

Wednesday, January 11, 2017

(continued)

General Supplemental Fund

(continued)

Purchase Power	Postage	17.38
Storey Kenworthy	Election Supplies	101.07
Allison Wise CSR-RPR	Transcripts	406.00

Rural Services Basic Fund

Carpenter Uniform Corp	Uniform	205.97
Choice Printing	Office Supplies	58.00
Dvorak Tire and Service	Vehicle Maintenance	246.89
First Bankcard Center	Misc Expenses	377.80
JD Wyman Service	Vehicle Maintenance	33.50
McAtee Tire Service	Vehicle Maintenance	703.34
O'Reilly Auto Parts	Vehicle Maintenance	3.89
Robinson Hardware	Supplies	18.15
Safeguard Business Systems	Seizure Forms	141.40
Wright Express WexBank	Fuel	2496.21

Secondary Road Fund

AgriVision	Supplies	1459.31
Alliant Energy	Utilities	647.17
Anita Supply Center	Supplies	13.99
Atlantic Carriers	Road Salt	6914.49
Aunt B's Floral	Supplies	26.67
Casey's General Stores	Fuel	198.07
Cook Sanitation	Sanitary Disposal	55.00
Diamond Mowers	Expendable Parts	1354.99
Martin Dorscher	Safety Supplies	110.00
First Bankcard Center	Misc Expenses	512.04
Griswold Communications	Telephone Service	47.11
Hallett Materials	Sand	3063.76
Henderson Products	Expendable Parts	677.68
Iowa Dept of Trans	Class Registrations	2100.00
Iowa Prison Industries	Signs	470.25
Jacobson Supply	Expendable Parts	298.00
Massena Telephone Company	Telephone Service	33.81
Matheson Tri-Gas	Supplies	499.40
McAtee Tire Service	Tires/Tire Repair	375.00
Mid American Energy	Intersection Lighting	3.84
Murphy Tractor & Equip	Expendable Parts	315.80
Nishnabotna Valley R E C	Intersection Lighting	32.27
O'Halloran International	Expendable Parts	511.01
O'Reilly Auto Parts	Supplies	8.49
Olsen Fuel Supply	Fuel/Propane	8121.37
Olsen's Outdoor Power	Supplies	137.23
Overhead Door Company	Door	2860.00
S I R W A	Water	33.00
Schildberg Construction	Rock	51219.95
Tiger Mart	Fuel	374.16
Westel Systems	Telephone Service	35.55
Western Engineering Co	Sand	146.15
Wyman's Carquest	Supplies	50.97
Ziegler	Supplies/Parts	1636.35
21st Century Cooperative	Fuel	4824.73

Sheriff Investigations

Cappels	K-9 Supplies	92.97
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Local Option Tax Fund

Atlantic City Clerk	Southlawn Mowing	480.00
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Co Attorney Special Revenue

Culligan Soft Water	Water	52.70
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Geographic Info System Fund

Schneider Corporation	Web Hosting	2175.00
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Local Emergency Mgmt Agency

Mike Kennon	Fuel	75.55
Midwest Card and ID	Office Supplies	379.67

Environmental Control Agency

Akin Building Center	Supplies	340.92
Atlantic Motor Supply	Parts	6.95
Auditor of State of Iowa	Audit	100.00
Bower Welding & Fabrication	Professional Services	711.00
Cappels	Supplies	129.92
Cat Financial Commercial Acct	Dozer Repair	1576.79
Crystal Clear of SW Iowa	Water	21.63
Farmers Cooperative	Tires	3090.00
Farmers Elect Cooperative	Utilities	2068.88
Fastenal Company	Supplies	391.07
First Bankcard Center	Misc Expenses	166.86
IMWCA	Work Comp	2203.00
John Deere Financial	Supplies	104.96

Wednesday, January 18, 2017 (continued)

The Chairperson put the question on the motion and the roll being called, the following named Supervisors voted:
Ayes: Schelling, Waters and Wedemeyer; Nays: none.

Whereupon, the Chairperson declared the motion duly carried.

It was moved by Supervisor Wedemeyer and seconded by Supervisor Waters that the ordinance entitled “Ordinance No. 35. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the 2017 Cass County Agribusiness Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa”, now be put upon its final consideration and adoption. The Chairperson put the question on the motion, and the roll being called, the following named Supervisors voted:

Ayes: Schelling, Waters and Wedemeyer; Nays: none.

Whereupon, the Chairperson declared the motion duly carried and the ordinance duly adopted, as follows:

ORDINANCE NO. 35

An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the 2017 Cass County Agribusiness Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa

BE IT ENACTED by the Board of Supervisors of Cass County, Iowa:

Purpose. The purpose of this ordinance is to provide for the division of taxes levied on the taxable property in the 2017 Cass County Agribusiness Urban Renewal Area, each year by and for the benefit of the state, city, county, school districts or other taxing districts after the effective date of this ordinance in order to create a special fund to pay the principal of and interest on loans, moneys advanced to or indebtedness, including bonds proposed to be issued by Cass County to finance projects in such area.

Section 2. Definitions. For use within this ordinance the following terms shall have the following meanings:

“County” shall mean Cass County, Iowa.

“Urban Renewal Area” shall mean the 2017 Cass County Agribusiness Urban Renewal Area, the boundaries of which are set out below, such area having been identified in the Urban Renewal Plan approved by the Board of Supervisors by resolution adopted on January 18, 2017:

Certain real property situated in Cass County, Iowa bearing the following Cass County Property Tax

Parcel Identification Numbers as of January 1, 2017:

- Parcel ID: 180001556001000 – 3.55 acres
- Parcel ID: 250000488001005 – 13.29 acres
- Parcel ID: 250000488001006 – 50.87 acres
- Parcel ID: 250000488004011 – 2.25 acres
- Parcel ID: 250000488004012 – 8.95 acres
- Parcel ID: 250000522001006 – 1.93 acres
- Parcel ID: 250000523002003 – 3.17 acres
- Parcel ID: 250000533001001 – 2.81 acres
- Parcel ID: 250000533001002 – 0.24 acres
- Parcel ID: 250000533001003 – 1.04 acres
- Parcel ID: 250000687003002 – 6.08 acres
- Parcel ID: 250000754001002 – 3.60 acres
- Parcel ID: 250000754003002 – 4.41 acres

Section 3. Provisions for Division of Taxes Levied on Taxable Property in the Urban Renewal Area. After the effective date of this ordinance, the taxes levied on the taxable property in the Urban Renewal Area each year by and for the benefit of the State of Iowa, the County and any city, school district or other taxing district in which the Urban Renewal Area is located, shall be divided as follows:

(a) that portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts upon the total sum of the assessed value of the taxable property in the Urban Renewal Area, as shown on the assessment roll as of January 1 of the calendar year preceding the first calendar year in which the County certifies to the County Auditor the amount of loans, advances, indebtedness, or bonds payable from the special fund referred to in paragraph (b) below, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. For the purpose of allocating taxes levied by or for any taxing district which did not include the territory in the Urban Renewal Area on the effective date of this ordinance, but to which the territory has been annexed or otherwise included after the effective date, the assessment roll applicable to property in the annexed territory as of January 1 of the calendar year preceding the effective date of the ordinance which amends the plan for the Urban Renewal Area to include the annexed area, shall be used in determining the assessed valuation of the taxable property in the annexed area.

Tuesday, January 31, 2017 (continued)

General Basic Fund (continued)

Bev Groves	Mileage	87.74
Guthrie Co Health Dept	Quarterly Fee	7171.50
Hepler Curbside Recycling	Sanitation Expense	175.00
Mitch Holmes	Mileage	17.12
Hy Vee Pharmacy	Jail Provisions	465.40
Hy-Vee	Jail Provisions	3269.83
IAN	Registration	52.00
IACCVSO	Registration	60.00
IMAGETek	Tech Support	79.00
Imperial Properties	Rent	500.00
Iowa County Recorders Assoc	Dues	200.00
Iowa Workforce Development	Unemployment Benefits	3879.00
ISAC	Registration	810.00
Lora Kanning	Mileage	23.76
KJAN	Advertisement	40.00
Laverty Sanitation	Sanitation Expense	95.00
City of Lewis	Utilities	77.62
LexisNexis	Subscription	136.99
Mail Services	Print & Postage	984.38
Mediacom	PRI Telephone Services	1302.57
Medivac Corp	Ambulance	3066.67
Craig Meyer	Mileage	9.72
Mid American Energy	Utilities	85.38
Midtown Place Apts	Rent	400.00
Charles Miller	Mileage	19.44
NACCTFO	Registration-Treasurer	125.00
Nishnabotna Valley R E C	Utilities	149.57
Office Depot	Office Supplies	127.82
Postmaster	Postage	143.00
Public Safety Diving Assoc	Membership	50.00
Purchase Power	Postage	297.53
Rex Pharmacy	Supplies	17.10
Charles A Rieken	Meals	38.49
Robinson Hardware	Supplies	146.78
Salvo Deren Schenck&Lauterbach	Special Prosecutor	1024.65
Schumacher Elevator Co	Elevator Maintenance	226.97
Senior Citizens Cass Co	Contribution	3723.00
Silver Stone Group	Consulting Services	1950.00
Solutions	Tech Support	1116.88
Southern Iowa Rural Water Assc	Utilities	33.00
Southwest Iowa Lawyer League	Registration	225.00
Stone Office Products	Office Supplies	475.66
Linda Templeman	Custodial Services	379.83
Thomson Reuters-West	Subscription	253.79
United States Cellular	Cellular Service	77.46
UnityPoint at Home	Healthy Aging	26266.63
Verizon Wireless	Investigation	1439.72
Walmart	Car Seats	382.92
Windstream	Telephone Service	558.69
Wright Express	Fuel	528.50
21st Century Cooperative	Propane	227.22
5Q Corporation	Web Hosting	50.00

General Supplemental Fund

Atlantic News Telegraph	Publishing	237.08
Cass County Sheriff	Juvenile Expenses	2109.40
Cherokee Co. Sheriff	Juvenile Service	22.50
Christian Home Ass'n	Shelter Care	419.85
Emergency Management Fund	Contribution	67705.00
Public Safety Fund	County Contribution	27873.66
Purchase Power	Postage	17.38
Storey Kenworthy	Election Supplies	101.07
Allison Wise CSR-RPR	Transcripts	406.00

Rural Services Basic Fund

Brown's Shoe Fit	Boots	159.95
Carpenter Uniform Corp	Uniform	686.33
Chadwick Towing & Repair	Tow	120.00
Choice Printing	Office Supplies	58.00
City of Griswold	Camera Repair	83.00
Dvorak Tire and Service	Vehicle Maintenance	342.72
First Bankcard Center	Misc Expenses	377.80
Iowa Narcotics Officers Assoc	Registration	600.00
JD Wyman Service	Vehicle Maintenance	33.50
McAtee Tire Service	Vehicle Maintenance	703.34
Mike's Auto Body	Tow & Storage	489.00
O'Reilly Auto Parts	Vehicle Maintenance	3.89

Tuesday, January 31, 2017 (continued)**Rural Services Basic Fund (continued)**

Racom Corp	Supplies	121.00
Robinson Hardware	Supplies	18.15
Safeguard Business Systems	Seizure Forms	141.40
Wright Express WexBank	Fuel	2496.21

Secondary Road Fund

A M Cohron & Son	Contract Payment	206132.35
AgriVision	Supplies	3540.75
Alliant Energy	Utilities	2314.90
Allied Oil & Tire Company	Supplies	4691.35
Anita Supply Center	Supplies	53.85
Asphalt Paving Association	Meeting Fee	260.00
Atlantic Carriers	Road Salt	19014.33
Atlantic Motor Supply	Supplies	907.99
Atlantic Municipal Util	Utilities	651.79
Aunt B's Floral	Supplies	26.67
Charles Bechtold	Reimbursement	240.00
Berg Electric	Building Maintenance	298.16
Cappels	Supplies	447.91
Casey's General Stores	Fuel	198.07
Cass Co Environ Landfill	Sanitary Disposal	30.00
Dave Christensen	Reimbursement	40.00
Cook Sanitation	Sanitary Disposal	55.00
Cunningham-Reis Corp	Contract Payment	77885.18
Dell Marketing	Laptop	1584.20
Deter Motors Corp	Expendable Parts	195.88
Diamond Mowers	Expendable Parts	1513.29
Martin Dorscher	Safety Supplies	110.00
Fastenal Company	Supplies	36.44
First Bankcard Center	Misc Expenses	512.04
Griswold Communications	Telephone Service	47.11
Hallett Materials	Sand	3253.00
Richard E Hansen	Reimbursement	40.00
Henderson Products	Expendable Parts	2203.68
Scott Holaday	Reimbursement	40.00
Curtis Holste	Reimbursement	40.00
Iowa Dept of Trans	Class Registrations	2400.00
Iowa Prison Industries	Signs	2195.05
Jacobson Supply	Expendable Parts	298.00
Mark Knudsen	Reimbursement	40.00
Massena Telephone Company	Telephone Service	33.81
Matheson Tri-Gas	Supplies	568.08
McAtee Tire Service	Tires/Tire Repair	397.50
Craig Meyer	Reimbursement	40.00
Mid American Energy	Intersection Lighting	3.84
Murphy Tractor & Equip	Expendable Parts	315.80
Nishnabotna Valley R E C	Intersection Lighting	32.27
O'Halloran International	Expendable Parts	7418.69
O'Reilly Auto Parts	Supplies	24.48
Office Stop	Office Supplies	9.94
Olsen Fuel Supply	Fuel/Propane	8121.37
Olsen's Outdoor Power	Supplies	137.23
Omaha Slings	Supplies	1907.97
Orscheln's	Supplies	13.93
Outfitters Plus	Safety	174.50
Overhead Door Company	Door	2860.00
S I R W A	Water	33.00
Schildberg Construction	Rock	51219.95
Thermo King Christensen	Supplies	320.00
Tiger Mart Griswold Amoco LC	Fuel	374.16
Truck Center Companies	Supplies	2728.43
Unity Point Clinic-Occ Med	Membership Dues	100.00
Dennis Vogl	Reimbursement	40.00
Westel Systems	Telephone Service	35.55
Western Engineering Co	Sand	1657.60
Larry Weston	Reimbursement	40.00
Windstream	Telephone Service	128.32
Wyman's Carquest	Supplies	124.69
Ziegler	Supplies/Parts	2402.94
21st Century Cooperative	Fuel	10920.43

Sheriff Investigations

Cappels	K-9 Supplies	92.97
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Local Option Tax Fund

Atlantic City Clerk	Southlawn Mowing	480.00
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Wednesday, February 15, 2017 (continued)

General Basic Fund (continued)

Safeguard Business Systems	Envelopes	167.12
Gaylord Schelling	Mileage	86.67
See The Trainer-Co Bluffs	Inmate Medical Care	99.00
Seneca Companies	Nov-Dec Monitoring	850.00
Solutions	Tech Support	6038.31
Stone Office Products	Supplies	883.18
Linda Templeman	Custodial Service	295.00
UnityPoint at Home	Home Care	10586.61
Verizon Wireless	Cellular Service	94.18
W & S Appliance	Service Call	242.90
Welter Properties	Rent	347.00
5Q Corporation	Web Hosting	50.00

General Supplemental Fund

Atlantic News Telegraph	Publish	42.50
Cass County Sheriff	Serving Notices	1474.13
Iowa Communities Assurance Pool	Insurance	1117.72
Postmaster	Postage	298.00
Public Safety Fund	County Public Safety Contrib	28406.75
Purchase Power	Postage	161.42

Rural Services Basic Fund

Atlantic Tire & Wheel	Tires	718.12
Cappels	Supplies	49.98
Carpenter Uniform Corp	Uniforms	270.14
Dvorak Tire and Service	Vehicle Maintenance	39.91
First National Bank	Misc Expenses	23.96
Fourth Jucicial District	Crime Victims Gala	400.00
IDALS Pesticide Bureau-IDALS	Certification	15.00
Keltek Incorporated	Car Computer	6667.59
McAtee Tire Service	Vehicle Maintenance	139.35
O'Reilly Auto Parts	Parts	4.89
Larry Randel	Certification Expense	125.00
Dixie Rash	Transcripts	63.00
Taser International	Battery	144.40
Wright Express WexBank	Fuel	3186.59

Secondary Road Fund

ACGS, Inc.	Supplies	33.95
Akin Building Center	Supplies	237.90
Alliant Energy	Utilities	740.53
Allied Oil & Tire Company	Oil	372.36
Atlantic Carriers	Road Salt	13733.76
Atlantic City Clerk	Storm Water Bill	141.93
Blaine's Service LLC	Tire Repair	26.95
Calhoun-Burns & Assoc.	Consultant Fees	4925.34
Camblin Plumbing & Heating	Building Maintenance	433.00
Casey's General Stores	Fuel	256.22
Cook Sanitation	Sanitary Disposal	55.00
Dell Marketing L.P % Dell USA	Computer	1587.63
Denison Truck & Trailer Repair	Expendable Parts	382.56
Deter Motors Corp	Expendable Parts	591.91
Fastenal Company	Supplies	20.63
Filter Care of Nebraska	Outside Services	50.95
First National Bank	Misc Expenses	104.76
Griswold Communications	Telephone Service	40.48
Hallett Materials	Sand	1501.56
Housby Mack	Expendable Parts	1857.74
Iowa Prison Industries	Signs	3999.80
Jerico Services	Calcium	2044.00
Massena Telephone Company	Telephone Service	33.74
Matheson Tri-Gas	Supplies	662.03
McAtee Tire Service	Tires/Tire Repair	100.00
Mid American Energy	Intersection Lighting	3.85
Nishnabotna Valley R E C	Intersection Lighting	34.16
Olsen Fuel Supply Inc	Fuel	7210.46
Purchase Power	Postage	2.30
Robinson Hardware	Supplies	213.75
S I R W A	Water	33.00
Schildberg Construction	Rock	68064.43
Thermo King Christensen	Supplies	340.43
Tiger Mart Griswold Amoco	Fuel	370.52
Truck Center Companies	Tools	685.24
Dennis Vogl	Reimbursement	19.24
Westel Systems	Telephone Service	35.09
Western Engineering Co	Sand	1253.56
Wyman's Carquest	Supplies	57.26
Ziegler Inc.	Expendable Parts	2986.71

Tuesday, February 28, 2017 (continued)

General Basic Fund (continued)

Brenda Pottebaum	Custodial Supplies	2231.35
Rasmussen Mechanical Services	Boiler Repairs	2495.07
Rick's Auto Clinic	Vehicle Maintenance	485.16
Robinson Hardware	Supplies	28.60
Schumacher Elevator Co	Elevator Maintenance	226.97
Southern Iowa Rural Water Assc	Utilities	33.00
Stone Office Products	Office Supplies	36.54
Thomson Reuters-West	Subscription	253.79
United States Cellular	Cellular Service	77.46
Verizon Wireless	Cellular Service	781.45
Mary Ward	Mileage	55.11
Frank Waters	Mileage	156.76
Joretta Wendt	Rent	475.00
Windstream	Telephone Service	257.47
Brandi Wittrock	Mileage	58.75
Wright Express WexBank	Fuel	578.34
21st Century Cooperative	Rental	65.43

General Supplemental Fund

Christian Home Ass'n	Shelter Care	1446.15
Pottawattamie Co Sheriff	Juvenile Service	65.00

Rural Services Basic Fund

Wyman Bodyworx Inc	Vehicle Maintenance	1580.89
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Secondary Road Fund

A M Cohron & Son	Contract Payment	80341.79
AgriVision	Supplies	122.50
Akin Building Center	Supplies	13.49
Alliant Energy	Utilities	1405.53
Anita Supply Center	Supplies	120.24
Atlantic Carriers	Road Salt	15729.93
Atlantic Motor Supply	Supplies	727.80
Atlantic Municipal Util	Utilities	655.08
Bauer Built Tire	Tires	4231.90
Charles Bechtold	Reimbursement	40.00
Cappels	Supplies	397.47
Dave Christensen	Reimbursement	40.00
Cunningham-Reis Corp	Contract Payment	59053.60
Fastenal Company	Supplies	193.63
Hallett Materials	Sand	3488.25
Richard E Hansen	Reimbursement	40.00
Scott Holaday	Reimbursement	40.00
Curtis Holste	Reimbursement	40.00
Hotsy Cleaning Systems	Supplies	6060.00
Housby Mack	Expendable Parts	720.47
Iowa Dept of Trans	Supplies	348.40
ISAC	Meeting Fee	170.00
Mark Knudsen	Reimbursement	40.00
Craig Meyer	Reimbursement	40.00
Midwest Fence Company	Guardrail Repair	15081.25
Murphy Heavy Contracting Corp	Contract Payment	22004.84
National Assoc of Co Engineers	Meeting Fees	680.00
O'Halloran International	Expendable Parts	404.13
Orscheln's	Supplies	69.80
Stone Office Products	Office Supplies	42.66
Transit Works TW Enterprises	Supplies	389.47
Dennis Vogl	Reimbursement	40.00
Western Engineering Co.	Sand	741.88
Larry Weston	Reimbursement	40.00
Windstream	Telephone Service	127.11
Zep Mfg Company	Supplies	301.88
Ziegler Inc.	Expendable Parts	4202.12
21st Century Cooperative	Fuel	8707.03

Sheriff Investigations

Atlantic Animal Health Center	K-9 Care	73.00
Cass County Sheriff	Imprest Cash	1000.00

Local Option Tax Fund

LaVon Eblen	Registration	35.00
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Capital Projects

Carroll Control Systems	Furnace/AC Unit	7200.00
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Debt Srv-707 Poplar St Loan

First Whitney Bank& Trust	Debt Repayment	3333.33
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Local Emergency Mgmt Agency

Mediacom	Cable	49.95
Verizon Wireless	Cellular Service	80.85
Windstream	Telephone Service	43.94

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2017 - June 30, 2018
Budget Basis CASH

Iowa Department of Management
03-07-2017
County Name Cass
County Number 13
Date Budget Adopted 3/8/2017

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	789,047
2M County Population Expenditure Target Amount	634,829
3M Maximum County Services Fund Levy Dollars	634,829

3M is the lesser of 1M and 2M
Certification of Mental Health and Disabilities Services Fund Levy Dollars
3M County MHDS Fund Levy Dollars (cannot exceed 3M above)

	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(O) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
A. Countywide Levies:					
1 General Basic		925,948,355		894,808,338	
2 + Cemetery (Pioneer -331.424B)	3,240,819		3.5		3,131,829
3 = Total for General Basic	3,240,819		0		3,131,829
4 <i>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</i>					
5 General Supplemental	1,300,000		1.40397		1,256,284
6 <i>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</i>	75,000				72,479
7 County MHDS Fund (from '4M' certification above)	305,371		0.32979		295,099
8 Debt Service (from Form 703 col. I Countywide total)	0	961,242,185	0	930,102,168	0
9 Voted Emergency Medical Services (Countywide)					0
10 Other (specify)					0
11 Subtotal Countywide (A)	4,846,190		5.23376		4,683,212
B. All Rural Services Only Levies:		631,825,371		604,735,213	
12 Rural Services Basic			3.95		2,388,704
13 Rural Services Supplemental	2,495,719		0.31654		191,423
14 Unified Law Enforcement	200,000		0		0
15 Other (specify)					0
16 Other (specify)					0
17 Subtotal All Rural Services Only (B)	2,895,719		4.26654		2,580,127
18 Subtotal Countywide/All Rural Services (A + B)	7,541,900		9.5003		7,263,339
C. Special District Levies:					
19 Flood & Erosion			0	0	0
20 Voted Emergency Medical Services (partial county)			0	0	0
21 Other (specify)					0
22 Other (specify)					0
23 Other (specify)					0
24 Township ES Levies (Summary from Form 638-RE)					0
25 Subtotal Special Districts (C)					0
26 GRAND TOTAL (A + B + C)	7,541,900				7,263,339

Compensation Schedule for FY:
Elected Official:
Attorney
Auditor
Recorder
Treasurer
Sheriff
Supervisors
Supervisor Vice Chair, if different
Supervisor Chair, if different

2017/2018 Annual Salary	
62,611	
57,354	
57,354	
57,354	
74,324	
29,232	
30,232	

Number of Official County Newspapers: 3
Names of Official County Newspapers:
1 Atlantic News Telegraph
2 Iowa Tribune
3 Griswold American
4
5
6

Cass County ADOPTED BUDGET SUMMARY 03-07-2017

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS		
						Budget 2017/2018 (F)	Re-estimated 2016/2017 (G)	Actual 2015/2016 (H)
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1 4,388,113	2,875,226		0		7,263,339	7,039,618	6,677,733
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0				0		0
Less: Credits to Taxpayers	3 258,408	165,498				423,906	426,716	452,968
Net Current Property Taxes	4 4,129,705	2,709,728		0		6,839,433	6,612,902	6,224,765
Delinquent Property Tax Revenue	5 700	14				714	882	136
Penalties, Interest & Costs on Taxes	6 42,370					42,370	42,370	42,311
Other County Taxes/TIF Tax Revenues	7 155,536	826,845	77,000	0	0	1,059,381	1,088,382	1,032,724
Intergovernmental	8 1,878,785	4,939,636	5,250	0	0	6,823,671	6,928,276	6,125,960
Licenses & Permits	9 30,840	1,500				32,340	31,840	25,498
Charges for Service	10 338,990	3,000				341,990	346,460	361,038
Use of Money & Property	11 44,135	4,640	101,850			150,625	164,658	167,945
Miscellaneous	12 83,860	129,000		93,275		306,135	336,695	365,069
Subtotal Revenues	13 6,704,921	8,614,363	184,100	93,275	0	15,596,659	15,552,465	14,345,446
Other Financing Sources:								
General Long-Term Debt Proceeds	14 0	0				0		360,000
Operating Transfers In	15 306,308	2,634,684	500,000	76,000	0	3,516,992	3,409,565	3,271,964
Proceeds of Fixed Asset Sales	16 0	0				0		0
Total Revenues & Other Sources	17 7,011,229	11,249,047	684,100	169,275	0	19,113,651	18,962,030	17,977,410
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 2,082,964	1,168,138				3,251,102	2,883,126	2,394,947
Physical Health and Social Services	19 581,427	0				581,427	511,875	449,306
Mental Health, ID & DD	20 200,000	309,017				509,017	505,935	664,843
County Environment and Education	21 405,571	294,285				699,856	485,012	474,697
Roads & Transportation	22 0	6,075,000				6,075,000	5,623,500	4,541,709
Government Services to Residents	23 538,496	14,500				552,996	520,632	538,462
Administration	24 1,488,357	7,000				1,495,357	1,596,655	1,291,167
Nonprogram Current	25 1,166,625	0				1,166,625	1,179,325	983,909
Debt Service	26 0	0		169,275	0	169,275	229,643	577,998
Capital Projects	27 0	2,678,336	722,519			3,400,855	2,058,011	1,174,889
Subtotal Expenditures	28 6,463,440	10,546,276	722,519	169,275	0	17,901,510	15,593,714	13,091,927
Other Financing Uses:								
Operating Transfers Out	29 896,254	2,584,738	36,000	0	0	3,516,992	3,409,565	3,271,964
Refunded Debt/Payments to Escrow	30 0	0				0		0
Total Expenditures & Other Uses	31 7,359,694	13,131,014	758,519	169,275	0	21,418,502	19,003,279	16,363,891
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -348,465	-1,881,967	-74,419	0	0	-2,304,851	-41,249	1,613,519
Beginning Fund Balance - July 1,	33 1,380,800	4,650,871	373,118			6,404,789	6,446,038	4,832,519
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0				0		0
Fund Balance - Nonspendable	35 0	0				0		0
Fund Balance - Restricted	36 213,153	2,768,904	298,699			3,280,756	5,572,529	5,180,665
Fund Balance - Committed	37 0	0				0		0
Fund Balance - Assigned	38 0	0				0		0
Fund Balance - Unassigned	39 819,182	0	0	0	0	819,182	832,260	1,265,373
Total Ending Fund Balance - June 30,	40 1,032,335	2,768,904	298,699	0	0	4,099,938	6,404,789	6,446,038

Proposed tax rate per \$1,000 valuation for County purposes: 5.23376 (urban areas); 9.5003 (rural areas); Any special district rates excluded.

Wednesday, March 15, 2017 (continued)

General Basic Fund (continued)

Linda Templeman	Custodial Services	262.50
Tracey Marshall	Mileage/Meals	103.61
Treat America	Meals	16.36
UnityPoint at Home	Home Care	10814.67
Verizon Wireless	Cellular Service	492.10
Worthington AG Parts	Tractor Rim	115.00
5Q Corporation	Web Hosting	50.00

General Supplemental Fund

Atlantic News Telegraph	Publishing	110.44
Dr L C Boucher	Grand Jury	43.50
Cassidy Carr	Grand Jury	43.50
Cass County Sheriff	Juvenile Expenses	945.56
Timothy Duff	Grand Jury	30.45
Nicole Dvorak	Grand Jury	30.45
Linda Edwards	Grand Jury	53.85
Julie Elings	Grand Jury	39.00
Jason Karns	Grand Jury	40.80
Thomas Larsen	Grand Jury	43.50
Phyllis Mundorf	Grand Jury	46.20
Shelbi Oathoudt	Grand Jury	48.90
Daniel Ohearn	Grand Jury	48.00
Gary Ohms	Grand Jury	48.00
Royce Osborn	Grand Jury	30.90
Darlene Pieken	Grand Jury	30.45
Public Safety Fund	County Contribution	27850.20
Lloyd Reed	Grand Jury	30.90
Ryan Richter	Grand Jury	30.45
Mandi Ronfeldt	Grand Jury	41.70
Shelby County Auditor	Rent/Utilities/Custodial	1174.50
Ramon Smith	Grand Jury	30.90
Dennis Westering	Grand Jury	31.35
Rick Wheatley	Grand Jury	54.75
Chance Young	Grand Jury	30.90
Jennifer Zikuda-Wagner	Grand Jury	30.90

Rural Services Basic Fund

Carpenter Uniform Corp	Uniforms	84.99
Dvorak Tire and Service	Vehicle Maintenance	39.91
Galls Inc	Supplies	28.94
Iowa County Attorneys Assoc Pe	Registration	65.00
Jones Automotive Inc	Vehicle Maintenance	361.50
McAtee Tire Service Inc	Vehicle Maintenance	118.44
National Sheriffs Ass'n	Dues	115.00
Racom Corp	Speaker	148.25
Richter & Son Towing Inc	Tow & Storage	550.00
Schrier Auto Body	Vehicle Repairs	350.00
Wright Express WexBank	Fuel	3101.33

Secondary Road Fund

AgriVision	Expendable Parts	11.21
Akin Building Center	Supplies	203.78
Alliant Energy	Utilities	519.94
Anita Supply Center	Supplies	267.87
Calhoun-Burns & Assoc	Consultant Fees	6625.50
Camblin Plumbing & Heating	Building Maintenance	266.20
Casey's General Stores	Fuel	354.86
Cook Sanitation	Sanitary Disposal	55.00
Curtis Welding & Fab	Supplies	1244.79
Denison Truck & Trailer Repair	Expendable Parts	75.00
Filter Care of Nebraska	Outside Services	107.60
First National Bank	Misc Expenses	592.47
Griswold Communications	Telephone Service	45.56
Hallett Materials	Sand	705.59
Iowa Dept of Trans	Inspection	1690.42
J & S Electric	Tree Removal	125.00
The J.L. Houston Company	Building Maintenance	275.50
Massena Telephone Company	Telephone Service	31.69
Matheson Tri-Gas	Supplies	424.63
McAtee Tire Service	Tires/Tire Repair	165.00
Mid American Energy	Intersection Lighting	4.17
Murphy Tractor & Equip	Expendable Parts	606.17
Nishnabotna Valley R E C	Intersection Lighting	31.46
O'Halloran International	Expendable Parts	4606.38
Olsen Fuel Supply	Fuel	6660.71
Olsen's Outdoor Power	Supplies	25.36
Precision Diesel	Outside Services	658.30
S I R W A	Water	33.00

Friday, March 31, 2017 (continued)

General Basic Fund (continued)

Hy-Vee	Jail Provisions	2582.52
Iowa County Recorders Assoc	Registration	120.00
ISAC	Registration	250.00
ISACA Treasurer	Membership Dues	225.00
Laverty Sanitation	Sanitation Expense	95.00
City of Lewis	Utilities	335.60
Mail Services	Print & Postage	525.62
Mediacom	Internet	214.48
Mid American Energy	Utilities	68.52
Aaron Nelson	Planter	2775.00
Nishnabotna Valley R E C	Utilities	144.19
O'Reilly Auto Parts	Vehicle Maintenance	52.32
Office Stop	Office Supplies	18.45
Postmaster	Postage	196.00
Brenda Pottebaum	Custodial Services	2240.00
Phil Przychodzin	Mileage	204.12
Purchase Power	Postage	503.50
Robinson Hardware	Supplies	7.44
Schumacher Elevator Co	Elevator Maintenance	226.97
Southern Iowa Rural Water Assc	Utilities	33.00
State Med Examiner/Path	Autopsy	1523.00
Luanne Steffens	Mileage	118.80
Stone Office Products	Office Supplies	248.98
Thomson Reuters-West	Subscription	253.79
Tracey Marshall	Mileage	87.74
United States Cellular	Cellular Service	77.46
Verizon Wireless	Cellular Service	1139.69
Mary Ward	Mileage	86.46
Windstream	Telephone Service	260.42
Wright Express WexBank	Fuel	550.61
21st Century Cooperative	Fuel	258.71

General Supplemental Fund

Pottawattamie Co Sheriff	Juvenile Service	130.00
Jodi Vanderheiden	Transcripts	185.50
Allison Wise CSR-RPR	Transcripts	136.50

Rural Services Basic Fund

CAM Hot Lunch	Meals	31.05
Carpenter Uniform Corp	Uniforms	51.99
Dvorak Tire and Service	Vehicle Maintenance	39.91
Iowa Law Enforcement Academy	Registration	160.00
MOCIC Annual Conference Regis	Membership	100.00
Olsen's Outdoor Power	Tow	275.00
Sioux Sales	Test Kits	268.65
Wyman Bodyworx	Vehicle Maintenance	350.00

Secondary Road Fund

A M Cohron & Son	Contract Payment	113685.61
AgriVision	Expendable Parts	356.49
Alliant Energy	Utilities	1207.86
Allied Oil & Tire Company	Oil	1891.92
Anita Supply Center	Supplies	520.61
Atlantic Motor Supply	Supplies	1178.58
Atlantic Municipal Util	Utilities	453.84
Bauer Built Tire	Tire Repair	135.00
Charles Bechtold	Reimbursement	259.51
Calhoun-Burns & Assoc	Consultant Fees	4121.52
Cappels	Supplies	309.32
Cass Co Environ Landfill	Disposal	5.00
Central Iowa Ready Mix	Concrete	3896.00
Dave Christensen	Reimbursement	40.00
Consulting Archaeological	Cultural Surveys	1900.00
Cunningham-Reis Corp	Contract Payment	47840.40
Deter Motors Corp	Expendable Parts	111.06
Fastenal Company	Supplies	16.49
Filter Care of Nebraska	Outside Services	94.20
Richard E Hansen	Reimbursement	40.00
Scott Holaday	Reimbursement	40.00
Curtis Holste	Reimbursement	40.00
I C E O O	Meeting Fee	25.00
Interstate Battery Systems	Expendable Parts	115.95
Mark Knudsen	Reimbursement	40.00
KWF	Expendable Parts	54.00
Matheson Tri-Gas	Supplies	297.52
McAtee Tire Service	Tires/Tire Repair	212.45
Craig Meyer	Reimbursement	40.00
Miller Farm Supply	Supplies	24.88

Wednesday, April 12, 2017 (continued)

Rural Services Basic Fund (continued)

Robinson Hardware	Supplies	20.38
Secondary Road Fund	Reimbursement	60000.00
Wright Express WexBank	Fuel	3038.68

Secondary Road Fund

AgriVision	Expendable Parts	297.76
Alliant Energy	Utilities	569.78
Bauer Built Tire	Tires	1560.00
Casey's General Stores	Fuel	280.78
Cass County Health Systems	Testing	133.00
Cook Sanitation	Sanitary Disposal	55.00
Curtis Welding & Fab	Supplies	22.92
Deter Motors Corp	Expendable Parts	69.03
First National Bank	Misc Expenses	708.12
Griswold Communications	Telephone Service	36.97
Iowa State University	Registration Fees	1170.00
Massena Telephone Company	Telephone Service	33.02
Matheson Tri-Gas	Supplies	353.65
McAtee Tire Service	Tires/Tire Repair	923.20
Metal Culverts	Pipe	34275.40
Mid American Energy	Intersection Lighting	4.18
MTS, Inc.	Building Maintenance	810.00
Nishnabotna Valley R E C	Intersection Lighting	29.47
O'Halloran International	Expendable Parts	1175.55
Olsen Fuel Supply	Fuel	7098.29
S I R W A	Water	33.00
Schildberg Construction	Rock	194640.22
Southside Welding & Machine	Outside Services	315.00
Stone Office Products	Office Supplies	9.99
Thermo King	Expendable Parts	209.99
Tiger Mart Griswold Amoco	Fuel	330.16
Unity Point Clinic-Occ Med	Testing	37.00
Westel Systems	Telephone Service	34.91
Ziegler	Expendable Parts	645.05
21st Century Cooperative	Fuel	6884.06

Sheriff Investigations

Cappels	K-9 Supplies	30.99
First National Bank	Misc Expenses	33.77

Capital Projects

Snyder & Assoc	Professional Services	39280.00
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Local Emergency Mgmt Agency

First National Bank	Misc Expenses	612.76
Mike Kennon	Fuel	34.00

Environmental Control Agn

Akin Building Center	Supplies	33.48
Atlantic Motor Supply	Supplies	28.13
Cat Financial Commercial Acct	Repairs	1576.79
Crystal Clear of SW Iowa	Water	45.63
Farmers Elect Cooperative	Utilities	2116.80
Marne/Elk Horn Telephone	Telephone Services	3.52
Olsen Fuel Supply	Fuel	2084.63
James Stokley	Clothing Allowance	10.59
Treasurer State of Iowa	Sales Tax	52.00
Ziegler	Parts	33.52
21st Century Cooperative	Propane	258.10

Motion to adjourn by Baier, 2nd by Green. Carried unanimously. Meeting adjourned. Next meeting April 19, 2017.

_____, Chair Attest: _____
 Gaylord Schelling, Chair Dale Sunderman, Auditor

Wednesday, April 19, 2017

The Cass County Board of Supervisors met at 8:30 a.m. with all members present: Gaylord Schelling, chair; Steve Baier, Stephen Green, Frank Waters and Mark Wedemeyer. Agenda upon motion by Wedemeyer, 2nd by Green was approved. Minutes of April 12, 2017 upon motion by Baier, 2nd by Waters were approved.

Veteran Affairs Executive Director Mitch Holmes gave report of 3rd quarter FY17 activity. During the quarter 192 veterans were assisted: Federal VA benefits and/or local general assistance.

Friday, April 28, 2017 (continued)

General Basic Fund (continued)

Hy-Vee	Jail Provisions	2746.79
Jerrico Properties	Rent	500.00
Ashley Kress	Mileage	132.04
Laverty Sanitation	Sanitation Expense	95.00
City of Lewis	Utilities	77.62
Mediacom	Cable TV	311.51
Mid American Energy	Utilities	70.19
Nishnabotna Valley R E C	Utilities	131.92
O'Reilly Auto Parts	Parts	80.64
Office Depot	Office Supplies	52.40
Office Stop	Office Supplies	11.75
Orscheln's	Supplies	272.58
Owens-King Company Corporation	Microfilm Storage	697.95
Brenda Pottebaum	Custodial Services	1760.00
Reporting Services	Transcripts	1017.90
Robinson Hardware	Custodial Supplies	111.26
SOAR c/o Kay Kay Neuman	Donation	300.00
Southern Iowa Rural Water Assc	Utilities	33.00
Stone Office Products	Chair	330.97
The Wood Shop	Remodeling	1598.31
Thomson Reuters-West	Subscription	853.79
Tracey Marshall	Mileage	230.05
United States Cellular	Cellular Service	77.54
UnityPoint at Home	Home Care	11380.03
UNMC Physicians	Medical Expenses	569.36
Verizon Wireless	Cellular Service	736.75
Windstream	Telephone Service	261.21
Wright Express WexBank	Fuel	752.50

General Supplemental Fund

ISACA Treasurer	Registration	100.00
Page County Sheriff	Service	79.20
SWI Juvenile Emergency	Fees	25222.91

MH-DD Services Fund

Southwest Iowa Mental Health	Property Tax	125000.00
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Rural Services Basic Fund

Carpenter Uniform Corp	Vests	4850.00
Deter Motors Corp	Vehicle	30583.14
Dvorak Tire and Service	Vehicle Maintenance	39.91
Jones Automotive	Vehicle Maintenance	164.83
Richter & Son Towing	Tow & Storage	550.00
Touch of Class	Drycleaning	33.05

Secondary Road Fund

A M Cohron & Son	Contract Payment	125028.88
Agri Drain Corp	Supplies	142.92
AgriVision	Expendable Parts	29.22
Alliant Energy	Utilities	753.17
Atlantic Motor Supply	Supplies	554.63
Atlantic Municipal Util	Utilities	419.17
Bauer Built Tire	Tires	1560.00
Charles Bechtold	Reimbursement	40.00
Calhoun-Burns & Assoc	Consultant Fees	1959.93
Cappels	Supplies	251.26
Certified Testing Services	Engineering Services	2200.00
Dave Christensen	Reimbursement	40.00
Filter Care of Nebraska	Outside Services	45.90
Richard E Hansen	Reimbursement	40.00
Henningsen Constr Co	Cold Patch	102.70
Scott Holaday	Reimbursement	40.00
Curtis Holste	Reimbursement	40.00
Mark Knudsen	Reimbursement	40.00
McAtee Tire Service	Tires/Tire Repair	653.50
Metal Culverts	Pipe	17134.22
Craig Meyer	Reimbursement	40.00
O'Halloran International	Expendable Parts/Service	1714.76
Olsen's Outdoor Power	Supplies	43.90
Orscheln's	Supplies	130.35
Alice Pankonen	Reimbursement	204.91
Richter & Son Towing	Outside Service	3650.00
Robinson Hardware	Supplies	39.96
Dennis Vogl	Reimbursement	40.00
Larry Weston	Reimbursement	40.00
Windstream	Telephone Service	130.34
Ziegler	Parts/Expendable Parts	2713.81
21st Century Cooperative	Fuel	7845.03

Wednesday, May 17, 2017 (continued)

General Basic Fund (continued)

Atlantic Motor Supply	Parts	7.01
Atlantic Municipal Util	Utilities	1125.18
Atlantic News Telegraph	Publishing	479.44
Cass Co Environ Landfill	Disposal	15.00
Cass Co Meals on Wheels	Meals	650.00
Cass County Health Systems	Inmate Medical	78.60
Cass County Sheriff	Serving Notices	25.00
CCMH Public Health	Grants	3870.41
Central Iowa Dist.	Supplies	118.40
Cintas First Aid & Safety	First Aid Supplies	139.50
Cott Systems, Inc	Office Supplies	28.20
Counsel Office & Documents	Copier Contract	648.70
Culligan Soft Water Serv	Rental	79.00
Dennis Rosener	Rent	295.00
Electronic Engineering Corp	Repairs	1608.75
Eye Associates	Outpatient Services	178.32
Fareway Stores	Jail Provisions	1128.74
First National Bank	Misc Expenses	760.05
Global Software	Service Agreement	2176.00
Green Acres Lawn & Landscaping	Lawn Care	255.00
Griswold American	Publishing	121.10
Hepler Curbside Recycling	Sanitation Expense	175.00
IMAGETek	Tech Support	117.00
ISCTA IA State Co Treasurers	Registration	130.00
LexisNexis	Subscription	136.99
Mail Services	Print & Postage	529.80
Mediacom	Telephone Services	984.75
Medivac Corp	Ambulance	3066.67
Office Depot	Supplies	121.64
Office Stop	Office Supplies	134.03
Reporting Services	Transcripts	232.00
Charles A Rieken	Auction Fees	549.68
Robinson Hardware	Custodial Supplies	89.66
Salvo Deren Schenck & Lauterba	Special Prosecutor	640.00
Schafer Construction	Rent	425.00
Iowa Secretary of State	Notary Certificate	30.00
Solutions	Tech Support	79.85
Stone Office Products	Office Supplies	2447.79
Linda Templeman	Custodial Services	330.00
Tracey Marshall	Mileage	100.58
UNMC Physicians	Inmate Medical	160.00
Verizon Wireless	Cellular Service	492.37
Kate Winston	Mileage	123.05
Brandi Wittrock	Mileage	56.34
5Q Corporation	Web Hosting	50.00

General Supplemental Fund

Atlantic News Telegraph	Publishing	39.59
Cass County Sheriff	Serving Notices	1118.54
Sheri Karns	Mileage	77.25
Laura Andersen Pott County Cou	Transcripts	77.00
Public Safety Fund	County Contribution	26096.69
Salvo Deren Schenck & Lauterba	Special Prosecutor	500.13
Jodi Vanderheiden	Transcripts	259.00
Allison Wise CSR-RPR	Transcripts	192.50

Rural Services Basic Fund

Atlantic Tire & Wheel	Tire Repair	10.00
Carpenter Uniform Corp	Equipment	113.96
Dvorak Tire and Service	Vehicle Maintenance	984.33
IDALS Pesticide Bureau-IDALS	Certification	15.00
Jones Automotive Inc	Vehicle Maintenance	505.00
McAtee Tire Service	Vehicle Maintenance	1341.59
O'Reilly Auto Parts	Vehicle Maintenance	347.99
Racom Corp	Speaker	284.00
Wright Express WexBank	Fuel	2744.29

Secondary Road Fund

AgriVision	Expendable Parts	118154.14
Alliant Energy	Utilities	270.18
Allied Oil & Tire Company	Oil	2595.76
Bi State Electronics	Supplies	749.00
Casey's General Stores	Fuel	249.70
Cass Co Environ Landfill	Sanitary Disposal	254.00
Cass County Health Systems	Testing	53.00
Contech Engineered Solutions	Stock Pipe	15471.36
Cook Sanitation	Sanitary Disposal	55.00
Cunningham-Reis Corp	Contract Payment	171207.06

Wednesday, May 31, 2017 (continued)

General Supplemental Fund

Choice Printing	Printing Services	72.00
Christian Home Ass'n	Juvenile Shelter Care	793.05
IPAC Iowa Precinct Atlas	License Fees	1693.04
Pottawattamie Co Sheriff	Juvenile Service	40.00
Iowa Secretary of State	Mailings	325.84
Solutions	Tech Support	1861.21
Allison Wise CSR-RPR	Transcripts	99.50

Rural Services Basic Fund

Hetrick Auto Body	Vehicle Repairs	174.00
Horizon Jet Wash	Wash Cards	300.00
Iowa County Attorneys Assoc	Training	65.00
NAFTO	Training	325.00
Shield Technology Corporation	Contract	1627.50

Secondary Road Fund

A M Cohron & Son	Contract Payment	86442.86
AgriVision	Expendable Parts	15.55
Alliant Energy	Utilities	487.08
Allied Oil & Tire Company	Oil	86.16
Anita Supply Center	Supplies	129.31
Atlantic Motor Supply	Supplies	564.39
Atlantic Municipal Util	Utilities	347.18
Charles Bechtold	Reimbursement	77.73
Leo Beschorner	Reimbursement	40.00
Brown Auto Body	Outside Service	130.00
Cappels	Supplies	606.66
Dave Christensen	Reimbursement	40.00
Consulting Archaeological	Consultant Fees	950.00
Curtis Welding & Fab	Supplies	239.72
Dan's Sanitation	Sanitary Disposal	475.00
Deter Motors Corp	Expendable Parts	1069.40
DLT Solutions	Computer Services	2506.77
Fastenal Company	Supplies	1133.99
Filter Care of Nebraska	Outside Services	153.30
Richard E Hansen	Reimbursement	40.00
Michael Hayes	Reimbursement	40.00
Scott Holaday	Reimbursement	40.00
Curtis Holste	Reimbursement	40.00
Iowa Dept of Trans	Signs	943.20
JEO Consulting Group	Consultant Fees	7795.00
Mark Knudsen	Reimbursement	40.00
Lyman Ag Supply	Supplies	36.75
Matheson Tri-Gas	Supplies	238.22
McAtee Tire Service	Tires/Tire Repair	422.00
Craig Meyer	Reimbursement	40.00
O'Brien Equipment Service	Outside Services	473.00
O'Halloran International	Expendable Parts	4186.03
O'Reilly Auto Parts	Expendable Parts	12.25
Orscheln's	Supplies	30.98
Precision Diesel	Parts/Service	4471.86
Road Builders	Expendable Parts	138.40
Robinson Hardware	Supplies	7.99
Sandbothe Firestone	Tire Repair	36.00
Stone Office Products	Office Supplies	23.22
Thermo King Christensen	Supplies	659.54
Dennis Vogl	Reimbursement	40.00
Larry Weston	Reimbursement	40.00
Wickman Chemical	Supplies	377.65
Windstream	Telephone Service	131.10
Ziegler Inc.	Parts/Expendable Parts	2660.90
21st Century Cooperative	Fuel	7098.68

Flood & Erosion/NRCS Fund

Geib Outdoors Darrell Geib	Animal Removal	600.00
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Local Option Tax Fund

Atlantic City Clerk	Southlawn Mowing	175.00
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Capital Projects

Dorsey & Whitney LLP	Legal Services	18338.50
Snyder & Assoc Inc	Professional Services	7568.00

ValleyBus .Park-URA-DbSrv

First Whitney Bank& Trust	Debt Repayment	39239.74
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AmaizingEngy-URA DbSrv

First Whitney Bank& Trust	Bond	58740.57
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707 Poplar St Loan-DbSrv

First Whitney Bank& Trust	Debt Repayment	3333.33
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Wednesday, June 14, 2017 (continued)**General Basic Fund (continued)**

Cass Co Meals on Wheels	Meals	650.00
Cass County Health Systems	Grants	18372.91
Cass County Sheriff	Serving Notices	83.50
CCMH Public Health	Grants	14469.69
Central Iowa Dist.	Custodial Supplies	366.10
Counsel Office & Documents	Copier Contract	431.71
First National Bank	Misc Expenses	216.80
Griswold American	Publishing	458.90
Hepler Curbside Recycling	Sanitation Expense	175.00
IMAGETek	Tech Support	117.00
Jerrico Properties	Rent	400.00
LexisNexis	Information Charges	136.99
Linn County Treasurer	Dues	300.00
McCurdy Investments	Rent	500.00
Medivac Corp	Ambulance	3066.67
Pitney Bowes	Postage Meter	703.74
Postmaster	Postage	53.97
Quill Corporation	Office Supplies	119.95
Reporting Services	Transcripts	430.10
Robinson Hardware	Supplies	10.70
Solutions	Tech Support	1216.00
Stone Office Products	Office Supplies	407.03
SWI Juvenile Emergency	Inmate Housing	10230.00
Linda Templeman	Custodial Services	240.00
Verizon Wireless	Cellular Service	144.21
W & S Appliance	Air Conditioner	525.00
Frank Waters	Mileage	169.06
5Q Corporation	Web Hosting	50.00

General Supplemental Fund

Cass County Sheriff	Serving Notices-Court	889.44
Griswold American	Publishing	210.38
Joni K. Nix RPR, CSR	Transcripts	59.50
Public Safety Fund	County Contribution	35489.06
Shelby County Auditor	Rent/Utilities/Custodial	1174.50

Rural Services Basic Fund

CAM Hot Lunch	Meals	33.60
Cass County Sheriff	Serving Notices	57.10
City of Griswold	Service	162.00
Dvorak Tire and Service	Vehicle Maintenance	18.80
First National Bank	Misc Expenses	1078.18
Griswold Community Schools	Meals	33.30
JD Wyman Service	Vehicle Maintenance	663.99
Jones Automotive	Equipment Install	15986.75
Olsen's Outdoor Power	Tire Repair	16.00
Wright Express WexBank	Fuel	3509.80

Secondary Roads Fund

Alliant Energy	Utilities	236.51
Allied Oil & Tire Company	Oil	2290.24
Anita Supply Center	Supplies	1.98
Barco Municip Prod	Signs	4139.79
Bargen Incorporated	Gap Project	133576.05
Calhoun-Burns & Assoc	Consultant Fees	1140.44
Casey's General Stores	Fuel	260.05
Cook Sanitation	Sanitary Disposal	55.00
Cunningham-Reis Corp	Contract Payment	24627.97
Dell Marketing	Computer	1404.40
Fastenal Company	Supplies	297.27
First National Bank	Misc Expenses	319.45
Griswold Communications	Telephone Service	39.29
Henningsen Constr Co	Cold Patch	84.50
Iowa Dept of Trans	Sign Posts	2770.91
Iowa State University	Meeting Fee	60.00
J&J Custom Graphic Design	Vinyl Lettering	12.00
Massena Telephone Company	Telephone Service	32.78
City of Massena	Farm to Market	9711.56
Matheson Tri-Gas	Supplies	353.65
McAtee Tire Service	Tires/Tire Repair	491.40
Mid American Energy	Intersection Lighting	4.18
MTS	Sanitary Disposal	25.00
Murphy Tractor & Equip	New Equipment	62916.00
Nishnabotna Valley R E C	Intersection Lighting	40.66
O'Halloran International	Parts/Service	760.00
Olsen Fuel Supply	Fuel	5268.74
Olsen's Outdoor Power	Supplies	39.90
Postmaster	Postage	49.00

Friday, June 30, 2017 (continued)

General Supplemental Fund

Mary Anstey	Mileage	25.68
Anieta Gregory	Precinct Official Compens	90.00
ISACA Treasurer	Dues	150.00
Angela Johnson	Precinct Official Compens	126.01
Betty Johnson	Precinct Official Compens	90.00
Sheri Karns	Mileage	61.53
Carolyn Laird	Precinct Official Compens	191.20
Diane Petty	Precinct Official Compens	90.00
Betty Pope	Precinct Official Compens	87.75
Pottawattamie Co Sheriff	Juvenile Service	70.00
Purchase Power	Postage	128.18
JoBeth Reynolds	Precinct Official Compens	128.26
Candace Tischer	Precinct Official Compens	90.00
Sharon Woodward	Precinct Official Compens	87.75

MH-DD Services Fund

Per Mar Security Services Corp	Camera	318.13
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Rural Services Basic Fund

AFD Extinguisher Service	Recharge Extinguisher	21.00
Carpenter Uniform Corp	Equipment	273.80
Digital Ally	Supplies	30.00
Dvorak Tire and Service	Vehicle Maintenance	194.62
Electronic Engineering Corp	Repairs	125.00
Ryan Johnson	Fuel	56.00
Jones Automotive	Equipment	82.66
McAtee Tire Service	Vehicle Maintenace	67.00
National Assn School Resource	Membership	40.00
Per Mar Security Services Corp	Camera	6688.00
Sioux Sales Inc	Uniform	241.90
Smith Medical Partners	Supplies	703.80
Watchguard Video	Cameras	14540.00

Secondary Road Fund

A M Cohron & Son	Contract Payment	75715.38
ACGS	Supplies	55.85
AgriVision	Supplies	1283.51
Akin Building Center	Supplies	68.30
Alliant Energy	Utilities	230.42
Atlantic Motor Supply	Supplies	806.12
Atlantic Municipal Util	Utilities	353.32
Bargen Incorporated	Crack Repair	86237.65
Leo Beschorner	Reimbursement	40.00
Blaine's Service	Tire Repair	26.95
Boes Repair	Outside Services	70.00
Cappels	Supplies	481.51
Cass Co Environ Landfill	Ditch Cleanup	126.00
Dave Christensen	Reimbursement	40.00
Dvorak Tire and Service	Tires/Tire Repair	2045.10
Fastenal Company	Supplies	10.65
Filter Care of Nebraska	Outside Services	102.90
Doug Freund	Permanent Easement	1072.50
John Freund	Permanent Easement	1072.50
Marilyn M Freund	Permanent Easement	1072.50
Marilyn Freund, Trustee	Permanent Easement	1072.50
Griswold American	Publications	63.00
Richard E Hansen	Reimbursement	40.00
Michael Hayes	Reimbursement	40.00
Henningsen Constr Co	HMA Paving	86404.35
Scott Holaday	Reimbursement	40.00
Curtis Holste	Reimbursement	40.00
ISAC	Meeting Fee	200.00
Mark Knudsen	Reimbursement	40.00
McAtee Tire Service	Tires/Tire Repair	45.00
O'Halloran International	Expendable Parts	464.55
Orscheln's	Supplies	168.32
Per Mar Security Services Corp	Security	924.00
Precision Diesel	Parts/Service	1063.48
Road Builders	Expendable Parts	873.06
Schildberg Construction	Rock	95575.96
Transit Works TW Enterprises	Survey Equipment	15254.75
Vogel Traffic Service	Pavement Marking	21158.50
Larry Weston	Reimbursement	40.00
Wilke Land Surveying	ROW	1050.00
Windstream	Telephone Service	135.62
Ziegler Inc.	Expendable Parts	1372.00
21st Century Cooperative	Fuel	5032.34

Friday, July 14, 2017 (continued)**General Basic Fund** (continued)

CCMH Public Health	Grants	11790.75
CenTec Cast Metal Products	Flag Holders	406.61
Central Iowa Dist.	Supplies	385.10
Shane Christensen	Rent	375.00
Continental Fire Spr Co	Inspection	195.00
Counsel Office & Documents	Copier Contract	586.47
Culligan Soft Water Serv	Water Cooler Rental	62.00
Dennis Rosener	Rent	295.00
Fareway Stores	Provisions	77.46
First National Bank	Misc Expenses	589.57
Griswold American	Publishing	198.04
Hepler Curbside Recycling	Sanitation Expense	130.00
IAN	Registration	40.00
IMAGETek	Tech Support	117.00
Iowa Workforce Development	Elevator Permit	175.00
ISAC	Membership Dues	5800.00
Jerrico Properties	Rent	500.00
LexisNexis	Subscription	141.10
Mail Services	Office Supplies	20.03
Mediacom	Telephone & Internet	232.94
Medivac Corp	Ambulance	2800.00
Midtown Place Apts	Rent	532.00
NACCTFO	Conference Registration	150.00
Olsen Fuel Supply	Fuel	19.50
PRIA	Membership	60.00
Reporting Services	Transcripts	172.55
Robinson Hardware	Supplies	20.28
Roland Funeral Services	Transport	420.50
S W I T A	Taxi/Bus Support	6000.00
Safeguard Business Systems	Office Supplies	167.12
Senior Citizens Cass Co	Contribution	3723.00
State Med Examiner/Path	Autopsy Reports	3174.00
Stone Office Products	Office Equipment	751.79
SWIPCO	Membership Dues	2308.00
Linda Templeman	Custodial Services	210.00
Graphic Edge	Uniforms	248.88
Verizon Wireless	Cellular Service	94.22
W & S Appliance	Air Conditioner	595.00
5Q Corporation	Web Hosting	50.00

General Supplemental Fund

Mary Anstey	Supplies	22.30
Atlantic News Telegraph	Publishing	70.66
Cass County Sheriff	Juvenile Service	443.76
IMWCA	Work Comp	15670.00
Postmaster	Postage	98.00
Public Safety Fund	County Contribution	36912.85

Rural Services Basic Fund

Digital Ally Inc	Supplies	22.00
Dvorak Tire and Service	Vehicle Maintenance	82.35
First National Bank	Misc Expenses	791.26
Flood & Erosion Control Fund	Appropriation	24000.00
Galls	Equipment	73.94
Kustom Signals	Equipment	119.00
O'Reilly Auto Parts	Vehicle Maintenance	37.00
Wright Express WexBank	Fuel	2891.37

Secondary Road Fund

AgriVision	Expendable Parts	557.58
Alliant Energy	Utilities	209.34
Anita Supply Center	Supplies	23.99
Anita Tribune Co	Publications	102.00
Atlantic Motor Supply	Supplies	60.36
Atlantic News Telegraph	Publishing	105.00
Bi State Electronics	Supplies	735.00
Calhoun-Burns & Assoc	Consultant Fees	983.83
Cappels	Supplies	39.80
Casey's General Stores	Fuel	341.87
Cass County Health Systems	Testing	54.00
Cook Sanitation	Sanitary Disposal	55.00
First National Bank	Misc Expenses	364.61
Griswold Communications	Telephone Service	38.71
Henningsen Constr Co	Cold Patch	258.70
Iowa State University	Meeting Fee	750.00
JEO Consulting Group	Consultant Fees	5355.00
Massena Telephone Company	Telephone Service	33.35
Matheson Tri-Gas	Supplies	385.95

Friday, July 28, 2017 (continued)

General Basic Fund (continued)

McAtee Tire Service	Tire Repair	22.50
Mediacom	Internet	311.51
Nishnabotna Valley R E C	Utilities	659.81
O'Reilly Auto Parts	Parts	142.69
Office Depot	Supplies	63.24
Office Stop	Office Supplies	5.03
Per Mar Security Services Corp	Utilities	188.88
Postmaster	Postage	121.93
Brenda Pottebaum	Custodial Services	1680.00
Regionalhelpwanted.com	Advertisement	164.00
Reporting Services	Transcripts	418.50
Rick's Auto Clinic	Vehicle Maintenance	313.23
Robinson Hardware	Supplies	92.13
Roland Funeral Services	Transport	1990.50
Rush Electric	Service Call	320.63
Safeguard Business Systems	Tourism Sacks	342.06
Schumacher Elevator Co	Elevator Maintenance	226.97
SOAR c/o Kay Kay Neuman	Donation	300.00
Solutions Inc	Tech Support	263.89
Southern Iowa Rural Water Assc	Utilities	33.00
Dale Sunderman	Cellular Service	480.00
Thomson Reuters-West	Subscription	253.79
Verizon Wireless	Cellular Service	1135.20
West Central Community Action	Appropriation	4000.00
Windstream	Telephone Service	258.54
Wright Express WexBank	Fuel	947.87
21st Century Cooperative	Fuel	172.48

General Supplemental Fund

Colleen Brazil c/o Project Har	Mileage	79.50
Sarah Cleaver c/o Project Harm	Mileage	79.50
IMWCA	Work Comp	4700.00

Rural Services Basic Fund

Hetrick Auto Body Corp	Vehicle Repair	3473.07
ISSDA Financial Administration	Registration	125.00
Olsen's Outdoor Power	Tow & Storage	275.00

Secondary Road Fund

ACGS, Inc.	Supplies	14.95
Alliant Energy	Utilities	159.58
Allied Oil & Tire Company	Oil	556.40
Atlantic Motor Supply	Supplies	250.04
Atlantic Municipal Util	Utilities	314.11
Charles Bechtold	Reimbursement	7.70
Leo Beschorner	Reimbursement	40.00
Cappels	Supplies	152.52
CCL Supply	Supplies	188.54
Dave Christensen	Reimbursement	40.00
Cunningham-Reis Corp	Contract Payment	33526.96
Curtis Welding & Fab	Supplies	43.50
Dan's Sanitation	Sanitary Disposal	50.00
Fastenal Company	Supplies	33.98
Filter Care of Nebraska	Outside Services	82.95
Richard E Hansen	Reimbursement	40.00
Michael Hayes	Reimbursement	40.00
Henningsen Constr Co	HMA Paving	9002.23
Scott Holaday	Reimbursement	40.00
Curtis Holste	Reimbursement	40.00
I C E O O Miranda Bailey	Meeting Fee	200.00
Inland Truck Parts Co	Parts/Service	3439.45
Iowa State University	Meeting Fee	40.00
Jacobson Supply	Expendable Parts	6360.00
JEO Consulting Group	Consultant Fees	8140.00
Mark Knudsen	Reimbursement	40.00
McAtee Tire Service	Tires/Tire Repair	140.00
Murphy Tractor & Equip	Expendable Parts	162.78
Nishnabotna Valley R E C	Intersection Lighting	39.31
Office Stop	Office Supplies	42.18
Orscheln's	Supplies	47.76
Stone Office Products	Office Supplies	50.78
Thermo King Christensen	Supplies	647.37
Truck Center Companies	Expendable Parts	68.82
Larry Weston	Reimbursement	40.00
Windstream	Telephone Service	127.40
Ziegler	Expendable Parts	470.45
21st Century Cooperative	Fuel	6765.37

Tuesday, August 15, 2017 (continued)

General Basic Fund (continued)

Atlantic Medical Center	Inmate Care	686.00
Atlantic Municipal Util	Utilities	4104.72
Atlantic News Telegraph	Publishing	838.77
Atlantic Signs	Door Signs	144.00
Bob Barker Company	Inmate Supplies	791.91
Camblin Plumbing & Heating	Repairs	60.84
Cappels	Supplies	70.11
Cass Co Meals on Wheels	Meals	650.00
Cass County Attorney	Postage	74.69
Cass County Sheriff	Serving Notices	124.00
Cass County Treasurer	Property Tax	5680.00
CCMH Public Health	Grants	9858.42
Central Iowa Dist	Inmate Supplies	728.10
Cintas First Aid & Safety	First Aid Supplies	250.33
City of Griswold	Utilities	80.36
Counsel Office & Documents	Copier Contract	264.29
Culligan Soft Water Serv	Water	62.00
Diagnostic Radiology	Inmate Medical	33.00
Ed's Lawn Equipment	Equipment Maintenance	53.99
Fareway Stores	Jail Provisions	714.21
First National Bank	Misc Expenses	1334.29
Griswold American	Publishing	202.41
Hepler Curbside Recycling	Sanitation Expense	175.00
Mitch Holmes	Mileage/Registration	88.85
IMAGETek	Tech Support	117.00
Iowa County Attorneys Assoc	Registration	65.00
Iowa Dept of Veterans Affairs	Allocation	580.69
Iowa Land Records	Registration	100.00
ISAC	Registration	200.00
Lora Kanning	Mileage	392.53
Legal Directories Pub Co	Directory	59.75
Mediacom	Telephone Service	987.90
Medivac Corp	Ambulance	3066.67
Mid American Energy	Utilities	184.97
NACCTFO	Registration	150.00
Orscheln's	Supplies	47.37
Purchase Power	Postage	503.50
Robinson Hardware	Supplies	22.97
Salvo Deren Schenck & Lauterba	Special Prosecutor	300.00
Solutions	Tech Support	5642.19
Stone Office Products	Office Supplies	189.79
Linda Templeman	Custodial Services	273.75
United States Cellular	Cellular Service	77.52
Verizon Wireless	Cellular Service	134.23
W & S Appliance	Air Conditioners	1620.00
Western Iowa Tourism Region	FY17 Matching Funds	500.00
5Q Corporation	Web Hosting	50.00

General Supplemental Fund

Cass County Attorney	Postage	15.04
Cass County Sheriff	Juvenile Expenses	1438.86
Choice Printing	School Ballots	110.00
Iowa Communities Assurance Pool	Property Insurance	269.78
Pottawattamie Co Sheriff	Juvenile Service	35.00
Public Safety Fund	County Contribution	29573.96
Salvo Deren Schenck & Lauterba	Special Prosecutor	123.45

Rural Services Basic Fund

Atlantic Tire & Wheel	Tire Repair	25.00
Carpenter Uniform Corp	Uniforms	163.15
First National Bank	Misc Expenses	1304.97
JD Wyman Service	Vehicle Maintenance	24.00
McAtee Tire Service	Vehicle Maintenance	142.31
R & R Muffler	Vehicle Maintenance	45.00
Richter & Son Towing	Tow & Storage	275.00
Robinson Hardware	Supplies	4.66
Wright Express WexBank	Fuel	2998.58

Secondary Road Fund

A M Cohron & Son	Contract Payment	19947.85
AgriVision	Expendable Parts	174.59
Alliant Energy	Utilities	290.40
Anita Supply Center	Supplies	1.24
Casey's General Stores	Fuel	296.96
Cook Sanitation	Sanitary Disposal	55.00
Cunningham-Reis Corp	Contract Payment	13454.63
Curtis Welding & Fab	Supplies	9.62
Deter Motors Corp	Parts/Service	421.99

EXHIBIT A: Cass County, Iowa; Tax Compliance Procedures Relating to Tax-Exempt Bonds

Dated: August 31, 2017

Purpose:

To ensure that interest on tax-exempt bonds, notes or other obligations (the "Bonds") of Cass County, Iowa (the "Issuer") remains excludable from gross income under Section 103 of the Internal Revenue Code of 1986, as amended (the "Code").

These written procedures shall be followed by the Issuer in connection with its issuance of Bonds:

Expenditure/Use of Proceeds:

Expenditure of Bond proceeds will be maintained and/or coordinated with the County Auditor (the "Compliance Officer") for consistency with the Bond documents, including any applicable resolutions, loan agreements, tax/arbitrage/closing certificates or other operative document (referred to collectively as "Bond Documents").

The Issuer has separately established procedures for preparation and review of requisitions of Bond proceeds through the accounting system of the Issuer. To such end, the Compliance Officer shall:

a. account and record how the Bond proceeds are spent (including investment earnings and including reimbursement of expenditures made before bond issuance) and maintaining records identifying Bond-financed or refinanced assets (e.g., land, buildings, improvements, facilities, furnishings or equipment) (the "Bond-Financed Property"), including the average economic life of such Bond-Financed Property and allocation of such Bond-Financed Property to private use or other non-qualifying use.

b. create the required funds/accounts (and any necessary subaccounts) required by the Bond Documents (i.e. sinking funds, debt service funds, debt service reserve funds, project funds, etc.), and if such funds are not required by the applicable Bond Documents, create such funds and accounts, into which proceeds of a Bond issue will be deposited. For all construction projects, a project or construction fund shall be established to track expenditures for the projects. (Referred to herein as the "Project Fund.") (In the event the Bond Documents require a trustee, paying agent or other entity to create and hold such funds and accounts, the Compliance Officer will monitor such funds and accounts accordingly).

c. review and monitor all requisitions, draw schedules, draw requests, invoices and bills for payment from the Project Fund, and determine whether such payments are appropriate and consistent with the Bond Documents and use of the Bond proceeds.

d. make and account for all payments from the Project Fund and any other funds created (i.e. sinking funds, debt service funds, debt service reserve funds, etc.).

None of the proceeds of Bonds will be used to reimburse the Issuer for costs of a capital project paid prior to the date of issuance of the Bonds unless the Issuer shall have fully complied with the provisions of Section 1.150-2 of the Treasury Regulations with respect to such reimbursed amounts, and those provisions are summarized in Exhibit 1 hereto.

The Compliance Officer will make a "final allocation" of Bond proceeds to uses not later than 18 months after the in-service date of the Bond-Financed Property (and in any event not later than 5 years and 60 days after the issuance of the Bonds or not later than 60 days after earlier retirement of the Bonds) in a manner consistent with allocations made to determine compliance with arbitrage yield restriction and rebate requirements.

Expenditure of proceeds of Bonds will be measured against the Issuer's expectation, as set forth in the Bond Documents, to proceed with due diligence to complete the capital project and fully spend the net sale and investment proceeds within three years.

If there are any Bond proceeds remaining other than in a reserve or debt service fund established pursuant to the Bond Documents after completion of the projects, such proceeds shall be applied in a manner consistent with the applicable Bond Documents or pursuant to advice from Bond Counsel/Special Tax Counsel.

In the event that Bond proceeds are to be used to make a grant to an unrelated party, a grant agreement will be reviewed prior to execution for compliance with the Code. Such agreement will be approved by the Issuer's Attorney or Bond Counsel and the Compliance Officer. The repayment of any portion of a grant by the grantee shall be treated as unspent Bond proceeds.

Use of Bond-Financed Property:

Use of Bond-Financed Property when completed and placed in service will be reviewed and continually monitored by the Compliance Officer.

The Compliance Officer shall monitor all private use or private payments with respect to Bond-Financed Property by nongovernmental entities and the use thereof throughout the term of the Bonds to ensure compliance with covenants and restrictions set forth in the applicable Bond Documents relating to the Bonds. Private Use includes but is not limited to leases, research contracts, and

Thursday, August 31, 2017 (continued)

use of Bond-Financed Property by a non-employee, such as third-party contracts concerning use, management or services in the Bond-Financed Property that do not meet the compensation, term and other requirements under Revenue Procedures 97-13. Such agreements will be approved by the Issuer's Attorney and the Compliance Officer, who will be responsible for determining whether the proposed agreement (i) results in private business use of the Bond-Financed Property, and (ii) if applicable, meets the compensation, term and other requirements under Revenue Procedures 97-13 and 2007-47 (i.e. Management/Service Contract Rules); all upon advice of Bond Counsel, as necessary.

Appropriate department/facility managers shall be advised in writing concerning restrictions on the use of the Bond proceeds and the Bond-Financed Property and instructed to consult with the Compliance Officer and the Issuer's Attorney or Bond Counsel, as appropriate, regarding private use.

Upon issuance of Bonds, there shall be no expectation that the Bond-Financed Property will be sold or otherwise disposed of by the Issuer during the term of the Bonds; and no item of Bond-Financed Property will be sold or transferred by the Issuer while the Bonds are outstanding without approval of the Issuer's Attorney and the Compliance Officer upon advice of Bond Counsel or advance arrangement of a "remedial action" under the applicable Treasury Regulations.

To the extent that the Issuer discovers that any applicable tax restrictions regarding use of Bond proceeds and Bond-Financed Property will or may be violated, the Issuer will consult promptly with Issuer's Counsel/Bond Counsel/Special Tax Counsel to determine a course of action to remediate all nonqualified bonds, if such counsel advises that a "remedial action" is necessary.

The Issuer acknowledges that any sale, transfer, change in use, or change in users of the Bond-Financed Property may require remedial action or resolution pursuant to the IRS Voluntary Closing Agreement Program (or "VCAP") to assist in resolving violations of the federal tax laws applicable to the Bonds.

Investments:

The Compliance Officer shall manage and supervise the investment of Bond proceeds in compliance with the arbitrage and rebate requirements of the Code and applicable Treasury Regulations.

Guaranteed investment contracts ("GICs") may be purchased only in accordance with the fair market value provisions of applicable Treasury Regulations, including bid requirements and fee limitations. Certificates of deposit may be purchased only according to the fair market value provisions of applicable Treasury Regulations. The Issuer's Counsel/Bond Counsel/Special Tax Counsel will be consulted before purchasing any other, non-marketable securities and before depositing gross proceeds in any other bank account not explicitly authorized by the Bond Documents.

The Compliance Officer will:

- (i) Maintain a procedure for the allocation of proceeds of the Bonds and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. (See Section I Expenditure/Use of Proceeds and Section II Use of Financed Property, above).
- (ii) Obtain a computation of the Bond yield for each issue of the Bonds from the Issuer's financial advisor, underwriter or other relevant third party and maintain a system for tracking investment earnings.
- (iii) Coordinate with Issuer staff to monitor compliance by departments with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the Bonds, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.
- (iv) Ensure that investments acquired with proceeds of the Bonds are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used. (See Section IV. B. above).
- (v) Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on the Bonds without determining in advance whether such funds must be invested at a restricted yield.
- (vi) Consult with Bond Counsel/Special Tax Counsel prior to engaging in any post-issuance credit enhancement transactions.
- (vii) Monitor compliance of spending of Bond proceeds with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.
- (x) Prepare or cause to be prepared a spending exception report or an arbitrage rebate computation (as applicable) for the Bonds upon final expenditure of the Bond proceeds, other than a reserve fund or debt service fund (i.e. after the project is completed and Bond proceeds allocated to the projects have been spent).

Thursday, August 31, 2017 (continued)

- (xi) Cause rebate payments, if due, to be made with Form 8038-T no later than 60 days after (i) each fifth anniversary of the date of issuance of the Bonds and (ii) the final payment or prepayment of the Bonds. The Compliance Officer shall engage a rebate specialist to assist with its rebate obligations.
- (xii) Arrange for timely computation and payment of “yield reduction payments” (as such term is defined in the Code and Treasury Regulations), if applicable.
- (xiii) In the case of any issue of refunding Bonds, coordinate with the Issuer’s financial advisor and any escrow agent to arrange for the purchase of the refunding escrow securities, obtain a computation of the yield on such escrow securities and monitor compliance with applicable yield restrictions.

Continuing Disclosure:

The Compliance Officer shall be responsible for complying with any continuing disclosure agreements/obligations related to any Bond issue, including making required annual filings, reporting material events and coordinating with any dissemination agent.

Financial & Other Non-Tax Covenants:

The Compliance Officer shall be responsible for monitoring and complying with financial and other non-tax covenants and requirements in the Bond Documents, including but not limited to covenants and requirements regarding liquidity, debt coverage, incurrence of additional indebtedness, financial reporting, transfer of property, lien restrictions and loan-to-value ratios.

Record Management and Retention:

Management and retention of records related to Bond issues will be supervised by the Compliance Officer.

Records for Bonds will be retained for the life of the Bonds, plus any refunding Bonds, plus eleven years (or such longer term as may be required by the state records administrator). [Iowa Code section 372.13(5)(a)] Such records may be in the form of documents or electronic copies of documents, appropriately indexed to specific Bond issues and compliance functions.

Records pertaining to Bond issuance shall include a transcript of documents executed in connection with the issuance of the Bonds and any amendments, and copies of rebate calculations and records of payments, including Forms 8038-T.

Records pertaining to expenditures of Bond proceeds and final allocation of Bond proceeds will include requests for Bond proceeds, construction contracts, purchase orders, invoices, payment records, and trustee/paying agent reports. Such documents will include documents relating to costs reimbursed with Bond proceeds.

Records pertaining to use of Bond-Financed Property shall include all third-party contracts concerning use of the Bond-Financed Property, including (without limitation) leases, use, management or service contracts, and research contracts.

Records pertaining to investments shall include records of purchase and sale of GICs, certificates of deposit and other investments, and records of investment activity sufficient to permit calculation of arbitrage rebate or demonstration that no rebate is due.

Records shall include all documents pertaining to IRS communications regarding the Bonds, including audits and compliance questionnaires.

Overall Responsibility:

Overall administration and coordination of these procedures is the responsibility of the Compliance Officer.

The Compliance Officer shall review compliance with these procedures not less than annually.

The Issuer understands that failure to comply with these policies and procedures could result in the retroactive loss of the exclusion of interest on Bonds from federal gross taxable income.

Any violations or potential violations of federal tax requirements shall promptly be reported to the Compliance Officer, and the Issuer will engage qualified consultants and Bond Counsel to further investigate potential violations or recommend appropriate remedial actions, if necessary.

CONDUIT BOND POST ISSUANCE PROCEDURES

It is the policy of the Issuer that for any conduit bonds (the “Conduit Bonds”) issued on behalf of a conduit borrower (the “Borrower”) the Borrower shall be responsible for and shall establish written procedures in the applicable bond documents for the issuance such Conduit Bonds (the “Conduit Bond Documents”) to address ongoing compliance with applicable financial and tax requirements, arbitrage/rebate requirements, remedial actions and other applicable post-issuance requirements of federal tax law throughout the term of the Conduit Bonds (collectively, the “Borrower’s Post Issuance Compliance Procedures”).

It is the Issuer’s policy that the Borrower shall be responsible for compliance with all of the following:

A. **Arbitrage Rebate and Yield Requirements**

- (i) determining the likelihood of complying with an arbitrage rebate exemption;
- (ii) if necessary, engaging the services of a rebate service provider;
- (iii) assuring payment of required rebate amounts, if any, no later than 60 days after each 5 year anniversary of the issue date of the Conduit Bonds, and no later than 60 days after the last Conduit Bond of each issue is paid or redeemed; and
- (iv) during the construction period of each capital project financed in whole or in part by Conduit Bonds, monitoring the investment and expenditure of Conduit Bond proceeds and consulting with the rebate service provider to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month, 18 months or 2 year spending period, as applicable, following the issue date of the Conduit Bonds.

B. **Use of Bond Proceeds and Bond-Financed or Refinanced Assets**

- (i) monitoring the use of Conduit Bond proceeds (including investment earnings and including reimbursement of expenditures made before bond issuance) and the use of Bond-financed or refinanced assets (e.g., facilities, furnishings or equipment) (the “Conduit Bond-Financed Property”) throughout the term of the Conduit Bonds to ensure compliance with covenants and restrictions set forth in the Conduit Bond Documents;
- (ii) maintaining records identifying the Conduit Bond-Financed Property with proceeds of each issue of Conduit Bonds (including investment earnings and including reimbursement of expenditures made before bond issuance), including a final allocation of Conduit Bond proceeds as described below under “Record Keeping Requirements”;
- (iii) consulting with bond counsel and other legal counsel and advisers in the review of any change in use of Conduit Bond-Financed Property to ensure compliance with all covenants and restrictions set forth in the Conduit Bond Documents; and
- (iv) to the extent that the Borrower discovers that any applicable tax restrictions regarding use of Conduit Bond proceeds and Conduit Bond-Financed Property will or may be violated, consulting promptly with bond counsel and other legal counsel and advisers to determine a course of action to remediate all nonqualified bonds, if such counsel advises that a remedial action is necessary.

C. **Record Keeping Requirement**

- (i) retaining copies of the Conduit Bond closing transcript(s) and other relevant documentation delivered to the Borrower at or in connection with closing of the issue of Conduit Bonds;
- (ii) retaining copies of all material documents relating to capital expenditures financed or refinanced by Conduit Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with Conduit Bond proceeds and records identifying the Conduit Bond-Financed Property, including a final allocation of Conduit Bond proceeds and the Final Completion Report filed pursuant to the Conduit Bond Documents;
- (iii) retaining copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements, in connection with any investment agreements, and copies of all bidding documents, if any; and
- (iv) ensuring the required 8038 forms (including 8038-T forms) are filed on a timely basis.

Thursday, August 31, 2017 (continued)

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of the County of Cass, Iowa, as follows:

Sec. 1. It is hereby determined that the County, shall enter into the Loan Agreement with the Purchasers, in substantially the form which will be placed on file with the County, providing for a loan to the County in the principal amount of \$2,498,000 for the purpose or purposes set forth in the preamble hereof.

The Chairperson and County Auditor are hereby authorized and directed to sign the Loan Agreement on behalf of the County, and the Loan Agreement is hereby approved.

Sec. 2. The Bonds are hereby authorized to be issued in evidence of the obligation of the County under the Loan Agreement, in the total aggregate principal amount of \$2,498,000, to be dated September 12, 2017, numbered and in the denominations, or any integral multiple thereof, maturing on June 1 in each of the years, in the respective principal amounts and bearing interest at the respective rates, as follows:

<u>Numbers</u>	<u>Year</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
R1	2026	\$1,249,000	2.25%
<u>Numbers</u>	<u>Year</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
R2	2026	\$1,249,000	2.25%

Sec. 3. The County Auditor is hereby designated as the registrar and paying agent for the Bonds and may be hereinafter referred to as the "Registrar" or the "Paying Agent."

The County reserves the right to optionally prepay part or all of the principal of the Bonds maturing in each of the years 2022 to 2026, inclusive, prior to and in inverse order of maturity on June 1, 2021 or on any date thereafter. All principal so prepaid shall cease to bear interest on the date of prepayment.

Principal of the R1 Bond maturing on June 1, 2026 is subject to mandatory redemption (by lot, as selected by the Registrar) on June 1, in each of the years 2021, 2022, 2023, 2024 and 2025, at a redemption price of 100% of the principal amount thereof to be redeemed, plus accrued interest thereon to the redemption date, in the following principal amounts:

<u>Year</u>	<u>Principal Amount</u>
2021	\$211,500
2022	\$216,500
2023	\$221,500
2024	\$226,500
2025	\$231,500
2026	\$141,500 (Maturity)

Principal of the R2 Bond maturing on June 1, 2026 is subject to mandatory redemption (by lot, as selected by the Registrar) on June 1, in each of the years 2021, 2022, 2023, 2024 and 2025, at a redemption price of 100% of the principal amount thereof to be redeemed, plus accrued interest thereon to the redemption date, in the following principal amounts:

<u>Year</u>	<u>Principal Amount</u>
2021	\$211,500
2022	\$216,500
2023	\$221,500
2024	\$226,500
2025	\$231,500
2026	\$141,500 (Maturity)

Outstanding principal of the Bonds shall bear interest at the per annum rates set forth above from the date of the Bonds, or from the most recent date on which interest has been paid as hereinafter set forth. Interest shall be calculated on the basis of a 360-day year comprised of twelve 30-day months. Accrued interest on the Bonds shall be payable semiannually on the first day of June and December in each year, commencing June 1, 2018.

Thursday, August 31, 2017 (continued)

Payment of both principal of and interest on the Bonds shall be made to the registered owners appearing on the registration books of the County at the close of business on the fifteenth day of the month next preceding the payment date at the addresses shown on such registration books; provided, however, that the final installment of principal and interest shall be payable only upon presentation and surrender of the Bonds to the Paying Agent.

The Bonds shall be executed on behalf of the County with the official manual or facsimile signature of the Chairperson and attested with the official manual or facsimile signature of the County Auditor and shall be fully registered Bonds without interest coupons. In case any officer whose signature or the facsimile of whose signature appears on the Bonds shall cease to be such officer before the delivery of the Bonds, such signature or such facsimile signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

The Bonds shall be fully registered as to principal and interest in the name of the owner on the registration books of the County kept by the Registrar, and after such registration, payment of the principal thereof and interest thereon shall be made only to the registered owner or its legal representatives or assigns. The Bonds shall be transferable only upon the registration books of the County upon presentation to the Registrar, together with either a written instrument of transfer satisfactory to the Registrar or the assignment form thereon completed and duly executed by the registered owner or the duly authorized attorney for such registered owner.

The record and identity of any owners of the Bonds shall be kept confidential as provided by Section 22.7 of the Code of Iowa.

Sec. 4. The Bonds shall be in substantially the following form:

(Form of Bond)

UNITED STATES OF AMERICA
STATE OF IOWA
CASS COUNTY

GENERAL OBLIGATION COUNTY PURPOSE BOND, SERIES 2017A

No.R-1 \$1,249,000

RATE	MATURITY DATE	BOND DATE
2.25%	June 1, 2026	September 12, 2017

Cass County (the "County"), Iowa, for value received, promises to pay in the manner hereinafter provided to

Rolling Hills Bank & Trust
Atlantic, Iowa

or registered assigns, the principal sum of ONE MILLION TWO HUNDRED FORTY-NINE THOUSAND DOLLARS, together with interest on the outstanding principal hereof from the date of this Note, or from the most recent payment date on which interest has been paid. Payment of accrued interest on this Bond shall be due semiannually on June 1 and December 1 of each year, commencing June 1, 2018, except as the provisions hereinafter set forth with respect to redemption prior to maturity may be or become applicable hereto. Interest on this Bond will be calculated on the basis of a 360-day year comprised of twelve 30-day months.

Principal of this Bond shall be subject to mandatory payment in installments on June 1 in each of the years and in such amounts as follows:

<u>Year</u>	<u>Principal Amount</u>
2021	\$211,500
2022	\$216,500
2023	\$221,500
2024	\$226,500
2025	\$231,500
2026	\$141,500 (Maturity)

Thursday, August 31, 2017 (continued)

ASSIGNMENT

For valuable consideration, receipt of which is hereby acknowledged, the undersigned assigns this Bond to

(Please print or type name and address of Assignee)

PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE

and does hereby irrevocably appoint _____, Attorney, to transfer this Bond on the books kept for registration thereof with full power of substitution.

Dated: _____

Signature guaranteed:

NOTICE: The signature to this Assignment must correspond with the name of the registered owner as it appears on this Bond in every particular, without alteration or enlargement or any change whatever.

(Form of Bond)

UNITED STATES OF AMERICA
STATE OF IOWA
CASS COUNTY

GENERAL OBLIGATION COUNTY PURPOSE BOND, SERIES 2017A

No.R-2 \$1,249,000

RATE	MATURITY DATE	BOND DATE
2.25%	June 1, 2026	September 12, 2017

Cass County (the "County"), Iowa, for value received, promises to pay in the manner hereinafter provided to

First Whitney Bank & Trust
Atlantic, Iowa

or registered assigns, the principal sum of ONE MILLION TWO HUNDRED FORTY-NINE THOUSAND DOLLARS, together with interest on the outstanding principal hereof from the date of this Note, or from the most recent payment date on which interest has been paid. Payment of accrued interest on this Bond shall be due semiannually on June 1 and December 1 of each year, commencing June 1, 2018, except as the provisions hereinafter set forth with respect to redemption prior to maturity may be or become applicable hereto. Interest on this Bond will be calculated on the basis of a 360-day year comprised of twelve 30-day months.

Principal of this Bond shall be subject to mandatory payment in installments on June 1 in each of the years and in such amounts as follows:

<u>Year</u>	<u>Principal Amount</u>
2021	\$211,500
2022	\$216,500
2023	\$221,500
2024	\$226,500
2025	\$231,500
2026	\$141,500 (Maturity)

This Bond is one of a series of General Obligation County Purpose Bonds, Series 2017A (the "Bonds") issued by the County to evidence its obligation under a certain Loan Agreement, dated the date hereof (the "Loan Agreement"), entered into by the County for the purpose of paying the costs, to that extent, of (1) constructing grey water management improvements; and (2) undertaking capital projects for the construction of roads, bridges and culverts to assist in economic development which is anticipated to create jobs and wealth.

This Bond is issued pursuant to and in strict compliance with the provisions of Chapter 76 and Chapter 331 of the Code of Iowa, 2017, and all other laws amendatory thereof and supplemental thereto, and in conformity with a resolution of the Board dated August 31, 2017 (the "Resolution") authorizing and approving the Loan Agreement

Thursday, August 31, 2017 (continued)

and does hereby irrevocably appoint _____, Attorney, to transfer this Bond on the books kept for registration thereof with full power of substitution.

Dated: _____

Signature guaranteed:

NOTICE: The signature to this Assignment must correspond with the name of the registered owner as it appears on this Bond in every particular, without alteration or enlargement or any change whatever.

Sec. 5. It is anticipated that closing of the borrowing transaction contemplated herein will be on or around September 12, 2017, provided, however, that execution of the Bonds and the Loan Agreement shall be undertaken as soon after the adoption of this resolution as may be possible and thereupon shall be delivered to the Registrar for registration and delivery to or upon the direction of the Purchasers, upon receipt of the proceeds (the "Loan Proceeds"), and all action heretofore taken in connection with the Loan Agreement is hereby ratified and confirmed in all respects. To the extent that the date of closing needs to be adjusted, the County Auditor, with advice from the Purchasers, Placement Agent and Bond Counsel to the County, is hereby authorized to make such adjustment and to modify the transaction documents accordingly.

Sec. 6. A portion of the Loan Proceeds (\$2,361,817.37) received from the sale of the Bonds, plus R.I.S.E. grant proceeds (\$1,358,608), shall be deposited in a dedicated fund (the "Project Fund"), which is hereby created, to be used for the payment of costs of the Projects and to the extent that any such proceeds (the "Project Proceeds") remain after the full payment of the costs of the Projects, such Project Proceeds, shall be transferred to the Debt Service Fund for the payment of interest on the Bonds.

The Loan Proceeds received as capitalized interest proceeds (\$91,957.63) shall be deposited into the Debt Service Fund for payment of interest on the Bonds through June 1, 2019.

The remainder of the Loan Proceeds (\$44,225) (the "Cost of Issuance Proceeds"), received from the sale of the Bonds shall be deposited in the Project Fund, and shall be used for the payment of costs of issuance of the Bonds, and to the extent that Cost of Issuance Proceeds remain after the full payment of the costs of issuance of the Bonds, such Cost of Issuance Proceeds shall be transferred to the Debt Service Fund for the payment of interest on the Bonds.

The County shall keep a detailed and segregated accounting of the expenditure of, and investment earnings on, the Loan Proceeds to ensure compliance with the requirements of the Internal Revenue Code, as hereinafter defined.

Sec. 7. For the purpose of providing for the levy and collection of a direct annual tax sufficient to pay the principal of and interest on the Bonds as the same become due, there is hereby ordered levied on all the taxable property in the County the following direct annual tax for collection in each of the following fiscal years, to wit:

- For collection in the fiscal year beginning July 1, 2018, sufficient to produce the net annual sum of \$56,205;
- For collection in the fiscal year beginning July 1, 2019, sufficient to produce the net annual sum of \$56,205;
- For collection in the fiscal year beginning July 1, 2020, sufficient to produce the net annual sum of \$479,205;
- For collection in the fiscal year beginning July 1, 2021, sufficient to produce the net annual sum of \$479,688;
- For collection in the fiscal year beginning July 1, 2022, sufficient to produce the net annual sum of \$479,945;
- For collection in the fiscal year beginning July 1, 2023, sufficient to produce the net annual sum of \$479,978;
- For collection in the fiscal year beginning July 1, 2024, sufficient to produce the net annual sum of \$479,785; and
- For collection in the fiscal year beginning July 1, 2025, sufficient to produce the net annual sum of \$289,368.

Sec. 8. A certified copy of this resolution shall be filed with the County Auditor, and the County Auditor is hereby instructed to enter for collection and assess the tax hereby authorized. When annually entering such taxes for collection, the County Auditor shall include the same as a part of the tax levy for Debt Service Fund purposes of the County and when collected, the proceeds of the taxes shall be converted into the

Thursday, August 31, 2017 (continued)**General Basic Fund (continued)**

Cass Co Ag & Ed Association	Contribution	36000.00
Cott Systems	Maintenance/License	503.00
Counsel Office & Documents	Copier Contract	504.86
Ed's Lawn Equipment	UTV, Chainsaw	9400.00
Farmers Elect Cooperative	Utilities	41.39
First National Bank	Misc Expenses	416.18
Griswold American	Publishing	199.19
Griswold Communications	Telephone Service	224.60
Kenneth Harrison	Mileage	14.62
Hockenberry Family Care	Indigent Burial	1865.00
Mitch Holmes	Mileage	131.13
Hy Vee Pharmacy	Medications	1362.29
Hy-Vee	Jail Provisions	1926.05
Iowa Division of Labor Boiler	Boiler Inspection	135.00
Iowa Prison Industries	Fire Rings	3350.00
J&J Custom Graphic Design	Uniforms	133.25
Jerrico Properties	Rent	245.00
Kenneth Livingston	Rent	350.00
Laverty Sanitation	Sanitation Expense	95.00
Leo Rodriquez	Building Repairs	500.00
City of Lewis	Utilities	143.88
LexisNexis	Copier Contract	141.10
Mail Services	Postage Services	400.59
Mediacom	Cable TV/Internet	311.51
Sue Meier	Meals	44.75
Mid American Energy	Utilities	204.20
Nishnabotna Valley R E C	Utilities	517.46
O'Reilly Auto Parts	Parts	48.18
Office Stop	Office Supplies	129.69
Pitney Bowes	Lease Payment	325.12
Polk County Medical Examiner	Coroner	170.15
Postmaster	Postage	147.00
Brenda Pottebaum	Custodial Services	1824.00
Dixie Rash	Transcript	27.00
Robinson Hardware	Supplies	276.32
Schumacher Elevator Co	Elevator Maintenance	226.97
Seneca Companies	Proposal	108490.06
Solutions	Tech Support	1152.69
Southern Iowa Rural Water Assc	Utilities	33.00
Stone Office Products	Office Supplies	704.04
Thomson Reuters-West	Subscription	253.79
Tracey Marshall	Lodging	277.42
United States Cellular	Cellular Service	77.52
Verizon Wireless	Cellular Service	883.78
Lorraine Vogl	Rent	400.00
Mary Ward	Mileage/Meal/Parking	101.75
Windstream	Telephone Service	263.46
Wright Express WexBank	Fuel	542.44
Ziegler Inc.	Service Call	840.43
21st Century Cooperative	Fuel	121.35

General Supplemental Fund

ARC-Jewell West	Election Equipment	2682.40
Douglas County Sheriff	Juvenile Service	50.00
Griswold American	Publishing	179.21
IMWCA	Work Comp	4700.00
SWI Juvenile Emergency	Juvenile Services	28739.23

Rural Services Basic Fund

Ben Bartholomew	Shoe Repairs	13.91
Racom Corp	Battery	473.00
Radar Road Tech	Certifications	315.00

Secondary Road Fund

Agri Drain Corp	Supplies	159.42
AgriVision	Expendable Parts	212.01
Akin Building Center	Supplies	1143.99
Alliant Energy	Utilities	217.73
Allied Oil & Tire Company	Oil	2356.87
Anita Supply Center	Supplies	2.76
Atlantic City Clerk	Storm Water Bill	99.54
Atlantic Motor Supply	Supplies	696.35
Atlantic Municipal Util	Utilities	323.90
Leo Beschorner	Reimbursement	40.00
Cappels	Supplies	426.02
Dave Christensen	Reimbursement	40.00
Denison Truck & Trailer Repair	Expendable Parts	142.17
Deter Motors Corp	Expendable Parts	159.88

Rec'd 9-8-17 DES

BAIRD

**Cass County, Iowa
General Obligation County Purpose Bonds, Series 2017A
August 24, 2017**

SUMMARY OF TERMS AND CONDITIONS

Name of Issue: General Obligation County Purpose Bonds, Series 2017A (the "Bonds")

Issuer / Borrower: Cass County, Iowa (the "Issuer" or the "County")

Bond Counsel: Dorsey & Whitney

Lender(s)/Purchaser(s): Rolling Hills Bank & Trust and First Whitney Bank & Trust

Purchaser's Counsel: None

Placement Agent: Robert W. Baird & Co., Inc.

Pay Agent: Cass County, Iowa

Par Amount: \$2,498,000

Bank Qualified: Yes

State Tax Status: Taxable

Federal Tax Status: Exempt

Final Maturity: June 1, 2026

Interest Rate: 2.25% / Interest day count convention will be 30/360

County Board Consideration: Thursday, August 31, 2017

Closing / Funding: Tuesday, September 12, 2017

Authority: Issued pursuant to provisions of Section 331.402, Section 331.441(2)(b)(4), Section 331.441(2)(b)(16) and Section 331.443 of the Code of Iowa.

Robert W. Baird & Co. Incorporated ("Baird") is not recommending any action to you. Baird is not acting as an advisor to you and does not owe you a fiduciary duty pursuant to Section 15B of the Securities Exchange Act of 1934. Baird is acting for its own interests. You should discuss the information contained herein with any and all internal or external advisors and experts you deem appropriate before acting on the information. Baird seeks to serve as an underwriter (or placement agent) on a future transaction and not as a financial advisor or municipal advisor. The primary role of an underwriter (or placement agent) is to purchase, or arrange for the placement of, securities in an arm's length commercial transaction with the issuer, and it has financial and other interests that differ from those of the issuer. The information provided is for discussion purposes only, in seeking to serve as underwriter (or placement agent).

Cass County, Iowa
General Obligation County Purpose Bonds, Series 2017A

Purpose: Provide funding for public improvements including (1) constructing grey water management improvements; and (2) the construction of public roads, bridges and culverts to assist in economic development which is anticipated to create jobs and wealth with respect to the Elite Octane project.

Sources & Uses:

Sources:	General Obligation County Purpose Bonds, Series 2017A (R-1 Bond)	General Obligation County Purpose Bonds, Series 2017A (R-2 Bond)	Total
Bond Proceeds:			
Par Amount	1,249,000.00	1,249,000.00	2,498,000.00
Other Sources of Funds:			
Rise Grant (50% of Road Project)	679,304.00	679,304.00	1,358,608.00
	<u>1,928,304.00</u>	<u>1,928,304.00</u>	<u>3,856,608.00</u>
Uses:			
Project Fund Deposits:			
Grey Water Transmission Project	501,135.00	501,135.00	1,002,270.00
Glacier, Buck Creek, & Echo Road Project	1,358,607.50	1,358,607.50	2,717,215.00
	<u>1,859,742.50</u>	<u>1,859,742.50</u>	<u>3,719,485.00</u>
Other Fund Deposits:			
Capitalized Interest Fund to May 1, 2019	45,978.82	45,978.82	91,957.64
Cost of Issuance:			
Bond Counsel Fee	6,500.00	6,500.00	13,000.00
Placement Agent Fee	15,612.50	15,612.50	31,225.00
	<u>22,112.50</u>	<u>22,112.50</u>	<u>44,225.00</u>
Other Uses of Funds:			
Rounding Amount	470.18	470.18	940.36
	<u>1,928,304.00</u>	<u>1,928,304.00</u>	<u>3,856,608.00</u>

Security: The Bonds will constitute a general obligation of the County whereby the County's pledges its ability to levy an unlimited tax to repay principal and interest.

Credit Rating: Not Rated

Interest Payments: Semi-annual interest payments due on June 1 and December 1 of each year, beginning June 1, 2018. Capitalized interest will be used to make the interest payments through May 1, 2019.

Principal Payment: One term bond due June 1, 2026. Sinking fund payments with respect to principal will be made each June 1 beginning on June 1, 2021 as follows:

Bond Component	Maturity Date	Amount
Term Bond:	06/01/2021	423,000
	06/01/2022	433,000
	06/01/2023	443,000
	06/01/2024	453,000
	06/01/2025	463,000
	06/01/2026	283,000
		<u>2,498,000</u>

Cass County, Iowa
General Obligation County Purpose Bonds, Series 2017A

Optional Redemption: The Bonds will be subject to optional redemption prior to maturity on June 1, 2021 and any day thereafter at a price of par plus accrued interest.

Purchaser Fees: None

Costs of Issuance: The County will be responsible for paying all costs of issuance including Bond Counsel, Placement Agent and Purchaser's Counsel. These costs have been estimated and capitalized into the borrowing.

Documentation: Documentation shall be mutually acceptable to both parties. The County shall provide an opinion of legal counsel attesting to the legal, valid, and binding nature of the Bond.

Financial Reporting The Purchaser will require the receipt of the audited financial statements of the County on an annual basis, within 180 days of their respective fiscal year end.

CUSIP Number: None

DTC Closing: Not Required

Role of Bank as Purchaser: The Purchaser(s) is acting solely as Purchaser for its own account and not as a fiduciary for the Issuer or in the capacity of broker, dealer, municipal securities underwriter or municipal advisor. The Purchaser has not provided, and will not provide, financial, legal, tax, accounting or other advice to or on behalf of Issuer with respect to the proposed Bonds.

Friday, September 15, 2017

Canvass of September 12, 2017 Regular School Election

The Cass County Board of Supervisors met at 8:30 a.m. to canvass the September 12, 2017 Regular School Election with four members present: Gaylord Schelling, Chair of Board of Canvassers; Stephen Green, Steve Baier and Frank Waters.

After examination of the tally books the following results were declared:

CAM COMMUNITY SCHOOLS DISTRICT	District At Large	Nick Kauffman	63 votes	ELECTED
	District At Large	Scattering	1 votes	
	District North	Chuck Kinzie	58 votes	ELECTED
	District North	Scattering	4 vote	
	District South	Gary Dinkla	60 votes	ELECTED
	District South	Scattering	5 votes	
ATLANTIC COMMUNITY SCHOOL DISTRICT	District At Large	Joshua McLaren	62 votes	ELECTED
	District At Large	Kristy Pellett	68 votes	ELECTED
	District At Large	Scattering	10 votes	
GRISWOLD COMMUNITY SCHOOL DISTRICT	District At Large	Bruce Brunk	98 votes	
	District At Large	Aaron Houser	184 votes	ELECTED
	District At Large	Robert D Peterson	192 votes	ELECTED
	District At Large	Scattering	8 votes	
	District Three	Scott Peterson	29 votes	ELECTED
	District Three	Scattering	3 vote	
	District Four	Donald K Smith	99 votes	ELECTED
	District Four	Scattering	1 votes	
Iowa Western Community College (Merged Area XIII) totals for Cass County:				
	Merged Area Director Dist #4	Scott Robinson	351 votes	
		Write in- scattering	4 votes	

The auditor was authorized to prepare the abstracts and certificates of election and to submit them to the respective school boards (and in the case of IWCC, to the Pottawattamie County Board of Supervisors for canvass last week of September.

Chair declared canvass complete and canvass was adjourned.

Friday, September 15, 2017

The Cass County Board of Supervisors met at 8:30 a.m. with four members present: Gaylord Schelling, chair; Steve Baier, Stephen Green and Frank Waters. Absent: Mark Wedemeyer. Agenda upon motion by Baier, 2nd by Green was approved. Minutes of August 31, 2017 upon motion by Waters, 2nd by Baier were approved.

Board recessed regular session and met as a board of canvassers for canvass of the September 12 school election.

After the canvass, the board returned to meet in regular session (about 8:55 a.m.)

Dave Sturm of Snyder & Associates delivered contract and bonds for Gray Water Transmission project.

After due consideration and discussion, Supervisor Green introduced the following resolution and moved its adoption, seconded by Baier. The Chairperson put the question upon the adoption of said resolution, and the roll being called, the following named Supervisors voted:

Ayes: Waters, Green, Baier and Schelling. Wedemeyer absent.

Whereupon, the Chairperson declared the resolution duly adopted, as hereinafter set out.

RESOLUTION NO. 2017-037 RESOLUTION APPROVING CONTRACT AND BONDS

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CASS COUNTY, IOWA:

That the contract and bonds executed by Crow River Construction of New London, Minnesota on the 23rd day of August, 2017, for the construction of the "GRAY WATER TRANSMISSION – CASS COUNTY, IOWA" and such other work as may be incidental thereto, within the County of Cass, Iowa, as described in the plans and specifications, and which have been signed by the Board of Supervisors of Cass County, be and the same are hereby approved.

PASSED AND APPROVED this 15th day of September, 2017.

Dave Sturm of Snyder & Associates delivered draft of an agreement to acquire easement for gray water pipe to cross railroad property.

Motion by Baier, second by Green to approve "Easement Review and Purchase Agreement" with Hawkeye Land Co. to acquire an easement for a gray water transmission pipe to cross their railroad property (\$5,000 purchase price). Carried unanimously.

Friday, September 15, 2017 (continued)

Motion by Waters, second by Green to approve Manatt’s Inc application for partial payment No. 1 on Glacier Rd, Buck Creek Rd & Echo Rd. Paving project for \$124,017.75. Carried unanimously.

County Engineer Charles Bechtold reviewed current road projects.

County Auditor Dale Sunderman presented an Urban Renewal report for the fiscal year ending June 30, 2017. Local governments are required to complete and submit an annual report showing all TIF activity within each of their urban renewal areas during the preceding fiscal year [Code of Iowa sections 331.403(3), 357H.9(2) and 384.22(2)]. Cass County had one active area: the Amaizing Energy Urban Renewal Area. \$199,000 of the original \$520,000 bond was outstanding 07/01/2016; \$52,000 of bond was paid by TIF funds in FY17 to leave bond balance of \$147,000. In addition, interest/misc expense of \$9,422.82 was paid. TIF revenues for FY17 were \$72,898.14. Ending TIF fund balance was \$19,036.64.

Motion by Green, 2nd by Baier: to approve the Annual Urban Renewal Report, Fiscal Year 2016-2017 and to direct the Auditor to file the report with the State of Iowa. Carried unanimously.

Reports filed: Sheriff’s and Recorder’s reports of fees collected during month of August.

The following claims were approved and the auditor authorized to issue checks for same:

General Basic Fund

Access Systems	Copier Contract	1030.63
Akin Building Center	Hardware	39.11
Alliant Energy	Utilities	60.58
Jason Anderson	Cellular Service	40.00
Anita Tribune Co	Advertising	500.32
Atlantic Medical Center	Inmate Medical	339.00
Atlantic Municipal Util	Utilities	4034.34
Atlantic News Telegraph	Publishing	683.77
Atlantic Pest Control	Extermination Services	120.00
Steve Baier	Mileage	62.06
Camblin Plumbing & Heating	Service Call	937.50
Cappels	Supplies	78.59
Cass Co Environ Landfill	Bulb Disposal	140.40
Cass Co Meals on Wheels	Meals	650.00
Cass County Health Systems	Labs	503.00
CCMH Public Health	Hospital Preparedness	19864.80
Counsel Office & Documents	Copier Contract	275.43
Culligan Soft Water Serv	Rental	62.00
Des Moines Stamp Mfg Co	Office Supplies	32.40
Ed's Lawn Equipment	Oil	6.00
Fareway Stores	Groceries	114.05
First National Bank	Misc Expenses	1148.05
Griswold American	Publishing	82.64
Hepler Curbside Recycling	Sanitation Expense	175.00
Hockenberry Family Care	Indigent Burial	1500.00
IMAGETek	Tech Support	117.00
LexisNexis	Subscription	141.10
Mediacom	PRI Telephone	989.53
Medivac Corp	Ambulance	3333.34
Midtown Place Apts	Rent	260.00
Oathoudt Solutions	Electrical Repairs	216.98
Office Depot	Office Supplies	199.74
Office Stop	Office Supplies	91.89
Olsen Fuel Supply	Transportation	50.00
Pitney Bowes	Lease	703.74
Dan Proehl	Cellular Services	40.00
Quill Corporation	Paper	188.95
Robinson Hardware	Supplies	137.83
Steeple Jack	Painting Flag Pole	295.00
Stone Office Products	Office Equipment	1359.24
Linda Templeman	Custodial Services	292.50
Verizon Wireless	Cellular Service	492.44
Welter Properties	Rent	227.00
Joretta Wendt	Rent	225.00
David Wiederstein	Lodging	483.00
Carrie D Albert Winston	Rent	500.00
5Q Corporation	Web Hosting	50.00

Friday, September 15, 2017 (continued)

General Supplemental Fund

Anita Tribune Co	Publishing	286.00
Atlantic News Telegraph	Publishing	409.32
Cass County Sheriff	Juvenile Expenses	992.43
Emergency Management Fund	Contribution	75000.00
First National Bank	Misc Expenses	87.02
Montgomery County Sheriff	Juvenile Service	53.54
Public Safety Fund	County Contribution	33814.80
Allison Wise CSR-RPR	Transcripts	287.00

Rural Services Basic Fund

Carpenter Uniform Corp	Uniform	284.71
Electronic Engineering Corp	Service Call	31.25
First National Bank	Misc Expenses	330.68
JD Wyman Service	Vehicle Maintenance	84.39
McAtee Tire Service	Vehicle Maintenance	189.64
O'Reilly Auto Parts	Cleaning Supplies	38.46
Robinson Hardware	Supplies	19.49
Wright Express WexBank	Fuel	3078.65

Secondary Road Fund

AgriVision, LLC	Expendable Parts	10.21
Alliant Energy	Utilities	219.98
Atlantic News Telegraph	Publishing	15.20
Bi State Electronics	Radios	505.50
Camblin Plumbing & Heating	Building Maintenance	131.41
Casey's General Stores	Fuel	54.25
Cook Sanitation	Sanitary Disposal	55.00
Denison Truck & Trailer Repair	Expendable Parts	62.45
Jack & Janet Erickson	ROW	1196.00
Travis Erickson	ROW	1762.00
Filter Care of Nebraska	Outside Services	75.60
First National Bank	Misc Expenses	75.08
General Fire & Safety Equip	Inspection	525.15
Griswold Communications	Telephone Service	38.72
Hotsy Cleaning Systems	Supplies	107.00
Rebecca Kirchhoff	ROW	1785.00
Land O'Lakes Purina Feed	Road Salt	1502.73
Russell Lange	ROW	1785.00
Lloyd & Meredith	Supplies	37.80
Lyman Ag Supply	Supplies	50.00
Massena Telephone Company	Telephone Service	32.61
Matheson Tri-Gas	Supplies	398.60
McAtee Tire Service	Tires/Tire Repair	831.80
Mid American Energy	Intersection Lighting	4.18
MTS	Sanitary Disposal	25.00
Nishnabotna Valley R E C	Intersection Lighting	40.80
O'Halloran International	Expendable Parts	97.54
Olsen Fuel Supply	Fuel	5788.60
Overhead Door Company	Door	3275.00
Precision Diesel	Expendable Parts/Service	4703.56
RDO Truck Center	Mack Truck	102947.00
S I R W A	Water	77.50
Schildberg Construction	Rock	95108.27
Stone Office Products	Office Supplies	81.41
Thermo King Christensen	Expendable Parts	649.48
Mike & Terri Thielen	ROW	2125.00
Tiger Mart Griswold Amoco	Fuel	365.11
Van Diest Supply Company	Supplies	9663.00
Verizon Wireless	Cellular Service	254.53
Westel Systems	Telephone Service	36.49
Wickman Chemical	Supplies	35.25
Wyman's Carquest	Supplies	16.99
21st Century Cooperative	Fuel	943.45

Sheriff Investigations

Cappels	K-9 Supplies	30.99
Cass County Attorney	Forfeited Items	892.05
First National Bank	Misc Expenses	156.09
Heart of America Police Dog As	K-9 Supplies	250.00

Capital Projects

Carroll Control Systems	Air Conditioner Repairs	4851.96
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2017 Agribusiness URA CapPrj

Atlantic News Telegraph	Publishing	27.54
Hawkeye Land Co	Easement to cross RR	5000.00
Manatt's Inc	Construction Payment 1	124017.75
Snyder & Assoc Inc	Engineering Services	5315.64

Friday, September 29, 2017 (continued)

The following claims were approved and the auditor authorized to issue checks for same:

General Basic Fund

Akin Building Center	Supplies	52.44
Alliant Energy	Utilities	158.91
Anita Supply Center	Custodial Supplies	80.00
Atlantic Medical Center	Coroner	400.00
Atlantic Municipal Util	Utilities	47.16
Atlantic Pest Control	Pest Control	97.50
Black Hills Energy	Utilities	33.10
Bob Barker Company	Supplies	463.65
Colleen Brazil	Witness Fees	73.62
Dorothy Cable	Meals	48.71
Cappels	Supplies	41.85
Cass Co Environ Landfill	Sanitation Expense	75.40
CCMH Public Health	Grants	9487.44
CDW Government	Network Tester	1765.25
Central Iowa Dist.	Custodial Supplies	746.20
Sarah Cleaver c/o Project Harm	Witness Fees	73.62
Cott Systems	Maintenance/License	503.00
Counsel Office & Documents	Copier Contract	322.01
District IV Conservation	Dues	25.00
Terry Duggan	Mileage	18.47
Ed M Feld Equipment Co	Inspection	195.00
Farmers Elect Cooperative	Utilities	43.26
First National Bank	Misc Expenses	690.26
Andrea Goins	Cellular Service	40.00
Griswold American	Publishing	447.23
Griswold Communications	Telephone Service	231.00
Guthrie County Public Health	Services Rendered	929.32
Kenneth Harrison	Mileage	14.62
Hy Vee Pharmacy	Jail Medications	72.71
Hy-Vee	Supplies	3209.15
IACCVSO	Registration	180.00
IAN	Registration	50.00
Interior Touch	Trim	180.00
Iowa County Attorneys Assoc	Registration Fee	325.00
Jerrico Properties	Rent	237.50
Sheri Karns	Mileage	53.50
Mary Knoell	Rent	350.00
Laverty Sanitation	Sanitation Service	95.00
City of Lewis	Utilities	135.88
Mediacom	Internet	311.51
Mid American Energy	Utilities	156.10
Nishnabotna Valley R E C	Utilities	527.44
Office Depot	Supplies	76.03
Office Stop	Office Supplies	52.85
Postmaster	Newsletter Mailing	125.69
Brenda Pottebaum	Custodial Services	1664.00
Reporting Services	Transcripts	94.00
Rieken Vieth Funeral Home	Transport	563.93
Robinson Hardware	Supplies	68.75
Schumacher Elevator Co	Elevator Maintenance	226.97
Secure Shred Solutions	Shredding Service	128.00
Southern Iowa Rural Water Assc	Utilities	33.00
Steeple Jack	Painting Services	500.00
Stone Office Products	Office Supplies	219.99
Dale Sunderman	Cell phone expense-Jul-Aug	120.00
Thomson Reuters-West	Subscription	261.40
Verizon Wireless	Cellular Service	1181.12
Mary Ward	Mileage	126.26
Windstream	Telephone Service	291.70
Wright Express WexBank	Fuel	631.93
21st Century Cooperative	Fuel	106.79

General Supplemental Fund

Julianne M Adams	Precinct Official Compens	90.00
Mary Anstey	Election Supplies	650.44
Roger Black	Precinct Official Compens	76.50
Choice Printing	Ballot Printing	79.00
Carolyn DeLay	Precinct Official Compens	9.00
Linda Eilts	Precinct Official Compens	85.50
Shirley Eshelman	Precinct Official Compens	167.00
John Fleming	Precinct Official Compens	100.00
Leta Gerlock	Precinct Official Compens	106.20
Anieta Gregory	Precinct Official Compens	90.00
Dee Harrison	Precinct Official Compens	85.50
Heritage House	Polling Site Rental	30.00

Friday, September 29, 2017 (continued)

General Supplemental Fund (continued)

Mary Lou Hoskins	Precinct Official Compens	85.50
IMWCA	Work Comp Premium	4700.00
ISACA Treasurer	Registration	100.00
Barbara Jensen	Precinct Official Compens	9.00
Sheri Karns	Mileage	83.46
Earlene Krauth	Precinct Official Compens	88.71
Carolyn Laird	Precinct Official Compens	186.70
Holly Beth Meyer	Precinct Official Compens	85.50
Sonya Mikkelsen	Precinct Official Compens	118.00
Becky Pelzer	Precinct Official Compens	85.50
Diane Petty	Precinct Official Compens	85.50
Betty Pope	Precinct Official Compens	107.38
JoBeth Reynolds	Precinct Official Compens	154.38
Helen I Rossell	Precinct Official Compens	85.50
Pat Saltmarsh	Precinct Official Compens	85.50
Salvo Deren Schenck & Lauterba	Special Prosecutor	1680.25
Shelby County Auditor	Rent/Utilities/Custodial	1174.50
Treas State of Iowa State Publ	Indigent Defense Fund	1264.00
Mary Strong	Precinct Official Compens	85.50
Sheryl Sunderman	Precinct Official Compens	9.00
Candace Tischer	Precinct Official Compens	85.50
Vickie Rhoads	Precinct Official Compens	83.25
Cheryl Wessels	Precinct Official Compens	108.34
Allison Wise CSR-RPR	Transcripts	322.00
Sharon Woodward	Precinct Official Compens	83.25

Rural Services Basic Fund

Carpenter Uniform Corp	Equipment	136.95
Digital Ally	Clip	26.00
Dvorak Tire and Service	Vehicle Maintenance	39.91
Ed Stivers Ford Lincoln	2017 Ford Police Intercep	27767.00
J&J Custom Graphic Design	Signs	355.00
Jones Automotive	Equipment	247.14

Secondary Road Fund

AgriVision, LLC	Expendable Parts	108.99
Akin Building Center	Supplies	9.15
Alliant Energy	Utilities	213.72
Arnold Motor Supply	Supplies	61.16
Atlantic Motor Supply	Supplies	936.65
Atlantic Municipal Util	Utilities	361.37
Charles Bechtold	Reimbursement	235.46
Leo Beschorner	Reimbursement	40.00
Bi State Electronics	Supplies	93.50
Cappels	Supplies	255.51
Cass Co ISU Extension	Pesticide License	315.00
CCL Supply	Supplies	127.07
Dave Christensen	Reimbursement	40.00
Curtis Welding & Fab	Supplies	57.80
Dan's Sanitation	Sanitary Disposal	50.00
Diamond Mowers	Expendable Parts	201.32
Fastenal Company	Supplies	304.42
Richard E Hansen	Reimbursement	40.00
Michael Hayes	Reimbursement	40.00
Scott Holaday	Reimbursement	40.00
Curtis Holste	Reimbursement	40.00
Iowa State University	Meeting Fees	800.00
JEO Consulting Group	Consultant Fees	3027.50
Mark Knudsen	Reimbursement	40.00
Matheson Tri-Gas	Supplies	98.50
McAtee Tire Service	Tires/Tire Repair	1165.80
Murphy Tractor & Equip	Outside Service	1174.87
O'Halloran International	Expendable Parts/Service	1751.11
Orscheln's	Supplies	95.52
Jim Riggs	Crop Damages	540.00
Stateline Trailers	Trailer	6370.00
Stone Office Products	Office Supplies	108.94
Brock & Lindsey Taylor	ROW	1700.00
Thermo King Christensen	Expendable Parts	443.59
Ultimate Lawn & Power	Supplies	30.00
Van Diest Supply Company	Supplies	1989.40
Larry Weston	Reimbursement	40.00
Wickman Chemical	Supplies	575.00
Windstream	Telephone Service	128.54
Wyman's Carquest	Supplies	142.89
Ziegler	Expendable Parts	7695.80
21st Century Cooperative	Fuel	14437.23

Wednesday, October 11, 2017 (continued)

Reports filed: Sheriff's and Recorder's reports of fees collected during month of September.

Meeting adjourned. Next session October 16. (claims approval only)

Gaylord Schelling, Chair Attest: Dale Sunderman, Auditor

Monday, October 16, 2017

The Cass County Board of Supervisors met at 8:30 a.m. to approve claims with three members present: Gaylord Schelling, chair; Frank Waters and Mark Wedemeyer. Absent: Steve Baier & Stephen Green.

Motion by Schelling, second by Waters to approve the following claims and to authorize the auditor to issue checks for same. Carried unanimously.

General Basic Fund

Table with 3 columns: Vendor Name, Item Description, and Amount. Lists various vendors and their claims for the General Basic Fund, totaling 50.00 for Tech Support and 3066.67 for Ambulance.

Monday, October 16, 2017 (continued)

General Supplemental Fund

Anita Tribune Co	Publishing	16.00
Atlantic News Telegraph	Publishing	141.08
Cass County Sheriff	Serving Notices	1006.70
Christian Home Ass'n	Shelter Care	233.25
First National Bank	Misc Expenses	104.94
IMWCA	Premium Adjustment	2547.00
Pottawattamie Co Sheriff	Service Fees	70.00
Public Safety Fund	County Contribution	32804.89
Shelby County Sheriff	Juvenile Service	70.70
SWI Juvenile Emergency	Juvenile Service	28739.23

Rural Services Basic Fund

Carpenter Uniform Corp	Equipment	27.99
Deter Motors Corp	Vehicle Maintenance	1697.75
Dvorak Tire and Service	Vehicle Maintenance	103.51
First National Bank	Misc Expenses	32.97
JD Wyman Service	Vehicle Maintenance	72.85
Jones Automotive	Install/Parts	671.41
O'Reilly Auto Parts	Supplies	14.99
Radar Road Tech	Certification	35.00
Richter & Son Towing	Tow & Storage	550.00
Wright Express WexBank	Fuel	3070.52

Secondary Road Fund

Akin Building Center	Supplies	41.27
Alliant Energy	Utilities	213.00
Anita Supply Center	Supplies	48.25
Aspen Equipment Company	Expendable Parts	387.55
Blaine's Service	Tire Repair	53.90
Certified Testing Services	Testing	390.00
Deter Motors Corp	New Pickup	31335.10
Filter Care of Nebraska	Outside Services	22.40
Griswold Communications	Telephone Service	38.64
Iowa State University	Meeting Fee	250.00
J&J Custom Graphic Design	Lettering	20.00
Massena Telephone Company	Telephone Service	31.91
Matheson Tri-Gas	Supplies	416.88
McAtee Tire Service	Tires/Tire Repair	4996.34
Mid American Energy	Intersection Lighting	4.17
MTS	Sanitary Disposal	25.00
Nishnabotna Valley R E C	Intersection Lighting	39.99
O'Halloran International	Expendable Parts/Service	4955.60
Olsen Fuel Supply	Fuel	6819.47
Pattison Sand Company	Rock	14065.65
S I R W A	Water	33.00
Schildberg Construction	Rock	97423.55
Tiger Mart Griswold Amoco	Fuel	323.46
Truck Center Companies	Expendable Parts	441.55
Unity Point Clinic-Occ Med	Testing	148.00
Verizon Wireless	Cellular Service	263.06
Westel Systems	Telephone Service	36.40
Ziegler	Expendable Parts	5619.27
21st Century Cooperative	Fuel	8921.01

Sheriff Investigations

Cappels	K-9 Supplies	30.99
First National Bank	Misc Expenses	76.03

Local Option Tax Fund

Atlantic City Clerk	Mowing Southlawn	225.00
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Co Attorney Special Revenue

Judicial Dialog Systems	Maintenance & Support	10800.00
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Local Emergency Mgmt Agency

First National Bank	Misc Expenses	1195.00
Mike Kennon	Fuel	41.18

Environmental Control Agency

AgriVision	Parts	92.64
Akin Building Center	Building Maintenance	52.49
Anita Supply Center	Supplies	38.15
Atlantic Glass Company	Repair Glass	85.00
Atlantic Motor Supply	Equipment Maintenance Sup	155.94
Atlantic News Telegraph	Publishing	16.92
Crystal Clear of SW Iowa	Water	39.00
Farmers Elect Cooperative	Utilities	1629.96
First National Bank	Misc Expenses	119.27
IMWCA	Work Comp	1439.00
John Deere Financial	Supplies	237.23
Liberty Tire Recycling	Tire Recycling	2314.05
Marne/Elk Horn Telephone	Telephone Services	3.56

CITY OF ATLANTIC (continued)

For the office of ATLANTIC PARK & RECREATION BOARD, 2 to be elected, there were 1,220 votes cast as follows:

John Krogman received 635 votes,
Jolene Smith received 569 votes,
scattering received 16 votes.

We therefore declare John Krogman and Jolene Smith duly elected to the office of ATLANTIC PARKS & RECREATION BOARD, for the term of six years beginning 11/16/2017.

Upon the public measure:

PUBLIC MEASURE G ATLANTIC

"Shall the City of Atlantic, Iowa, be authorized to increase the Hotel and Motel Tax from the current rate of four percent (4%) to seven percent (7%) effective January 1, 2018, with the additional three percent (3%) of revenues derived from the tax to be used for the purposes of expanding, developing, improving, repairing, operating and maintaining the Schildberg Recreation Area and bike and walking paths and trails systems within the City of Atlantic?"

there were 779 votes cast as follows:

For the question, there were 359 votes.
Against the question, there were 420 votes.

We therefore declare the public measure not to be adopted.

CITY OF ANITA

For the office of ANITA CITY COUNCIL AT LARGE, 3 to be elected, there were 205 votes cast as follows:

Ben Daughenbaugh received 58 votes,
Mark Harris received 25 votes,
John Knutson received 68 votes,
Tim Wheelock (write-in) received 42 votes,
Dan Winther (write-in) received 6 votes, and
scattering received 6 votes.

We therefore declare Ben Daughenbaugh, John Knutson, and Tim Wheelock duly elected to the office of ANITA CITY COUNCIL AT LARGE, for the term of four years.

CITY OF CUMBERLAND

For the office of CUMBERLAND MAYOR, 1 to be elected, there were 39 votes cast as follows:

Nancy Virginia Coughlin received 36 votes, and
scattering received 3 votes.

We therefore declare Nancy Virginia Coughlin duly elected to the office of CUMBERLAND MAYOR, for the term of two years.

For the office of CUMBERLAND CITY COUNCIL AT LARGE, 3 to be elected, there were 108 votes cast as follows:

Gary Cooper received 23 votes,
Darrin Hardisty received 23 votes,
Michael Martin received 26 votes,
Mike Hill received 31 votes, and
scattering received 5 votes.

For the tie, lots were drawn and the name drawn was Darrin Hardisty.

We therefore declare Darrin Hardisty, Michael Martin and Mike Hill duly elected to the office of CUMBERLAND CITY COUNCIL AT LARGE, for the term of four years.

Upon the public measure:

PUBLIC MEASURE C CUMBERLAND

"Shall the City of Cumberland, Iowa be authorized to amend Section 5-1-2 of the City of Cumberland Code of Ordinances changing the composition of the Cumberland Library Board of Trustee as follows from: Seven (7) members appointed by the City Council, residing in Cass County, and over the age of 18; and changing to: Five (5) members appointed by the City Council, residing in Cass County, and over the age of 18?"

there were 37 votes cast as follows:

For the question, there were 34 votes.
Against the question, there were 3 votes.

We therefore declare the public measure to be adopted.

CITY OF GRISWOLD

For the office of GRISWOLD MAYOR, 1 to be elected, there were 103 votes cast as follows:
Brad Rhine received 91 votes, and scattering received 12 votes.

We therefore declare Brad Rhine duly elected to the office of GRISWOLD MAYOR, for the term of four years.

For the office of GRISWOLD CITY COUNCIL AT LARGE, 2 to be elected, there were 194 votes cast as follows:

Julianne M. Adams received 82 votes, Carol Preston received 85 votes, Thomas J. Moore (write-in) received 21 votes, and scattering received 6 votes.

We therefore declare Julianne M. Adams and Carol Preston duly elected to the office of GRISWOLD CITY COUNCIL AT LARGE, for the term of four years.

CITY OF LEWIS

For the office of LEWIS CITY COUNCIL AT LARGE (vacancy term), 1 to be elected, there were 103 votes cast as follows:

Ryan Lockwood received 86 votes, Natalie Olson-Everett received 16 votes, and scattering received 1 vote.

We therefore declare Ryan Lockwood duly elected to the office of LEWIS CITY COUNCIL AT LARGE (vacancy term), for the remainder of the term of four years.

For the office of LEWIS CITY COUNCIL AT LARGE, 2 to be elected, there were 192 votes cast as follows:

Ryan Archibald received 81 votes, Don Cohrs received 38 votes, Leroy Easter received 7 votes, Chad Frieze received 32 votes, Bryan Olson-Everett received 9 votes, Rick Sanny received 24 votes, and scattering received 1 vote.

We therefore declare Ryan Archibald and Don Cohrs duly elected to the office of LEWIS CITY COUNCIL AT LARGE, for the term of four years.

Upon the public measure:

PUBLIC MEASURE B LEWIS

"Shall an annual levy, the amount of which will not exceed a rate of twenty-seven cents per thousand dollars of assessed value of the taxable property be authorized for providing moneys for public library services?"

there were 93 votes cast as follows:

For the question, there were 42 votes.

Against the question, there were 51 votes.

We therefore declare the public measure not to be adopted.

CITY OF MARNE

For the office of MARNE MAYOR, 1 to be elected, there were 37 votes cast as follows:

Randall I. Baxter received 33 votes, and scattering received 4 votes.

We therefore declare Randall I. Baxter duly elected to the office of MARNE MAYOR, for the term of two years.

For the office of MARNE CITY COUNCIL AT LARGE, 5 to be elected, there were 190 votes cast as follows:

Vergil Anderson received 21 votes, Lori Holste received 37 votes, Mark Opbroek received 35 votes, Wayne Preister received 38 votes, Angela Redler received 32 votes, Jericho Schmitt received 24 votes, and scattering received 3 votes.

We therefore declare Lori Holste, Mark Opbroek, Wayne Priester, Angela Redler and Jericho Schmitt duly elected to the office of MARNE CITY COUNCIL AT LARGE, for the term of two years.

CITY OF MARNE

Upon the public measure:

PUBLIC MEASURE D MARNE

"Shall the City of Marne change the term of the mayor and council members from a two (2) year term to a four (4) year term?"

there were 35 votes cast as follows:

For the question, there were 19 votes.

Against the question, there were 16 votes.

We therefore declare the public measure to be adopted.

Upon the public measure:

PUBLIC MEASURE E MARNE

"SUMMARY: To authorize a change in the use of the one percent (1%) local sales and services tax in the city of Marne, Iowa effective July 1, 2018.

The use of the one percent (1%) local sales and services tax shall be changed in the city of Marne, Iowa effective July 1, 2018.

PROPOSED USES OF THE TAX:

If the change is approved, revenues from the sales and services tax shall be allocated as follows: 0% for property tax relief

The specific purpose for which the revenues shall otherwise be expended is:

100% for Any Lawful Purpose

CURRENT USES OF THE TAX: Revenues from the sales and services tax are currently allocated as follows:

40% for Property Tax Relief

The specific purposes for which the revenues are otherwise expended are:

35% for Community Development

(e.g. park & recreation, upgrading community building)

25% for Streets"

there were 34 votes cast as follows:

For the question, there were 22 votes.

Against the question, there were 12 votes.

We therefore declare the public measure to be adopted.

CITY OF MASSENA

For the office of MASSENA MAYOR, 1 to be elected, there were

68 votes cast as follows:

Dan Bonnesen (write-in) received 4 votes,

Robyn McKee (write-in) received 4 votes,

Phil Przychodzin (write-in) received 54 votes, and

scattering received 6 votes.

We therefore declare Phil Przychodzin duly elected to the office of MASSENA MAYOR, for the term of two years.

For the office of MASSENA CITY COUNCIL AT LARGE, 2 to be elected, there were

169 votes cast as follows:

Jackson Bissell received 68 votes,

Bobby McKnight received 32 votes,

Douglas Venteicher received 65 votes, and

scattering received 4 votes.

We therefore declare Jackson Bissell and Douglas Venteicher duly elected to the office of MASSENA CITY COUNCIL AT LARGE, for the term of four years.

Upon the public measure:

PUBLIC MEASURE F MASSENA

"SUMMARY: To authorize a change in the use of the one percent (1%) local sales and services tax in the city of Massena, Iowa effective July 1, 2018.

The use of the one percent (1%) local sales and services tax shall be changed in the city of Massena, Iowa effective July 1, 2018.

PROPOSED USES OF THE TAX: If the change is approved, revenues from the sales and services tax shall be allocated as follows:

0% for property tax relief

The specific purpose for which the revenues shall otherwise be expended is:

100% for Any Lawful Purpose

CURRENT USES OF THE TAX: Revenues from the sales and services tax are currently allocated as follows:

30% for Property Tax Relief

The specific purposes for which the revenues are otherwise expended are:

40% for Community Betterment/Development

30% for Capital Improvements/ Equipment

there were 87 votes cast as follows:

For the question, there were 42 votes.

Against the question, there were 45 votes.

We therefore declare the public measure not to be adopted.

Wednesday, November 15, 2017 (continued)

General Basic Fund (continued)

Medivac Corp	Ambulance	3066.67
NACCTFO Donna D Peterson	Membership	75.00
National Assn Co Veterans	Dues & Memberships	30.00
Office Depot	supplies	59.61
Office Stop	Supplies	393.27
Per Mar Security Services	Camera Installation	40.93
Brenda Pottebaum	Custodial Services	1824.00
Dan Proehl	Cellular Service	40.00
Robinson Hardware	Supplies	112.66
Ellen R Ross Fourth Floor	Transcripts	16.00
Iowa Secretary of State	Notary Fees	60.00
Stone Office Products	Office Supplies	794.22
Linda Templeman	Custodial Services	307.50
Tracey Marshall	Mileage/Meals	182.02
Joretta Wendt	Rent	580.00
5Q Corporation	Web Hosting	50.00

Gen.Basic-Co. Case Management

SW IA Mental Health Cen	Iowa Medicaid Enterprise	18482.22
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General Supplemental Fund

Clair Acker	Precinct Election Official	54.00
Diane Acker	Precinct Election Official	81.00
Anita Tribune Co	Publishing	720.00
Atlantic News Telegraph	Publishing	146.61
Roger Black	Precinct Election Official	100.00
Janice Brehmer	Precinct Election Official	85.50
Cass Co Ag & Ed Association	Polling Site Expense	30.00
Cass County Sheriff	Juvenile Service	1012.75
Sheri Conn	Precinct Election Official	87.75
Carolyn DeLay	Precinct Election Official	18.72
Linda Eilts	Precinct Election Official	90.00
Nancy Erickson	Precinct Election Official	90.00
Shirley Eshelman	Precinct Election Official	171.50
John Fleming	Precinct Election Official	122.50
Ileen C Furne	Precinct Election Official	91.61
Leta Gerlock	Precinct Election Official	150.10
Anieta Gregory	Precinct Election Official	85.50
Enola M Hansen	Precinct Election Official	87.75
Dee Harrison	Precinct Election Official	90.00
Henry M Adkins & Son	Election Data Processing	2482.75
Heritage House	Polling Site Expense	30.00
Mary Lou Hoskins	Precinct Election Official	90.00
Sharon Howard	Precinct Election Official	111.14
Shirley A Jacobsen	Precinct Election Official	78.75
Barbara Jensen	Precinct Election Official	107.49
Sheryl Jensen	Precinct Election Official	17.28
Betty Johnson	Precinct Election Official	85.50
Julie Kennon	Precinct Election Official	90.00
Elaine Martens	Precinct Election Official	95.35
Jeanie McMullen	Precinct Election Official	94.50
Holly Beth Meyer	Precinct Election Official	90.00
Sonya Mikkelsen	Precinct Election Official	100.00
Kathy Nelson	Precinct Election Official	85.50
Becky Pelzer	Precinct Election Official	90.00
Betty Pope	Precinct Election Official	126.01
Pottawattamie Co Sheriff	service	135.00
Public Safety Fund	County Contribution	31658.49
JoBeth Reynolds	Precinct Election Official	145.16
Ellen Rutherford	Precinct Election Official	90.00
Pat Saltmarsh	Precinct Election Official	78.75
Salvo Deren Schenck & Lauterba	Special Prosecutor	1598.98
Kimberlee Spillers	Precinct Election Official	15.75
Mary Strong	Precinct Election Official	93.25
Sheryl Sunderman	Precinct Election Official	99.00
United Church of Christ	Polling Site Expense	30.00
Vickie Rhoads	Precinct Election Official	87.75
Carol Waters	Precinct Election Official	87.75
Lesli Welter	Precinct Election Official	88.29
Cheryl Wessels	Precinct Election Official	121.84
Kay Winston	Precinct Election Official	119.71
Zion Lutheran Church	Polling Site Expense	30.00

Wednesday, November 15, 2017 (continued)

Rural Services Basic Fund

Atlantic Motor Supply	Supplies	111.98
Axon Enterprise	Taser Batteries	405.12
Deter Motors	Repairs	121.93
Dvorak Tire and Service	Vehicle Maintenance	311.52
First National Bank	Misc Expenses	338.15
ISSDA Financial Admin.	Membership	425.00
McAtee Tire Service Inc	Vehicle Maintenance	2754.86
Wright Express WexBank	Fuel	2883.58

Secondary Road Fund

AgriVision	Expendable Parts	809.12
Alliant Energy	Utilities	293.67
Allied Oil & Tire Company	Oil	1597.97
Anita Supply Center	Supplies	8.78
Atlantic Municipal Util	Water	43.60
Atlantic News Telegraph	Publishing	53.18
Bauer Built Tire	Tires	290.00
Bi State Electronics	Radio	482.00
Blacktop Service Co	Contract Payment	66790.98
Brown's Shoe Fit	Safety Boots	1425.25
Camblin Plumbing & Heating	Supplies	266.20
Casey's General Stores	Fuel	140.35
Cass County Health Systems	Testing	80.00
Cook Sanitation	Sanitary Disposal	110.00
Curtis Welding & Fab	Supplies/Service	544.79
Denison Truck & Trailer Repair	Supplies	135.00
Diamond Mowers	Expendable Parts	635.61
Echo Concrete	Supplies	720.00
Filter Care of Nebraska	Outside Services	31.10
First National Bank	Misc Expenses	945.84
Griswold Communications	Telephone Service	40.59
H.T.C.	New Equipment	4610.42
Iowa State University	Meeting Fee	40.00
Lloyd & Meredith	Expendable Parts	30.10
Mar-Han, Inc. Harper Brooms	Supplies	125.00
Massena Telephone Company	Telephone Service	34.03
Matheson Tri-Gas	Supplies	398.60
McAtee Tire Service	Tires/Tire Repair	9595.30
Mid American Energy	Intersection Lighting	4.19
MTS	Sanitary Disposal	25.00
Murphy Tractor & Equip	Expendable Parts	296.46
Nishnabotna Valley R E C	Intersection Lighting	42.41
O'Halloran International	Parts/Service	1572.01
Olsen Fuel Supply	Fuel	6610.20
Olsen's Outdoor Power	Supplies	151.68
Quality Striping	Pavement Marking	1378.40
RDO Truck Center	Expendable Parts	32.39
Road Builders	Expendable Parts	303.23
Robinson Hardware	Supplies	6.18
S I R W A	Water	33.00
Schildberg Construction	Rock	67130.35
Stone Office Products	Office Supplies	15.17
Tiger Mart Griswold Amoco	Fuel	341.98
Titan Machinery, Inc.	Parts/Service	4415.15
Truck Center Companies	Expendable Parts	91.13
Verizon Wireless	Cellular Service	257.43
Westel Systems	Telephone Service	38.45
Wyman's Carquest	Supplies	43.37
Ziegler	Parts	5805.93
21st Century Cooperative	Fuel	7826.45

Sheriff Investigations

Atlantic Animal Health Center	K-9Care	119.60
Cappels	K-9	30.99

Local Option Tax Fund

Atlantic City Clerk	Southlawn Mowing	225.00
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Local Emergency Mgmt Agency

First National Bank	Misc Expenses	85.94
Mike Kennon	Fuel	178.46

Environmental Control Agency

Atlantic Motor Supply	Supplies	281.67
Crystal Clear of SW Iowa	Water	33.00
Denison Truck & Trailer Repair	Parts	39.38
Farmers Elect Cooperative	Utilities	1927.79
First National Bank	Misc Expenses	257.64
IMWCA	Work Comp	1439.00

Thursday, November 30, 2017 (continued)

Secondary Road Fund

AgriVision	Expendable Parts	581.61
Alliant Energy	Utilities	650.05
Atlantic Motor Supply	Supplies	1433.13
Atlantic Municipal Utilities	Utilities	384.22
Leo Beschorner	Cellular/Misc Reimburseme	190.00
Brown Auto Body	Parts/Service	500.00
Cappels	Supplies	1097.41
Chris Heuton Earthmoving	Install Pipe	1280.00
Dave Christensen	Cellular Reimbursement	40.00
Dan's Sanitation	Sanitary Disposal	50.00
Employee Data Forms of MO	Office Supplies	28.25
Richard E Hansen	Cellular Reimbursement	40.00
Michael Hayes	Cellular Reimbursement	40.00
Henningsen Constr Co	Cold Patch	98.80
Scott Holaday	Cellular Reimbursement	57.50
Curtis Holste	Cellular Reimbursement	40.00
H.T.C.	New Equipment	28507.00
Mark Knudsen	Cellular Reimbursement	40.00
McAtee Tire Service	Tires/Tire Repair	215.00
O'Halloran International	Parts/Service	3847.83
Orscheln's	Supplies	209.09
Precision Diesel	Parts/Service	8085.23
Quality Truck Repair	Expendable Parts	8.02
Robinson Hardware	Tools	149.00
Star Equipment Ltd	Equipment Rental	216.00
Thermo King Christensen, Inc.	Supplies	109.92
Town & Country Sanitation	Sanitary Disposal	25.00
Truck Center Companies	Parts/Service	776.51
Larry Weston	Cellular Reimbursement	40.00
Windstream	Telephone Service	134.21
Wyman's Carquest	Supplies	145.03
Ziegler	Parts/Service	2223.24
21st Century Cooperative	Fuel	5743.03

2017 Agribusiness URA CapPrj

Snyder & Assoc	Engineering Services	17524.82
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ValleyBus.Park-URA-DbSrv

First Whitney Bank& Trust	Debt Repayment	3548.68
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707 Poplar St Loan-DbSrv

First Whitney Bank& Trust	Debt Repayment	3333.33
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Local Emergency Mgmt Agency

Atlantic Fire Department	Handbook/Certification Fe	595.00
Mike Kennon	Fuel	167.15
Verizon Wireless	Cellular Service	81.02
Windstream	Telephone Service	44.36

Environmental Control Agency

Atlantic Motor Supply	Supplies	35.90
Atlantic Pest Control	Pest Control	65.00
Auditor of State of Iowa	Filing Fee	175.00
Barker, Lemar and Assoc	Consultant Fees	1718.75
First Whitney Bank& Trust	Debt Repayment	11050.00
Hughes Network Systems	Internet	81.18
Otto Lorence & Wiederstein	Legal Fees	70.00
PACCAR Financial	Rolloff Truck	1323.31
The Retrofit Companies	Disposal Charges	2730.54
Scales Sales & Service	Scale Inspection	420.00
Secondary Road Fund	Reimburse Sec Rd Hours	500.00
Windstream	Telephone Service	85.65

Consrv LandAcq/Cap Imprvmnt

Atlantic Pest Control	Pest Control	32.00
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Meeting adjourned. Next meeting December 6, 2017.

/s/-Gaylord Schelling, Chair

Attest: /s/-Dale Sunderman, Auditor

Wednesday, December 6, 2017

The Cass County Board of Supervisors met at 8:30 a.m. with all members present: Gaylord Schelling, chair; Steve Baier, Stephen Green, Frank Waters and Mark Wedemeyer. Consideration of award of contract for bridge replacement was added to agenda. Agenda upon motion by Wedemeyer, 2nd by Baier was approved. Minutes of November 30, 2017 upon motion by Waters, 2nd by Green were approved.

Wednesday, December 6, 2017 (continued)

On November 30, Dave Sturm of Snyder & Associates reported the gravel subbase was found to be less than the six plus inches estimated and therefore additional granular material must be added for the road paving project. Reason for change was discussed. After due consideration:

Motion by Waters, second by Baier: to approve Manatt's Inc. Change Order No. 3 for Glacier Rd., Buck Creek Rd. and Echo Rd. Paving project: modified subbase, etc (\$207,172). Roll call: Yes- Schelling, Waters & Baier. No- Green & Wedemeyer. Carried.

Snyder & Associates filed fourth application for partial payment on the URA Road paving construction project.

Motion by Waters, second by Baier to approve Manatt's Inc. application for partial payment No. 4 on Glacier Rd, Buck Creek Rd & Echo Rd. Paving project for \$389,588.29. Carried unanimously.

Sealed envelope with contracts for a bridge replacement project were hand delivered to the board yesterday afternoon with a request to act as soon as feasible. Iowa DOT letter inside stated the Iowa DOT has accepted bids on behalf of Cass County and determined the contractor who provided the lowest responsive bid. It is Cass County's responsibility to analyze the bids and make a final determination to award the contract or reject all bids. Engineer's assistant reported there was no reason not to approve the low bid.

Motion by Green, 2nd by Wedemeyer: to award the contract for bridge #342 replacement project on Lansing Road, from 570th St east .2 miles: project BROS-C015(63)—5F-15 to Christensen Bros., Inc. (\$543,425.80) ; and to authorize the chair to sign the contract and bid bond. Carried unanimously.

Motion by Baier, 2nd by Wedemeyer: to allow/disallow family farm credits and to approve agricultural land credits as recommended by the Assessor and the Auditor in accord with Code of Iowa (Chapters 425A & 426) for taxes collectible FY18-19. Carried unanimously.

Reports filed: Sheriff's and Recorder's reports of fees collected during month of November.

Meeting adjourned. Next meeting December 15, 2017.

/s/-Gaylord Schelling, Chair

Attest: /s/-Dale Sunderman, Auditor

_____, Chair

Attest: _____

Friday, December 15, 2017

The Cass County Board of Supervisors met at 8:30 a.m. with all members present: Gaylord Schelling, chair; Steve Baier, Stephen Green, Frank Waters and Mark Wedemeyer. Agenda upon motion by Baier, 2nd by Green was approved. Minutes of December 6, 2017 upon motion by Waters, 2nd by Wedemeyer were approved.

Dave Sturm of Snyder & Associates presented first application for partial payment on the URA Gray Water Transmission construction project.

Motion by Green, second by Baier to approve Crow River Construction's application for partial payment No. 2 on Gray Water Transmission project for \$350,768.50. Carried unanimously.

The following claims were approved and the auditor authorized to issue checks for same:

General Basic Fund

Access Systems	Copier Contract	1030.63
Alliant Energy	Utilities	1334.54
Anita Supply Center	Custodial Supplies	97.27
Anita Tribune	Publishing	686.45
Atlantic Locksmith	Repairs	100.00
Atlantic Municipal Utilities	Utilities	3738.56
Atlantic News Telegraph	Publishing	413.61
Atlantic Pest Control	Extermination Services	80.00
Cappels	Supplies	80.44
CCMH Public Health	Grants	11042.13
Counsel Office & Documents	Copier Contract	787.26
Culligan Soft Water Serv	Water Cooler	62.00
Dean Downer	Adjustment	107.10
Fareway Stores	Provisions	287.18
First National Bank	Misc Expenses	1294.95

Friday, December 15, 2017 (continued)**General Basic Fund (continued)**

Andrea Goins	Mileage	133.62
Griswold American	Publishing	376.95
Gronewold Bell & Kyhnn & Co	Audit Services	4700.00
Guthrie County Public Health	Claims	502.72
Hepler Curbside Recycling	Sanitation Expense	175.00
IMAGETek	Tech Support	154.00
ISAC	Registration	195.00
Julie Jameson	Transcripts	264.50
Jerrico Properties	Rent	31.00
City of Lewis	Utilities	111.88
LexisNexis	Copier Contract	141.10
Mail Services	Print & Postage	690.37
Mediacom	Internet Service	993.51
Mid Plains Properties	Rent	450.00
Midtown Place Apts	Rent	220.00
Office Depot	Office Supplies	175.35
Office Stop	Office Supplies	23.92
Pitney Bowes	Postage Meter Lease	703.74
Polk County Medical Examiner	Autopsy Report	170.15
Brenda Pottebaum	Custodial Services	1664.00
Purchase Power	Postage Fees	4505.00
Robinson Hardware	Supplies	55.33
Safeguard Business Systems	Office Supplies	235.52
Solutions	Tech Support	2999.21
Steen Funeral Home	Indigent Burial	1500.00
Stone Office Products	Office Supplies	461.64
Sundance Apartments	Rent	530.00
Linda Templeman	Custodial Services	255.00
Thomson Reuters-West	Subscription	506.40
Treat America	Meals	68.77
Verizon Wireless	Cellular Service	94.27
Joretta Wendt	Rent	550.00
Brandi Wittrock	Mileage	14.45
5Q Corporation	Website Hosting	50.00

General Supplemental Fund

Mary Anstey	Mileage	192.60
Cass County Sheriff	Juvenile Service	1227.38
Polk County Sheriff	Juvenile Service	76.42
Pottawattamie Co Sheriff	Juvenile Service	35.00
Public Safety Fund	County Contribution	31658.49
Iowa Secretary of State	IVoters Maintenance	1762.78
Shelby County Auditor	Rent/Utilities/Custodial	1174.50
SWI Juvenile Emergency	Juvenile Service	28739.23

Rural Services Basic Fund

Anita Public Library	Contribution	13100.00
Atlantic Public Library	Contribution	15200.00
Cappels	Supplies	24.99
Cumberland Public Library	Contribution	10900.00
Dvorak Tire and Service	Vehicle Maintenance	1647.40
Earhugger Safety Products	Ear Piece	157.50
First National Bank	Misc Expenses	89.23
Griswold Public Library	Contribution	12600.00
Iowa Law Enforcement Academy	Applicant Tests	600.00
Jones Automotive	Vehicle Repairs	313.91
Lewis Library	Contribution	10900.00
Massena Public Library	Contribution	11100.00
McAtee Tire Service	Vehicle Maintenance	617.41
Wright Express WexBank	Fuel	2774.28

Secondary Road Fund

AgriVision	Expendable Parts	380.33
Alliant Energy	Utilities	511.65
Allied Oil & Tire Company	Oil	1792.74
Anita Supply Center	Supplies	23.98
Aspen Equipment Company	Expendable Parts	638.00
Casey's General Stores	Fuel	27.90
Cass Co Environ Landfill	Disposal	1752.00
Cass County Health Systems	Testing	80.00
Choice Printing	Safety Clothing	1073.26
Cintas LOC 749	Supplies	315.14
Cook Sanitation	Sanitary Disposal	55.00
Echo Concrete	Grout	4290.00
First National Bank	Misc Expenses	69.58
Gateway Hotel & Conference Ctr	Lodging	318.08
Griswold Communications	Telephone Service	43.94
Richard E Hansen	Reimbursement	26.41

Friday, December 29, 2017 (continued)**General Basic Fund (continued)**

Black Hills Energy	Utilities	112.33
Bob's Mowing	Lawn Care	80.00
Cappels	Supplies	118.17
Cass Co Environ Landfill	Disposal	25.00
Cass Co Meals on Wheels	Meals	650.00
CCMH Public Health	Grants	4075.70
Central Iowa Dist.	Supplies	365.32
Certified Auto Repair	Vehicle Repair	560.95
Cintas First Aid & Safety	First-Aid Supplies	150.04
Cott Systems	Maintenance/License	503.00
Counsel Office & Documents	Copier Contract	235.14
Des Moines Stamp Mfg Co	Office Supplies	189.60
District IV Treas Association	Registration	50.00
Terry Duggan	Mileage	18.47
Farmers Elect Cooperative	Utilities	39.17
First National Bank	Misc Expenses	515.22
First Whitney Bank& Trust	Debt Repayment	106.86
Andrea Goins	Supplies	23.55
Griswold American	Publishing	34.93
Griswold Communications	Telephone Service	225.64
Kenneth Harrison	Mileage	14.62
Hy Vee Pharmacy	Medications	46.99
Hy-Vee	Supplies	2459.43
Ia Dept of Ag & Land Stewardship	Inspection	200.00
Laverty Sanitation	Sanitation Service	95.00
Mediacom	Internet	214.48
Medivac Corp	Ambulance	3066.67
Mid American Energy	Utilities	109.99
Kevin Namanny	Haul Rock	115.56
Nishnabotna Valley R E C	Utilities	253.12
O'Reilly Auto Parts	Parts	60.81
Office Depot	Supplies	4.75
Per Mar Security Services Corp	Security System	325.44
Postmaster	Postage	49.00
Dan Proehl	Cellular Service	40.00
Schildberg Construction	Rock	185.70
Schneider Corporation	Beacon Hosting	2175.00
Schumacher Elevator Co	Elevator Maintenance	235.91
Secure Shred Solutions	Shredding Service	128.00
Solutions Inc	Tech Support	1815.00
Southern Iowa Rural Water Assc	Utilities	33.00
Stone Office Products	Office Equipment/Supplies	438.88
Teamviewer GmbH	Software	502.80
Thomson Reuters-West Payment	Subscription	261.40
Tracey Marshall	Mileage	127.33
United States Cellular	Cellular Service	78.08
Vais Pump Service	Repairs	341.97
Verizon Wireless	Cellular Service	725.74
Frank Waters	Mileage	65.81
Brandi Wittrock	Mileage	12.84
Wright Express WexBank	Fuel	672.17
21st Century Cooperative	Fuel	51.67

General Supplemental Fund

Allison Wise CSR-RPR	Transcripts	196.00
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Rural Services Basic Fund

Brown's Shoe Fit	Uniform	159.95
Carpenter Uniform Corp	Uniform	1222.71
Choice Printing	Business Cards	58.00
Iowa Narcotics Officers Assoc	Membership	100.00
Robinson Hardware	Supplies	6.99

Secondary Road Fund

AgriVision	Expendable Parts	39.18
Alliant Energy	Utilities	770.05
Aspen Equipment Company	New Equipment	67753.00
Atlantic Motor Supply	Supplies	3865.99
Atlantic Municipal Utilities	Utilities	374.44
Barco Municip Prod	Supplies	168.77
Charles Bechtold	Reimbursement	50.44
Leo Beschorner	Cellular Reimbursement	40.00
Bi State Electronics	Antennas	178.00
Brown Electric Company	Building Maintenance	59.16
Cappels	Supplies	720.46
Dave Christensen	Cellular Reimbursement	40.00
Cintas LOC 749	Uniforms	105.57
Richard E Hansen	Cellular Reimbursement	40.00

Friday, December 29, 2017 (continued)

Secondary Road Fund (continued)

Michael Hayes	Cellular Reimbursement	40.00
Scott Holaday	Cellular Reimbursement	40.00
Curtis Holste	Cellular Reimbursement	40.00
H.T.C., Inc.	New Equipment	903.04
IDALS Pesticide Bureau-IDALS	Pesticide Licenses	105.00
Mark Knudsen	Cellular Reimbursement	40.00
McAtee Tire Service	Tires/Tire Repair	405.00
O'Halloran International	Expendable Parts/Service	1907.31
Olsen's Outdoor Power	Supplies	5.60
R/T Motors	Rental	35.00
Rockford Rigging	Supplies	922.85
Steinbeck & Sons	Propane	296.79
Thermo King Christensen	Supplies	240.00
Western Engineering Co	Sand	133.80
Larry Weston	Cellular Reimbursement	40.00
Windstream	Telephone Service	132.52
Wyman's Carquest	Supplies	40.43
Ziegler	Expendable Parts	817.96

Attorney Local Seized Monies

Crash Data Group Inc	CDR Kit	18555.00
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Geographic Info System Fund

Counsel Office & Documents	Copier Contract	8035.00
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2017 Agribusiness URA CapPrj

Jeff Coomes	Damages	522.10
DoniLo Acres	Damages	1694.82
Snyder & Assoc Inc	Engineering Services	23916.83

707 Poplar St Loan-DbSrv

First Whitney Bank& Trust	Debt Repayment	3333.33
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Local Emergency Mgmt Agency

Verizon Wireless	Cellular Service	80.92
Windstream	Telephone Service	44.36

Environmental Control Agn

Akin Building Center	Supplies	980.12
Anita Supply Center	Supplies	41.46
Atlantic Motor Supply	Parts	32.18
Barker, Lemar and Assoc	Consultant Fees	8312.50
Brown Electric Company	Electrical Repairs	1180.81
Cappels	Supplies	5.96
Ed M Feld Equipment Co	Inspection/Suppression System	500.00
First Whitney Bank& Trust	Debt Repayment	11050.00
Gronewold Bell & Kyhnn & Co	Audit Services	2460.69
Hughes Network Systems	Internet	81.18
Hy-Vee	Postage	54.32
Iowa Division of Labor Boiler	Boiler Inspection	40.00
Kewanna Screen Printing	Recycling	128.52
Jebidiah Marshall	Clothing Allowance	91.46
Outfitters Plus	Screen Printing	92.31
Overhead Door Company	Door Repair	3308.00
PACCAR Financial	Rolloff Truck	1323.31
Secondary Road Fund	Reimburse Sec Rd Hours	500.00
Windstream	Telephone Service	86.32
Ziegler	Parts	213.19

Consrv LandAcq/Cap Imprvmnt

First National Bank	Misc Expenses	33.57
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Meeting adjourned. Next meeting January 2, 2018.

/s/-Gaylord Schelling, Chair

Attest: /s/-Dale Sunderman, Auditor

_____, Chair

Attest: _____

WAGES ISSUED BY CASS COUNTY DURING CALENDAR YEAR 2017

Department	Employee Name	Gross Wages
Attorney	Mark R Bosworth	18,333.37
Attorney	Beverly K Groves	47,554.36
Attorney	Eva M Jensen	34,483.34
Attorney	John P Otto	21,580.00
Attorney	Kristin K Schuler	32,004.13
Attorney	David L Wiederstein	77,813.37
Auditor	Mary B Anstey	42,881.62
Auditor	Sheri M Karns	46,261.62
Auditor	Dale E Sunderman	55,591.09
Board of Supervisors	Steven B Baier	27,867.62
Board of Supervisors	Stephen S Green	27,733.62
Board of Supervisors	Duane C McFadden	864.92
Board of Supervisors	Charles A Rieken	1,175.96
Board of Supervisors	Gaylord Schelling	29,576.90
Board of Supervisors	Frank L Waters	29,381.49
Board of Supervisors	Mark A Wedemeyer	28,598.64
Courthouse	Jason D Anderson	14,322.31
Courthouse	Daniel D Proehl	23,078.50
Information Technology	Andrea L Goins	17,069.28
Recorder	Marci I Wallingford	42,775.19
Recorder	Mary M Ward	55,591.09
Sheriff	William W Ayers	58,891.26
Sheriff	Benjamin A Bartholomew	60,198.07
Sheriff	Ryan T Johnson	47,679.33
Sheriff	Joni Knudsen	43,959.74
Sheriff	Corey J Larsen	58,275.96
Sheriff	Darby J McLaren	72,020.80
Sheriff	Joshua E McLaren	58,297.74
Sheriff	Kyle B Quist	59,810.94
Sheriff	Tyler L Shiels	65,445.08
Sheriff	Billie J Taylor-McLaren	43,865.48
Sheriff	John S Westering	61,217.16
Sheriff	Stephanie E Witzman	45,009.41
Treasurer	Ashley L Kress	37,092.58
Treasurer	Tracey J Marshall	55,591.09
Treasurer	Bethany D Nichols	46,403.84
Treasurer	Julie A Symonds	46,959.32
Treasurer	Kate M Winston	46,140.50
Treasurer	Brandi L Wittrock	41,993.77
Zoning	Richard E Hansen	5,490.85
Jail	Maria C Agboglo	20,211.15
Jail	Dorothy M Cable	37,715.30
Jail	Linda L Goehring	12,091.32
Jail	Sherri A Hansen	15,555.06
Jail	Linda Marxen	37,664.94
Jail	Susan L Meier	37,038.46
Jail	Stacey R Misner	40,086.44
Jail	Darcy E Schwanke	23,278.23
Jail	John S Westering	4,175.11
Conservation	Dean S Downer	1,800.00
Conservation	Lora J Kanning	36,313.29
Conservation	Micah R Lee	44,635.03
Conservation	Ryan E Lockwood	34,619.87
Conservation	Jarod T McKee	4,130.00
Conservation	Sue R Rodgers	2,000.00
Veteran Affairs	Roger C Barbero	550.00
Veteran Affairs	Terry G Duggan	500.00
Veteran Affairs	Kenneth Harrison	450.00
Veteran Affairs	Mitchell K Holmes	45,185.26
MI/ID/DD/CD	Donna Ray	10,973.84
MI/ID/DD/CD	Debbie D Schuler	51,747.24
Court Services	William W Ayers	1,285.14
Court Services	Benjamin A Bartholomew	844.90
Court Services	Darby J McLaren	52.62
Court Services	Joshua E McLaren	7.58
Court Services	Kyle B Quist	807.30
Court Services	Tyler L Shiels	131.84
Weed Commissioner	Larry I Randel	8,652.00
Engineer - Sec. Rd.	Charles I Bechtold	103,210.07
Engineer - Sec. Rd.	Leo E Beschorner	44,415.09
Engineer - Sec. Rd.	Raymond L Bruck	42,100.72
Engineer - Sec. Rd.	David E Christensen	44,964.45
Engineer - Sec. Rd.	Martin L Dorscher	41,087.93
Engineer - Sec. Rd.	Craig A Eilts	42,078.14
Engineer - Sec. Rd.	Michael C Erickson	42,072.51

WAGES ISSUED BY CASS COUNTY DURING CALENDAR YEAR 2017 (continued)

Department	Employee Name	Gross Wages
Engineer - Sec. Rd.	Cory J Feltner	42,386.16
Engineer - Sec. Rd.	Richard E Hansen	60,827.71
Engineer - Sec. Rd.	Michael W Hayes	44,147.63
Engineer - Sec. Rd.	Michael D Hill	42,744.45
Engineer - Sec. Rd.	Scott A Holaday	45,168.84
Engineer - Sec. Rd.	Curtis D Holste	46,540.80
Engineer - Sec. Rd.	Randall S Hoover Jr	42,177.08
Engineer - Sec. Rd.	Richard H Juhl	43,656.18
Engineer - Sec. Rd.	Jason D Karns	41,542.16
Engineer - Sec. Rd.	Corey A Kirchhoff	41,631.93
Engineer - Sec. Rd.	Robert L Kirchner	41,410.29
Engineer - Sec. Rd.	Mark A Knudsen	42,793.27
Engineer - Sec. Rd.	Craig A Meyer	29,636.14
Engineer - Sec. Rd.	Ethan L Miller	17,631.29
Engineer - Sec. Rd.	Stephen R Oglesbee	41,742.39
Engineer - Sec. Rd.	Robert L Peck	41,730.05
Engineer - Sec. Rd.	Alice A Ray	45,950.87
Engineer - Sec. Rd.	Clint M Spry	43,599.30
Engineer - Sec. Rd.	Andrew D Steffen	41,518.91
Engineer - Sec. Rd.	Dennis J Vogl	57,373.24
Engineer - Sec. Rd.	Larry J Weston	45,823.11
Engineer - Sec. Rd.	Christopher T Williams	41,327.69
S & W Cons Dist Drill Account	Steven C Kennedy	720.00
Landfill-Sanitary Disposal	Jebidiah F Marshall	39,437.80
Landfill-Sanitary Disposal	Brandi L Mericle	50,399.13
Landfill-Sanitary Disposal	Gerald L Peck	10,496.21
Landfill-Sanitary Disposal	Robert Richert	42,504.43
Landfill-Sanitary Disposal	Roxann M Sothman	16,036.67
Landfill-Sanitary Disposal	James C Stokley	39,420.58
Assessor	Karen M Baxter	500.00
Assessor	Patricia J Bissell	44,218.26
Assessor	Melissa Ihnen	500.00
Assessor	Brenda S Nelson	63,219.45
Assessor	Michael D Onnen	49,499.89
Assessor	E Marie Parrott	54,025.00
Assessor	Laurie K Parrott	600.00
Assessor	Jerald L Putnam	200.00
Assessor	Robert D Vernon	600.00
Public Safety	Philip B Davis	46,601.51
Public Safety	Christopher M Droll	44,436.53
Public Safety	Jennifer Holaday	39,875.09
Public Safety	Bobbi J Jameson	43,999.20
Public Safety	Michael F Kennon	7,959.81
Public Safety	Robert D Koppert	34,014.45
Public Safety	Kate N Krause	39,611.66
Public Safety	Dacee L McLaren	43,155.15
Public Safety	Scot Olson	14,872.84
Emergency Mgmt Agency	Michael F Kennon	46,414.59
S&W Cons Dist Tech Grant Acct	Elizabeth P Williams	315.00
Child Support Recovery Tr	Sara J Deskin	38,994.31
Child Support Recovery Tr	Sandra L Kipp	56,389.46
Child Support Recovery Tr	Chelle L Madsen	49,544.07
Child Support Recovery Tr	Simony Schmitt	459.84
Child Support Recovery Tr	Carmalee M Woods	804.56
Nondepartmental	Dolly S Bergmann	35.00
Nondepartmental	Dwight B Bower	35.00
Nondepartmental	Joyce A Bower	180.00
Nondepartmental	Kenneth Cousins	105.00
Nondepartmental	David J Denne	105.00
Nondepartmental	Donald D Edwards	35.00
Nondepartmental	Linda K Edwards	65.00
Nondepartmental	Dean Eilts	35.00
Nondepartmental	Virginia Eilts	225.00
Nondepartmental	Travis J Erickson	35.00
Nondepartmental	Randall B Euken	80.00
Nondepartmental	Robert D Groves	35.00
Nondepartmental	Linda S Harms	70.00
Nondepartmental	Kirk J Hartman	70.00
Nondepartmental	Joseph D Herbert	35.00
Nondepartmental	Mike C Jacobsen	35.00
Nondepartmental	Shirley Jacobsen	35.00
Nondepartmental	Frank A Kopp	70.00
Nondepartmental	Merlin J Kraus	70.00
Nondepartmental	Scott A Leighton	105.00
Nondepartmental	Carole McMullen	35.00

WAGES ISSUED BY CASS COUNTY DURING CALENDAR YEAR 2017 (continued)

Department	Employee Name	Gross Wages
Nondepartmental	Clifford G Merk	35.00
Nondepartmental	Gregory W Meyer	85.00
Nondepartmental	Keith W Nelson	35.00
Nondepartmental	David D Newman	35.00
Nondepartmental	Linda L Olsen	35.00
Nondepartmental	Duane M Ortgies	35.00
Nondepartmental	Bradley J Pellett	35.00
Nondepartmental	Kristy M Pellett	35.00
Nondepartmental	Max R Potter	105.00
Nondepartmental	Marlin E Rossell	105.00
Nondepartmental	Daniel Rourick	35.00
Nondepartmental	Kathryn Russell	70.00
Nondepartmental	Vicki S Sanny	35.00
Nondepartmental	Joy R Scanlan	35.00
Nondepartmental	Daniel L Schrier	35.00
Nondepartmental	Jeff Schuler	80.00
Nondepartmental	Thomas G Schultes	35.00
Nondepartmental	Anthony J Schwarte	35.00
Nondepartmental	Roderick B Sindt	70.00
Nondepartmental	Donald K Smith	105.00
Nondepartmental	Glen R Smith	35.00
Nondepartmental	Luanne B Steffens	105.00
Nondepartmental	Tim D Steinbeck	55.00
Nondepartmental	Anthony L Stender	35.00
Nondepartmental	Kevin A Stender	35.00
Nondepartmental	Chris C Stork	35.00
Nondepartmental	Larry E Tietz	35.00
Nondepartmental	Robert D Vernon	35.00
Nondepartmental	Duane D Weirich	105.00
Nondepartmental	Raymond E Zellmer	35.00
	Grand Totals	4,325,577.15

Semi-Annual Report of Tracey Marshall, Cass Co. Treasurer For the period from July 1, 2017 - December 31, 2017, Inclusive

Statement of Account	Balance	Revenues	Total To be	Disbursements	Fund Balance	Au. Warrants
By Fund	07/01/17		Accounted For		12/31/17	Outstanding
General Basic	1,316,469.77	5,307,230.99	6,623,700.76	3,413,821.89	3,209,878.87	77,828.37
General Supplemental	714,904.53	794,109.78	1,509,014.31	885,651.36	623,362.95	47,237.68
Rural Services Basic	964,386.32	1,653,070.15	2,617,456.47	1,463,529.50	1,153,926.97	25,911.74
Rural Services Supplemental	102,072.47	114,775.53	216,848.00	139,550.92	77,297.08	0
Secondary Road	2,852,989.69	3,611,599.73	6,464,589.42	3,144,638.30	3,319,951.12	129,593.45
Special Resource Enhancement	66,896.23	10,866.46	77,762.69	0.00	77,762.69	0
Flood & Erosion Control	65,227.69	24,000.00	89,227.69	4,670.09	84,557.60	0
Public Safety Agency	39,714.53	254,328.95	294,043.48	245,654.06	48,389.42	8,406.05
Unified Law Enforce 28E.24	0	0	0	0	0	0
Geographical Info System Fund	81,307.98	0.00	81,307.98	81,307.98	0.00	8,035.00
Capital Projects	184,407.58	308,368.28	492,775.86	125,500.84	367,275.02	0
Debt Service	0.00	3,548.68	3,548.68	3,548.68	0	0
Drainage Districts	1,550.04	0.00	1,550.04	0.00	1,550.04	0
Local Emergency Management	30,891.59	103,068.51	133,960.10	77,917.78	56,042.32	1,656.68
Bangs and Bovine	1,788.07	1,652.18	3,440.25	1,441.80	1,998.45	0
Refunds	0	0	0	0	0	0
Townships	3,139.20	167,534.45	170,673.65	163,437.45	7,236.20	0
Corporations	56,037.66	3,087,137.59	3,143,175.25	3,005,300.32	137,874.93	0
Schools	155,636.43	7,077,634.06	7,233,270.49	6,911,056.41	322,214.08	0
Area Schools	17,261.47	694,171.52	711,432.99	680,963.31	30,469.68	0
County Hospital	26,750.33	1,332,716.83	1,359,467.16	1,300,397.71	59,069.45	0
Investigations	736,579.69	43,167.50	779,747.19	32,758.18	746,989.01	18,805.00
Environmental Control Agency	26,671.20	366,830.75	393,501.95	366,058.53	27,443.42	27,443.42
Tax In Advance	95,994.71	60,273.01	156,267.72	105,632.98	50,634.74	0
Agricultural Extension	2,876.03	134,685.23	137,561.26	131,591.66	5,969.60	0
Conservation Land Aquisition	35,597.29	4,400.00	39,997.29	5,529.38	34,467.91	33.57
County Assessor Agency	250,997.62	264,106.17	515,103.79	272,995.06	242,108.73	8,668.65
Motor Vehicle Trust	216,255.50	1,508,394.50	1,724,650.00	1,373,865.50	350,784.50	0
Use Tax Trust	142,274.80	853,753.18	996,027.98	880,350.34	115,677.64	0
Specials	8,062.00	13,707.28	21,769.28	18,905.20	2,864.08	0
Tax Sale Redemption	0.00	63,655.06	63,655.06	63,655.06	0	0
Anatomical Gift Revenue Trust	5	107	112	105	7	0
Environmental Planning Trust	0	0.00	0.00	0	0	0
Child Support Recovery Trust	37,492.63	108,778.95	146,271.58	111,433.29	34,838.29	5,410.00
Emergency Medical Services	2,994.21	0.00	2,994.21	2,994.21	0	0
Unapportioned Tax	0	869.5	869.5	869.5	0	0
Environmental Recycling Trust	0	0.00	0.00	0	0	0
MH-DD Services	205,135.10	175,807.73	380,942.83	149,651.16	231,291.67	416.5
Drivers License Trust	0.00	55,987.50	55,987.50	55,987.50	0	0
Recorder Records Management	10,711.98	1,592.19	12,304.17	0.00	12,304.17	0
Co.Rec.Electronic Trans. Fund	558.18	8.67	566.85	566.85	0	0
Co.Rec.Electronic Fee Fund	417.00	1,020.00	1,437.00	1,241.00	196	0
Insurance Trust	288,085.42	847,762.10	1,135,847.52	846,591.64	289,255.88	133,912.22
E911 Surcharge	60,400.40	98,216.81	158,617.21	99,929.65	58,687.56	931.01
E911 Operating	500	50	550	0	550	0
Audubon Cass Econ Dev Fund	75,673.65	80,000.00	155,673.65	7,097.36	148,576.29	0
Amazing Energy Atlantic	19,036.64	39,231.32	58,267.96	0.00	58,267.96	0
Soil and Water Cons District	840.2	367.23	1,207.43	1,131.43	76	0
Local Option Tax	491,740.40	307,024.70	798,765.10	177,097.39	621,667.71	0
	9,390,331.23	29,575,610.07	38,965,941.30	26,354,426.27	12,611,515.03	494,289.34