

moving forward; they filed an appeal with the fuel tax refund and got their retailers license and the appeal has been approved and they have removed all penalties, and Murphy W22 Lee Project.

Supervisor Walker stated that he has been informed that MidAmerica is planning on constructing a 25-30 meters tall tower in the NE part of the County that would control the wind turbine lights in that part on the County - the lights would only turn on when a plan flies over. This may also be done for the other wind turbines in the County and Walker has asked that when plans are finalized that they come to the Board to share those plans.

ADJOURNMENT: Moved by Christoffersen and seconded by Walker to adjourn at 9:26 a.m. Approved.

ADAIR COUNTY BOARD OF SUPERVISORS:
Nathan Baier, Chair

ATTEST:
Mandy Berg, Auditor

February 19, 2025

Board members present for regular session at 9:00 a.m. were: Baier, Christoffersen, Hoadley, Walker, and Wedemeyer.

Also present: Ruthie Smith, Melissa Larson, Colleen Oxley and Mattie Devorak. Ric Hansen - KJAN, Mandy Billings - KSOM, Jennifer Nichols - Atlantic News Telegraph, Lee Greenhold, Caleb Nelson-Adair Free Press, joined via conference phone.

All motions were approved unanimously unless noted otherwise.

APPROVAL OF AGENDA:

Moved by Matt Wedemeyer and seconded by Jodie Hoadley to approve the agenda as posted. Approved.

MINUTES:

Moved by Walker and seconded by Michael Christoffersen to approve the minutes from February 12, 2025. Approved.

CLAIMS:

Moved by Walker and seconded by Wedemeyer to approve the following claims:

Access Systems	
Replacement Phone.....	\$561.42
Access Systems Leasing	
Auditor Copier Lease.....	\$8.39
Adair Co Engineer	
Gas County Cars.....	\$2,646.06
Adair Co Health System	
Jail Meals.....	\$2,100.00
Adair Co Recorder	
Boat Registration.....	\$28.15
Adair News, The	
Semi Annual.....	\$175.20
Agriland F5 Inc	
Ethanol/Diesel/ Grounds/ Other Supplies.....	\$47,419.36
Alliant Energy - les	
Intersection Lighting.....	\$5,082.16
Amazon Capital Services	
Election Receipt Paper.....	\$54.99
Ascendance Trucks, Llc	
Parts/ Labor.....	\$14,974.33
Auxiant	
Hra Ins Trust Fees.....	\$889.03
Bongaars Supply Inc	
Blo-Gun, Plug, Chuck,	
Gloves.....	\$116.94
Charm-Tex, Inc	
Hygiene Supplies.....	\$179.40
Cintas	
Uniform, Mop & Mat	
Service.....	\$96.66
Creston Publishing Company	
Semi Annual Report.....	\$168.01
Dakota Supply Group Inc	
Grader Edges, Plow	
Blades.....	\$8,776.00
Fagan, Tom	
Township Meeting.....	\$40.00
Farmers Electric Coop	
Intersection Lighting/	
Utilities.....	\$953.25
Farmers Hand Tool Company	
Posts/ Lumber Tools.....	\$800.99
Fnb Bank	
Ach Origination.....	\$86.90
Fontanelle City	
Utilities.....	\$225.25
Galls, Llc	
Uniform/ Supplies.....	\$51.30
Giof, Robert	
Repair To Rented Equipment.....	\$57.41
Greenfield Municipal Utilities	
Utilities El Wa Se.....	\$3,778.23
Greenfield Tru Value	
Parts/Misc Shop/Buildings/Minor	
Equipment/Other Su.....	\$355.11
Gus Construction Co Inc.	
Maintenance Of Hungry Canyons	
Structures.....	\$3,000.00
Hardisty, Eugene Russell	
Va Mileage.....	\$193.27
Henry M. Adkins & Son, Inc	
Tenex Election	
Equipment.....	\$21,619.38
Ia Law Enforcement	
Academy.....	20 Hr Jail Inservice,
Tippling W., Ingwers J.....	\$250.00
Infomax Office Systems.....	Recorder
Copier Lease.....	\$131.95
Johnson Controls.....	Repair Fire Heat
Sensor/ Horn Strobe.....	\$4,152.20
Johnson, Dominic..Meals Reimburse-	
ments.....	\$26.83
Kinzie Service	
Service /1-4, 1-2, 1-4.....	\$124.12
Lamb Funeral Homes, Inc	
Transport To Medical	
Examiner.....	\$895.00
Linde Gas & Equipment Inc	
Repairs To Plasma Cutter.....	\$530.00
Lumen	
Phone Charges.....	\$0.02
Mainstay Systems Of Iowa,	
3 Adapters Dp To Mdp.....	\$30.00
Mediacom	
Phone & Internet.....	\$1,139.05
Midwest Occupational Testing, Inc.	
Hearing Tests.....	\$2,615.00
Midwest-Wheel Companies	
Parts/ Other Equipment	
Supplies.....	\$1,881.06
Murphy Heavy Contracting Inc	
Lfm-Lbrw22l-7x-01.....	\$5,820.00
Northland Products Co	
Oil/ Grease/ Other Equipment Suppl-	
ies.....	\$3,075.96
Odp Business Solutions, Llc	
Ups Battery Back-Up.....	\$170.78
Orient Municipal Light	
Utilities.....	\$441.13
Orient Municipal Water	
Lo Water, Orient Dump	
Station.....	\$60.00
Pearson Do, Timothy C	
Medical Examiner Fees.....	\$150.00
Productivity Plus Account	
Parts/ Lubricants.....	\$2,373.29
Schildberg Const Co Inc	
Maintenance Rock.....	\$93,496.07
Secondary Road Fund	
Fuel, Jan 2025.....	\$688.00
Southern Ia Rural Water	
Mt Water, Lo Water, Bwater Dump	
Station.....	\$26.00
Southern Iowa Tourism	
1/4 Page Size Ad.....	\$110.00
Thomson Reuters - West	
Library Plan Charges.....	\$494.85
Tompkins Industries Inc	
Parts #404.....	\$13.44
Verizon Wireless	
Survey Crew Hot Spot.....	\$38.52
Verizon Wireless Bellevue	
Cellphone Service.....	\$103.18
Visa	
Winterfest Lodging, Parking, 87c	
Fuel, Google Work.....	\$4,362.80
Walker, Jeff	
Parts & Labor #642.....	\$9,575.00
Wallace Auto Supply Co	
Parts/Filters/Hand	
Tools/Batteries/Misc Shop/Other.....	\$1,556.94
Wedemeyer, Doug	
Township Meeting.....	\$40.00
Wedemeyer, Matt	
Parking.....	\$7.00
Westphalen, Scott	
Repair Main Shop West Overhead	
Doors Tornado Dama.....	\$21,300.00
Windstream	
Telephone Utility.....	\$523.70
Young, Nancy	
Va Rent.....	\$450.00
Ziegler Inc	
Parts/ Labor/ Filters.....	\$16,945.24
Grand Total.....	\$288,034.32

TOWNSHIP CLERK WAGES:

Moved by Hoadley and seconded by Walker to approve the township clerk wages for Ash Kading for \$40.00. Approved.

WALNUT TOWNSHIP CLERK RESIGNATION & APPOINTMENT: Moved by Hoadley and seconded by Walker to accept the Walnut Township Clerk Resignation with regrets from Ash Kading. Approved. Moved by Christoffersen and seconded by Baier to appoint Judy Wedemeyer as the new Walnut Township Clerk effective immediately. Approved.

IT ASSESSMENT AGREEMENT: Moved by Baier and seconded by Walker to table the IT Assessment agreement until Auditor Berg was back to discuss. Approved.

LIFE INSURANCE PLAN OPTIONS: Auditor Clerk Smith distributed information regarding different options for the County's life insurance policy for employees. The County currently offers a \$5,000 life insurance policy for all eligible employees. Moved by Wedemeyer and seconded by Walker to have it raised to \$20,000 per employee. Hoadley, nay. Approved. Melissa Larson and Mattie Devorak entered at 9:05 a.m. Entered Nick Rasmussen at 9:06 a.m.

MIDAMERICAN PROPOSED PROJECTS NOTICE - Huff and Foster, Arbor Hill solar not expanding in Arbor Hill. There is only 1 for right now that is operating. Roll out to more windfarms. Arbor would like to as well. Jodie Hoadley, says a tower that will go into arbor hills substitution and turn off the blinking lights at night and only be on if an airplane is coming. There was some more discussion of turning windmill lights off. They are only looking for participation land owners. Motivation behind is trying to be a good neighbor since not everyone wants to see the lights. Hoadley mentioned that there is a cap on wind turbines and there is an ordinance for solar. Huff referred to new plans that natural gas will be near Orient in Adair County and this is going on land that MidAmerican has purchased. Good things about this site is if you cannot meet the demand of electricity, it will kick on and help. The facility will be 20 acres. There will be 5 full-time positions that will be at most \$125,000 salary and will stay at the facility. Moved by Walker and seconded by Wedemeyer to acknowledge the projects notice. Approved.

MELISSA LARSON, COUNTY ATTORNEY: Got some info, with the recent new hire and with changes in the auditor office, brought to life with handbook inconsistencies. Started in July of 2019. Hired Nellie in October 2022 and she works 35 hours a week, has been treated as full time with sick pay and vacation. With Ruthie starting we noticed that it doesn't match the county handbook. In order to make an exception for her employees who work 35 hours to get vacation and sick leave as full time it needs to be in writing. Hoadley mentioned it was simply over looked. Hoadley moved and Wedemeyer seconded to approve. Larson exited at 9:22 a.m. Mattie Devorak left at 9:22 A.M. Oxley exited at 9:24 a.m.

ENGINEER: Nick Kauffman entered at 9:22 a.m. **Longevity raise for Janelle Meisenheimer,** she will have 30 years, an extra 5.10 maximum longevity. Moved by Hoadley and seconded by Christoffersen to approve. 5 year discussion on construction program: the process in the past was to get Board approval, submit to DOT and they get approval. Not asking for approval but going through it and talking about it before submitting to Dot. Some projects are North Townline Road, right away and fence purchases, Casey Exit going north into town into Guthrie, Rose Acres resurfacing shared project, pavement markings, Washington bridge. **Report of Maintenance & Activities** - not a lot going, still pushing snow drifts off the roads. General fixing stuff. Walker said equipment should be indoors to keep up. Get buildings they all sit outdoors, doors aren't wide enough in Orient. This is something to get prices on and think about. Kauffman exited at 9:37 a.m.

ADJOURNMENT:

Moved by Walker and seconded by Hoadley to adjourn at 9:37 a.m. Approved.

ADAIR COUNTY BOARD OF SUPERVISORS:

Nathan Baier, Chair

ATTEST:
Ruthie Smith, Auditor Clerk

February 26, 2025

Board members present for regular session at 9:00 a.m. were: Baier, Christoffersen, Hoadley, Walker, and Wedemeyer.

Also present: Mandy Berg and Nick Rasmussen. Mandy Billings - KSOM, and Jennifer Nichols - Atlantic News Telegraph joined via conference phone.

All motions were approved unanimously unless noted otherwise.

APPROVAL OF AGENDA:

Moved by Hoadley and seconded by Christoffersen to approve the agenda as posted. Approved.

CLAIMS:

Moved by Walker and seconded by Christoffersen to approve the following claims:

AUXIANT	
HRA INS TRUST	
CLAIMS.....	\$2,566.38
GRAND TOTAL.....	\$2,566.38
8500 - ADAIR COUNTY INS TRUST.....	\$2,566.38
GRAND TOTAL.....	\$2,566.38
Approved.	
MANURE MANAGEMENT PLANS:	
Moved by Wedemeyer and seconded by Walker to acknowledge receipt of the manure management plan updates from Rockin' G Ranch, Jame Zelleweger, and Steve Kralick. Approved.	
AUDITOR: Sign ISAC Insurance Renewal Documents - Moved by Hoadley and seconded by Walker to sign all the insurance renewal documents. Approved. Access Systems IT Assessment - Auditor Berg stated that Access Systems would still like to perform the IT assessment and could do so without getting all of our passwords for our current IT system. The Board and Berg discussed whether this was still a road we wanted to go down. It was decided to hold off on the assessment for now as Berg would like to talk with other departments about how we'd like to proceed. Resolution SBITA Agreement - Moved by Wedemeyer and seconded by Hoadley to approve Resolution #2025-14 - Adair County Subscription Based Information Technology Agreements Policy. G.A.S.B Information No. 96, "Subscription Based Information Technology Agreements" (SBITA), is effective beginning July 1, 2022. (FY2023). G.A.S.B 96 requires a right-to-use subscription assets and corresponding subscription liability to be recorded. For counties reporting on the accrual basis of accounting, the cumulative effect, if any, may require a restatement of beginning net position, fund balance, or fund net position (as applicable). This means SBITA in existence on June 30, 2022 will need to be reported as the beginning balance (July 1, 2022) for SBITA of FY2023. A Subscription Based Information Technology Agreements is an intangible capital asset. The asset represents the right to use an underlying asset identified in a SBITA, as specified for a period of time. The County will recognize the intangible Subscription Based Information Technology Agreements when: a. The contract conveys control of the right to use another entity's IT software, alone or in combination with tangible capital assets, as specified in a contract for a period of time in an exchange or exchange like transaction. b. The minimum noncancelable con-	

tract term is greater than twelve months. C. the contract does not transfer ownership of the underlying asset. D. The underlying asset is used to conduct county business. (This will not apply to custodial funds.) The following SBITAs are not GASB 96 SBITAs and are excluded from this policy: a. Governments acting as SBITA vendors (No lessors) b. Contracts that meet the definition of a P3 in GASB Statement 94. c. Perpetual software licenses (If the software is paid up front for the license and can be used forever and updates don't have to be purchased). **Threshold for Capitalization of Right-To-Use Subscription Assets** The establishment of a right-to-use subscription asset capitalization threshold policy has been recommended. The policy should be approved by the Board of Supervisors. The threshold is to be consistently applied by all departments and offices of the County for financial reporting purposes and should overall capture most right-to-use subscription contracts. All right-to-use subscription assets at or above \$65,000 must be reported. As a general rule, the threshold should be applied to individual SBITAs. Right-to-use subscription asset classifications: The lessee is required to disclose the amount of subscription assets (and the related amortization) separately from other capital assets. The major class of underlying subscription assets will be disclosed by the County.* **Right-to-use subscription assets Measurement and amortization: Measurement:** A SBITA should initially measure the asset as the sum of the following: a. The amount of the initial measurement of the subscription right-to-use asset. (A lessee should measure the subscription liability and right-to-use asset at the present value of payments expected to be made during the SBITA term. (For the year of implementation, the SBITA liability and right-to-use asset should be measured as of July 1, 2022.) b. SBITA payments made to the lessor at or before the commencement of the SBITA term, less any incentives received from the lessor at or before the commencement of the SBITA term. C. Initial direct costs that are ancillary charges necessary to place the subscription asset into service. **Amortization:** A SBITA asset should be amortized using the straight-line method over the shorter of the SBITA term or the useful life of the underlying asset. The amortization of the SBITA asset should be reported as amortization expense. Useful life will range from 2-20 years. At a minimum, amortization should be calculated on a monthly basis. Roll Call Vote: Christoffersen, aye; Wedemeyer, aye; Walker, aye; Hoadley, aye; and Baier, aye. Approved. **Resolution Fixed Asset Capitalization Policy** - Moved by Hoadley and seconded by Walker to approve **Resolution #2025-15** - Effective: July 1, 2024. Whereas, \$5,000.00 is the current value for capitalizing Adair County fixed assets for financial reporting purposes; and Whereas, the Government Finance and Accounting organization approved a recommended practice, "Establishing Appropriate Capitalization Thresholds for Tangible Capital Assets," that states in no case should a government establish a capitalization of not less than \$10,000.00 for any individual item; and Whereas, increasing the capitalization policy aligns with the Federal Equipment threshold; and Whereas, Adair County will continue to account for and maintain control of non-capitalized assets at the department level through annual inventories and insurance reporting. Therefore it be resolved that the current capitalization policy of \$5,000.00 for fixed assets be increased to \$10,000.00 for general fixed asset equipment, \$10,000.00 for land and buildings; \$65,000.00 for infrastructure and intangibles assets retroactive to 07/01/2024. Roll Call Vote: Christoffersen, aye; Wedemeyer, aye; Walker, aye; Hoadley, aye; and Baier, aye. Approved. **Resolution Changing Right-to-Use Lease Asset Policy** - Moved by Walker and seconded by Christoffersen to approve **Resolution #2025-16** - Approve Right-To-Use Lease Asset Policy. WHEREAS, the Governmental Accounting Standards Board (GASB) issued Statement No. 87 in 2017 which revises governmental lease accounting effective July 1, 2020; and WHEREAS, GASB issued Statement No. 95 postponing the effective date of Statement 87 to July 1, 2021 (FY22); and WHEREAS, Statement No. 87 requires a lessee to recognize a lease liability and an intangible right-to-use lease asset. WHEREAS, the Board of Supervisors originally approved the Right-to-Use Lease Asset Policy on December 14, 2022. WHEREAS, the Capitalization threshold increased to \$10,000 or above effective July 1, 2024. THEREFORE, BE IT RESOLVED by the Adair County Board of Supervisors to approve the updated Adair County Right-To-Use Lease Asset Policy. Roll Call Vote: Hoadley, aye; Walker, aye; Wedemeyer, aye; Christoffersen, aye; and Baier, aye. Approved. **Wellness & Health Insurance Policy** - Auditor Berg stated that the wellness committee has been discussing a policy that would change the amount of premiums for the employees who do not participate in the wellness program. If this would happen, the Board would need to set participation and non-participation rates for the health insurance premiums for employees. Berg stated that a 5% increase was thrown out, so Berg presented numbers on how that would affect non-participation employees and the County. Berg also distributed a sample policy for the handbook although it has not been looked at by our HR attorney yet. The Board discussed the options. Moved by Hoadley and seconded by Christoffersen to have our HR attorney to go over the policy. Walker abstained. Approved. **Set Public Hearing** - Moved Walker and seconded by Hoadley to set the public hearing for the FY26 Proposed Property Tax Levy for March 20, 2025 at 9:00 a.m. Approved. **Sign Award Resolution** - Moved by Wedemeyer and seconded by Hoadley to approve **Resolution #2025-17** - WHEREAS, The Board of Supervisors, hereafter referred to as "the Board" shall be considered as acting on behalf of Adair County, Iowa; and WHEREAS, The Board of Supervisors, believes the FY25 FM Granular Surfacing Project, FM-COO1(129)-55-01, hereafter referred to as "the project" is in the best interest of Adair County, Iowa, and the residents thereof. The project is defined as the granular surfacing of various Farm to Market routes within Adair County, Iowa; and WHEREAS, the Board has sought appropriate professional guidance for the concept and planning for the project and followed the steps as required by the Code of Iowa for notifications, hearings, and bidding/letting; and WHEREAS, The Board finds this resolution appropriate and necessary to protect, preserve, and improve the rights, privileges, property, peace, safety, health, welfare, comfort, and convenience of Adair County and its citizens, all as provided for in and permitted by section 331.301 of the Code of Iowa; and IT IS THEREFORE RESOLVED by the Board to accept the bid from Schildberg Construction Co. Inc. in the amount of \$272,833.38 and awards the associated contract to the same; BE IT FURTHER RESOLVED that all other resolutions or parts of resolutions in conflict with this resolution are here-

by repealed. If any part of this resolution is adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the resolution or action of the Board as a whole or any part thereof not adjudged invalid or unconstitutional. This resolution shall be in full force and effect from and after the date of its approval as provided by law; and BE IT FURTHER RESOLVED by the Board of Supervisors of Adair County, Iowa, that after receiving the necessary contract documents, including but not limited to, the contractor's bond and certificate of insurance, Nick Kauffman, P.E., the County Engineer for Adair County, Iowa be and is hereby designated, authorized, and empowered on behalf of the Board of Supervisors or said County to execute the contracts in connection with the above awarded construction project. Roll Call Vote: Christoffersen, aye; Wedemeyer, aye; Walker, aye; Hoadley, aye; and Baier, aye. Approved.

ADJOURNMENT:

Moved by Hoadley and seconded by Christoffersen to adjourn at 9:48 a.m. Approved.

ADAIR COUNTY BOARD OF SUPERVISORS:

Nathan Baier, Chair

ATTEST:
Mandy Berg, Auditor

February 5, 2025

Board members present for regular session at 9:00 a.m. were: Baier, Christoffersen, Hoadley, Walker, Wedemeyer was absent.

Also present: Timber Woosley, Nick Kauffman, Nick Rasmussen. Ric Hansen - KJAN, Mandy Billings - KSOM, Jennifer Nichols - Atlantic News Telegraph, and Caleb Nelson - Adair County Free Press joined via conference phone.

All motions were approved unanimously unless noted otherwise.

APPROVAL OF AGENDA:

Moved by Walker and seconded by Hoadley to approve the agenda as posted. Approved.

MINUTES:

Moved by Walker and seconded by Hoadley to approve the minutes from the January 29, 2025 minutes. Approved.

CLAIMS:

Moved by Hoadley and seconded by Christoffersen to approve the following claims:

Access Systems Leasing	
Courthouse Computer	
Lease.....	\$613.40
Adair Co Health System	
Prisoner Medical.....	\$188.80
Adair Co Home Care	
Local Public Health Services	
Grant.....	\$5,417.23
Ahlers & Cooney P.C.	
Labor Relations.....	\$800.00
Amazon Capital Services	
Custodial Supplies, Trash	
Bins.....	\$96.19
Ascendance Trucks, LLC	
Parts #500.....	\$116.03
Auxiant	
HRA Ins Trust Claims.....	\$1,649.89
Central Salt LLC	
Ice Salt.....	\$7,446.19
Christensen, Juree	
Paint Office.....	\$184.99
Cintas	
1st Aid Supplies/ Uniform, Mop,	
Mat.....	\$187.97
City Of Adair	
Fy25 General Relief	
Utilities.....	\$160.84
Creston Publishing Company	
Subscription Renewal.....	\$165.00
Crisis Intervention & Advocacy	
Child Sexual Abuse	
Prevention.....	\$1,228.79
Daughenbaugh, Cole	
Tire Labor/Tires & Tubes.....	\$350.00
Des Moines Stamp Mfg Co	
Date Stamper.....	\$76.00
Diamond Mowers LLC	
Parts #109a.....	\$1,149.26
Earlham Savings Bank	
February 2025 Building	
Rent.....	\$784.56
IES Holding LLC	
Demo Of Open Shed At	
Greenfield.....	\$6,250.00
Giof, Robert	
Equipment Rental.....	\$700.00
Goconnection, Inc	
Auditor's Office Pc.....	\$960.43
Grantham Sanitation	
Trash Collection.....	\$485.00
Greenfield Lumber Company	
Misc Shop/ Other Equip	
Supplies.....	\$143.12
Guthrie Co Envir Health	
December 2024 Rate.....	\$2,152.21
Hgm Associates Inc	
Washington N16.....	\$4,582.44
Housby Mack Inc	
Filters.....	\$1,308.35
Ia Dept Of Transportation	
Bolt Caps, Washers.....	\$103.79
Ia Law Enforcement Academy	
40 Hr Telecommunicator Trng/	
Bates.....	\$375.00
Ia St Medical Examiner	
Medical Examiner Fees.....	\$2,455.25
IDALS - State Apiary Program	
Apiary Inspections.....	\$40.56
ISAC	
2025 ISAC Leadership	
Conference.....	\$100.00
ISAC Group Dental	
Dental Ins.....	\$300.66
ISAC Group Health Program	
Health Ins.....	\$5,126.00
ISAC Group Vision	
Vision Ins.....	\$49.28
Jensen, Nathan	
Jacket.....	\$50.81
Johnston, Gwen	
Mileage To Des Moines.....	\$80.40
Linde Gas & Equipment Inc	
Cylinder Rent.....	\$621.31
Mail Services LLC	
Print & Postage.....	\$349.18
Marco, Inc. NW 7128	
Maint Contract.....	\$99.96

February 20, 2024

Board members present for special session at 9:00 a.m. were: Baier, Hoadley, Twombly, Walker, and Wedemeyer.

Also present: Mandy Berg, Michael Christoffersen, Nick Rasmussen, Nathan Reed, Jennifer Nichols - Atlantic News Telegraph, Ric Hansen - KJAN and Mandy Billings - KSOM joined via phone conference.

All motions were approved unanimously unless noted otherwise.

MINUTES:

Moved by Twombly and seconded by Baier to approve the minutes for November 13, 2024. Approved.

CLAIMS:

Moved by Baier and seconded by Hoadley to approve the following claims:

Alliant Energy - IES	
Auxiant	
Farmers Electric Coop	
Greenfield Municipal Utilities	
Mediacom	
Verizon Wireless	
Verizon Wireless Bellevue	
Visa	
Young, Nancy	
0001 - General Fund	
0020 - Secondary Road	
8500 - Adair County Insurance Trust	

Grand Total \$4,996.64

</