

Supervisors

Board of

Calhoun County Courthouse  
Rockwell City, Iowa  
Tuesday, June 24, 2014

The Board of Supervisors of Calhoun County met with the following members present: Jacobs, Nicholson, and Hoag, Sr.

Agenda additions: None

It was moved by Nicholson and seconded by Hoag, Sr. to approve the agenda. Ayes all. Motion carried.

The minutes of the last meeting were read. It was moved by Hoag, Sr. and seconded by Nicholson to approve the minutes. Ayes all. Motion carried.

It was moved by Nicholson and seconded by Hoag, Sr. to review the claims (checks 37950 through 38107 and warrants 502807 through 502814) and were allowed as endorsed. Ayes all. Motion carried.

It was moved by Hoag, Sr. and seconded by Nicholson to approve the following reports: April and May reports from Donna Geery, Clerk of District Court; and April and May General Ledgers of Lori Erkenbrack, County Treasurer. Ayes all. Motion carried.

It was moved by Nicholson and seconded by Hoag, Sr. to approve the following Transfer Resolutions:

Transfer Resolution 2014-9

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 24<sup>th</sup> day of June, 2014, that transfer #540 in the amount of \$451,700 be transferred from Rural Services Fund to the Secondary Road Fund, a budgetary procedure for the months of March, April, May, and the balance for the Fiscal Year. Ayes all. Motion carried.

Transfer Resolution 2014-10

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 24<sup>th</sup> day of June, 2014, that transfer #541 in the amount of \$64,990 be transferred from General Basic Supplemental Fund (MAXIMUS) to the General Basic Fund, a budgetary procedure. Ayes all. Motion carried.

Transfer Resolution 2014-11

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 24<sup>th</sup> day of June, 2014, that transfer #542 in the amount of \$25,773 be transferred from General Basic Fund to the Secondary Road Fund, a budgetary procedure for the balance for the Fiscal Year. Ayes all. Motion carried.

Transfer Resolution 2014-12

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 24<sup>th</sup> day of June, 2014, that transfer #543 in the amount of \$1,771.36 be transferred from General Basic Fund to the Secondary Road Fund, a budgetary procedure (interest HWY 20). Ayes all. Motion carried.

It was moved by Nicholson and seconded by Hoag, Sr. to approve the following Resolution:

GASB 54 Resolution 2014-13

WHEREAS, the Governmental Accounting Standards Board (GASB) has issued Statement No. 54, Fund balance reporting and Governmental Fund Type Definitions, requiring among other things, all state and local governmental entities to adopt a Resolution committing fund balances for fiscal year 2013/2014;

WHEREAS, Calhoun County receives property taxes, state-aid funding and other revenues and;

WHEREAS, it is the intent of the Calhoun County Board of Supervisors to adopt this resolution to commit the fund balance resources in accordance with GASB 54 and General Accepted Accounting Principles (GAAP) and;

NOW THEREFORE BE IT RESOLVED by the Calhoun County Board of Supervisors commits the following:

Secondary roads department:	
Gravel-Ortner Pit (Halletts)	\$ 63,750.00
Gravel- Savage Pit (Stratford)	\$ 86,000.00
Painting - Vogel Traffic Servies	\$ 45,186.00
Micro-surfacing - Sta-Bilt Construction	\$285,769.00
Tandem Truck and Body - Rees Truck and Trailer	\$158,126.00
Sander - Towmaster	\$ 5,326.00
Total	\$644,157.00

WHEREAS, the Calhoun County Board of Supervisors have designated the following funds unreserved but assigned for Fiscal year 13/14:

Conservation Trust Fund  
 Year round shelter and borrow pit acquisition \$350,000.00

REAP  
 Park road and pad improvements \$ 75,000.00

CAPITAL PROJECTS:  
 ES & S Equipment  
 Upgrading equipment as per Federal/State  
 Requirements \$ 70,000.00

Computer  
 Software upgrades \$ 85,000.00

The above complies with the Calhoun County Financial Report for fiscal year ending June 30, 2014. Ayes all. Motion carried

It was moved by Nicholson and seconded by Hoag, Sr. to approve the following Resolution :

APPROPRIATIONS RESOLUTION 2014-14

WHEREAS, it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2014, in accordance with Section 331.434, subsection 6, Code of Iowa.

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of Calhoun County, Iowa, as follows:

Section 1. The amounts itemized by fund and by department or office on the attached schedule are hereby appropriated from the resources of each fund so itemized, to the department or office listed in the first column on the same line of the attached schedule.

Section 2. Subject to the provisions of other county procedures and regulations, and applicable state law, the appropriations authorized under Section 1 shall constitute authorization for the department or officer listed to make expenditures or incur obligations from the itemized fund, effective July 1, 2014.

Section 3. In accordance with Section 331.437, Code of Iowa, no department or office shall expend or contract to expend any money or incur any liability, or enter into any contract, which by its terms involves the expenditure of money for any purpose in excess of the amounts appropriated pursuant to this resolution.

Section 4. If at any time during the 2014/2015 budget year the Auditor shall ascertain that the available resources of a fund for that year will be less than said fund's total appropriations, she shall immediately so inform the Board and recommend appropriate corrective action.

Section 5. The Auditor shall establish separate accounts for the appropriations authorized in Section 1, each of which account shall indicate the amount of the appropriation, the amounts charged thereto, and departments and officers monthly during the 2014/2015 budget year.

Section 6. All appropriations authorized pursuant to this resolution lapse at the close of fiscal year June 30, 2015.

GENERAL BASIC FUND

01 Board of Supervisors	136,030.00
02 Auditor	107,250.00
03 Treasurer	238,782.00
04 Attorney	207,883.00
05 Sheriff	448,586.00
07 Recorder	110,611.00
08 Computer	129,400.00
09 Safety/Risk Management	6,930.00
15 EMS/Ambulance	529,366.00
19 Zoning	100.00
21 Veterans Affairs	85,000.00
22 Conservation Board	280,455.00
23 Health Board	1,169,899.00
25 Social Services	157,950.00
26 County Care Facility	2,500.00
28 Medical Examiner	25,000.00
29 Correctional Services	1,600.00
34 Historical Society	30,000.00
38 Historic Preservation Comm	2,500.00
51 General Services	191,000.00
99 Nondepartmental	350,695.00
<b>Total</b>	<b>4,211,537.00</b>

GENERAL BASIC SUPPLEMENTAL

01 Board of Supervisors	74,000.00
02 Auditor	307,300.00
03 Treasurer	130,425.00
04 County Attorney	88,599.00

05 Sheriff	304,306.00
07 Recorder	54,000.00
15 EMS/Ambulance	166,900.00
19 Zoning	5,962.00
20 County Engineer	2,628.00
21 Veterans Affairs	21,650.00
22 Conservation	75,560.00
23 Health Board	488,334.00
24 Weed Commission	4,565.00
25 Social Services	199,500.00
28 Medical Examiner	0.00
29 Correctional Services	24,000.00
31 District Court	8,000.00
51 General Services	65,000.00
60 Mental Health Admin	12,000.00
70 Disaster Services	65,000.00
99 Non-departmental	<u>112,850.00</u>
<b>Total</b>	<b>2,210,579.00</b>

MH-DD SERVICES

60 Mental Health	<b>517,210.00</b>
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RURAL SERVICES BASIC

05 Sheriff	382,301.00
10 E911 Trust	12,000.00
15 EMS/Ambulance	45,000.00
19 Zoning	12,750.00
20 County Engineer (Solid Waste & Road Clearing)	92,800.00
24 Weed Commission	21,650.00
33 County Library	153,484.00
99 Non-departmental	<u>5,250.00</u>
<b>Total</b>	<b>725,235.00</b>

SECONDARY ROAD

20 County Engineer	<b>5,235,000.00</b>
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REAP

22 Conservation	35,000.00
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CONSERVATION TRUST FUND

22 Conservation Board	384,105.00
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D.A.R.E

05 Sheriff	1,250.00
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LOSST

0015 EMS/Ambulance equipment	40,000.00
0015 Major Heating	10,000.00
0015 Courthouse	25,000.00
0015 Computer Equipment	<u>25,000.00</u>
<b>Total</b>	<b>100,000.00</b>

CAPITAL PROJECTS

0220 - Computer Software	<b>5,000.00</b>
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Ayes all. Motion carried.

It was moved by Nicholson and seconded by Hoag, Sr. to approve the following Resolution:

RESOLUTION 2014-15  
RESOLUTION FOR INTERFUND OPERATING TRANSFER

WHEREAS, it is desired to authorize the Auditor to periodically transfer sums from the General Basic and Rural Services Basic Funds to the Secondary Road Fund during the 2014/2015 budget year, and

WHEREAS, said transfers must be in accordance with Section 331.432, Code of Iowa.

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of Calhoun County, Iowa, as follows:

Section 1. The total maximum transfer from the General Basic Fund to the Secondary Road Fund for the fiscal year beginning July 1, 2014 shall not exceed the sum of \$108,914 and the total maximum transfer from Rural Services Basic Fund to Secondary Road Fund for the fiscal year beginning July 1, 2014 shall not exceed the sum of \$1,192,056.

Section 2. The total transfer from the General Basic Fund to the Capital Projects Fund for the fiscal year beginning July 1, 2014, shall not exceed the sum of \$5,000.

Section 3. Within 30 days of being notified of the apportionment of current taxes, state replacements to the General Basic to Rural Services Funds, the Auditor shall order a transfer from said fund to the Secondary Road Fund.

Section 4. The amount of the transfer required by Section 3 shall be equal to the apportionment made under Section 1 to the General Basic or Rural

Services Basic Fund, respectively, multiplied by the ratio of said fund's total current property tax levy, total mobile home taxes, and total military services tax credit replacements.

Section 5. Notwithstanding the provisions of Sections 3 and 4 of this resolution, total transfers to the Secondary Road Fund shall not exceed the amount specified in Section 1.

Section 6. Notwithstanding the provisions of Section 3 and 4, the amount of any transfer shall not exceed available fund balances in the transferring fund.

Section 7. The Auditor is directed to correct her books when said operating transfers are made and to notify the Treasurer and County Engineer of the amounts of said transfers.

Ayes all. Motion carried.

It was moved by Hoag, Sr. and seconded by Nicholson to approve the following Resolution:

RESOLUTION 2014-16 MAXIMUS

A Resolution authorizing the transfer of funds from the General Supplemental Fund to the General Basic Fund for the purpose of reimbursing the cost of Central Services.

WHEREAS, Chapter 331.423.1 of the 2013 Code of Iowa sets the maximum levy for the General Basic Fund at \$3.50 per thousand of taxable valuation; and,

WHEREAS, Chapter 331.424.1.g of the 2013 Code of Iowa authorizes the Board of Supervisors to levy a General Supplemental levy to the extent that the General Basic levy is at the maximum to meet the county's needs, for the maintenance and operation of the courts, and

WHEREAS, the budget proposed for FY'13/14 will include a General basic levy of \$3.50/ thousand of taxable valuation; and

WHEREAS, Calhoun County has approved a Central Services Cost Allocation Plan prepared by MAXIMUS for FY' 2012 (the most recently completed) which allocates \$64,990 (budgeted amount \$77,000) as the cost of Central Services provided for District Court and Clerk of Court services;

NOW THEREFORE BE IT RESOLVED, by the Calhoun County Board of Supervisors that pursuant to Iowa Code Section 331.432, the Auditor is hereby directed to transfer \$64,990 from the General Supplemental Fund to the General Basic Fund during the current fiscal year.

AND IT IS FURTHER RESOLVED by the Calhoun County Board of Supervisors that until rescinded, the Auditor is directed to transfer in each fiscal year, the amount of Central Services expense allocated to the District Court and Clerk of Court in the certified Cost Allocation Plan for the fiscal year two years prior to the year the transfer is made. Ayes all. Motion carried.

It was moved by Nicholson and seconded by Hoag, Sr. to approve the Agreement to Provide Professional Consulting Services between MAXIMUS Consulting Services, Inc. and Calhoun County for three fiscal years at a total sum of \$11,319.00. Ayes all. Motion carried.

It was moved by Nicholson and seconded by Hoag, Sr. to approve a salary of \$12 an hour for those setting up and picking up all election equipment before and after elections effective July 1, 2014. Ayes all. Motion carried.

A call was received from Webster County Board of Supervisors acting as Trustees for JT DD 70-95 to review Vosberg and Wollenzien claims (Webster County Supervisor Keith Dencklau was not present). Boards will reconvene on Tuesday, July 1, at 9:10 am to review the claim of Wollenzien.

Ron Haden, Engineer, met with the Board to update them on Secondary Road projects.

It was moved by Hoag, Sr. and seconded by Nicholson to approve the Underground Permit #13-2014 for Mid American Energy Co. to install electrical 3 phase underground between section 9 and 16, Lincoln Twp. (3065 180<sup>th</sup> Street). Ayes all. Motion carried.

A call was made to Sac County Board of Supervisors concerning shared (Sac & Calhoun) salary of Ron Haden. It was moved by Hoag, Sr. and seconded by Nicholson to approve the Employment Contract and Agreement for a shared salary of \$120,590 for July 1, 2014 through June 30, 2015. Ayes all. Motion carried.

Theresa Hildreth, President of Rockwell City Chamber of Commerce, met with the Board concerning use of the Wellness Room and restrooms for Saturday, August 2. The Board declined use of the Courthouse since it is a safety concern for dispatchers (third floor) and security when the Courthouse is not open.

Theresa also asked about use of the parking lot to be used for those with handicap license and also use of a portion of parking lot for pony rides with mats placed on the ground as done in the past. Both were approved.

Theresa also updated the Board on the sale of bricks around the Freedom Rock.

Leisa Mayer, CPC, met with the Board concerning a contract. It was moved by Hoag, Sr. and seconded by Nicholson to authorize the Chairman to sign the Rolling Hills Community Services Region Coordinator of Disability Services Contract for the counties in the region: Buena Vista, Calhoun, Carroll, Crawford, Ida, and Sac. Ayes all. Motion carried.

It was moved by Nicholson and seconded by Hoag, Sr. to approve a salary of \$13,750 for Leisa Mayer as part-time General Assistance for the County effective July 1, 2014. Ayes all. Motion carried.

It was moved by Hoag, Sr. and seconded by Nicholson to approve a salary of \$34,290 for Annette Vogel as Administrative Deputy of General Assistance effective July 1, 2014. Ayes all. Motion carried.

Sue Hammen, Human Resource Director, met with the Board concerning the revised Calhoun County Employee Health Supervision effective June 24, 2014. Ayes all. Motion carried.

It was moved by Hoag, Sr. and seconded by Nicholson to adjourn until Tuesday, July 1, 2014 at 9:00 a.m. for their next regular Board meeting. Ayes all. Motion carried.

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Scott Jacobs, Chairman

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Judy Howrey, Auditor

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Gary Nicholson, Vice Chairman

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Dean G. Hoag, Sr.

4IMPRINT INC	PROGRAM SUPPLIES	345.69
ACCESS SYSTEMS	OFFICE EQUIP/FURNITURE	52.22
ACCESS SYSTEMS LEASING	DATA PROCESSING	977.39
AGILITY RECOVERY-USA	READYSUITE	228.59
ANIMAL RESOURCE FOUNDATION	ANIMAL CONTROL	30.24
ARAMARK UNIFORM & CAREER APPAR	MAINT	116.02
BLUE RIBBON DIST CO	OFFICE SUPPLIES	37.50
BOMGAARS SUPPLY INC	SHOP SPLY/RC	206.32
BOUND TREE MEDICAL LLC	MED SUPPLIES	709.32
BUENA VISTA STATIONERY	OFFICE SUPPLIES	878.86
CALHOUN CO ELECTRIC	UTILITIES	2,481.66
CALHOUN CO IMPLEMENT	MAINT	39.49
CALHOUN CO LANDFILL	FY 13-14 ASSESSMENT	187.55
CALHOUN CO SHERIFF	SHERIFF FEES	382.10
CALHOUN COUNTY AUDITOR	POSTAGE	31.40
CALHOUN COUNTY JOURNAL-HERALD	ADVERTISING	66.00
CALHOUN COUNTY TREASURER	MOVING EXISTING ENTRANCES	203.00
CARDMEMBER SERVICE	POSTAGE	9,836.90
CENTEC CAST METAL PRODUCTS	GRAVE SITE MARKERS 2014	1,141.53
CENTRAL IA DISTRIBUTING, INC	SUPPLIES	4,304.97
CENTURYLINK	MONTHLY SERVICE	13.58
CHAMPION CHRYSLER	SERVICE	1,428.74
CITY OF MANSON	MEETING FEES	1,100.00
CITY OF POMEROY	MONTHLY SERVICE	98.83
CITY OF ROCKWELL CITY	MONTHLY SERVICE	98.70
COLLINS, CAROL	MAY 2014 MLG	509.50
COMSTOCK, DR JAMES CHARLES	ME CONSULT	100.00
CONDON, JANE E	MAY 2014 MLG	81.00
DISCOVER BUSINESS CARD	FUEL VA TRNSPRT VAN	104.22
DUNHAM'S	INCENTIVE GIFT	3,808.00
ELLIS, ALAN	MLG DL TRAINING CARROLL	35.00
FARMERS COOP CO.	CHEMICALS	349.40
FARNHAMVILLE AMBULANCE SERVICE	REIMBURSEMENT	2,495.93
FETROW REPORTING, INC	DEPOSITIONS	270.00
FIRST COMMUNICATIONS, LLC	MONTHLY SERVICE	18.54
FORCE AMERICA DISTRIBUTING LLC	PARTS/RC	118.76
FRANKLIN COUNTY SHERIFF	SERVICE FEE	21.00
GEMBERLING EXCAVATING INC	WELL CLOSURE (3)	2,494.75
GIMER, DEB	MAY 2014 MLG	359.50
GINTHER, JULIE	MAY 2014 MLG	108.00
GREENE COUNTY PUBLIC HEALTH	MAY 2014 CONTRACT LABOR BCC	140.19
HAMILTON CO PUBLIC HEALTH	MAY 2014 CONTRACT LABOR BCC	467.30
HAMMEN, LINDA	APR 2014 MLG	124.00
HAMMEN, SUE	MAY 2014 MLG	8.50
HILDRETH, BECKY	MAY 2014 MLG	474.00
HINOTE, JANA	MAY 2014 MLG	585.50
HOAG SR, DEAN	APR-JUN 2014 MEALS/MLG	108.00
HOLDER, PHIL	REIMB EYE EXAM	50.00
HULL, KERRIE	MAY 2014 MLG	393.49

I & S GROUP, INC	DD #67 MOD WATCHMAN SERVICES	8,862.54
I.C.C.C.	SCHOOL	15.00
IA DEPT OF AGRICULTURE/LAND ST	CERTIFICATION	15.00
IA DEPT OF TRANSP	SHOP SPLY/RC	297.31
IA STATE MEDICAL EXAMINER	ME SERVICE AUTOPSY	2,189.50
IACCVA	2014-15 MEMBERSHIP DUES	50.00
IDZONE	OFFICE SUPPLIES	136.00
IMAGETEK INC.	OFFICE EQUIPMENT	6,189.00
IMWCA	2014/2015 WRK COMP/ENG	17,401.00
INDEPENDENT STATIONERS	OFFICE SUPPLIES	7.92
IOWA AEYC	EDUCATION	1,626.21
IOWA CO ATTORNEYS ASSN INC	SPRING CONF REGISTRATION	325.00
IOWA EHEALTH	DATA PROCESSING	124.00
ISCTA	ISCTA DUES 2014-2015	325.00
JACOBS, SCOTT	FEB-JUN 2014 MEALS/MLG	425.00
JUDY'S HOME COOKING	WELLNESS LUNCH	340.00
KAUFMAN, ARNETTA	WELL CLOSURE	400.00
KC SUPPLY CO INC	EQUIPMENT	841.75
KEN'S WOOD PRODUCTS	PC CONCR MATERIAL/PATCHING	592.00
LEXIS - NEXIS	LAW LIBRARY	108.00
LIFE SKILLS TRAINING CENTER IN	MAY 2014 VOC/DAY WRK ACT	250.29
LOHRVILLE AMBULANCE SERVICE	REIMBURSEMENT	1,527.12
LYTTON TOWN CRIER	SUBSCRIPTION	45.00
MAIL SERVICES	JUL 2014 RENEWALS	391.99
MALLARD VIEW INC	MAY 2014 COMM BASED RCF	1,306.03
MANGOLD ENV TESTING INC	WATER TESTING	15.75
MANSON IOWA REALTY	JUN 2014 RENT	300.00
MANSON LUMBER CO	SUPPLIES	5,009.53
MANSON RED POWER	REPAIRS	6.25
MATHESON TRI-GAS INC	MED SUPPLIES	33.35
MAYER, LEISA	MAY 2014 MLG	223.75
MEDIACOM	MONTHLY SERVICE	471.70
MENARDS INC	REPAIRS	271.12
METH-FARRINGTON, TINA	MLG/MEALS	143.14
METZGER, KELLY	MAY 2014 MLG	158.00
MEYER, RONALD R	WELL CLOSURE	42.01
MID AMERICA PUBLISHING CORP	JUN 2014 DELIQUENT TAX PUBLICATN	975.59
MIDAMERICAN ENERGY	MONTHLY SERVICE	2,582.36
MIDAS COUNCIL OF GOVERNMENTS	MITIGATION PLANNING SERVICE	28,935.00
MID-IOWA SIGN	PROGRAM SUPPLIES	300.00
MOHR, TAMI L	MAY 2014 MLG	112.50
MOORHOUSE READY MIX INC	SUPPLIES	272.82
NAPA OF RC/HALEY EQP	SUPPLIES	2.24
NEW OPPORTUNITIES INC	MAY 2014 FAMILY DEVLOPMENT CNTR	756.19
NICHOLSON, GARY	MAR/APR 2014 MEALS/MLG/LDGNG	286.87
O'CONNOR, STEVE	SUPPLIES	388.42
OFFICE ELEMENTS	OFFICE SUPPLIES	570.78
O'KEEFE ELEVATOR CO	SERVICE CALL	400.00
POCAHONTAS COUNTY HCA AGENCY	MAY 2014 CONTRACT LABOR FF	4,210.61
POSTMASTER	POSTAGE	4,660.50
PPS PLUS SOFTWARE	DATA PROCESSING	377.10
PRIDE GROUP	MAY 2014 COMM BASED RCF	3,848.14
R & D INDUSTRIES INC	DOMAIN NAME CCPH	5,927.96
REMED EQUIPMENT LLC	MED SUPPLIES	7,985.00
RILEY, BARB	MAY 2014 MLG	97.50
SCHMIT, JOLEEN	MAY 2014 MLG	250.00
SCHOSSOW, SHELLY	MAY 2014 MLG	436.00
SCHULTE & GRAVEN LAW FIRM, PC	FEB 2014 COMM ATTRNY FEES	92.00
SDVSO	TRAINING/SCHOOL	150.00
SEAVERT, NANCY	MAY 2014 MLG	244.00
SIDWELL COMPANY	GIS	2,035.00
SMITH, TERRY	REIMBURSEMENT	112.59
STAN HOUSTON EQUIPMENT CO INC	HAND TOOLS/MANSON	622.97
STAR ENERGY LLC	FUEL EMA	1,929.68
STEWART MEMORIAL COMM HOSP	JUN 2014 MED SUPPLIES	2,178.44
STILES	SUPPLIES	276.00
SUKOVATY, LINDA	MAY 2014 MLG	245.50
SWANSON HARDWARE (RC)	PROGRAM SUPPLIES	217.51
T L CONSTRUCTION	LABOR	4,640.00
TEAGUE, SHELLY	MAY 2014 MLG	64.00
THE MESSENGER	ADVERTISING	210.00
TRIZETTO PROVIDER SOLUTIONS	DATA PROCESSING	90.00
TWIN LAKES UTILITIES	UTILITIES	594.73
U S CELLULAR	MONTHLY SERVICE	41.76

UNITY POINT HEALTH TRINTY REG	PROGRAM SUPPLIES	160.00
VISIONS AUTO GLASS & REPAIR	AMBULANCE RPR	188.72
VOGEL, ANNETTE	JUN 10'2014 MLG/HR BOARD EXP	147.00
WAGNER, JOAN	MLG-CO WRK	95.00
WEBSTER CO PUBLIC HEALTH	MAY 2014 CONTRACT LABOR FF	12,682.00
WELANDER, MARLENE	MAY 29'2014 MLG	88.50
WELLMARK INC	INSURANCE	137,090.88
WESTERMAN, LAURIE	POLO SHIRTS	675.00
WIESTON AG SERVICE INC	DD #49 MOD RPR CEDAR 14	1,200.00
WILLIAMS, TAMMY	MAY 2014 MLG	18.00
WINDSTREAM	MONTHLY SERVICE	452.74
WPS MEDICARE	REMIBURSEMENT MEDICARE	386.08
WRIGHT EXPRESS/FLEET SERVICE	MAY 2014 FUEL	785.81
WYKOFF, STEVE	JUN 2014 RENT	300.00
YOUTH SHELTER CARE	MAY 2014 SHELTER CARE SERV	93.30
ZIEGLER RENTAL FBO CATD	NEW EQP/373-0	210,000.00
	GRAND TOTAL	530,169.23