

BOARD OF EQUALIZATION

Madison, Nebraska

December 26, 2007

The Board of Equalization of Madison County, Nebraska met at 1:30 P.M.

Advance notice of meeting was published in the Thursday, December 20, 2007 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 Rick Uhlir 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 Jerry McCallum, Rick Uhlir, and Lee Klein, Deputy County Assessor Judy Bickley, and County Clerk Nancy Scheer.

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

Motion by Klein and second by McCallum to approve the minutes of the meeting held on December 11, 2007. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Deputy County Assessor Judy Bickley submitted tax list correction #2344 for Richard and Katherine Johnson for a reduction to the tax rolls in the amount of \$26.66 for agricultural equipment that was listed on their personal property schedule, but was licensed. After discussion, it was moved by McCallum and seconded by Klein to approve tax list correction #2344. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The Board of Equalization adjourned at 1:35 P.M.

County Clerk

Chairman

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

December 26, 2007

The Board of County Commissioners of Madison County, Nebraska met in regular session at 2:00 P.M.

Advance notice of meeting was published in the Thursday, December 20, 2007 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 McCallum 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 Jerry McCallum, Rick Uhlir, and Lee Klein, County Highway Superintendent Richard Johnson, and County Clerk Nancy Scheer. County Attorney Joseph Smith was intermittently present during the meeting.

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

1) Approval of minutes of the December 11, 2007 meeting

2)

RESOLUTION #2007-64

WHEREAS, Madison County Road District #1 is in need of an additional truck for purposes of hauling materials and performing routine road maintenance, and

WHEREAS, Nebraska Truck Exchange in Omaha, Nebraska has a 2002 Freightliner truck available which meets the needs of Road District #1, and

WHEREAS, said truck is available for a limited period of time, and

WHEREAS, the Section 23-3109 Nebraska Revised Statutes provides that the County Board may waive bidding requirements if the county can save a significant amount of money,

NOW, THEREFORE, BE IT RESOLVED that the County Board finds that the county can save a significant amount of money by waiving the bidding requirements set forth in Section 23-3107 Nebraska Revised Statutes and proceeding with the purchase said truck.

BE IN FURTHER RESOLVED that the County Board of Commissioners hereby authorizes the purchase, in an amount not to exceed \$32,000.00, of a 2002 Freightliner Truck available at Nebraska Truck Exchange in Omaha, Nebraska.

3) Acknowledge receipt of the Public Official Bond for Battle Creek City Clerk Joy Kopejka, Battle Creek City Assistant Clerk-Treasurer Tricia Wennkamp, Battle Creek Nursing Home Administrator Steven Freese, and Battle Creek Nursing Home Secretary Kylie Miller

Motion by Klein and second by Uhlir to approve the consent agenda. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Motion by Uhlir and second by Klein to approve the regular agenda. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The Board reviewed the following reports:

- County Clerk November fee report
- County Treasurer fund balance report
- Sale or surplus property report
- Minutes of November 12, 2007 meeting of PrairieLand RC&D and December newsletter

County Clerk Nancy Scheer explained that during implementation of the revisions to the Madison County Employee Policy and Procedure Manual adopted by the County Board on December 11, 2007 there were programming problems related to the time and attendance software for paid holidays for part-time employees. She reported that pro-rating holiday pay for part-time employees was virtually impossible for the programmer to resolve without developing complex software. She stated that the Board of Commissioners approved the following revisions on December 11, 2007 for paid holidays: Full-time employees will receive paid holidays as approved by the County Board on an annual basis. Part-time employees working a minimum of 25 hours per week shall be paid for holidays on a pro-rated basis, based upon the total number of hours worked.

Mrs. Scheer reported that the personnel committee met to consider the two options suggested by the software programmer that included establishing a percentage or a set number of hours for employees working a minimum of 25 hours per week. She explained that after careful consideration, the personnel committee recommends that part-time, temporary, seasonal, and intermittent employees DO NOT receive holiday pay.

After discussion, it was moved by Klein and seconded by Uhlir to adopt the following change to the Employee Policy and Procedure Manual for paid holidays as recommended by the personnel committee: PAID HOLIDAYS: Full-time employees will receive paid holidays as approved by the County Board on an annual basis. Part-time, temporary, seasonal, and intermittent employees DO NOT receive holiday pay.

Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

County Clerk Nancy Scheer reported that the personnel handbook committee also proposed that the County Board of Commissioners adopt all changes to the Employee Policy and Procedure Manual with an effective date of January 6, 2008, which is the beginning of the first full pay period in 2008. She explained that adopting the handbook changes on this date would alleviate problems with implementing the revisions during the middle of a pay period.

After discussion, it was moved by Uhlir and seconded by Klein to adopt all the changes to the Employee Policy and Procedure Manual with an effective date of January 6, 2008. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Chairman McCallum announced that the County Board will consider action on testimony submitted at a public hearing was held on December 11, 2007 regarding an affidavit filed by Orin Rinkel requesting Madison County to provide public access to property located in Section 29-24-2. County Attorney Joseph Smith, Mike Henn, Don Bauermeister, attorney Tim Brogan, attorney Thomas Brogan, and attorney Dennis Moreland were present.

County Attorney Joseph Smith explained that the Board has heard the evidence regarding the request by Orin Rinkel for public access and the Board needs to make a decision. He stated that he has prepared a resolution reciting the evidence and what he believes to be the appropriate findings and that the resolution can be considered by the Board. He stated that he thought the parties involved may have reached an agreement, but they have not. He explained that there was a fence line between land owned by Mr. Henn and Mr. Bauermeister and the fence does not follow the property line so there is a dispute. He stated that this creates a situation where one person has title to the land and another person has adverse possession. County Attorney Joseph Smith stated that he understands that there has been an offer between Henn and Bauermeister and he doesn't know if this issue will be resolved.

Chairman McCallum questioned how long the fence has been in place between the Henn and Bauermeister property and Mr. Smith responded that he assumed the fence has been at this location for a long time and it establishes adverse possession at some point. He stated that at this time he doesn't know if there is a solution directly in sight unless individuals attending the meeting indicate that something can be done faster. He recommended that the County Board adopt the resolution today or delay a decision until the next meeting.

Commissioner Uhlir questioned if adoption of the resolution would resolve the issue and County Attorney Joseph Smith responded that it will resolve the issue; however, some individuals may not like it. He explained that there were some disputes of testimony and these are outlined in the resolution. He stated that there was a lawsuit approximately 20 years ago and that was resolved by a mandamus against the county and the parties settled the issue and the county signed off on it. He explained that what the county will now end up doing is establish the location of the road, probably along the property line, and then decide what the land is worth. Mr. Smith questioned if there were trees along the property line and County Highway Superintendent Richard Johnson responded that there are trees located on the north side of property line. Mr. Smith questioned if this should be the location of the road and County Highway Superintendent Richard Johnson responded that he would do his best not to damage the trees or Mr. Bauermeister's corral and windmill. He stated that, in his opinion, the fence is approximately 20 feet north of the actual title line.

Don Bauermeister reported that he planted trees along the south side of the fence line one year ago and he didn't mention this at the hearing. County Highway Superintendent Richard Johnson and Commissioner Rick Uhlir stated that they didn't recall seeing the trees. County Attorney Joseph Smith reported that the resolution states that he and the County Highway Superintendent should start completing appropriate tasks for establishing a road, such as determining the location of the road and condemnation proceedings. He stated that the Board can take action on the proposed resolution unless anyone thinks there is chance that the issue can be settled by the next County Board meeting.

Attorney Thomas Brogan requested an opportunity to review the proposed resolution and subsequently copies were submitted to those in attendance.

Chairman McCallum stated that the County Board doesn't have a choice but to follow the statutory requirements. He stated that he doesn't know whether the landowners want a public road and, if the county builds a road, there is no way that the county can keep the public from traveling on the road. He stated that there may be people on this road having parties and the landowners will be opening up their property to the public and he doesn't think the landowners want that. He stated that if the landowners can make a settlement without the county making a public road it would be better for everyone involved because the county doesn't have a choice but to let anyone travel on the road once it is built.

Commissioner Uhlir stated that his biggest concern for this type of road would be dumping trash. Chairman McCallum stated that, in his opinion, the County Sheriff can't do anything about people being on the road if it is established. He stated that people traveling on this type of road aren't going anywhere and they are just on the road for partying purposes or whatever they want to do. He stated that before the county takes any action on the resolution the landowners should make sure of the consequences.

Mike Henn stated that he doesn't know what precedent has been set, but he has never denied Orin Rinkel access. Attorney Thomas Brogan stated that he doesn't think the County Board has addressed the issue of the state owning part of the ground. He reported that the state took some of Don Bauermeister's land. In addition, Thomas Brogan stated that he didn't think the testimony was clear that there was an oral agreement when Rinkels bought the land and there was no proof that the agreement was extended with a stipulation for 20 years.

County Attorney Joseph Smith stated that, as he recalls the testimony, Deb Praeuner testified that there an oral agreement with the prior owner and Thomas Brogan filed an affidavit signed by Don Bauermeister saying there was no agreement and then Don Bauermeister testified that it wasn't an oral agreement, but a written agreement. Thomas Brogan responded that the written agreement was after the court case.

Chairman McCallum questioned if Thomas Brogan was talking about whether there was a clear oral agreement in 1975 when the land was purchased that the land was not land locked. Thomas Brogan responded that there was no proof of an agreement.

County Attorney Joseph Smith stated that there was testimony by Deb Praeuner that there was an oral agreement for a while, but at some point that fell apart when there was a new owner. Chairman McCallum stated that it would be a matter for the court to decide if the oral agreement was binding.

Thomas Brogan stated that the county can't come across state property and County Attorney Joseph Smith clarified that the county can't condemn state owned property. County Highway Superintendent Richard Johnson confirmed that if the state acquired the right-of-way, whether by fee simple or easement, the public essentially has a right to use it. Thomas Brogan responded that the public can't use it if it has restricted access. Chairman McCallum stated that the state won't allow any additional turns off the highway and County Highway Superintendent Richard Johnson responded that the county would use the same access.

Thomas Brogan stated that the statute also requires an offer from the Rinkels that they are trying to acquire access across Bauermeister's land and there isn't a written or oral offer to buy land.

County Attorney Joseph Smith inquired if anyone thought a two-week continuance would do any good. He stated that if no one responds the County Board is bound by state statute.

Don Bauermeister stated that he is concerned about the fact that the fence was originally in the wrong place. County Attorney Joseph Smith responded that he understands that this was the testimony. Don Bauermeister stated that just because someone thinks now that the fence is in the wrong place he doesn't think all the land should be taken from property he owns. County Attorney Joseph Smith responded that he isn't saying that the land should all come from Mr. Bauermeister. In addition, he stated that Mr. Bauermeister may have some adverse possession rights to the land. He explained that if Don Bauermeister didn't originally own the land, but a fence was installed and he openly used the land for many years, then he may have interest in the land and may file a title action to acquire it. He reported that the county won't get involved in this matter, but he understands that an offer was made to Mr. Henn and Mr. Bauermeister feels that he should have a part of it and he doesn't know why the two parties can't split the money.

Chairman McCallum suggested waiting an additional two weeks to allow time for the parties to get together and make an agreement because a decision will be made by the Board at the next meeting. Thomas Brogan stated that there was no evidence that the Board had an appraisal and that is a requirement before condemnation. County Attorney Joseph Smith responded that an appraisal is not a requirement for the process the Board is currently considering.

Tim Brogan stated that, on behalf of the Henn family, he appreciates the opportunity. He explained that he submitted another offer to the Rinkels this morning for approximately \$1,800 an acre and the only stipulation they asked back was an easement for access to the property. He stated that his concern is that he doesn't know how much more discussion would be beneficial. He stated that Dennis Moreland has informed him that his clients haven't made a decision.

County Attorney Joseph Smith explained that he has talked to all parties involved. He reported that Don Bauermeister has an interest in the same piece of land assuming that the lot line versus fence line issue can be resolved. Chairman McCallum questioned if an agreement between Mr. Henn and Mr. Rinkel could settle the issue. County Attorney Joseph Smith responded that there still may be an issue on the fence line or lot line.

Dennis Moreland stated that there is a piece of property that may be involved in adverse possession and his clients don't wish to buy that property twice, once from Mr. Henn and once from Mr. Bauermeister. County Attorney Joseph Smith explained that either person could complete a quiet title action, but one problem is that everyone has lawyer's fee that accrue hourly for a piece of property.

Chairman McCallum stated that to be fair to everyone, if those in attendance want the County Board to proceed without any more discussion on agreements, the Board will sign the resolution.

Thomas Brogan stated that he would agree to a two-week continuance. Dennis Moreland stated that a two-week delay will not stop this matter since it is winter and roadwork can't get started. County Attorney Joseph Smith stated that he doesn't want the County Board to keep continuing this matter. Commissioner Uhlir stated that the matter needs to get settled so the county knows if a road needs to be built. County Attorney Joseph Smith stated that if the Board grants a continuance, it needs to be clear that the matter will not be continued again.

After discussion, it was moved by Uhlir and seconded by Klein to table a decision to January 8, 2008 on the request by Orin Rinkel for Madison County to provide public access to property located in Section 29-24-2. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The following claims were audited:

GENERAL FUND

Total Net Payroll		101,867.36
Albracht Disposal Service	Garbage Service, Public Defender	41.00
Albracht Disposal Service	Garbage Service, County Jail	155.00
Alltel	Telephone Services, County Extension	91.98
Alltel	Telephone Services, County Sheriff	1,009.38
American Family Life Assurance Company	Insurance Premiums	602.71
Ameritas Life Insurance Corporation	Employee Share Retirement	6,651.83
Ameritas Life Insurance Corporation	Employer Share Retirement	9,776.07
Ameritas Life Insurance Corporation	Insurance Premiums	281.13
Appeara	Mat Service, Public Defender	29.22
Aquila	Gas Service, Courthouse	1,222.00
Aquila	Gas Service, County Jail	2,851.35
Auto Zone	Supplies, County Sheriff	22.97
Kate Bamsey	Supplies, Probation	34.11
Bankers United Life Assurance Company	Insurance Premiums	9.00
Battle Creek Shirt Company	Uniforms, Planning and Zoning	455.76
BI Incorporated	Monitoring Services, Juvenile Diversion	239.15
Blue Cross Blue Shield of Nebraska	Insurance Premiums	97,904.18
Bomgaars Supply Inc.	Supplies, Courthouse	82.19
Brandl Electric	Repairs, County Jail	386.73
Brogan & Stafford, P.C.	Legal Services, County Court	6,938.31
Brogan & Stafford, P.C.	Legal Services, District Court	4,197.47
Cableone	Internet Services, Public Defender	91.50
Capital One Bank	Dues, County Attorney	29.00
Carney Law	Legal Services, County Court	2,040.68
Carquest Auto Parts	Supplies, County Sheriff	4.47
Central United Life Insurance Company	Insurance Premiums	55.01
Champs Inc.	Supplies, County Jail	210.00
Charles Balsiger	Legal Services, County Court	127.05
Clean-A-Duct	Services, County Jail	4,373.27
Colonial Life and Accident Insurance	Insurance Premiums	92.79
Connecting Point	Repairs, County Assessor	119.00
Connecting Point	Supplies, County Jail	75.00
Copple, Rockey & McKeever P.C., L.L.O.	Legal Services, County Court	2,851.05
Credit Bureau Services	Garnish of Wages	128.27
Credit Management Services, Inc.	Garnish of Wages	102.29
Culligan	Drinking Water Service, County Jail	83.75
DDSS Inc.	Services, County Sheriff	213.32
DDSS Inc.	Services, Courthouse	727.72
Dent Specialists	Repairs, County Sheriff	187.03
Department of Motor Vehicles	Copies, Law Enforcement	4.00
Candace Downey	Services, Probation	100.00
Eakes Office Products Center	Supplies, County Sheriff	52.43
Eakes Office Products Center	Supplies, Probation	62.59
Electric Fixture & Supply Company	Supplies, County Jail	9.49
Elite Office Products	Copier Maintenance, County Court	87.49
Enviromaster, Inc.	Supplies, County Jail	42.00
Faith Regional Health Services	Medical Services, County Sheriff	156.00
Faith Regional Health Services	Medical Services, County Relief	2,401.46
Faith Regional Physician Services	Medical Services, County Sheriff	75.00
Fedex	Shipping, County Jail	45.10
Floor Maintenance	Supplies, County Jail	35.26
First Concord Benefits Group	Flexible Benefit Plan	2,065.97
Gall's Inc.	Uniforms, County Sheriff	68.99
Gall's Inc.	Uniforms, County Jail	24.98
Vickie Green	Postage, Planning and Zoning	75.56
Kayla Grone	Services, Probation	100.00
Nancy Gross	Mileage, Register of Deeds	114.46
Hartford Life Insurance Company	Deferred Compensation	280.00
Jeffrey Hrouda	Legal Services, County Court	2,389.53
HSBC Business Solutions	Supplies, Planning and Zoning	251.93
Hy-Vee Pharmacy	Prescriptions, County Relief	1,206.47
Hy-Vee Pharmacy	Prescriptions, County Jail	32.99
Jack's Uniforms	Supplies, County Sheriff	23.94
John Johnson	Parking, Planning and Zoning	14.00
Johnson, Morland, Easland, & Lohrberg, P.C.	Legal Services, County Court	1,329.45
Pam Kesting	Mileage, Meals, County Extension	35.92
Michelle Kroupa	Meals, County Extension	16.49
Kustom Signals Inc.	Repairs, County Sheriff	116.78
Lancaster County Court	Copies, Law Enforcement	3.25
Kathleen Laughlin	Garnish of Wages	76.62
Law Enforcement Accessories	Equipment, County Jail	90.45
LCN Closers	Repairs, County Jail	126.14
Louderback Drug	Prescriptions, County Jail	4,404.93
Louderback Drug	Prescriptions, Juvenile Detention	17.11
Louderback Drug	Jury Meals, District Court	75.84
Madison County Clerk	Title Fees, County Sheriff	10.00

Madison County Clerk	Federal Tax Deposit	32,636.81
Madison County Sheriff	Court Costs, District Court	234.21
Madison County Sheriff	Court Costs, County Court	1,796.53
Madison County Treasurer	Insurance Reimbursement	240.92
Richard Marsceau	Rent, County Relief	200.00
Menards	Supplies, Probation	24.51
Midwest Office Automations	Copier Maintenance, Probation	41.25
Midwest Plumbing & Heating	Repairs, County Jail	276.75
Harry Moore	Legal Services, Probation	667.50
Moyer, Egley, Fullner, Montag & Keenan	Legal Services, County Court	169.50
National Sheriff's Association	Dues, County Sheriff	50.00
Nebraska Child Support Payment Center	Garnish of Wages	505.84
Nebraska Department of Revenue	State Income Tax	4,376.89
Nebraska Health & Human Service	State Institutions Funding	1,389.00
Nebraska Public Power District	Utilities, Planning and Zoning	96.14
Nebraska State Bar Association	Dues, Public Defender	1,240.00
Sarah Nelson	Mileage, Registration, Meals, County Extension	140.18
Newman Grove Reporter	Subscription, Planning and Zoning	29.00
NMG, LLC	Medical Services, County Sheriff	128.00
NMG, LLC	Medical Services, County Relief	161.92
Northeast Community College	Lease, Maintenance Fees, County Extension	3,659.02
Northeast Medical Imaging	Medical Services, County Relief	135.00
Northeast Research and Extension Center	Telephone Services, Postage, Supplies, County Extension	820.31
Oasis Counseling International	Services, Juvenile Diversion	476.38
Office Products Center	Supplies, Probation	92.00
N.P. Patel	Medical Services, County Relief	469.72
Pathology Medical Services	Medical Services, County Relief	155.13
Sherry Peterson	Telephone Services, Juvenile Diversion	150.00
Phillips 66	Fuel, County Sheriff	675.25
Pitney Bowes Inc.	Maintenance Agreement, Courthouse	756.00
Pizza Hut	Jury Meals, District Court	97.24
Platte County Court	Copies, Law Enforcement	2.25
Postmaster	Postage, Planning and Zoning	112.00
Postmaster	Postage, Veteran's Service Office	128.40
Qualification Targets	Equipment, County Sheriff	781.85
Qwest	Telephone Service, District Judge	102.18
Qwest	Telephone Service, Probation	364.84
R.W. Investments	Rent, County Relief	257.00
RAD Inc.	Supplies, County Sheriff	62.77
Radio Shack Corporation	Supplies, County Sheriff	7.98
Rath Sprinklers	Services, Public Defender	40.00
Rath Sprinklers	Services, Courthouse	150.00
Rath Sprinklers	Services, County Jail	60.00
Reconstructive Spinal Surgery	Medical Services, County Relief	93.00
Reigle Implement Inc.	Supplies, County Jail	13.30
Marjorie Schaffer	Meals, Lodging, Parking, District Court	190.27
Nancy Scheer	Mileage, Parking, County Clerk	141.65
Schmitz Pest Services	Pest Control, County Jail	200.00
Schroeder Land Surveying	Services, County Surveyor	1,520.00
SD Computer Support Service	Repairs, County Attorney	282.50
Shell Fleet Plus	Fuel, Reappraisal	176.46
Shell Fleet Plus	Fuel, County Sheriff	2,814.34
Lee Sherry	Mileage, Registration, Meals, County Extension	76.87
Short Stop	Fuel, County Sheriff	465.87
Sid Dillon	Vehicle, County Sheriff	15,597.00
Angela Simpson	Witness Fees, County Court	35.52
Stanton County Court	Copies, Law Enforcement	2.75
Stanton County Sheriff	Service Fees, District Court	65.00
Stratton & Kube, P.C.	Legal Services, County Court	4,557.21
The Cornhusker Marriott Hotel	Lodging, County Officials	1,782.00
The Day Companies	Rent, Probation	2,400.00
Todd Thompson	Witness Fees, County Court	92.07
Trane U.S. Inc.	Maintenance Agreement, Courthouse	403.50
United Bank of Iowa	Copier Maintenance, Probation	316.00
University of Nebraska-Lincoln	Registrations, County Extension	150.00
UNMC Physicians Group 3	Rent, County Relief	66.92
Urgent Care Center of Norfolk	Medical Services, County Jail	93.00
Walmart Community	Supplies, Reappraisal	42.28
Melissa Wentling	Postage, Public Defender	99.00
Jessica Wessel	Jury Fees, County Court	174.84
West Payment Center	Publications, District Judge	78.12
West Payment Center	Publications, County Attorney	499.50
Western Environmental Industrial Services	Supplies, County Jail	200.71
Western Office Plus	Supplies, Register of Deeds	21.55
Western Office Plus	Supplies, District Court	146.54
Western Office Plus	Supplies, Public Defender	47.52
Western Office Plus	Supplies, Probation	67.58
Western Office Plus	Supplies, Veterans' Service Office	100.29
Zee Medical Service	Supplies, County Sheriff	60.05
Zippy Lube	Repairs, County Sheriff	32.53

ROAD/BRIDGE FUND

Total Net Payroll		24,234.90
Alltel	Telephone Service, District #2	55.96
American Family Life Assurance Company	Insurance Premiums	187.77
Ameritas Life Insurance Corporation	Employee Share Retirement	1,493.11
Ameritas Life Insurance Corporation	Employer Share Retirement	2,239.71
Ameritas Life Insurance Corporation	Insurance Premiums	60.34
Aquila	Gas Service, District #1, #3	623.06
B's Enterprises Inc.	Bridge Materials, District #1, #2	4,790.35
Banker's United Life Assurance Company	Insurance Premiums	44.53
Battle Creek Farmers Coop	Fuel, District #3	2,245.69
Binswanger Glass	Repairs, District #2	22.50
Blue Cross Blue Shield of Nebraska	Insurance Premiums, District #1, #2, #3	26,947.67
Bomgaars	Supplies, District #1, #2, #3	664.84
Carquest Auto of Norfolk	Supplies, District #2	186.81
Central Sand & Gravel	Gravel, District #1	1,963.00
Colonial Life and Accident Insurance	Insurance Premiums	90.11
Electric Fixture and Supply Company	Supplies, District #3	25.00
First Concord Benefits Group	Flexible Benefits Plan	570.73
Hartford Life Insurance Company	Deferred Compensation	40.00
Hauge Associates Inc.	Garnish of Wages	138.80
John Deere Credit	Equipment Rental, District #2	8,482.60
K & C Grain Inc.	Road Salt, District #2	1,238.45
Kimball Midwest	Repairs, District #2	295.28
Light and Siren	Repairs, District #2	605.80
Linweld Inc.	Supplies, District #1, #2, #3	327.32
Loup Power District	Utilities, District #1	68.16
Madison County Clerk	Federal Tax Deposit	7,584.32
Matteo Sand & Gravel Co. Inc.	Road Gravel, District #1, #2	4,827.31
Meisinger Oil Co. Inc.	Fuel, District #1	12,880.91
Menards	Supplies, District #2, #3	73.93
Nebraska Child Support Payment Center	Garnish of Wages	230.77
Nebraska Department of Revenue	State Income Tax	976.59
Nebraska Machinery Company	Repairs, District #1, #2, #3	7,244.58
Nebraska Public Power District	Utilities, District #2	138.47
Nebraska Truck Exchange	Vehicle, District #1	32,000.00
Norfolk Auto Supply	Supplies, District #2	23.86
Overhead Door Company of Norfolk	Supplies, District #1	17.20
Northwest Electric Inc.	Equipment, District #1	214.00
Radio.Comm	Equipment, District #2	49.00
Red Bud Inc.	Supplies, District #3	44.32
Rutjens Construction Inc.	Materials, District #3	1,050.00
The Cornhusker Marriott Hotel	Lodging, District #1, #2, #3	198.00
Lawrence Throener	Commercial Drivers License, District #2	55.00
Truck Center of Norfolk	Repairs, District #2, #3	294.23
Volk Specialties LLC	Supplies, District #3	70.89

FEDERAL AID SECONDARY FUND

B's Enterprises Inc.	Culverts	1,567.60
K Porter Construction, Inc.	Contract Services	116,582.54
Mainelli Wagner and Associates, Inc.	Engineering Services	775.00

VISITORS PROMOTION FUND

Norfolk Area Chamber of Commerce	Administrative Expense	4,816.49
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VISITORS IMPROVEMENT FUND

Connecting Point	Services	4,212.95
Hennen Publishing	Advertising	2,450.00
Norfolk Area Chamber of Commerce	Administrative Expense	8,637.95

DRUG TESTING FUND

Intoximeters, Inc.	Supplies	173.50
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LAW ENFORCEMENT FUND

Davis Distributors Inc.	Supplies	276.00
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DRUG COURT FUND

Brett Walker Mileage 110.58

NOXIOUS WEED FUND

Total Net Payroll		1,850.65
Ameritas Life Insurance Corporation	Employee Share Retirement	70.88
Ameritas Life Insurance Corporation	Employer Share Retirement	106.35
Blue Cross Blue Shield of Nebraska	Insurance Premiums	1,182.51
Cableone	Internet Service	49.00
DAS Central Finance State of Nebraska	Telephone Service	44.30
Eudell Feldman	Mileage	10.67
Fullerton Building Center	Repairs	32.00
Graham Tire	Repairs	89.78
HSBC Business Solutions	Supplies	46.26
John's Disposal	Garbage Service	25.00
Madison County Clerk	Federal Tax Deposit	492.51
Menards	Fuel	29.98
Nebraska Department of Revenue	State Income Tax	58.48
Nebraska Public Power District	Utilities	89.82
Nebraska Weed Control Association	Registrations	166.00
Norfolk Daily News	Publication Costs	13.89
Norfolk Winair Company	Repairs	325.00
Earl Reeves	Mileage	27.16
Orin Rinkel	Mileage	4.37
CJ Rudnick	Meals, Mileage, Parking	340.45
The Cornhusker Marriott Hotel	Lodging	198.00
Zoubek Oil Company	Fuel	70.55

Motion by Klein and second by Uhlir that the claims be approved as audited and that checks be drawn for payment. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The Board adjourned at 3:07 P.M. to Tuesday, January 8, 2008 at 9:30 A.M.

County Clerk

Chairman