

BOARD OF EQUALIZATION

Madison, Nebraska

May 17, 2016

The Board of Equalization of Madison County, Nebraska met at 8:30 A.M.

Advance notice of meeting was published in the Thursday, May 6, 2016 edition of The Norfolk Daily News and posted on the Madison County website. 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 Ron Schmidt 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 Christian Ohl, Jim Prauner, and Ron Schmidt, County Clerk Nancy Scheer, and County Assessor Jeff Hackerott.

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

Chairman Schmidt opened a public hearing at 8:31 A.M. to receive testimony regarding exemption applications submitted by educational, religious, and charitable organizations. The following individuals were in attendance at the hearing:

John Robertson, representing Northeast Community College
Jeny Albin, representing Norfolk Area Chamber of Commerce
Jerry Lulow, representing Legion Post 170, Tilden
Don Carter, representing Legion Post 170, Tilden
John Frey, representing Legion Post 170, Tilden
Pastor Donna Goltry, representing United Methodist Church of Madison

County Assessor Jeff Hackerott explained that once every four years, organizations are required to file a Form 451 exemption application form and the following three years a form can be submitted to re-affirm that the applicant is requesting continued exemption. He reported that organizations qualify for exemption if the property is:

- 1) Owned by educational, religious, charitable or cemetery organizations
- 2) Used exclusively for educational, religious, charitable or cemetery organizations
- 3) Not owned or used for financial gain or profit to either the owner or user
- 4) Not used for the sale of alcoholic beverage for more than 20 hours per week; and
- 5) Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin

He reported that the following applicants comply with the statutory requirements and he recommended approval of full exemption:

American Legion Post No. 73, Newman Grove – Building used for various functions: Meetings, Veterans' funerals, Memorial Day, Veterans Day, Fourth of July, and all other Patriotic holidays

Animal Shelter of Northeast Nebraska – House and care for homeless animals for adoption purposes

Apostilic Assembly of the Faith, Norfolk – Worship Center

Behavioral Health Specialists, Inc., Norfolk – Building used to provide mental health, substance abuse, medical services, foster care, and community support services.

Bright Horizons Resources, Norfolk – Building used to provide shelter for victims of domestic violence, sexual assault, stalking, dating violence and trafficking.

Building Futures, Inc., Norfolk – Apartment complex for adults with chronic mental illnesses

Building Futures II, Inc., Norfolk – Apartment complex for adults with chronic mental illnesses

Building Futures III, Inc., Norfolk – Apartment complex for adults with chronic mental illnesses

Building Futures IV, Inc., Norfolk – Apartment complex for adults with chronic mental illnesses

Calvary Baptist Church, Madison – Church, parking lot, and playground

CASA of Northeast Nebraska – Personal property used in the Court Appointed Special Advocate programs.

Christ is King Community Church, Norfolk – Church, school, and parking.

Christ Lutheran Church of Norfolk, – Church, school, child care center, storage building, personal property, playground area and parking lots used for religious activities

Christ the Servant American Lutheran Church, Norfolk – Church and parsonage.

Church of Jesus Christ of Latter Day Saints, Norfolk – Church and parking lot

Church of Christ of Tilden, Tilden – Church and personal property

Church of Our Lady of Mt. Carmel, Tilden – Church, parsonage, parish hall, and personal property

Church of the Sacred Heart of Norfolk – Church, school, convent, storage buildings, playground, and all personal property

Community Bible Church, Norfolk – Church, school, housing missionaries, evangelists and other special speakers and pastors.

Community Development Authority of the City of Madison – Site purchased for future redevelopment of commercial and housing

Daily Life Ministry, Newman Grove – Church, counseling center, and temporary housing for the homeless

Educational Media Foundation, Rocklin, California – Personal property used to broadcast Educational Media Foundation's Christian radio signals

Elkhorn Valley Historical Society of Norfolk – Preserve, interpret, and present the history of the Elkhorn River Valley

Faith United Methodist Church of Tilden – Church, parsonage, and personal property

Fellowship Bible Church, Newman Grove – Church, parsonage, parking lot and playground

First Baptist Church of Norfolk – Church, parking lot, and playground

First Christian Church of Norfolk – Church

First Congregational Church of Norfolk – Church and personal property

First United Methodist of Church of Norfolk – Church, school, parsonage, parking lot, and personal property

First United Presbyterian Church – Church, parking lot, educational unit, and personal property

Friends of Well Link, Inc., Norfolk – Property used as residential treatment facility for women recovering from substance abuse and personal property

German Congregational Zion Church of Norfolk – Church and personal property

Goodwill of the Great Plains, Norfolk – Personal property

Grace Evangelical Lutheran Congregation, Norfolk – Church, parsonage, educational building, personal property, and parking lots

Great Plains Annual Conference of the United Methodist Church – Parsonage

Greater Norfolk Economic Development Foundation, Norfolk – Land set aside for future development

GreenPath, Inc., dba GreenPath Debt Solutions – Personal property

Harvest Church and World Outreach Center, Norfolk – Church

Heartland Independent Baptist Church, Inc, Norfolk – Church

Heninger American Legion Post No. 170, Tilden – Building used for Legion Club

Iglesia Filadelfia, Madison – Parsonage

Immanuel Evangelical Lutheran Church, Madison – Church and personal property

Immanuel Lutheran Church of Tilden – Parsonage

Improved Living Inc., Norfolk – Property used for assisted living for the mentally ill, disabled and handicapped, food bank and personal property

Kansas-Nebraska Association of Seventh Day Adventists, Norfolk – Church

Knights of Columbus, Norfolk – Hall used for activities and personal property

League of Human Dignity, Inc., Norfolk – Housing for people with disabilities and personal property

Legal Aid of Nebraska – Personal property

The Link, Inc., Norfolk – Housing for long term addiction treatment program

Lutheran High School Association of Northeast Nebraska, Norfolk - High School

Lutheran St. Paul Church of Buffalo Creek, Meadow Grove – Church, garage, and all personal property

Macedonian Missionary Baptist Church, Norfolk – Church and all personal property

Madison Junior Wrestling Association, Madison – Building used for wrestling practice

Madison Knights of Columbus Hall, Inc. – Meeting hall

Madison Senior Citizens Inc. – Senior Center and personal property

Mary Louise Foundation, Norfolk – Parking lot

Meadow Grove Library Foundation – Empty lot for future library and reading garden

Methodist Episcopal Church of Meadow Grove – Church and personal property

Mid-Nebraska Lutheran Home Association, Inc. – Nursing home, assisted living facility, garage, and parking lot

Midtown Health Center Inc., Norfolk – Meeting facility for Norfolk Archery Club

Midwest Latin American District Council, Norfolk – Church

Missionary Benedictine Sisters of Norfolk – Convent, convent, chaplain's quarters, and parking lots

Mosaic – Building used to serve people with developmental disabilities

Mount Olive Lutheran Church of Norfolk – Church and parking lot

Nebraska Children's Home Society – Personal property to provide education and support for pregnant women

New Life Christian Ministries, Inc. – Playground and parking lot

Newman Grove Community Club – Community Center

Newman Grove Hospital and Clinic – Community Medical Center

Newman Grove United Methodist Church – Parking area

Norfolk Area Baseball Foundation – Property to be used for indoor youth baseball

Norfolk Area Chamber of Commerce, Norfolk – Building used to promote economic development and personal property

Norfolk Arts Center, Inc. – Community based non-profit arts center

Norfolk Baptist Church – Church, parking lot, auditorium, fellowship hall, offices, Sunday school rooms, and personal property

Norfolk Church of Christ of Norfolk – Church and personal property

Norfolk Community Theatre Inc. – Building used to present live theatrical productions

Norfolk Congregation of Jehovah's Witness – Church and personal property

Norfolk Founders Society, Inc. – Building used as meeting place for Alcoholics Anonymous

Norfolk Housing Development Corporation – Housing for low and moderate income qualified families

Norfolk Kiwanis Youth Camp Inc. – Property used as a youth camp with recreational facilities

Norfolk Lodge #46 of the Independent Order of the Odd Fellows of Norfolk – Building used for lodge meetings

Norfolk Masonic Temple Company – Building used for lodge meetings

Norfolk Rescue Mission Inc. – Shelter and apartment building for homeless and personal property

Norfolk Restoration Branch Church of Jesus Christ – Church

Norfolk Senior Citizens Center Inc. - Senior Citizens building and personal property

Norfolk Soccer Club, Inc., Norfolk – Youth soccer complex

Northeast NE Community Action Partnership, Inc. – Family services office

Northeast Community College, Norfolk – Land for educational purposes

Northeast Nebraska Juvenile Services Inc. – Juvenile detention center and personal property

Northern Heights Baptist Church, Norfolk – Church

Oasis Counseling International, Norfolk – Personal property and business equipment

Orphan Grain Train, Inc., Norfolk – Building used to receive, process, and store items for humanitarian aid, office building, and personal property

Our Savior Lutheran Church, Norfolk – Church and personal property

Parent to Parent Network, Norfolk – Personal property

Preservation Madison Inc., Madison – Building used to promote education and arts for the community

Rosehill Evangelical Free Church of Emerick, Newman Grove – Church and personal property

Sacred Heart Church and Norfolk Catholic Schools, Norfolk – Personal property

The Salvation Army – Thrift Store, parsonage, and personal property

St. Frances De Sales Church of Schoolcraft – Church and personal property

St. John Evangelical Lutheran Church of Norfolk – Church and personal property

St. John's Lutheran Church of Battle Creek – Church, parsonages, school, teacherage, and personal property

St. Leonard's Church of Madison – Church, school, rectory, playground, parking lot, and personal property

St. Matthew's Evangelical Lutheran Church of Meadow Grove – Church, parsonage, parking lot, playground, and personal property

St. Patrick's Church of Battle Creek – Church, rectory and personal property

St. Paul's Evangelical Lutheran Church – Church, school, teacherage, parsonage, playground, and personal property

Shell Creek Evangelical Lutheran Church, Newman Grove – Church and personal property

Shepherd of Peace Evangelical Lutheran Church, Norfolk – Church, parsonage, and personal property

Trinity Episcopal Church, Norfolk – Church, parish house, parking lot, and personal property

Trinity Evangelical Lutheran Congregation, Madison – Church, school, parsonage, parking lot, and personal property

Trinity Evangelical Lutheran Church, Newman Grove – Church, educational building, parsonage, parking lot, and personal property

United Methodist Church of Madison – Church, parsonage, and personal property

United Methodist Church of Newman Grove – Church, parsonage, playground, and personal property

Victory Road Assembly of God, Inc., Norfolk – Church

Victory Road Evangelical Free Church, Norfolk – Church

Wesley Center Inc, Norfolk – Child care and preschool facility

Westridge United Methodist Church, Norfolk – Church

Young Men's Christian Association of Norfolk – Building used for athletic, adult and childcare programs

Zion Evangelical Lutheran Church Inc., Newman Grove – Church, parking lot, and personal property

Chairman Schmidt asked if anyone from the public supported or opposed any of the foregoing exemption applications.

Jeny Albin, representing Norfolk Area Chamber of Commerce, testified that she supported approval of exemption applications filed for Norfolk Area Chamber of Commerce Foundation and Greater Area Economic Development Corporation. County Assessor Jeff Hackerott reported that he recommended approval of all four applications for Greater Area Economic Development Corporation. He explained that the application for Norfolk Area Chamber of Commerce Foundation has two parcels listed on one application and in future years two applications will be completed.

John Robertson, representing Northeast Community College, reported that he appeared on behalf of property purchased by the college on the former Regional Center grounds which were most recently used as apartments and also a barn. He stated that the parcels were privately owned. County Assessor Jeff Hackerott stated that he is recommending approval of these applications. He explained that in the future, applications may not be required on these parcels because they will be statutorily exempt when used for college purposes.

Jerry Lulow, Don Carter, and John Frey were present to represent Edwin Heninger American Legion Post 170 in Tilden. County Assessor Jeff Hackerott stated that he is recommending approval of the application since the Legion is selling alcohol only 18 hours per week, which is under the 20 hour per week threshold. Commissioner Prauner stated that the Legion had to pay taxes last year and he advised Legion members that renting out the hall may create a problem. Mr. Hackerott stated that renting the facility gets into a gray area about the predominant use. He explained that the Department of Revenue is getting more critical on the permissive exemptions and at some point it is possible that the Department of Revenue may say that the Legion is using is more for non-exempt purposes and the Legion could be subject to either a portion or 100% assessment of property taxes. Mr. Frey asked if they could ask for a cleanup deposit instead of rent and Mr. Hackerott responded that recovering actual cost for use of the facility is part of doing business and is acceptable. Mr. Hackerott caused Legion members about renting the facility five days per week since this would be excessive and would jeopardize the tax exemption status.

Pastor Donna Goltry, representing United Methodist Church of Madison, stated that two exemption applications were submitted, one for the church and another for the parsonage. County Assessor Jeff Hackerott recommended approval of both applications as submitted. Commissioner Schmidt asked what would happen if a pastor came and decided to buy a house and the parsonage was rented. Mr. Hackerott responded that this has happened in several churches and then the parsonage becomes taxable.

After discussion, a motion was made by Ohl and seconded by Prauner to accept the recommendations of the County Assessor and approve the foregoing exemption applications. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

County Assessor Jeff Hackerott reported that he is recommending a partial approval for the following exemption applications:

Faith Regional Health Services, Norfolk (6 parcels) – Hospitals, surgery center, medical clinics, and parking lots

Mr. Hackerott explained that the hospital has a portion of the facility assessed taxes because space is leased to private doctors and medical groups, which is a taxable use. Chairman Schmidt asked if the hospital is taxed and Mr. Hackerott responded that the portion used by Faith Regional is exempt. Commissioner Prauner asked if the hospital was associated with a religious organization and Mr. Hackerott responded affirmative.

Heritage of Norfolk, Inc., – Chapel

Mr. Hackerott explained that the portion used as chapel area is exempt.

Jones Radant American Legion Post No. 35, Madison – Building used for Legion Club and personal property

Mr. Hackerott explained that the Legion Post sells alcohol 50-60 hours per week, so this does not meet the statutory criteria for 100% exemption.

Norfolk Aerie No. 3611 F.O.E. – Eagle Club meeting room and bar

Mr. Hackerott explained that the Eagle Club sells alcohol 75 hours per week, so this does not meet the statutory criteria for 100% exemption.

Norfolk Airport Authority – Administration offices and Hangar

Mr. Hackerott stated that a hangar is privately leased and does not meet criteria for exemption. He explained that in the future he will try to convince the Airport Authority to not file the application because he takes care of the taxes by mailing notice of intent to tax; so, it shouldn't be part of this process.

Bradley H. and Patricia J. Prauner – Educational building and personal property for SMILE program

Mr. Hackerott explained that the property is 40 acres and the entire parcel does not qualify for 100% exemption.

St. John's German Evangelical Lutheran Church of Green Garden, Madison – Church, parochial school, parsonage, and teacher's house

Mr. Hackerott explained that the teacherage is being rented and does not qualify for tax exemption.

Winter-Munson Post No. 1644, Norfolk – VFW Club, fellowship meeting room, and parking lot

Mr. Hackerott reported that the Post sells alcohol 60 hours per week; therefore, it does not meet the statutory criteria for 100% exemption.

Motion was made by Prauner and seconded by Ohl to approve the above applications for partial exemption. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nay, none. Motion carried.

County Assessor Jeff Hackerott recommended disapproval of the following exemption applications:

Christ Lutheran Church Endowment, Norfolk – Rental house

Mr. Hackerott explained that the property is located at 610 South 4th Street in Norfolk is being rented; therefore, it does not meet the statutory requirements for proper use.

Christ Lutheran Church of Norfolk – Vacant lot

Mr. Hackerott explained that this parcel is a vacant lot and has been combined with another parcel, so the application is being removed.

Faith Regional Health Services, Norfolk – Medical office

Mr. Hackerott explained that this application is for medical office space located at 1603 West Prospect Avenue in Norfolk is rented to a for-profit entity; therefore, it doesn't meet the statutory requirements for acceptable use.

Improved Living, Inc., Norfolk – Currently vacant

Mr. Hackerott explained that the subject property located at 203 North 9th Street in Norfolk has been sold.

Motion was made by Prauner and seconded by Ohl to accept the County Assessor's recommendation the deny the foregoing exemptions. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Chairman Schmidt closed the hearing at 9:06 A.M.

Motion was made by Prauner and seconded by Ohl to approve the minutes of the May 3, 2016 meeting. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Motion was made by Prauner and seconded by Ohl to acknowledge receipt of the Finding and Orders from Tax Equalization and Review Commission regarding value of real property in Madison County for tax year 2016. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization adjourned at 9:21 A.M.

County Clerk Nancy Scheer

Ron Schmidt, Chairman
County Board of Equalization

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

May 17, 2016

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 12, 2016 edition of The Norfolk Daily News and posted on the Madison County website. A copy of said notice was provided to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed.

Following a moment of Silence and the Pledge of Allegiance to the flag of the United States of America, Chairman Jim Prauner called the meeting to order and notified the public of the copy of the Open Meetings Act posted in the meeting room.

Present: Commissioners Christian Ohl, Jim Prauner, and Ron Schmidt, County Clerk Nancy Scheer, and County Highway Superintendent Richard Johnson. Norfolk Daily News reporter Jerry Guenther, US92 reporter Rachel Urbanski, and WJAG reporter Susan Risinger were present until 11:32 A.M.

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

- 1) Approval of minutes of the May 3, 2016 meeting
- 2)

RESOLUTION #2016-20

WHEREAS, Richard C. Johnson, Madison County Highway Superintendent, has submitted a written report to the Madison County Board of Commissioners as directed by Resolution #2016-14 dated April 19, 2016; and

WHEREAS, State Statute requires, that prior to taking action upon vacation or abandonment of a county road, the County Board shall conduct a public hearing on same;

NOW, THEREFORE BE IT RESOLVED that a public hearing be held on June 14, 2016 at 9:30 A.M. in the Commissioners' room at the Courthouse in Madison, Nebraska to receive input regarding abandonment or vacation of the following described road:

The cul-de-sac lying to the South of the following described line:

Beginning at the Southeast corner of Lot 6, North Fork Industrial Park, Madison County, Nebraska; thence North 88 degrees 05 minutes 50 seconds East (Basis of bearing--South line of the Northwest 1/4 of the Northwest 1/4 of Section 36, Township 24 North, Range 1 West of the 6th P.M., Madison County, Nebraska assumed to be North 88 degrees 01 minutes East), 60.00 feet to a point on the East line of Elkhorn Street as platted in the North Fork Industrial Park, Madison County, Nebraska and the point of ending.

BE IT FURTHER RESOLVED that this resolution be published once a week for three consecutive weeks in The Norfolk Daily News and, if possible, copies of this resolution be served by certified mail to owners of land abutting on or adjacent to said road.

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

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

Pursuant to published legal notice in the Thursday, May 5, 2016 edition of the Norfolk Daily News, Chairman Prauner opened a public hearing at 9:33 A.M. to receive testimony regarding the application of Herrick Farms, Inc. dba Divots for issuance of Beer, Wine, and Distilled Spirits, On and Off Sale, and Class K Catering licenses for the premises located at 4200 West Norfolk Avenue, Norfolk.

The applicant, Donna Herrick, was present and explained that Divots does a lot of craft beers and this license will allow Divots to sell crowlers and growlers of other people's craft beers. She stated that this application is for a new liquor license classification to include a Class K catering license.

Chairman Prauner asked how many beers will be sold. Mrs. Herrick responded that Divots has approximately 30 beers on tap and the license will allow them to sell beer for off the premise, but this is not a large part of their business. County Clerk Nancy Scheer asked if the Class K Catering license will eliminate the need for special designated licenses in the future and Mrs. Herrick responded that she understood that a special designated license would still be required for each event. She explained that the Catering license will accommodate the Norfolk Brewing Club so they could do their tasting and educational events, which they plan to do four times a year.

County Clerk Nancy Scheer reported that the liquor license application was submitted to the Sheriff's Office and the conclusion of their examination is that there appears to be nothing that would suggest a reason for denying the application as requested. She stated that a copy of the application was also submitted to the Norfolk City Zoning Department and their response reflected that retail liquor sales are allowed under the current zoning of the property, so they have no reason for denial of the application.

No one spoke in opposition to the liquor license application. Chairman Prauner closed the hearing at 9:38 A.M.

After discussion, the following resolution was introduced:

RESOLUTION #2016-21

WHEREAS, on the 13th day of April, 2016 an application was received by the Madison County Clerk from the Nebraska Liquor Control Commission for a Beer, Wine & Distilled Spirits, On and Off Sale, and Class K Catering licenses for Herrick Farms, Inc. dba Divots for premises located at 4200 West Norfolk Avenue, Norfolk, Nebraska, and

WHEREAS, notice of public hearing on said application was published in the Thursday, May 5, 2016 edition of The Norfolk Daily News, and

WHEREAS, public hearing on the application was held on Tuesday, May 17, 2016 in the office of the Madison County Commissioners in the Courthouse at Madison, Nebraska, and

WHEREAS, evidence and exhibits were received regarding the application for said license,

NOW, THEREFORE, BE IT RESOLVED that a recommendation of issuance of a Beer, Wine & Distilled Spirits, On and Off Sale, and Class K Catering licenses for Herrick Farms, Inc. dba Divots be forwarded to the Nebraska Liquor Control Commission.

Motion was made by Schmidt and seconded by Ohl that the foregoing resolution be adopted. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board considered an application for a Special Designated License for Eagles Fraternal Order Platte #1834 for an event scheduled on June 8-10, 2016 at The Lodge, located at 4200 West Norfolk Avenue, for the Eagles State Convention.

Bobbie Lowery, representing Eagles Fraternal Order Platte #1834 appeared at the meeting. She reported that the Eagles Club will be serving alcoholic beverages at the Eagles State Convention to be held at The Lodge. She explained that the State Convention has been held the past two years at The Lodge and it is scheduled to be held there for the next four years. She reported that approximately 400 people attend the convention. She stated that the convention is usually held the third week in June; however, there was a conflict with another event booked at The Lodge that week.

Chairman Prauner asked how many people are involved in hosting the convention and Ms. Lowery responded that a large committee works on coordinating the event. Ms. Lowery stated that the people at The Lodge are great to work with. Chairman Prauner thanked Ms. Lowery for having the event in Madison County.

County Clerk Nancy Scheer reported that the summary report signed by the Sheriff's office reflected that there appears to be nothing in the examination that would suggest a reason for denying the application as requested.

After discussion, a motion was made by Schmidt and seconded by Ohl to approve the Special Designated License for Eagles Fraternal Order Platte #1834 to serve distilled spirits for an event scheduled on June 8-10, 2016 at The Lodge in Norfolk for the State Eagles Convention. Roll call vote: Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Extension Educators Lee Sherry, Leo Gonzales, and Wayne Ohnesorg, and Nutrition Education Associate Michelle Kroupa, gave an annual report about Extension Office activities for the past year. Also in attendance were intern Regan Herbert and Extension Board member Keith Dittrich.

Extension Educator Lee Sherry reported that her role in the office has changed and she is working in the childcare area with young children. She stated that 7.3% of 35,039 estimated population is under 5 years of age and 24.7% are under 18 years of age, with 20.3% of these children in poverty. She reported that since 2011 there has been an increase of 45% of children of color in poverty. She explained that 13.9% of children have no health insurance and 38.4% of children under age 5 are at or below poverty, which is approximately twice the state and national average. Mrs. Sherry reported that there are 21 licenses child care centers in the County with a capacity of 1,215 children and 56 licensed child care homes with a capacity of 562 children. She said that there is a waiting list of 12-60 children depending upon the child care center and age of the child. She stated that calls are received daily for child care, mostly for infants. She reported that current child care centers are looking to expand, but already have a waiting list and will be at capacity after expansion is completed. She stated that infant child care is extremely difficult to find because the regulations limit two babies for one provider. She projected that in the next three years 8.2% more children will need child care; therefore, it will be difficult to meet the needs. Mrs. Sherry stated that staffing is an issue for child care facilities even though they pay above minimum wage and offer benefits. She said the licensing regulations require ratios to be met even if the day care providers have sick staff members.

Wayne Ohnesorg, Ag Educator, reported that he last year started training for management of western corn rootworm by conducting eight sessions with 114 participants. He stated that he also conducted pesticide and chemigation training. He explained mobile applications that are used in agricultural including aphid speed scout, land lease rate calculator, pesticide record keeping, harvest test weight converter, western bean cutworm speed scout, and farm and ranch recordkeeping. He stated that these applications are available for Apple and Android devices and are free. Mr. Ohnesorg reported that he is the Master Gardener coordinator and the Northeast Nebraska Master Gardeners donated 1,453 hours of volunteer time in 2015, which equates to \$34,232. He stated that the Master Gardeners provided a \$750 scholarship for a horticulture major to attend Northeast Community College. He reported that a 2015 summer intern worked under his supervision on Partners in Pollution Prevention program and worked directly with irrigators to improve their water use efficiency.

Extension Educator Leo Gonzalez reported that he oversees the Five Star Leadership Program and works with students from Norfolk Senior High and Madison Senior and Junior High. He stated that he services a total of 56 students enrolled in the program and that 2014-2015 graduates had 25 students enrolled in 6 different colleges. He presented a breakdown of the scholarships and awards received by students in the Five Star Leadership Program. He explained that he assists students with academic advising, financial aid planning, scholarship research, tutoring, career explorations, college visits, college entry exam preparation, leadership enhancement, and community services.

Nutrition Education Associate Michelle Kroupa reported that she works with SNAP-Ed Nutrition Education program. She explained that she is involved in the Voices for Food Grant which works to improve food security in rural communities. She reported that the ConAgra Grant reaches 300 youth through after school programs in Madison and Norfolk Middle schools. She said that statistics of the nutrition programs included 75 adults graduating from the nutrition education program, 1,100 youth contacts, 75% of participants showing improvement in food resource management and food safety practices, and 80% of participants showing improvement in nutrition practices. Ms. Kroupa explained that the main goal of the program is to encourage preventative health issues. She stated that in Nebraska 31% of youth and 70% of adults are overweight so they want to encourage youth and adults how to eat healthy and the importance of physical activity. She reported that there are 32 counties in Nebraska that provide nutrition education programs and Madison County is one of the largest programs. She stated that she focuses on programs for meal planning, grocery shopping, reading food labels, My Plate, physical activity, portion sizes, feeding children, food safety, food preparation, and food storage. She explained that 70% of adults in Nebraska do not eat the recommended daily amount of fruits and vegetables. In addition, she reported that School Enrichment Kits are provided to schools for use by the local teachers to provide lesson plans to meet health curriculum objectives.

Extension Educator Lee Sherry presented information on the 4-H program since 4-H Assistant Sarah Polacek was unable to attend. She stated that Mrs. Polacek has served in this position for 11 years and received a Distinguished Service Award at a national conference. She reported that there are 18 traditional active 4-H clubs with 492 traditional members, which was a 6.7% increase from the prior year. She stated that Madison County has a 4-H Archery Club with 60+ members and a Shotgun Club with 20+ members and 7 certified leaders. She reported that during 2015 the Extension Office offered 30+ different workshops and clinics with highlights including SIE which taught entrepreneurship skills and allowed youth to make handmade items with an opportunity to sell the items at the Sunset Plaza mall in Norfolk. Mrs. Sherry reported that they completed a summer reading program of 8 different sessions with 51 learners and focused on citizenship and leadership. She reported that other school enrichment programs included embryology, ag literacy festival, youth crops field day, robotics, handwashing/hygiene, wheat science, water education, bully programs, drug and alcohol education, and geospatial education. She stated that 70% of youth in Madison County are involved in some type of 4-H program.

Chairman Prauner asked if more travel will be involved in the next budget year and Mrs. Sherry responded that the travel budget will increase. She explained that Leo Gonzalez travels to Madison very often. She said that she provided information to Commissioner Ohl about what other County Extension offices do for vehicles, so she would be glad to further discuss this option at a future meeting.

Extension Board member Keith Dittrich stated that as a Board member, a farmer, parent, and consumer, the Extension service has really provided great value to the community. He said that as a farmer, he uses the agricultural programs such as pesticide safety training and chemigation. He said that as a parent, he is a product of the 4-H program and his daughter became involved in 4-H with the equestrian program and she earned a full academic and equestrian scholarship to Texas Christian University. He stated that his daughter plans to come back to Nebraska for a career in the future, but without 4-H as a starting point she would have been unable to navigate through the programs. He said that Extension Board members are considering the value of youth development for the community and starting earlier with pre-natal programs since youth development starts in the first years of a child's life. He stated that he sees Extension office as a very cheap investment in the community and a preventer of problems and a promoter of good citizens. He stated that children don't just go to the County fair, but they "are" the County fair and they tend to invest in the community and become mentors for the future. He thanked the Commissioners for supporting the Extension service.

Chairman Prauner thanked Extension Office staff for the presentation and for all the work they do.

The following County officials were in attendance for discussion on health insurance benefits for County employees for the 2016-2017 fiscal year: County Assessor Jeff Hackerott, County Treasurer Donna Primrose, Register of Deeds Nancy Gross, Clerk of the District Court Monica Rotherham, Public Defender Matthew Headley, County Attorney Joseph Smith, County Sheriff Vern Hjorth, and Zoning Administrator Heather McWhorter.

Blue Cross Blue Shield representative Sue Warner presented a document with renewal rates effective July 1, 2016. She stated that the rates increased 6% for all plans and two new plans are being offered, one which is a \$500 deductible with a \$40 office copay, and a \$2,500 deductible with a \$30 office copay. She explained that groups which have a higher deductible can't go backwards to a lower deductible plan. She stated that there aren't any plan changes, but a new program being offered to all Blue Cross Blue Shield members at renewal is a telehealth program. She reported that there isn't any additional charge for the telehealth program which allows subscribers to contact a health care provider 24 hours a day, 7 days a week, 365 days a year. She stated that subscribers can download the Amwell application on a mobile device, go online, or call on the phone to obtain patient consultation services with Nebraska certified, licensed, and credentialed doctor. Ms. Warner stated that the doctor can diagnose common conditions such as sinus infection, cold, flu, fever, rash, abdominal pain, pinkeye, ear infection, migraine, and sore throat and medication can be prescribed. She explained that if the subscriber has an insurance plan without a copay, the charge is \$39, which is applied to the member's deductible and this cost is less than going to the doctor's office. She reported that new identification cards and information explaining the telehealth program will be mailed to all covered members. Ms. Warner explained that the rates are based upon utilization from the previous year, so with higher claims, it required the premiums to be increased to pay out claims being filed.

Commissioner Ohl summarized the results of the employee survey stating that 104 total responses were received. He reported that of the 104 responses, 46 people hired after September 2010 responded to the survey. He stated that of the responses of people hired after September 2010, 9 employees would like to add a spouse or children to the plan and 23 would like to have family coverage. He reported that the question asking if employees would consider a cash in lieu of insurance if they have other health insurance options had 15 respond that they have alternative insurance options, 27 respond that they would like to learn more about this option, 11 respond that they have alternative insurance but prefer the County's insurance, and 52 respond that they don't have other insurance options. Commissioner Ohl reported that on the question asking about an increased deductible to help ease increasing costs of health insurance and to allow for equal benefits for all employees, 10 were in favor, 41 were neutral, 41 were opposed, and 10 submitted other comments.

Commissioner Ohl reported that the responses on the question about a reduced buy down of the deductible were 21 in favor, 38 neutral, 35 opposed, and 8 had other comments. He stated that the final question about reduced or no cost-of-living increase had responses of 17 in favor, 22 neutral, 53 opposed, and 11 other comments.

Clerk of the District Court Monica Rotherham asked if the Commissioners would consider a plan with a co-pay and Commissioner Ohl responded that a copay is not available with the \$1,500 deductible plan, but if the County would move to a \$2,500 deductible plan a co-pay option is available. Commissioner Ohl explained that it's important for employees to understand that a plan with an office co-pay does not count towards the deductible and if the County chooses to go to a higher deductible plan, it can never go back to a lower deductible.

County Sheriff Vern Hjorth stated that if the County drops NACO Blue Cross Blue Shield and goes to another insurance plan, the County can't go back to the NACO plan. Chairman Prauner stated that Northeast Nebraska Juvenile Services dropped the NACO health insurance plan and the first year the premiums were much lower; however, the rate increase for the first year was 25% and the second year the rate was 30%.

Commissioner Ohl reported that the additional increase due to the 6% rate change totals \$114,181. He explained that if all employees hired after September 2010 were provided spousal and/or family coverage, the cost would be an additional \$474,597, which is an additional \$360,000. He stated that this is a significant cost and this is the reason that the Commissioners asked if the employees would be willing to consider cash in lieu of health insurance or a higher deductible. He said that these option may offset some of the increased costs. Commissioner Ohl explained that the reason this issue has been brought up is because there have been a number of employees since the passage of the Affordable Care Act who had an understanding that it was probable that full health insurance benefits would be extended to all employees; however, a lot of the requirements of the Affordable Care Act have been delayed and it is unclear now whether these will be enforced depending upon the outcome of the next election. He said that the requirement is something that the County Board anticipated would need to be changed and it's becoming an issue for a number of departments.

Clerk of the District Court Monica Rotherham asked how many hours an employee must work to be eligible for the health insurance benefits and Commissioner Schmidt responded that insurance must be offered for employees working 30 hours per week, so this is the reason that part-time employees are asked to work less than 30 hours per week.

Public Defender Matthew Headley asked if any comparisons had been made of costs if there would be a higher deductible. Chairman Prauner responded that the current deductible is \$1,500, but the employee only pays \$750 and the County pays for the second \$750 to reach the \$1,500. County Clerk Nancy Scheer explained that eliminating the deductible buy-down was an option that the Board talked about removing as a cost savings measure for the County. Commissioner Schmidt asked what the annual cost to the County was for the buy-down option and Mrs. Scheer responded that the total cost for 2013-2014 was \$90,027, 2014-2015 costs were \$80,800, and the year-to-date total for 2015-2016 fiscal year is \$78,600.

Public Defender staff member Barbara Masilko asked how many Nebraska counties provide their employees with family coverage and Chairman Prauner responded that he didn't know this answer. Chairman Prauner explained that Platte County is partially self-insured and Cherry County tried a partially self-insured plan and it didn't work. Commissioner Ohl stated that there are a number of counties that don't provide spousal or family benefits and this obviously wouldn't be very popular with the Madison County employees.

Chairman Prauner reiterated that if all employees were offered full benefits, the estimated additional cost is \$360,000. County Clerk Nancy Scheer clarified that from a budget standpoint the total cost would be approximately \$475,000.

Commissioner Schmidt stated that the Board needs to consider if the County can continue to treat employees hired after September 2010 differently than everyone else. Public Defender Matthew Headley stated that the problem that he sees with that is there will always be a barrier between the employees hired before September 2010 and employees hired after this date. He said that eventually the County will reach a point where all the employees hired before September 2010 will leave or retire; but, in his opinion, it feels unequal because of the date a person is hired. He stated that he also understands the cost to the County which is problematic.

Commissioner Schmidt stated that when employees hired after September 2010 agreed to work for the County, they knew what the health insurance situation was at that time, so to come back now and say that this isn't fair is not right. He said that the employee knew what the insurance benefit was when hired so it's as fair as can be because nothing has changed. He stated that the Commissioners are trying to work this out and they realize that there is an unequal issue and they are looking at it, not because it's unfair, but because it's a situation of whether the County can hire and retain employees based upon health insurance.

Public Defender Matthew Headley stated that the problem is going to be an issue in the future in regard to replacement of employees. He said that there will be a hit to the County at some point in the future in relation to the health insurance and wages and unfortunately the County doesn't have the money and can't make the money come out of nowhere. He explained that with this type of situation there will be people saying that this isn't fair just like he did, and other people saying that doing it another way isn't fair; but, a decision has to be made and the Board isn't going to please everyone. He stated that the biggest voice from this issue will be from the taxpayers in relation to where the money will come from. Mr. Headley said that when looking at Madison County it isn't the health insurance or retention issue, but a bigger, broader issue in relation to wages. He said that this is a conversation that the Board is going to be having for years to come.

Chairman Prauner asked County Sheriff Vern Hjorth if the law enforcement wages are competitive with Platte County and other counties. County Sheriff Vern Hjorth responded that everyone is competitive with Platte County. He stated that Buffalo, Hall, Scottsbluff, and Platte Counties are usually used as a reference and Platte County is the lowest. He said that he has always tried to keep Madison County law enforcement wages in the median range, but over time the Madison County wages have been below the median. He said that he has told the Commissioners before than when it comes to hiring, the health insurance is an issue. Chairman Prauner agreed. County Sheriff Vern Hjorth explained that if a person can work for the County or someplace else that provides insurance, the applicant will take a job with insurance. He stated that hiring staff is very competitive and the health insurance has become an issue.

Commissioner Ohl reported that the road foreman have the same issue and a year ago when they looked at hiring someone who would have been a great employee for the road crew, he said that the applicant could not afford to pay the additional insurance because he had a family. He said that the law enforcement has the same issue on a bigger scale because of the work force in the Sheriff's office and Jail.

County Sheriff Vern Hjorth explained that he has one employee who served in the military and based upon the health insurance he is giving serious thought about going back into the reserves which will cost the County two weeks every summer and maybe a recall back to active duty and these are issues because he simply can't replace the employee if he is called back to active duty.

Chairman Prauner asked if a lot of employees would be upset if the County changed to a \$2,500 deductible health plan. County Sheriff Vern Hjorth responded that his personal opinion is that the insurance should be kept the same.

County Attorney Joe Smith stated that he agreed with Sheriff Hjorth. He said that all offices are competing against other business when hiring and that he is competing against law firms and Sheriff Hjorth is competing against other agencies. He said that coming up with the money is difficult. He reported that he is replacing an employee that has spousal insurance with an employee who doesn't need health insurance, but you don't always get those breaks. He stated that Sheriff Hjorth needs to hire young guys and they have families who need health insurance. He said that the way the Courthouse has been staffed is based upon the health insurance benefits, not wages. Sheriff Hjorth stated that if he takes a young deputy who has a wife and family who don't have insurance and the County pays the premium for the employee, the other portion for the family insurance is over \$750 per month, so half of his pay is wiped out for health care.

Commissioner Schmidt asked what Norfolk Police Department provides for insurance and Sheriff Hjorth responded that he is unsure; however, the City only pays a part of the insurance, but the cost for the employee is not close to half of the cost of the premium. Commissioner Schmidt stated that for employees hired after September 2010, he is considering giving these employees a certain amount of money to help them out with family insurance, so there wouldn't be a big budget jump all at once and the County would be providing some help to buy insurance. He said that this would be extra work for the Clerk's office; but, he is uncomfortable giving these employees the entire benefit because there wouldn't be funds for pay increases. He asked for opinions on this option and Sheriff Hjorth responded that his philosophy in life when he needs to make a big decision is to take the hit, get it over with, and move on. He said that is why he suggests keeping the current insurance plan, take the hit in one year, and see what happens the next. He stated that some years the insurance increase has been up to a 15% increase, but he is employee oriented and worries about the people that work for him. He said that if the Commissioners take into consideration how many total employees work in the County, about 65 work in the law enforcement.

Clerk of the District Court Monica Rotherham stated that she has only had to hire one person and compared to the wages being paid by other law firms, some employees want to come to the County because of the insurance. She said that employees should make a drastically increased wage compared to what is currently being paid. She said that it comes down to paying the employees more or give them health insurance because it will balance out in the long run. She stated that some law firms are paying \$15 to \$20 an hour and the County is not anywhere close to paying these wages.

Zoning Administrator Heather McWhorter stated that she was hired with the assumption that the insurance would have to be changed; so, she did agree to work for the County with the current insurance, but was told during the hiring process that the insurance must be changed because the federal government is forcing a change under the Affordable Care Act. She stated that she made other arrangements for health insurance, but other employees don't have that option. She said that there are probably other employees that were given that same assumption that the County is not providing the full insurance now, but the County will be forced to make a change so eventually all employees would have the same coverage. She said she didn't know if this is something that needs to be looked at as a liability to the County.

Commissioner Schmidt stated that many agricultural people are paying their own insurance like a family he knows who is paying \$1,400 per month for their insurance, paying taxes to the County, and now they may also need to pay for insurance for all County employees, and this doesn't sit very well with them. He said that to some extent there will be a push back from the taxpayer. He stated that they can't ignore the needs of the County employees, but they can't ignore the feelings of the taxpayers; so, his opinion is that a compromise needs to be worked out. He explained that options are to pay for half of the premiums, pay for the entire premium, or make no change.

Chairman Prauner asked County Attorney Joseph Smith if the County could force County employees over the age of 65 off the County health plan to Medicare. Commissioner Ohl responded that NACO advises that the County can't force any employees off the County plan, but could offer a cash in lieu of the insurance or some incentive, but the option must be made available to all employees. Chairman Prauner stated that it will cost 1¼ mills on the taxes for the increase to add all employees to full coverage, so it's a bunch of money. He said that he is over 65 years old and can go onto Medicare, but he was unsure if he could transfer to Medicare if health insurance is offered by the employer. He said that another option to consider is the \$10,000 life insurance offered by NACO Blue Cross Blue Shield. Commissioner Ohl stated he would need to check if employees would be eligible for life insurance if an employee elects not to take health insurance. County Attorney Joseph Smith stated that the cash in lieu option may be adequate to pay for a supplement health plan for employees transferring to Medicare. Commissioner Schmidt reported that his wife just went on Medicare and he estimated that the supplement costs \$250 per month with a zero deductible. He stated that in many cases the insurance is better because there is no deductible, but a down side may be that some doctors don't see Medicare patients. He said that the estimated cost for the next fiscal year is \$2,385,000, which is a lot of money and if they can figure out options that would treat employees better and still save the taxpayers' money they should discuss it.

County Assessor Jeff Hackerott stated this issue is something that should be studied over the course of the next year so that the County can determine what options the County has as far as offering an incentive, switching from one plan to another, Medicare options, and supplemental policies. He suggested that once final options are decided another survey could be submitted to County employees to determine how many employees would consider each option.

Commissioner Ohl stated that there was a question about the impact of switching to a different deductible and he said he could calculate these costs and submit these to officials. He expressed appreciation for the questions and comments.

Public Defender Matthew Headley stated that the Board isn't going to find a median to make everyone happy. He stated that with this type of situation, when a significant amount of money is involved, some people will be mad with any decision made. He said that he appreciates that the Board would consider some type of compromise. In addition, he stated that in his profession, the best divorces are the ones that make everyone mad.

Commissioner Ohl stated that one of the benefits of offering the insurance is the fact that no income tax must be paid on the benefit at this time; however, the federal government could always change that at any time. He said that the insurance benefit also creates a savings for the taxpayers and both Commissioner Schmidt and Public Defender Headley commented that the County is accountable to the taxpayers. He stated that they want to make sure they are making the right decision, both for the taxpayers and the workforce by making sure that there is a good workforce to serve the County, which is important since there is more competition coming into the area.

Chairman Prauner stated that it appears to him that they take the insurance away and adjust the wages or take a hit on the insurance costs. He said that he is having a hard time finding people to fill road department positions and it will be a continued problem because the work force is not there and it will be less with new companies coming to the area. He said that if the County wants valuable people and wants them to stay working for the County, something needs to be done for them.

Commissioner Schmidt reiterated that if a cash in lieu amount is given to employees, the amount is taxable.

Clerk of the District Court Monica Rotherham asked if the County would consider putting money into a health savings account. Commissioner Ohl stated that an option with NACO Benefit Services is a \$2,750 deductible plan with an HSA option which allows the County to contribute for each employee. He stated that one of the benefits of doing this for employees is that the HSA keeps the account value, so if the employee doesn't use the funds, it continues to be available and acts like a retirement account if the funds aren't used for medical purposes. He stated that this is a nice benefit for employees, but there isn't a significant savings to the County since there would actually be an increase in costs going with that option. Commissioners Schmidt stated that the \$2,750 is the highest deductible that is available and once a higher deductible is selected, the County can't go down to a lower deductible.

Public Defender staff member Barbara Masilko stated that when the survey came out there was confusion about the questions being asked that employees didn't understand. She said that there were employees who may interested in hearing what options are actually being considered by the Commissioners but who can't separate from their duties to attend this meeting. Commissioner Schmidt responded that they would need to call a special meeting to meet with employees because two Commissioners is a quorum. Commissioner Ohl stated that he would be willing to meet with employees this week after 5:00 P.M. Commissioner Schmidt said that he would talk with County Attorney Joseph Smith to determine if more than one Commissioner could attend a meeting with employees. Commissioner Ohl agreed to set up a meeting for Thursday, May 19th at 5:00 P.M. to meet with employees.

Chairman Prauner stated that his opinion is that the County take the health insurance away and give raises or offer the same insurance benefits to all employees. Commissioner Schmidt asked officials to think about these options.

County Treasurer Donna Primrose stated that the officials were told at the last meeting that the County couldn't take away benefits. Chairman Prauner stated that benefits couldn't be taken away from elected officials, but employees would be affected. Mrs. Primrose stated that she was asking about all employees.

Commissioner Ohl stated that the cash in lieu option was discussed and may be one option that may be good to pursue. He said that this option may create a paperwork challenge, but it may be a mutual benefit potentially for the County and employee. He said one question asked was if the County could force or offer an incentive to only one group; but, the benefit needs to be offered equally to all employees. He stated that the cash option would be a potential for a decrease in costs and a potential benefit to employees.

After discussion, a motion was made by Schmidt and seconded by Ohl to set a special meeting for Wednesday, May 25, 2016 at 10:00 A.M. to discuss health insurance benefits for County employees for the 2016-2017 fiscal year. Roll call vote: Ayes, Ohl, Prauner and Schmidt. Nays, none. Motion carried.

The following written reports and correspondence were reviewed:

- 1) Fund balance report
- 2) County Clerk April fee report
- 3) Register of Deeds April fee report
- 4) County Sheriff April fee report
- 5) Clerk of the District Court April fee report
- 6) Northeast Nebraska Economic Development District Return on Investment report
- 7) Elkhorn Logan Valley Public Health Department 2015 annual report

The following claims were audited:

GENERAL FUND

Total Net Payroll		142,657.13
Ag Spray Equipment	Repairs, Noxious Weed	1,228.32
Mark D. Albin	Legal Services, County Court	922.80
American Family Life Assurance Co.	Insurance Premiums	833.23
Ameritas Life Insurance Corp	Insurance Premiums	386.80
Charlene Anderson	Election Services, Mileage, Election Commissioner	158.78
Carol Andrews	Election Services, Election Commissioner	131.50
Collin Andrews	Election Services, Election Commissioner	59.50
Apex Therapy Services, LLC	Mental Health Services, Juvenile Accountability	363.75
Appeara	Mat Service, Public Defender	29.91
Kathleen Arends	Election Services, Election Commissioner	68.50
AS Central Services	Data Processing, County Clerk	52.00
AS Central Services	Data Processing, County Treasurer	120.20
AS Central Services	Teletype Service, County Jail	32.00
Susan Askew	Election Services, Election Commissioner	131.50
Cheryl Baumann	Election Services, Mileage, Election Commissioner	158.78
Lonnie Behmer	Election Services, Election Commissioner	131.50
BI Incorporated	Electronic Monitoring, Juvenile Accountability	156.90
Black Hills Energy	Gas Services, Courthouse	137.67
Black Hills Energy	Gas Services, County Jail	245.90
Jean Blank	Uniforms, County Jail	45.49
Blue Cross Blue Shield of Nebraska	Insurance Premiums	2,456.91
Patricia Borgelt	Election Services, Election Commissioner	136.50
Marvella Borgmann	Election Services, Election Commissioner	121.50
Brady & Amy's Inc.	Fuel, Courthouse	97.70
Brady & Amy's Inc.	Fuel, County Sheriff	983.25
Lois Braesch	Election Services, Election Commissioner	129.25
Everett Breach	Election Services, Mileage, Election Commissioner	157.70
Jean Bredehoft	Election Services, Election Commissioner	131.50

Gary Brodecky	Election Services, Election Commissioner	77.50
Jean Brodecky	Election Services, Election Commissioner	64.00
Suzanne Buckendahl	Election Services, Mileage, Election Commissioner	163.10
Susan Burns	Election Services, Election Commissioner	131.50
Cable One	Internet Service, Courthouse	218.50
Kay Cantrell	Tutoring Services, Juvenile Accountability	210.00
Joy Carney	Election Services, Election Commissioner	131.50
CBM Managed Services	Meals, County Jail	3,623.47
Century Link	Telephone Services, County Jail	17.66
Century Link	Telephone Services, Probation Office	630.29
Champs, Inc.	Repairs, County Jail	13.50
Maria Izabel Chavez	Interpreter, Public Defender	489.00
Maria Izabel Chavez	Interpreter, County Attorney	157.50
Checker Cab Co.	Transportation Services, Juvenile Accountability	211.00
Bruce Cheney	Election Services, Election Commissioner	129.25
Christ Lutheran Church	Polling Place Rental, Election Commissioner	75.00
City of Madison	Utilities Service, Public Defender	290.44
City of Madison	Utilities Service, Courthouse	2,014.47
City of Madison	Utilities Service, County Jail	4,277.79
Coast to Coast Solutions	Supplies, County Sheriff	1,533.84
Colonial Life and Accident Insurance	Insurance Premiums	400.12
Community Bible Church	Polling Place Rental, Election Commissioner	50.00
Connecting Point	Supplies, County Treasurer	204.00
Connecting Point	Equipment, Register of Deeds	442.00
Connecting Point	Equipment, Election Commissioner	884.00
Connecting Point	Supplies, Data Processing	69.99
Connecting Point	Equipment, District Court	442.00
Connecting Point	Equipment, County Court	442.00
Connecting Point	Equipment, County Sheriff	536.00
Connecting Point	Equipment, County Attorney	1,326.00
Connecting Point	Internet Service, Juvenile Accountability	59.95
Connecting Point	Equipment, County Jail	28.00
Connecting Point	Equipment, Supplies, Probation Office	915.00
Connecting Point	Internet Service, Veterans Service Office	38.95
Connecting Point	Contractual Services, Courthouse	5,034.10
Consolidated Management Company	Meals, County Sheriff	89.13
Constellation NewEnergy-Gas Division, LLC	Utilities, Veterans Service	80.77
Karen Coolidge	Tutoring Services, Juvenile Accountability	220.00
Copycraft Printing	Supplies, Veterans Service	75.50
Cornhusker Auto Center	Repairs, Juvenile Accountability	39.95
Correctional Counseling, Inc.	Supplies, Probation Office	47.25
Creston Fertilizer Co. Inc.	Chemicals, Noxious Weed	4,711.50
Carolynn Crippen	Election Services, Election Commissioner	136.50
Culligan	Supplies, Juvenile Accountability	35.15
Theresa Dahlberg	Election Services, Election Commissioner	77.50
Sharon Dohmen	Election Services, Election Commissioner	117.00
Gary Drahota	Election Services, Election Commissioner	131.50
Eakes Office Solutions	Supplies, County Clerk	43.03
Eakes Office Solutions	Equipment, Supplies, County Treasurer	550.58
Eakes Office Solutions	Supplies, Election Commissioner	4.50
Eakes Office Solutions	Supplies, Zoning Department	48.81
Eakes Office Solutions	Supplies, District Court	12.50
Eakes Office Solutions	Supplies, County Court	659.56
Eakes Office Solutions	Supplies, Extension Office	24.99
Eakes Office Solutions	Supplies, County Sheriff	41.61
Eakes Office Solutions	Supplies, County Attorney	454.76
Eakes Office Solutions	Supplies, County Jail	18.58
Eakes Office Solutions	Supplies, Probation Office	2,030.67
Eakes Office Solutions	Supplies, Noxious Weed	48.80
Eastern Auto Service Inc.	Repairs, County Sheriff	945.90
Bernita Ebel	Election Services, Election Commissioner	131.50
Ecolab	Supplies, County Jail	446.40
Egan Supply Co.	Supplies, Courthouse	517.63
Patty Eucker	Election Services, Election Commissioner	129.25
Ewalt Law Office LLO	Legal Services, County Court	1,187.50
Fairfield Inn & Suites	Lodging, Veterans Service	179.90
Mary Feyerherm	Election Services, Election Commissioner	129.25
Field's Hardware	Supplies, Election Commissioner	32.45
Field's Hardware	Supplies, Courthouse	11.43
Field's Hardware	Supplies, County Jail	123.14
First Concord Benefits Group	Flex Plan, Deductible Buy-Down, Administration Fees	10,076.05
Fitzgerald, Vetter, Temple & Bartell	Legal Services, District Court	977.45
Floor Maintenance & Paper Supply	Supplies, Courthouse	12.42
Floor Maintenance & Paper Supply	Supplies, County Jail	735.79
Theresa Folkers	Elections, Election Commissioner	131.50
Pam Foltz	Mileage, Extension Office	40.25
Cathy Frisch	Election Services, Election Commissioner	127.00

Jan Fullner	Mileage, County Treasurer	2.92
Futureware Distributing Inc.	Supplies, County Clerk	82.00
Futureware Distributing Inc.	Supplies, County Court	41.00
Futureware Distributing Inc.	Supplies, Reappraisal	82.00
Futureware Distributing Inc.	Supplies, County Attorney	82.02
Galls/Quartermaster	Supplies, County Jail	50.46
Kenneth Galyen	Election Services, Election Commissioner	131.50
Sidney Gardels	Election Services, Election Commissioner	131.50
Steve Gilbert	Election Services, Election Commissioner	73.00
GIS Workshop	Data Processing, Reappraisal	9,325.00
Jan Goff	Election Services, Election Commissioner	131.50
Gordy's Towing & Repair	Repairs, County Sheriff	56.27
Richard Grant	Mileage, Zoning Department	162.00
Great American Financial Services	Equipment Rental, Public Defender	290.52
GT Distributors	Uniforms, County Sheriff	9,575.00
Walter Haberman	Election, Mileage, Election Commissioner	153.20
Gregg Hanson	Supplies, Travel Expenses, Veterans Service	79.94
Marilyn Harlan	Election Services, Election Commissioner	77.50
Chelsey Hartner	Mileage, Public Defender	154.44
Gloria Hatterman	Election Services, Mileage, Election Commissioner	160.40
Matthew Headley	Supplies, Public Defender	162.60
Midge Hedrick	Election Services, Mileage, Election Commissioner	154.37
Lane Hegemann	Services, Election Commissioner	15.00
Ty Hegemann	Services, Election Commissioner	15.00
Robert Hekrdle	Services, Election Commissioner	24.00
Tresa Hekrdle	Services, Election Commissioner	24.00
Deb Helmick	Election Services, Election Commissioner	214.50
Naomi Hemphill Cleaning	Cleaning Services, Public Defender	80.00
Brandy Herian	Election Services, Election Commissioner	127.00
Crystal Hestekind	Cleaning Services, Probation Office	360.00
Ron Hilkemann	Election, Election Commissioner	131.50
Holt County Sheriff	Civil Services Fees, District Court	19.00
Hometown Leasing	Copier Lease Agreement, Probation Office	772.71
Jeffrey L. Hrouda	Legal Services, County Court	676.60
France Hupp	Election Services, Election Commissioner	131.50
Hy-Vee Accounts Receivable	Meals, Juvenile Accountability	425.21
Paul Ignowski	Election Services, Election Commissioner	77.50
Dolores Jaeke	Election Services, Election Commissioner	131.50
Karon Jansen	Election Services, Election Commissioner	64.00
Patricia Jenny	Election Services, Election Commissioner	131.50
Mary Ann Jenson	Election Services, Election Commissioner	127.00
Richard Jenson	Election Services, Election Commissioner	127.00
Jerry's Service Center	Repairs, Juvenile Accountability	955.16
Nancy Jochum-Schramm	Court Reporting Fees, Mental Health	75.00
John's Disposal	Garbage Services, Probation Office	61.00
John's Disposal	Garbage Services, Noxious Weed	36.00
John's Disposal	Garbage Services, Veterans Service	21.00
Allene Johnson	Election Services, Mileage, Election Commissioner	158.78
Connie Johnson	Election Services, Election Commissioner	131.50
Sharon Johnson	Election Services, Election Commissioner	131.50
Sharon E. Joseph, Joseph Law Office	Legal Services, County Court	1,799.25
K & S Door Co., Inc.	Repairs, County Jail	61.75
K & S Door Co., Inc.	Repairs, Noxious Weed	83.75
Stacy Kampschnieder	Election Services, Election Commissioner	54.00
Diane Keifer	Election Services, Mileage, Election Commissioner	206.66
Bill Kenny	Election Services, Mileage, Election Commissioner	153.20
Joan Kenny	Election Services, Election Commissioner	127.00
Donna Kieilty	Election Services, Election Commissioner	68.50
Lela Kiepk	Election Services, Election Commissioner	129.25
Shirley Krafter	Election Services, Election Commissioner	127.00
Virginia Klug	Election Services, Election Commissioner	131.50
Loren Kment	Election Services, Election Commissioner	136.50
Ruth Kment	Election Services, Election Commissioner	131.50
Sandra Knievel	Election Services, Election Commissioner	131.50
Donna Kortje	Election Services, Election Commissioner	131.50
Larry Kortje	Election Services, Election Commissioner	131.50
Joyce Koziol	Election Services, Election Commissioner	127.00
John Krantz	Rent, Juvenile Accountability	1,750.00
Melva Kube	Election Services, Election Commissioner	64.00
Laree Kubes	Election Services, Election Commissioner	131.50
Dawn Kucera	Election Services, Election Commissioner	140.24
Nancy Landen	Election Services, Election Commissioner	127.00
Florence Leland	Election Services, Election Commissioner	73.00
Yvonne Lichtenberg	Election Services, Election Commissioner	127.00
Lou's Sporting Goods	Supplies, Juvenile Accountability	525.00
Madison County Clerk	Tax Deposit	54,091.96
Madison County Clerk of District Court	Filing Fees, District Court	1,049.00

Madison County Court	Court Costs, County Court	2,042.00
Madison County Sheriff Inmate Fund	Supplies, County Jail	73.33
Madison County Sheriff	Civil Process Fees, County Court	410.46
Madison County Sheriff	Civil Process Fees, District Court	1,002.12
Madison County Sheriff	Civil Process Fees, Mental Health	59.38
Madison National Life Insurance Co Inc	Insurance Premiums	145.75
Maintenance Engineering Ltd	Supplies, County Jail	489.11
Mike Mapel	Contractual Services, Juvenile Accountability	26.00
James Marshall	Tutoring Services, Juvenile Accountability	481.18
Barbara Masilko	Registration, Public Defender	238.37
Ruth Matthews-Mott	Election Services, Election Commissioner	91.00
Maximus Inc	Contractual Services	1,721.58
Mary McCormick	Election Services, Election Commissioner	131.50
Mead Lumber & Rental	Supplies, Parts, Courthouse	43.88
Medtox Laboratories, Inc.	Medical Services, Juvenile Accountability	82.74
Menards	Supplies, Zoning Department	7.85
Menards	Supplies, Courthouse	59.77
Menards	Supplies, Noxious Weed	7.84
Microfilm Imaging Systems, Inc.	Equipment Rental, County Court	218.00
Microfilm Imaging Systems, Inc.	Equipment Rental, County Attorney	30.00
Midwest Storage Solutions, Inc.	Repairs, County Treasurer	163.00
Dennis Miller	Election Services, Election Commissioner	131.50
Liz Miller	Election Services, Election Commissioner	127.00
MIPs Inc.	Data Processing Service, County Clerk	605.69
MIPs Inc.	Data Processing Service, County Treasurer	2333.76
MIPs Inc.	Equip. Lease, Data Processing, Register of Deeds	518.00
Andrew Mohr	Mileage, Juvenile Accountability	42.12
Patricia Monson	Election Services, Election Commissioner	131.50
Elaine Moschenross	Election Services, Election Commissioner	131.50
Leo Moschenross	Election Services, Mileage, Election Commissioner	153.78
Mount Olive Lutheran Church	Polling Place Rental, Election Commissioner	75.00
Moyer & Moyer	Legal Services, District Court	745.00
Moyer & Moyer	Legal Service, County Court	1,636.70
Joyce Munson	Election Services, Election Commissioner	131.50
Jeri Myers	Autopsy, County Sheriff	1,000.00
National Enterprise Systems	Garnishment of Wages	207.06
Nationwide Retirement Solutions	Deferred Comp	2,005.00
Nebraska Child Support Payment Center	Garnishment of Wages	276.92
Nebraska County Attorney's Assn.	Seminar, County Attorney	2,480.00
Nebraska Criminal Defense Attorneys	Seminar, Public Defender	350.00
Nebraska Juvenile Justice Association	Registration, Juvenile Accountability	750.00
Nebraska Planning & Zoning Association	Dues, Registration, Zoning Department	780.00
Nebraska Public Power District	Utilities, Probation Office	448.53
Alyce Nelson	Election Services, Election Commissioner	127.00
Laura Nelson	Election Services, Election Commissioner	127.00
NESCA	Registration, County Jail	150.00
Nielsen Family Enterprises LLC	Rent, County Sheriff	600.00
Sharyn Nore	Election Services, Mileage, Election Commissioner	158.78
Norfolk Auto Center	Repairs, County Sheriff	2,067.59
Norfolk Daily News	Publication Costs, County Treasurer	108.76
Norfolk Daily News	Publication Costs, Election Commissioner	3,041.88
Norfolk Daily News	Publication Costs, Extension Office	5.14
Norfolk Daily News	Publication Costs	2,214.50
North Central Health District	Meals, Juvenile Accountability	284.92
Northeast Community College	Operation Fees, Extension Office	3,957.16
Northeast Research & Extension Center	Postage, Telephone, Extension Office	803.72
Norm Nykodym	Contractual Services, Public Defender	149.00
Mike O'Brien	Mileage, Juvenile Accountability	127.44
Lois Oberle	Elections, Election Commissioner	73.00
One Office Solution	Supplies, Maintenance Contract, County Treasurer	242.08
One Office Solution	Supplies, Register of Deeds	9.50
One Office Solution	Supplies, Maintenance Contract, County Assessor	185.17
One Office Solution	Supplies, Maintenance Contract, County Court	249.91
One Office Solution	Supplies, Public Defender	146.88
One Office Solution	Supplies, County Sheriff	372.97
One Office Solution	Supplies, County Attorney	168.50
Megan Osler	Mileage, Public Defender	369.90
Judith Otten	Election Services, Mileage, Election Commissioner	158.15
Our Savior Lutheran Church	Polling Place Rental, Election Commissioner	150.00
Ardene Peitzmeier	Election Services, Election Commissioner	131.50
Richard Pfeifer	Election Services, Election Commissioner	59.50
Phillips 66 Co/SYNCB	Fuels, County Sheriff	895.34
Cindy Pieke	Election Services, Election Commissioner	127.00
Pierce County Court	Certified Copies, Law Enforcement	2.75
Sharon Plugge	Election Services, Election Commissioner	131.50
Susan K. Pohlman	Tutoring Services, Juvenile Accountability	465.00
Sarah Polacek	Postage, Meals, Mileage, Supplies, Extension Office	398.80

Premier Biotech	Supplies, Juvenile Accountability	346.50
Premier Biotech	Supplies, County Sheriff	520.72
Presto-X	Supplies, Courthouse	92.61
Donna Primrose	Mileage, County Treasurer	59.78
Racom Corp.	Repair, County Sheriff	498.75
Ramada Inn-Kearney	Lodging, County Jail	624.63
Donna Rector	Election Services, Election Commissioner	73.00
Redwood Toxicology Lab	Supplies, Probation Office	321.64
Reigle Implement Co. Inc.	Supplies, Repairs, Courthouse	56.50
Relx Inc, DBA LexisNexis	Subscription, County Attorney	551.26
Retirement Plans Division of Ameritas	Retirement	23,580.18
Jane Reuss	Election Services, Election Commissioner	129.25
Reynoldson Inc.	Fuel, Zoning Department	63.62
Reynoldson Inc.	Fuel, Noxious Weed	220.90
Maralyn Reznicek	Election Services, Mileage, Election Commissioner	157.70
Patricia Reznicek	Election Services, Election Commissioner	131.50
Jeanne Rix	Election Services, Election Commissioner	129.25
Donna Rodekohr	Election Services, Election Commissioner	131.50
LaDonna Roewert	Election Services, Election Commissioner	131.50
Lynne Rowan	Election Services, Election Commissioner	131.50
RS Electric	Repairs, Courthouse	975.67
Patricia Ruppert	Election Services, Mileage, Election Commissioner	146.90
Barbara Saltz	Election Services, Election Commissioner	131.50
Donna Sanne	Election Services, Election Commissioner	64.00
Terri Schaecher	Election Services, Election Commissioner	131.50
Sandy Scheer	Election Services, Election Commissioner	127.00
Schroeder Land Surveying	Surveying Services, County Surveyor	1,520.00
Patricia Seelmeyer	Election Services, Election Commissioner	131.50
Beverly Seier	Election Services, Mileage, Election Commissioner	162.92
Shell	Fuel, County Sheriff	2,490.13
Lee Sherry	Meals, Mileage, Supplies, Extension Office	576.42
Deborah Smith	Election Services, Mileage, Election Commissioner	182.40
Jim Smutny	Repairs, County Court	20.00
Joan Sonnenschein	Election Services, Election Commissioner	129.25
St. Patrick Catholic Church Parish Hall	Polling Place Rental, Election Commissioner	65.00
Shirley Staver	Election Services, Election Commissioner	131.50
Stratton, Delay, Doele, Carlson, & Buettner, PC, LLO	Legal Services, County Court	2,546.65
Darlene Sunderman	Election Services, Mileage, Election Commissioner	153.20
Walter Sunderman	Election Services, Mileage, Election Commissioner	158.78
Linda Swenson	Consultant Services, Courthouse	1,280.00
The Zone	Contractual Services, Juvenile Accountability	735.43
Rodney Thomas	Election Services, Election Commissioner	68.50
Jackie Thompson	Election Services, Election Commissioner	73.00
Bill Tichota	Election Services, Mileage, Election Commissioner	160.85
Tilly's	Fuel, County Sheriff	45.04
Peggy Tjaden	Election Services, Election Commissioner	127.00
Transunion Risk & Alternative	Records Checks, County Sheriff	25.00
Trinity Episcopal Church	Polling Place Rental, Election Commissioner	50.00
University of Nebraska - Lincoln	Contractual Services, Extension Office	12,005.58
UNL Print and Copy Services	Supplies, Extension Office	285.38
US Bank Corporate Payment System	Lodging, Fuel, Supplies, Mileage, County Sheriff	1,198.81
US Bank Corporate Payment System	Postage, Public Defender	94.00
US Bank Corporate Payment System	Supplies, County Attorney	31.59
US Bank Corporate Payment System	Lodging, Supplies, Fuel, Postage, Juvenile Accountability	1,328.53
Verizon Wireless	Telephone Services, Extension Office	282.71
Verizon Wireless	Telephone Services, Juvenile Accountability	327.12
Carol Wachter	Election Services, Election Commissioner	129.25
Delores Wachter	Election Services, Election Commissioner	131.50
Aaron Walter	Election Services, Election Commissioner	131.50
Shirley Warneke	Election Services, Election Commissioner	131.50
Linda Weich	Election Services, Election Commissioner	131.50
Teri Wendel	Election Services, Election Commissioner	131.50
Melissa A. Wentling	Legal Services, District Court	330.00
Melissa A. Wentling	Legal Services, County Court	887.65
Wex Bank	Fuel, County Sheriff	494.27
Mary Whealy	Election Services, Election Commissioner	131.50
Donna Wiedenbach	Election Services, Election Commissioner	64.00
Veryle Winter	Election Services, Election Commissioner	131.50
Rita Woodard	Election Services, Election Commissioner	127.00
Karen Wright	Election Services, Election Commissioner	131.50
Kathryn Wynn	Election Services, Election Commissioner	117.00
Zodiac Properties, LLC	Rent, Probation Office	10,210.84

ROAD/BRIDGE FUND

Total Net Payroll		29,816.80
Advance Auto Parts	Parts	132.28
Albion News	Publication Costs	52.00
Travis Amen	Supplies	299.99
American Family Life Assurance Company	Insurance Premiums	519.88
Ameritas Life Insurance Corporation	Insurance Premiums	98.64
Appeara	Towel, Rug Service	231.66
B & D Truck Parts Inc.	Parts	125.00
Battle Creek Farmers Coop	Fuel	1,843.28
Bauer Built Tire	Tire Repairs	6,186.12
Black Hills Energy	Gas Service	113.23
Blue Cross Blue Shield of Nebraska	Insurance Premiums	56.10
Brady & Amy's Inc.	Fuel	612.43
Colonial Life and Accident Insurance	Insurance Premiums	153.38
Connecting Point	Internet Service	154.00
Cornhusker Auto Center	Parts	68.59
Courtesy Ford Lincoln Mercury	Repairs	73.50
Dale R. Johnson Ent. Inc.	Gravel	31,587.27
Dinkel Implement Company	Oil, Equipment Rental	1,993.09
Eastern Nebraska Trailer Repair Inc.	Parts	49.24
Adam Ellenberger	CDL License	31.00
Fastenal Company	Parts	3.18
Field's Hardware	Supplies	68.29
Filter Care of Nebraska LTD	Repairs	27.40
First Concord Benefits Group	Deductible Buy Down, Administration Fees, Flex Plan	2,204.08
Humphrey Democrat	Publication	48.40
Johnson's Ornamental Iron	Supplies	90.00
Kelly Supply Company	Part	159.37
Kimball Midwest	Supplies	356.54
Lafleur Seed Mills	Seed	150.00
Logan Contactors Supply Inc.	Asphaltic Materials	437.50
Long Trucking	Trucking Services	2,275.00
Loup Power District	Utilities	109.70
M & M Farm Supply	Supplies	51.27
Madison County Clerk	Tax Deposit	11,038.77
Madison County Treasure	Title Fees, Tire Tax	22.00
Madison National Life Insurance Co, Inc.	Insurance Premiums	33.04
Matheson Tri-Gas Inc.	Supplies	1,852.69
Matteo Sand & Gravel Co. Inc.	Gravel	18,731.40
Mead Lumber & Rental	Supplies	12.17
Meisinger Oil Company	Fuel, Oil	7,244.93
Menards	Supplies	24.98
Nationwide Retirement Solutions	Deferred Comp.	135.00
Nebraska Child Support Payment Center	Garnish of Wages	93.24
NMC Exchange L.L.C.	Parts	293.30
Norfolk NAPA	Parts	761.46
Norfolk Specialties Inc.	Bridge Materials	305.00
Pioneer Telephone	Telephone Service	43.84
RDO Trucking	Parts	94.25
Red Bud Hardware Inc.	Supplies	251.07
Retirement Plans Divisions of Ameritas	Insurance Premiums	4,619.93
Ridder Repair Inc.	Parts, Repairs	7,873.45
Road Builders Machinery & Supply	Parts, Repairs	2,179.19
Vern Scheer	Trucking Services	200.00
Seals and Service Inc.	Parts	1,777.89
Stanley Petroleum Maintenance Inc.	Parts	14.20
Telebeep Wireless	Internet Service	119.85
Truck Center Companies	Truck	71,673.69
Verizon Wireless	Telephone Service	171.03
Weldon Parts Inc.	Parts	553.53
White Star Oil Co.	Fuel	80.81

FEDERAL AID SECONDARY FUND

Christensen Bros., Inc.		165,282.02
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VISITORS PROMOTION FUND

Norfolk Area Visitor Bureau	Administration Fees	18,785.23
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VISITORS IMPROVEMENT FUND

Norfolk Area Visitor Bureau	Administration Fees	16,296.92
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REGISTER OF DEEDS PRESERVATION & MODERNIZATION FUND

Connecting Point	Equipment	136.00
MIPS Inc.	Data Processing	514.70

Faith Regional Health Services	DRUG TESTING FUND Medical Services	35.00
Estate of Glen Kumm	INHERITANCE TAX FUND Refund of overpayment	290.32
Eastern Nebraska Telephone	911 EMERGENCY FUND Telephone Service	127.86
Charm - Tex Madison Co Sheriff Inmate Fund	LAW ENFORCEMENT OPERATING Supplies Supplies	251.30 1,009.32
A Small Affair Putters Redwood Toxicology Lab The Alexis Project	DRUG COURT FUND Supplies Key Ring Drug Testing Administration Fees	50.00 25.00 30.00 100.00
Frontier Bank	ROAD/BRIDGE BOND FUND Principle , Interest Payment	14,010.00

Motion was made by Schmidt and seconded by Ohl to approve the claims as audited and authorize the County Clerk to issue checks for payment of said claims. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board adjourned at 3:23 P.M. to Wednesday, May 25, 2016 at 10:00 A.M. for a special meeting to discuss health insurance benefits for Madison County employees for the 2016-2017 fiscal year.

County Clerk Nancy Scheer

Jim Prauner, Chairman
County Board of Commissioners