

October 23<sup>rd</sup>, 2018

The Des Moines County Board of Supervisors met in regular session at the Court House in Burlington at 9 AM on Tuesday, October 23<sup>rd</sup>, 2018 with Chairman Jim Cary, Vice-Chair Tom Broeker and Member Bob Beck present.

Unless otherwise noted, all motions passed unanimously.

Meet with Department Heads: County Auditor Terri Johnson stated the Auditor's Office will be open October 27<sup>th</sup> from 8am to 5pm for Pre-Registration and Absentee Voting. This Saturday is the last day to submit a request form to have an absentee ballot mailed. The office will also be open November 3<sup>rd</sup> from 9am to 5pm for Absentee voting at the counter. The number of absentee ballot requests to date is 5,052. Maintenance Supervisor Rodney Bliesener stated his office is busy getting ready for winter. Public Health Administrator Christa Poggemiller stated they are busy with Flu and Immunization Clinics. She gave a report on the STD rates; the rates are lower than last year. IT Director Colin Gerst stated they have been busy and have finished the server upgrades. County Attorney Amy Beavers stated they have been busy and still have several jury trials, one will be this week. Conservation Director Chris Lee reported the contractor has completed the middle section of the Flint River Trail. The ribbon cutting will be at 5:00 PM tonight. The Nature Center Staff will lead a walk down the trail following the opening. Big Hollow continues to be full. Several campers were turned away last weekend. They will shut off the water at the end of October. They will continue to allow campers to use the camp ground however, once the snow starts the campground will be closed. Lee stated the boat docks will not go back in the river after the high-water level recedes. County Treasurer Janelle Nalley-Londquist stated her office is busy. Assistant Land Use Administrator Jarred Lassiter stated they have had lots of inquiries about subdivisions and zoning. Lassiter reminded everyone about the Flood Plain map review meetings this afternoon and evening. County Engineer Brian Carter reported the asphalt crew was still working, the Yarmouth stretch is done but Beaverville still needs to be completed. The Road crews are still pinching some roads. The winter salt supply should be arriving soon. Others present were: Sheriff Mike Johnstone, Lieutenant Brett Gimshaw, Investigator Kevin Glendening and Safety Director Angie Vaughan.

Accounts Payable Claim in the amount of \$8,737.78 was presented. Broeker motioned to approve and seconded by Beck.

Payroll Reimbursement Claims in the amount of \$534.98 and Non-Cash Taxable in the amount of \$17.32 was presented. Beck motioned to approve and seconded by Broeker.

Class C Liquor License for a HyVee Barn on the Ridge Wedding for 10/27 was presented. Broeker motioned to approve and seconded by Beck.

Resolution 2018-062 to update the Des Moines County Policy Regarding Financial Reporting was presented. The Policy increased the minimum reporting amount for assets with an initial cost from \$500 to \$2,500 or more but less than \$5,000 for County Offices and Secondary Roads Department for internal control and not reflected in the financial statements. Broeker motioned to approve the policy change and seconded by Beck.

**AMENDED DES MOINES COUNTY POLICY  
REGARDING  
FINANCIAL REPORTING  
Resolution #2018-062**

**Des Moines County Financial Reporting Policy**

The financial reporting procedures adopted by Des Moines County reflect the implementation of the Governmental Accounting Standards Board (GASB) Statement 34 which establishes new requirements for the annual financial reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information such as managers, legislative officials, creditors, financial analysts, citizen groups and the general public. GASB 34 requires the Comprehensive Annual Financial Report (CAFR) to include:

Management's discussion and analysis (MD&A) which will provide an analysis of Des Moines County's financial activities for a fiscal year based on currently known facts, decisions, and conditions.

Government-wide financial statement which will display information about the government as a whole.

This statement will measure and report all assets, liabilities, revenues, expenses, gains, and losses using the economic resources measurement focus and accrual basis of accounting.

Fund financial statement which will display information about the major funds individually and the non-major funds in the aggregate. Financial statements will be presented using the current financial resources measurement focus and the modified accrual basis of accounting.

Notes to the financial statement.

Required supplementary information (other than MD&A) which will include required budgetary comparison information.

The CAFR will be prepared promptly after the close of the fiscal year.

### **Capital Asset Capitalization**

Capital assets are major assets that are used in governmental operations and that benefit more than a single fiscal period. Effective Fiscal Year 2019, Des Moines County will report the following major categories of capital assets that have an estimated life of three years or more.

- Machinery and equipment including vehicles

- Buildings and improvements

- Land

- Land improvements

- Infrastructure

- Construction in progress

Infrastructure assets are long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, drainage systems, water and sewer systems, and lighting systems.

Capital assets are to be reported at historical cost. This should include capitalized interest and ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition. The historical cost should include the cost of any subsequent additions or improvements which would extend the expected useful life of the asset but exclude the cost of repairs or routine maintenance. Items acquired to extend the life of a previously acquired asset are not required to be inventoried but are added to the historical cost of the asset and capitalized. Maintenance costs are to be expensed rather than capitalized. The independent judgement of capital improvement versus repair or maintenance will be distinguished through a quantifiable measurement by the Des Moines County Engineer on a case-by-case basis. Trade-in value, if any, should not be deducted from an asset's cost. A trade-in can be defined as exchanging an existing asset as part of an agreement to acquire a new asset. A discount offered by the dealer will be deducted from an asset's cost. Any additional cash paid as part of such an agreement must be reported as an expenditure in the appropriate governmental fund. Software shall be included if the purchase price meets or exceeds the threshold. Maintenance agreements and training associated with software will be excluded.

Capital assets that are being depreciated will be reported net of accumulated depreciation in the statement of net assets. Depreciation expense will be reported in the statement of activities.

The capital asset threshold for financial reporting purposes are as follows:

- Fixed assets \$ 5,000

- Land and buildings \$ 25,000

- Infrastructure \$50,000

County Offices excluding Secondary Roads Department:

Individual assets with an initial cost of **\$2,500** or more but less than \$5,000 will be maintained on an inventory list for public accountability and insurance purposes. This

**\$2,500** - \$5,000 internal management control will not be reflected in the financial statements.

Secondary Roads Department:

Individual assets with an initial cost of **\$2,500** or more but less than \$5,000 will be maintained on an inventory list for public accountability and insurance purposes. This **\$2,500 - \$5,000** internal management control will not be reflected in the financial statements.

Any donated capital assets will be reported at their estimated fair value at the time of acquisition plus ancillary charges, if any.

A physical count sampling of Des Moines County's inventory will be done on an annual basis at the discretion of the Auditor.

Each Department Head or Elected Official shall, upon request, report to the Auditor the following information for new purchases: cost, date of purchase, and location of item. The Auditor may ask for input regarding the estimated useful life.

#### **Depreciation Method for Capital Assets**

Depreciation expense will be measured by the straight-line depreciation method which is historical cost divided over the estimated useful life of the asset.

$$\text{Formula} = \text{Historical Cost} / \text{Estimated Useful Life}$$

Land and construction in progress are not depreciated.

#### **Estimated Useful Lives of Capital Assets**

The standards or parameters for estimating the useful lives of capital assets are based on professional judgements and industry averages, therefore determined to be objectively reasonable. Des Moines County will have a subsequent review of estimated useful lives of capital assets once established to reflect changes in the condition of the asset or its use.

A range approach is used as a matter of policy, with specific estimated useful lives attached to specific assets when recorded in order to facilitate depreciation and tracking.

The following ranges are proposed as guidelines in setting estimated useful lives for asset reporting:

Machinery and Equipment	02-20 years
Vehicles	03-10 years
Buildings and Improvements	20-50 years
Land Improvements	10-50 years
Infrastructure	10-65 years

#### **Infrastructure**

Des Moines County has followed the guideline developed by the Iowa County Engineers Association (ICEA) Cost Accounting Committee and approved by the Iowa County Finance Board for GASB 34 infrastructure reporting system.

The following terms have specialized meanings within the infrastructure depreciation framework:

**Construction-in-progress (CIP):** Prior to completion of a project, all payments made therefore will be classified as "CIP" amounts. This means no depreciation until the work is complete.

**Original Cost:** The total amount paid to complete the improvement. Equals the total of all partial payments and the final payment. When a project is finished, the accumulated CIP is reduced to zero and that amount is then added into the original cost category.

**Estimated Life:** This is an estimate of how many years the infrastructure asset will be in service. Many will end up remaining in service beyond the estimated lifetimes set. The estimated life is only a basis for calculating annual depreciation installments -not a binding prediction.

**Net Book Value (NBV):** If a project is incomplete, NBV equals the current CIP amount. If placed into service, NBV equals the asset's original cost minus the current accumulated depreciation.

**Network:** A group of assets providing particular types of services.

**Sub-system:** Groups of assets that make up a portion of a network.

**Infrastructure Class and Sub-System**

Infrastructure will consist of three classes: Roadways, Bridges and culverts, and ROW

Infrastructure will consist of four sub-systems: Paved, Hard surfaced, Gravel, and Earth.

**Criteria**

County road infrastructure improvements should be reported if they meet all of the following criteria:

1. Is expected to have a service life of at least 10 years.  
Includes bridges, grading, pavements, etc.  
Excludes seal coats, rock replacement, pavement marking, etc.
2. Is classified as construction - Maintenance items will be excluded.
3. Equals or exceeds the day labor cost limit listed in the Code of Iowa  
Currently \$50,000

**Recommended Lifetimes of Infrastructure**

Based on the recommended values from the ICEA:

Right-of-way	not depreciated
Bridges	40-65 years
Culverts	40-65 years
Grading	50 years
Paving and surfacing	10-30 years
Roadside construction	included in grading or paving
Traffic control and safety	25 years

**Retroactive Reporting of Infrastructure Assets**

Besides current and future improvements, effective Fiscal Year **2019**, Des Moines County will report infrastructure assets acquired beginning July 1, 1980.

APPROVED this 23<sup>rd</sup> day of October 2018.

DES MOINES COUNTY BOARD OF SUPERVISORS:

Jim Cary, Chair

Tom Broeker, Vice-Chair

Robert W. Beck, Member

ATTEST: Terri Johnson, County Auditor

Cary read into record the Proclamation for Red Ribbon Week 2018. Broeker motioned to approve and seconded by Beck.

**PROCLAMATION**

**WHEREAS**, in October of 1985, Federal Agent Kiki Camarena was murdered by the drug cartel in Mexico in the line of duty, and friends and neighbors wore red to honor his memory, and to show that they would continue his fight against illegal drugs believing that one person can make a difference; and

**WHEREAS**, the problems associated with alcohol, tobacco and the use of illegal drugs have become prevalent in every community regardless of size and location; and

**WHEREAS**, the National Family Partnership has established October 23<sup>rd</sup> through October 31<sup>st</sup> of every year as America's Red Ribbon Week for schools and communities to celebrate a healthy, drug-free lifestyle; and

**WHEREAS**, ADDS in partnership with area businesses and schools, has adopted the mission statement; “To increase the focus of promoting a healthy lifestyle through the collective effort and involvement of all citizens in our community by supporting the non-use of illegal drugs and responsible use of legal substances thus enhancing the quality of life through a safer community.”; and

**NOW, THEREFORE**, as 2018 marks the 33<sup>rd</sup> year for this nationally recognized substance abuse prevention campaign, we, the Supervisors of Des Moines County, do hereby proclaim October 23<sup>rd</sup> - 31<sup>st</sup> as **RED RIBBON WEEK** in Des Moines County, Iowa, and that all citizens shall be encouraged to wear a red ribbon to symbolize our commitment to establishing drug free communities for our citizens, especially our children, and to participate in events throughout the week that support a healthy, drug free lifestyle.

Signed and sealed this 23<sup>rd</sup> day of October 2018

Jim Cary, Chair

Thomas L. Broeker, Vice-Chair

Robert W. Beck, Member

Personnel Actions: Treasurer’s Office – Gina Beckman, 2<sup>nd</sup> Deputy-Vehicle received a salary percentage increase from 67% of the Treasurer’s salary to 70%. New rate is \$46,634.69 effective 10/22/18. Julie Howe, 2<sup>nd</sup> Deputy-Tax received a salary percentage increase from 68% of the Treasurer’s salary to 70%. New rate is \$46,634.69 effective 10/22/18. Diane English, Part-Time Clerk II-MV Dept. resignation effective 10/17/18. Broeker motioned to approve all three actions and seconded by Beck.

Broeker motioned to approve minutes for the Board meeting held on October 16<sup>th</sup>, 2018. Seconded by Beck.

Committee reports. Beck attended a meeting with other Des Moines County elected officials and Mike Norris, Director of Southeast Iowa Regional Planning Commission. Beck attended a Hope Haven event. Broeker discussed the RDX contamination flume from IAAP plant. The Army admitted it happened during WWII and they will continue to hookup residents to rural water in the area. He attended a Mental Health & Disabilities meeting and they discussed legislative priorities. Cary attended the Hope Have event.

Meeting was adjourned at 9:30 AM.

Two work sessions were held following the meeting.

The first work session was with the Board of Supervisors and Tim Svoboda with Harmony Bible Church. Mr. Svoboda stated the lease agreement with Department of Human Services (DHS) expired in June 2017. The lease has continued without a formal renewal. Mr. Svoboda stated the partnership with DHS works great because they have the same common goals and values. Mr. Svoboda offered an extension with an increase in the rate from \$8.66 to \$8.92 per square foot. The Board requested Harmony Bible Church to submit a new lease with the new dates and rates for review at a Board meeting.

The second work session the Board of Supervisors and County Engineer took a project tour.

This Board meeting is recorded and kept on file for two years. The meeting minutes and audio are posted on the county’s website [www.dmcountry.com](http://www.dmcountry.com)

Approved October 30, 2018

Jim Cary, Chairman

Attest: Terri Johnson, Auditor

1StUnitedPresbyterian	food	300
5ThDistCoAuditorsAsso	fee	15
A.S.C.E.-AccountingDe	fees	265
AbcFireExtinguisherSa	supl	255.65
AbilityNetworkInc.	srvc	308

AbsoluteConcreteConst	srvc	140340.25
AbsoluteTransportatio	srvc	2032.35
AdvancedCorrectionalH	srvc	10933.9
AllgoodAnimalHospital	srvc	194
AlliantEnergy	srvc	18505.21
Altorfer,Inc	srvc	7583.11
AmazonCapitalServices	supl	215.4
AndersonEricksonDairy	srvc	413.42
Anderson,Roberts,Port	srvs	396
Anderson'SServiceCent	srvc	80
AxonEnterprise,Inc.	srvc	384
BackroadsInvestments	rent	425
BauerBuiltTire	srvc	897.05
BearsPlayground	supl	19395.04
Binns&StevensInc	srvc	414.25
BlackHawkCoSheriff'SO	srvc	76.62
BladesOfGreen,Inc.	srvc	2782.85
BobBarkerCo,Inc	supl	225.64
BobGreenInsuranceCo	ins	1296.25
BradInghram	rent	550
BrendaLarkin	rent	300
BurkeCleaners,Inc	srvc	341.32
BurlingtonGlassCoInc	supl	233.74
BurlingtonHawkEye	publ	1338.86
BurlingtonMunicipalWa	srvc	2910.58
C&JBurch,Llc	rent	200
C&MApartments,Llc	rent	500
Calhoun-Burns&Associa	srvc	524.2
CaroshComplianceSolut	srvc	10920
Carquest	part	909.55
CdwGovernmentInc	supl	209.15
CenturyLink	srvc	1510.1
CessfordConstruction	supl	52394.64
CharlesMesser	srvc	2775
Charm-Tex	supl	323.12
ChathamOaks,Inc	srvc	4736.65
CityOfBurlington	fuel	391.26
CityOfMediapolis	srvc	57.77
CityOfWashington	srvc	98.66
ClearFallsBottledWate	srvc	47.5
CoastToCoast	supl	197.94
ColletteGroenewald	host	1200
CoppesPestMgmtInc	srvc	246
CopySystems,Inc	srvc	40.11
CounselingAssociatesI	srvc	4083.33
CraftsmanPress	supl	64
DanvilleStateSavingsB	bond	642319.69
DarrenDelzell	srvc	330
DaveBessineElectricIn	srvc	816
DennisCompanyInc	supl	130.94

DennisFrey	rent	300
DerekE.Johnson,Attorn	srvc	430.32
DesMoinesCoAttorney'S	srvc	7545
DesMoinesCoAuditor	srvc	5735.26
DesMoinesCoCorrection	srvc	23.09
DesMoinesCoFirefighte	supl	15
DesMoinesCoRegWasteCo	srvc	11628.4
DesMoinesCoTreasurer	tax	1166
DesMoinesCountyNews	publ	1743.8
DesMoinesStampMfgCo	stmp	40.4
DiamondRealty	rent	725
DmcCommunityServices	srvc	17875.58
DoudsStoneLlc	supl	103950
DubuqueCountySheriff	srvc	53
EasternIaLight&PowerC	srvc	355.21
EasternIowaTire	supl	58.23
EbertSupplyCo	supl	724.66
EcolabPestElimDiv	srvc	79.83
EdRoehrSafetyProducts	supl	1070.82
ElectronicApplication	part	1296.25
ElectronicEngineering	supl	20.95
ExpenseReductionServi	srvc	207.62
FastenalCompany	part	276.83
FirstResourcesCorp	srvc	46051.99
FisherEnterprises	srvc	410
FourOaksInc	srvc	3032.25
FrankDunnCompany	supl	799
FredWest,Jr	srvc	310
French-RenekerAssocia	proj	3634.9
FyeExcavating	proj	199112.24
G&DNorthAmericaInc	supl	3504
Geounlimited,Llc	srvc	525
GlaxosmithklinePharma	supl	7211.81
GoodSourceSolutions	prov	568
GoodwillInd.OfTheHear	srvc	1129.18
GreatPrairieAea	supl	67
GreatRiverBusinessHea	phys	112.5
GreatRiverHealthSyste	srvc	1173.44
GreatRiverHomeHealthA	schl	125
GreatRiverMedicalCent	srvc	121.8
GreenwoodCleaningSyst	supl	369.03
H&LMackTruckSales	part	920.33
HarmonyBibleChurch	rent	5773
HealthcareFirst	srvc	795
HeartlandRiverInc	rent	300
HenryCoCpc	srvc	66.81
HenryCoHealthCenter	srvc	400
HenryCoPublicHealth	srvc	830
HenryCoSheriff'SOffic	srvc	676.63
HenryCountyTransition	srvc	18817.18

HillcrestFamilyServic	srvc	27785.03
HolidayInn	schl	1441.44
HoltSupplyCo	supl	136.19
HoltkampsTrailerRepai	srvc	526.39
HopeHavenAreaDevelopm	srvc	91000.84
HuffmanWelding&Machin	supl	662.41
HuffmansFarm&Home	supl	41.49
Hy-VeeAccountsReceiva	food	1065.82
IaCommunitiesAssuranc	ins	8737.78
IaDeptOfTransportatio	fees	360
IaDivofLaborServices	fees	500
IaLawEnforcementAcade	schl	350
IaPrisonIndustries	supl	686.73
IaSecretaryOfState	srvc	60
IaStReserveLawOfficer	dues	280
IaStUniversityExtensi	fees	210
Iconnectyou	srvc	5440.4
IndustrialMotorsInc	supl	810.76
InmateServicesCorp.	srvc	350
IowaStateUniversity	fees	1300
IowaTransit	supl	47.75
IsacGroupUnempFund	unemp	2848.83
Iscta	schl	50
J&SElectronicBusiness	srvc	1649.36
JJNightingCoInc	part	653
JasonRahmus	srvc	150
JeffersonCoPublicHeal	srvc	2404.69
JeffreyDFritz	srvc	700
Jim'SBodyShop	srvc	198.52
JoanneMohr	srvc	125
JoeDoss	srvc	2250
JohnDeereFinancial	part	438.52
JohnGayewski	rent	300
JohnsonCoMedExaminerD	fees	302.95
JohnsonCoSheriffsOffi	srvc	1779.4
JohnsonControlsInc	srvc	3729.46
KathyTitus	srvc	1400
KeefeCommissaryNetwor	supl	201.6
KeltekIncorporated	supl	17922.85
KimDuke	srvc	341
KlcConstruction,Llc	srvc	136807.12
KohlWholesale	prov	7258.11
KohlmorganHauling	srvc	42.45
KozlowskiLawGroupLlc	srvc	637.7
L&WQuarries	supl	1723.16
LaveineSanitationServ	srvc	381
Leaf	srvc	86.91
LeeCoHealthDept	srvc	2487.52
LeeCoSheriff'SOffice	srvc	16401.42
LeeCoTreasurer	srvc	2201



LegalDirectoriesPblsh	supl	112.75
LexisnexisRiskSolutio	srvc	143
Lisco	srvc	500
Lloyd,Mcconnell,Davis	srvc	348
LoriAPlath	srvc	151.2
LouisaCoCommunitySrvc	srvc	9800
LouisaCoJail	srvc	6077.98
LouisaCoPublicHealth	srvc	1901.91
LouisaCoSheriff'SOffi	srvc	1445.21
Lowe'S	supl	88.4
LunningChapel	srvc	900
LynchDallas,P.C.	srvc	255
MailServicesLlc	mail	1225.28
Mcfarland-Swan	supl	222.86
MediapolisCareFacilit	srvc	1477.32
MediapolisNews	publ	1140
MelissaASents	srvc	83.5
Menards-WestBurlingto	supl	829.09
MeyerCo,Llc	rent	1800
MichaelCHinson	srvc	50
MidamericanEnergy	srvc	1.11
MidwestJanitorialServ	srvc	3691
MiracleCarWash	srvc	116
Mitty'STrophyCase	supl	404
MohammadNowroozi	rent	400
MonikaRyan	srvc	20
MonroeSystemsForBusin	supl	136.74
MtcTechnologies	srvc	218.15
MuscatineCoSheriff'SO	srvc	586.15
OfficeDepot	supl	86.26
On-SiteInfoDestructio	srvc	394.42
OptimaeLifeServices	srvc	48525.06
OsbornePlumbing	srvc	834
Patc	supl	110
PayneRentals	rent	225
PerMarSecurityService	srvc	695.61
PeriodontalAssnOfEast	srvc	300
PitneyBowesGlobalFina	srvc	416.4
Postmaster	supl	2500
Pql	srvc	91.5
PrairieViewMgt,Inc	srvc	4758.81
PraxairDistributionIn	supl	47.96
Prugh-ThielenFuneralH	srvc	1065
QuillCorp	supl	137.95
RacomCorp	srvc	75.89
RathbunRegional	srvc	518.5
RebekahShenkor	srvc	406.71
RecordSecurities	srvc	630.99
ReifOilCompany	supl	9844.15
RicohUsa,Inc	srvc	168.97

Robberts&Kirkman,L.L.	srvs	309.7
RobertsTireCenter	srvc	422.45
RobinsonHeightsApartm	rent	300
RowayDoorsOfBurlingto	srvc	685
RyanSpringsteen	srvc	987.5
SalvationArmy	food	1000
SandraRHart	srvc	474
SchrockLumberCo	supl	193.42
Schweitzer&Wink	srvc	566.65
SeLaGarageDoorSpecial	srvc	243.35
Self-Reliance,Inc	srvc	8505
SethEberhardt	srvc	1384.6
Shottenkirk	srvc	2189.1
Shred-ItUsa	srvc	34
Siacc	srvc	19278.7
Siadsa	srvc	23106.36
SkylineTradeShowMarke	supl	1141
StVincentDePaulSociet	food	200
StampManSpecialties	stmp	264.3
StandardOfBeaverdaleI	supl	105.1
StaplesAdvantage	supl	494.23
StaplesCreditPlan	supl	95.98
StaplesCreditPlan	supl	30.86
SterzingFoodCompany	prov	808.8
StoreyKenworthy/MattP	supl	2714.11
SwlEnterprises,L.C.	srvc	940
TallGrassBusinessReso	supl	193.92
TencoIndustries,Inc.	srvc	45836.89
Tpc	prov	1287.58
TreasurerStateOfIowa	srvc	50355.91
Tri-StateCourtReporti	srvc	330.5
TwoRiversInsuranceSer	srvc	82
TylerTechnologies	srvc	5291.59
Uline	srvc	53.23
UniformDen,Inc	srvc	581.92
UsBank	srvc	23544.91
UsCellular	srvc	998.67
VanBurenCoPublicHealt	srvc	1156.57
VanBurenCoSheriffsOff	srvc	98.98
VanMeterInc.	supl	1376.11
VanguardAppraisalsInc	srvc	55839.6
Verizon	srvc	157.43
VerizonWireless	srvc	2907.31
Visa	srvc	1533.83
WalmartCommunity/Sync	supl	85.38
WapelloCoPublicHealth	srvc	1146.14
WapelloCoSheriff'SOfc	srvc	82.4
WashingtonCoJail	srvc	450
WashingtonCo.Sheriff	srvs	5683.01
WernerLaw,Plc	srs	690

WestPaymentCenter	srvc	1944
WexBank	fuel	6667.47
WilsonRentals	rent	2000
Windstream	srvc	728.72
WmpfGroup,Llc	publ	323.84
YoungHouseFamilyServi	srvc	933
YwcaDomesticViolenceS	aloc	3000
GRAND TOTAL		2125648.99

0001 - General Basic		476025.82
0002 - General Suppl		62494.36
0003 - Gis		566.08
0008 - Correct Fac Rsrv		499.63
0010 - Mh-Dd Srvc Fund		3302.18
0011 - Rural Services Basic		11628.4
0015 - Attnty Collect Incent		404
0018 - ResCare Facili		970.09
0020 - Secondary Roads		383181.61
0027 - Co Cons Reserve		22091.74
0029 - Crisis Center		1234.78
0031 - 2019 Line-Of-Credit		21449.02
4000 - Emergency Mgmnt		2194.47
4010 - E911 Surcharge		10867.44
4012 - Communications		7175.89
4100 - County Assessor		63730.49
4150 - Mhds Reg Agency		415512.94