

May 18, 2020

The Bremer County Board of Supervisors met in session by a blend of in person in the board room in the Courthouse, Waverly, Iowa, and by virtual “Go To Meeting” on Monday, May 18, 2020 at 9:00 a.m. Neil, Kammeyer & Hildebrandt participated. Kassandra Johansen, Finance Director, present in person for the duration of the meeting. Given the directives on March 20, 2020 by Governor of the State of Iowa, Kim Reynolds, to protect the public from the possible spread of COVID-19 this meeting was made available to the public by telephone conference number. Unless otherwise noted all actions were approved unanimously. Resolutions and Ordinances herein are summary descriptions, full text is available for viewing M – F 8:00 AM to 4:30 PM in the Bremer County Auditor’s office and on online at:  
[http://www.co.bremer.ia.us/government/resolutions\\_and\\_ordinances.php#](http://www.co.bremer.ia.us/government/resolutions_and_ordinances.php#)

Meeting was called to order by Chairman Neil. Hildebrandt moved/Kammeyer second to approve the agenda adding discussion on permit fees for Waverly Health Center expansion and a payroll addition.

Hildebrandt moved/Kammeyer second to open the Public Hearing on the FY20 budget amendment. Finance Director Johansen explained the increases and decreases in both revenue and expense with a net \$687,360 increase in expenses. Waverly Newspapers and several unidentified callers by “Go To Meeting” present. Kammeyer moved/Hildebrandt second to close the public hearing.

Kammeyer moved/Hildebrandt second to adopt RESOLUTION #20-44, FY20 Budget Amendment. WHEREAS the FY20 Budget originally adopted 3/4/19 and amended 11/4/19 requires an increase in revenues for the departments of Elections, Engineer, Med Exam/Testing, and Non Department and a decrease in revenue for the Health Department as well as an increase in expenditures for the departments of Co. Attorney, Elections, Maintenance, Courthouse, Engineer, Med Exam/Testing, Capital Projects/Insurance, Data Processing, Landfill and Non Department and a decrease in expenditures for the departments of LOST and the Health Department, and WHEREAS a public hearing concerning the proposed amendment was held on May 18, 2020, THEREFORE BE IT RESOLVED by the Board of Supervisors to amend the FY20 Budget as published and in accordance with Iowa Code Section 331.435.

So Passed and Adopted this 18<sup>th</sup> Day of May, 2020.

Hildebrandt moved/Kammeyer second to adopt RESOLUTION #20-45, FY20 Budget Amendment Appropriation. WHEREAS the FY20 Budget was amended to account for increases and decreases in expenditures adopted in the original and amended published budget: BE IT RESOLVED by the Board of Supervisors of Bremer County, Iowa that the following appropriation changes are made to the respective department for fiscal year ending June 30, 2020, as presented in the following table:

| Department Name     | Appropriated | Change      | New Appropriation |
|---------------------|--------------|-------------|-------------------|
| 04 Co. Attorney     | \$383,604    | \$10,000    | \$393,604         |
| 10 Elections        | \$150,972    | \$10,325    | \$161,297         |
| 11 Maintenance      | \$248,095    | \$12,500    | \$260,595         |
| 12 Courthouse       | \$104,227    | \$5,198     | \$109,425         |
| 17 LOST             | \$869,147    | (\$600,000) | \$269,147         |
| 20 Engineer         | \$7,112,640  | \$1,330,018 | \$8,442,658       |
| 28 Med Exam/Testing | \$51,042     | \$10,000    | \$61,042          |

|                       |             |           |             |
|-----------------------|-------------|-----------|-------------|
| 41 Capital Proj./Ins. | \$585,661   | \$60,000  | \$645,661   |
| 52 Data Processing    | \$333,287   | \$4,116   | \$337,403   |
| 53 Landfill           | \$189,826   | \$13,056  | \$202,882   |
| 55 Health Dept.       | \$1,159,758 | (\$9,145) | \$1,150,613 |
| 99 Non Dept.          | \$3,669,254 | \$155,405 | \$3,824,659 |

So Passed and Adopted this 18<sup>th</sup> Day of May, 2020.

Hildebrandt moved/Kammeyer second to open the Public Hearing on a proposal for Non-Current Debt and approving an internal advance. Finance Director Johansen explained the Wartburg Dorm urban renewal project tax increment financing revenue decreased as a result of the legislative action that changed the taxation classification of the property from commercial to multi-residential. The tax increment financing revenue will pay back the debt after bond payments are complete.

Hildebrandt moved/Kammeyer second to close the Public Hearing.

Hildebrandt moved/Kammeyer second to adopt RESOLUTION NO 20-46, Resolution Authorizing Internal Advance to Fund Urban Renewal Project Costs. WHEREAS, the Board of Supervisors of Bremer County, Iowa (the "County"), has established the Wartburg College Urban Renewal Area (the "Urban Renewal Area") and has established the Wartburg College Urban Renewal Area Tax Increment Revenue Fund (the "Tax Increment Fund") in connection therewith; and WHEREAS, the County has undertaken a certain urban renewal project in the Urban Renewal Area, consisting of funding an economic development grant (the "Grant") to Birdworks, LLC, a subsidiary of Cardinal Construction, related to the construction of student housing at Wartburg College; and WHEREAS, it has been proposed that the County facilitate an internal advance of funds in the amount of \$38,789 (the "Advance") in order to refinance a portion of the costs of funding the Grant, and, pursuant to Section 331.479 of the Code of Iowa, the County has published notice and has held a public hearing on such proposal on May 18, 2020, and WHEREAS, the County desires to make the Advance eligible to be repaid from future incremental property tax revenues to be derived from the Urban Renewal Area; NOW, THEREFORE, IT IS RESOLVED by the Board of Supervisors, as follows: Section 1. It is hereby directed that the Advance in the amount of Thirty-Eight Thousand Seven Hundred Eighty-Nine Dollars (\$38,789) be advanced in order to refinance a portion of the costs of funding of the Grant from the General Fund (the "Source Fund") to the Bremer County Debt Service Fund - 2000. The Advance shall be repaid to the Source Fund, with interest at the per annum rate of 2.0%, out of incremental property tax revenues received with respect to the Urban Renewal Area. Interest shall be calculated from June 1, 2020 and shall be computed on the basis of the actual 365-day calendar year. It is intended that the Advance, plus accrued interest thereon, shall be repaid to the Source Fund on or before June 1 2026, provided however that repayment of the Advance is subject to the determination of the Board of Supervisors that there are incremental property tax revenues available for such purpose which have been allocated to or accrued in the Tax Increment Fund relative to the Advance, and the Board of Supervisors reserves the right to appropriate funds, or to withhold such appropriation, at its discretion. All payments made will be applied first to accrued interest and then to the Advance. Section 2. A copy of this Resolution shall be filed in the office of the County Auditor of Bremer County to evidence the Advance. Pursuant to Section 403.19 of the Code of Iowa, the County Auditor is hereby directed to certify, no later than December 1, 2020, the original amount of the Advance.

Section 3. All resolutions or parts thereof in conflict herewith, are hereby repealed, to the extent of such conflict. PASSED AND APPROVED this 18<sup>th</sup> day of May, 2020.

Kammeyer moved/Hildebrandt second to adopt RESOLUTION #20-47, Fund Transfers. WHEREAS, Section 331.432 of the Code of Iowa requires the Board of Supervisors of Bremer County Iowa to authorize the transfer of funds by resolution; BE IT RESOLVED, that the Board of Supervisors authorizes the following transfer from General Basic to Debt Service Fund \$36,789.00. So passed and adopted this 18<sup>th</sup> day of May 2020.

Minutes of the previous meeting were read and approved.

Kammeyer moved/Hildebrandt second to approve claims as listed below and authorize Auditor to issue checks.

Kammeyer moved/Hildebrandt second to approve payroll additions for Conservation, seasonal, Keegan Slick \$9.75/hr., effective 5/19/20 and CBS Direct Care Staff, Renae Johnson, part time, \$14.75/hr., \$9/hr. sleep time, effective 5/13/20.

Hildebrandt moved/Kammeyer second to approve a payroll change for Dispatcher, Sidney Westendorf, from full time to occasional, \$22.58/hr., effective 5/23/20 and a payroll addition for Barb Gielau, Election Assistant, part time, \$12/hr., effective 5/20/20.

Hildebrandt moved/Kammeyer second to approve requests for vacation carryover from Lindley Sharp, Public Health Director and Kip Ladage, Emergency Management/Safety & Risk Mgr.

Hildebrandt moved/Kammeyer second to adopt RESOLUTION #20-48, Fund Transfer. WHEREAS, Section 331.432 of the Code of Iowa requires the Board of Supervisors of Bremer County Iowa to authorize the transfer of funds by resolution; BE IT RESOLVED, that the Board of Supervisors authorizes the following transfer per FY20 Budget: From General Basic Fund to Health Department Fund \$125,000.00. So passed and adopted this 18<sup>th</sup> day of May, 2020.

Hildebrandt presented an amendment to the 28E Agreement for Mental Health/Disability Services of the East Central Region. Hildebrandt moved/Kammeyer second to tentatively concur with the 28E amendment as written and wholly approve once the ECR Director and/or regional attorneys address County Attorney Wadding and board's concerns.

Discussion on COVID-19 and Bremer County Government: Hildebrandt moved/Kammeyer second to rescind the travel restrictions in the Bremer County COVID-19 Pandemic FFCRA Leave Policy Adopted 4/7/20 and the Bremer County COVID-19 Pandemic Leave for Health Care Providers and Emergency Responders Adopted 4/7/20.

Rod Diercks, City of Denver Mayor and Larry Farley, Denver City Administrator, met with the board and County Engineer, Landon Moore, by phone conference to discuss the possibility of a shared cost project to install a better surface on Midway Ave in the area where it connects with Timmerman Dr., Fayette St., East Donna St. and the back access road to the school. An agreement will be drafted for future consideration and surfacing options will be explored. The City of Denver brush dump was also discussed. Rural residents are utilizing the service costing the city extra time and expense. Farley & Diercks asked what can be done, board

responded with there being much more to be considered with this issue county wide, the question can't be answered right here right now and it's received as food for thought.

Randy McKenzie, B & Z Admin., presented a request to vacate an official plat. Kammeyer moved/Hildebrandt second to open the Public Hearing on a request to vacate an official plat of land owned by Thomas B. & Jaci R. Hogan. Attorney Corey Lorenzen present by phone representing the owners. No comments received against. Hildebrandt moved/Kammeyer second to close the Public Hearing. Hildebrandt moved/Kammeyer second to approve the request to vacate and adopt RESOLUTION NO. 20-49, WHEREAS, Thomas B. & Jaci R. Hogan have requested vacation of the plat filed of record as Parcel "C" in the SW ¼ of the SW ¼ of Section 33, T92N, R12W of the 5<sup>th</sup> P.M., in Bremer County, as found in the Plat of Survey filed for record with the Bremer County Recorder's Office on November 7, 2017. WHEREAS, a public hearing was held at 10:00 a.m. on Monday, May 18, 2020, for the purpose of receiving public comment on the request; and WHEREAS, notice of the date, time, place, and purpose of the hearing has been duly published as required by law; and WHEREAS, all proprietors and mortgagees within 300 feet of the area to be vacated have been given legal notice as required by statute; and WHEREAS, upon public hearing, no objection was voiced to vacation of this plat; BE IT HEREBY RESOLVED the plat filed of record as Parcel "C" in the SW ¼ of the SW ¼ of Section 33, T92N, R12W of the 5<sup>th</sup> P.M., in Bremer County, as found in the Plat of Survey filed for record with the Bremer County Recorder's Office on 11/7/17 owned by Thomas B. & Jaci R. Hogan is hereby vacated this 18<sup>th</sup> day of May, 2020.

Discussion on COVID-19 and Bremer County Government: Board discussed getting back to routine business operations.

Board met with Scott LaRue, GIS/Maintenance Director. Hildebrandt moved/Kammeyer second to approve purchase of a replacement 52" John Deere rotary broom for the lawn tractor for \$2,445.

Board continued discussion on getting back to routine business operations. Sue Shonka, Treasurer and Missy Thurm, Recorder, present by phone. Shonka reported a vast majority of Treasurer's Offices in Iowa are opening by appointment only. Hildebrandt moved/Kammeyer second that having consulted with Public Health Director, Lindley Sharp, for guidance and with surrounding county courthouses opening their doors, Bremer County employees working from home will resume working on site beginning May 26<sup>th</sup> and doors of county buildings will be unlocked June 3<sup>rd</sup> with germ shields installed and safety protocols in place.

Board met with Landon Moore, County Engineer, by phone for a weekly Secondary Roads department update.

Hildebrandt moved/Kammeyer second to set the letting date for the Reed Ave Grading and Surfacing Project to be 6/22/20.

Hildebrandt moved/Kammeyer second to approve and authorize board chair to sign the following Permanent Easement Contracts to purchase permanent ROW easements for the Reed Ave Grading and Surfacing Project Number: L-7-119:

-Parcel No. 4 – Dale T. & Kevin F. Shonka

-Parcel No. 6 – Brian D. & Sheryl L. Boevers, Rev. Tr.

- Parcel No. 7 – Maxine Brocka
- Parcel No. 8 – Judith Leistikow & Phylis Menge
- Parcel No. 9 – Judith Leistikow & Phylis Menge
- Parcel No. 10 – Ronald E. & Judith M. Leistikow

Kammeyer moved/Hildebrandt second to approve and authorize board chair to sign a Temporary Easement Contract with Merle V. & Violet L. Graeser for Project Number: BROS-CHBP-CO09(82)—GB—09 to purchase a temporary ROW easement for Bridge 1-16.

Kammeyer moved/Hildebrandt second to approve and authorize board chair to sign a Temporary Easement Contract with Kelly L. & Cheryl L. Smith for Project Number: BROS-CHBP-CO09(82)—GB—09 to purchase a temporary ROW easement for Bridge 1-16.

Hildebrandt moved/Kammeyer second to approve a Utility Permit for Butler County REC for underground electric to be installed along Tahoe Ave from 220<sup>th</sup> St to 215<sup>th</sup> St in Dayton Township.

Hildebrandt moved/Kammeyer second to approve a Utility Permit for New Hampton Municipal Light Plant for fiber optic cable to be installed along 220<sup>th</sup> St in Fremont Township.

Kammeyer moved/Hildebrandt second to adopt a second amendment to the IDOT Secondary Road Budget for Fiscal Year 2020.

Kammeyer informed the board that he received communication from Waverly Health Center CEO, Jim Atty, expressing exasperation at the cost of B & Z permit fees for the hospital expansion project.

Board/Committee updates: Kammeyer reported participating in Iowa Workforce Development Board and North Iowa Juvenile Detention Board; Hildebrandt participated in Together 4 Families board meeting.

Hildebrandt moved/Kammeyer second to adjourn at 11:16 a.m.

The above and foregoing is a true and correct copy of the minutes and proceedings of a regular session of the May 18, 2020 meeting of the Bremer County Board of Supervisors.

\_\_\_\_\_  
Tim Neil, Chairman

Attest: \_\_\_\_\_  
Shelley Wolf, Auditor

Claims Publication Summary 5/18/20:

|                           |                    |           |   |
|---------------------------|--------------------|-----------|---|
| Able Pest Control         | Services           | 114.00    | 2 |
| Access Systems            | Lease              | 155.64    | 2 |
| Alliant Energy - IP&L     | Utilities          | 251.21    | 3 |
| Aspro Inc                 | Materials          | 63.64     |   |
| Baker Enterprises Inc     | Services           | 10,000.00 |   |
| Becker-Milnes Funeral Svc | Autopsy Transport  | 1,349.00  |   |
| Bergmann, Nicholas        | Reimb Safety Boots | 30.88     |   |
| Black Hawk Co Landfill    | Tipping Fees       | 6,871.97  |   |
| Black Hawk Co Sheriff     | Transport          | 41.51     |   |
| Black Hawk Co Treasurer   | Medical Examiner   | 495.00    |   |
| Black Hills Energy        | Utilities          | 414.98    | 4 |

|                                |                              |           |    |
|--------------------------------|------------------------------|-----------|----|
| BMC Aggregates LC              | Road Rock                    | 44,380.33 | 4  |
| Br Co Highway Dept             | Fuel/Truck Repair            | 5,510.95  | 6  |
| Br Co Sheriff                  | Svc of Notice/Transport      | 942.95    | 2  |
| Brandt, Amanda                 | Mileage                      | 120.05    |    |
| Bremer Co ISU Ext Office       | Water Sampling               | 500.00    |    |
| Bryan Heavy Equipment Inc      | Parts                        | 94.96     |    |
| Butler Co REC                  | Utilities/Warning Sys        | 373.21    | 3  |
| Butler-Bremer Comm             | Utilities                    | 159.35    | 2  |
| Canon Financial Services Inc   | Lease                        | 246.47    | 2  |
| CCL Supply LLC                 | Parts                        | 542.55    |    |
| Central Iowa Distributing Inc  | Supplies                     | 1,717.80  | 2  |
| Century Link                   | Phone                        | 2,470.39  | 4  |
| Cintas                         | Services                     | 185.00    | 2  |
| City of Tripoli                | Utilities                    | 332.17    | 2  |
| City of Waverly                | Well Plugging                | 885.34    | 2  |
| Cottingham & Butler Ins Svcs   | Services                     | 1,083.33  |    |
| Crawford Supply Co             | Commissary Supplies          | 141.94    |    |
| Culligan Water Conditioning    | Lease                        | 26.00     |    |
| Dana, Deb                      | Services                     | 300.00    |    |
| Diercks, Rodney                | Medical Examiner             | 312.00    |    |
| Don's Truck Sales Inc          | Parts/Equip                  | 4,109.75  | 4  |
| East-Central Iowa REC          | Utilities                    | 44.06     |    |
| Emerson, Claire                | Mileage                      | 6.65      |    |
| Failor Hurley Construction     | Services                     | 32,632.50 |    |
| Farmers Win Coop               | LP/Lease/Tank Maint          | 479.48    | 2  |
| Fayette Co Auditor             | Medical Examiner             | 250.28    |    |
| Galls LLC                      | Uniforms/Safety Gear         | 11,677.23 |    |
| Geerts, Nicole                 | Mileage                      | 228.90    |    |
| Gordon Flesch Co Inc           | Lease                        | 161.14    |    |
| Hart's Auto Supply LLC         | Parts                        | 1,412.59  |    |
| HealthCareFirst Inc            | Software                     | 570.00    |    |
| HLW Engineering Group          | Services                     | 3,739.00  |    |
| Hoppy's Auto Parts Inc         | Parts/Supplies               | 1,200.26  | 18 |
| Horizon Publishing Co          | Publications/Ad/Subscription | 952.88    | 4  |
| Howard Co Sheriff              | Svc of Notice                | 32.00     |    |
| IA Office State Med Examiner   | Autopsy                      | 2,754.00  | 2  |
| IACCVSO                        | Dues                         | 50.00     |    |
| ICAP                           | Insurance                    | 437.00    |    |
| Iowa Law Enforcement Academy   | Edu                          | 750.00    |    |
| Iowa's County Conservation Sys | Dues                         | 1,500.00  |    |
| JB Holland Construction Inc    | Services                     | 23,189.02 |    |
| John Deere Financial           | Parts/Supplies               | 365.24    | 4  |
| Johnson Co Sheriff             | Svc of Notice                | 32.30     |    |
| Kaiser-Corson Funeral Home     | Autopsy Transport            | 878.00    |    |
| Keefe Supply Co                | Commissary Supplies          | 1,280.72  |    |
| Keltek Inc                     | Services                     | 26,472.46 |    |

|                               |                       |            |   |
|-------------------------------|-----------------------|------------|---|
| Kettwig, Stacey               | Mileage               | 181.30     |   |
| Keystone Laboratories Inc     | Water Tests           | 92.00      |   |
| Koch, Amy                     | Mileage               | 159.25     |   |
| Kwik Trip Inc                 | Diesel                | 6,973.59   |   |
| Lantow, Kelly                 | Mileage               | 32.55      |   |
| Liddle's Ecowater Systems     | Lease                 | 20.00      |   |
| McKesson Medical Surgical     | Supplies              | 252.04     |   |
| MercyOne Waterloo Medical Ctr | Services              | 1,558.00   | 2 |
| MercyOne Waverly              | Medical Examiner      | 770.50     | 4 |
| Meyer Pharmacy                | Supplies              | 303.96     |   |
| MHDS of East Central Region   | Services              | 2,779.66   |   |
| MidAmerican Energy Co         | Utilities/Warning Sys | 117.19     | 2 |
| Miller True Value Hardware    | Supplies/Parts        | 445.37     | 5 |
| Monroe Co Sheriff             | Svc of Notice         | 32.50      |   |
| Neil, Tim                     | Mileage               | 78.50      |   |
| North IA Juvenile Det Svcs    | JV Detention          | 25.00      |   |
| Northern Iowa Therapy PC      | Therapy               | 640.00     |   |
| Nutrien Ag Solutions Inc      | Herbicides            | 1,619.20   |   |
| Office Express                | Supplies              | 1,430.43   | 7 |
| Performance Rehab LLC         | Therapy               | 1,480.75   |   |
| Peters, Roger                 | Safety Equip          | 137.58     |   |
| Peterson Contractors Inc      | Construction          | 63,237.70  |   |
| Pitney Bowes Bank Inc         | Postage               | 6,203.75   | 4 |
| Premiere Auto Wash            | Truck Wash            | 3.40       |   |
| Pro Action Safety & Sales     | Safety Equip          | 102.88     |   |
| Ramker Construction & Supply  | Services              | 3,000.00   |   |
| RC Systems                    | Services              | 12,557.69  |   |
| RELX Inc DBA LexisNexis       | Subscription          | 313.00     |   |
| Riley's Inc                   | Supplies              | 27.85      | 2 |
| Schumacher Elevator Co        | Services              | 252.46     |   |
| Schwartz, Katie               | Mileage               | 1.40       |   |
| Scott Pharmacy Inc            | Inmates Prescriptions | 1,129.12   |   |
| Shahriari RPR CSR, Daria      | Court Transcripts     | 87.50      |   |
| Sharp, Lindley                | Mileage               | 122.85     |   |
| Spahn & Rose Lumber Co        | Materials             | 87.62      | 2 |
| Storey Kenworthy              | Supplies              | 812.19     | 2 |
| Summit Food Service LLC       | Inmates Meals         | 6,920.02   |   |
| Sumner Municipal Utilities    | Utilities             | 187.15     | 2 |
| Taylor Construction Inc       | Construction          | 161,788.53 |   |
| Taylor Physical Therapy Assoc | Therapy               | 8,820.00   |   |
| The Jones Law Firm            | Legal Svcs            | 206.25     |   |
| The Printery                  | Supplies              | 19.90      |   |
| TIFCO Industries              | Supplies              | 299.95     |   |
| Treasure Electronics Inc      | Safety Equip          | 154.51     |   |
| US Cellular Corp              | Phone                 | 121.96     |   |
| US Post Office                | Commissary Supplies   | 957.70     |   |

|                              |                  |            |   |
|------------------------------|------------------|------------|---|
| Vanguard Publishing Co       | Publications/Ads | 1,617.34   | 4 |
| Vericor LLC                  | Pod Workstation  | 3,624.05   |   |
| Verizon Wireless             | Phone            | 254.52     | 3 |
| Viafield                     | Seed             | 770.00     |   |
| Visa                         | Manuals/Phone    | 1,124.48   | 2 |
| Waste Management             | Utilities        | 224.52     |   |
| Waverly Health Center        | Services         | 565.00     |   |
| Waverly Newspapers           | Publications     | 537.11     | 4 |
| Waverly Tire Co              | Tires            | 3,536.40   |   |
| Waverly Utilities            | Utilities        | 871.08     | 5 |
| WBC Mechanical Inc           | Services         | 840.24     |   |
| Weber Paper Co               | Supplies         | 220.48     |   |
| Wehling, Kelsie              | Mileage          | 159.95     |   |
| WellSky                      | Software         | 2,600.00   |   |
| Westendorf, Sarah            | Mileage          | 79.80      |   |
| Woodman Controls Co          | Services         | 600.00     |   |
| Ziegler Inc                  | Parts/Service    | 2,071.54   | 5 |
|                              | TOTAL            | 501,559.34 |   |
| CBS CLAIMS                   |                  |            |   |
| 2 Guys Home Interiors        | Flooring         | 5,644.51   |   |
| Br Co Highway Dept           | Fuel/Auto Maint  | 135.26     |   |
| Br Co Maintenance Dept       | Maint            | 14.51      |   |
| Burrier Plbg & Spas Inc      | Services         | 79.94      |   |
| Century Link                 | Phone            | 45.50      |   |
| Culligan Water Conditioning  | Lease            | 23.45      |   |
| E-Doc Inc                    | Software         | 280.00     |   |
| Gordon Flesch Co Inc         | Lease            | 90.68      |   |
| IA Northland Reg Transit     | Transportation   | 660.00     |   |
| MidAmerican Energy Co        | Utilities        | 68.37      |   |
| Pitney Bowes Bank Inc        | Postage          | 6.50       |   |
| United Commercial Upholstery | Supplies         | 214.67     |   |
| Wal-Mart Community           | Supplies         | 27.48      |   |
| Waverly Utilities            | Utilities        | 419.38     |   |
|                              | TOTAL            | 7,710.25   |   |
|                              | GRAND TOTAL      | 509,269.59 |   |