Parts	5.02
D & M Machinery	Parts	51.05
Dinkel Implement Co.	Parts	12.14
Eastern Nebraska Telephone Company	Telephone Service	50.94
Elkhorn Paving Construction Company, Inc.	Contract Services	41,138.72
Field's Hardware	Shop Supplies	8.49
First Concord Benefits Group	Administrative Fees, Deductible Buy Down	1,425.08
Frontier	Telephone Service	155.15
Green Line Equipment	Repairs	172.50
Island Supply Welding Co.	Shop Supplies	68.53
Kelly Supply Company	Parts	626.83
Madison County Clerk	Tax Deposit	10,273.33
Madison National Life Insurance Company Inc.	Insurance Premiums	42.49
Matheson Tri-Gas Inc.	Shop Supplies	196.25
Matteo Sand & Gravel Company Inc.	Gravel	14,411.82
Menards	Supplies	131.95
Nebraska Child Support Payment Center	Garnish of Wages	93.24
Nebraska Public Power District	Utilities	28.07
NMC Exchange L.L.C.	Parts	587.18
Norfolk Auto Center	Parts	50.53
Norfolk NAPA	Parts	437.40
Northern Materials L.L.C.	Services	21,285.00
Petersen Heavy Equipment, L.L.C.	Repairs	76.16
Prime Sanitation	Garbage Service	53.75
Retirement Plans Division of Ameritas	Employee Share Retirement	1,777.97
Retirement Plans Division of Ameritas	Employer Share Retirement	2,666.87
Reynoldson's Inc.	Fuel	214.29
Swarco Reflex Inc.	Paint	4,004.00
Telebeep Wireless	Pager Services	22.11
Truck Center of Norfolk	Parts	160.18
Woods & Aitken, L.L.P.	Services	936.00

FEDERAL AID SECONDARY FUND

Christensen Brothers, Inc.	Contract Services	83,126.70
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VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administrative Expense	3,521.50
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VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administrative Expense	5,286.48
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911 EMERGENCY FUND

Century Link	Telephone Service	977.66
Frontier	Telephone Service	164.10

DRUG TESTING FUND

Nebraska Public Health Environment Lab	Testing	105.00
Sirchie	Supplies	130.70

LAW ENFORCEMENT OPERATING FUND

Encartele, Inc.	Telephone Service	5,000.00
Madison County Sheriff Inmate Fund	Supplies	125.42

DRUG COURT FUND

Connecting Point	Equipment, Software	1,024.00
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ROAD BRIDGE BOND FUND

Frontier Bank	Bond Payment	383,310.88
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Motion was made by Ohl and seconded by McCallum to approve the claims as audited and authorize the County Clerk to issue checks for payment of said claims. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board adjourned at 9:51 A.M. to Tuesday, May 20, 2014 at 9:30 A.M.

County Clerk Nancy Scheer

Board of Commissioners Chairman Lee Klein