

BOARD PROCEEDINGS
June 28, 2011
REGULAR JUNE SESSION

The Board of Supervisors met pursuant to adjournment. Present were: Don McGregor, Chairman, Don Besch, Eugene Elsbecker, Jack Plathe and Pam Wymore.

Motion by Elsbecker and 2nd by Besch to approve the agenda. Motion carried.

Motion by Plathe and 2nd by Wymore to approve the minutes of the previous meeting as read. Motion carried.

Motion by Wymore and 2nd by Elsbecker to approve the claims and two handwritten claims payable to Kemna GM Center for \$13,000 and Schrauth Flooring for \$3948.32. Motion carried.

Algona Floor Design	Supplies	921.62	1
AMU	Service	2061.87	16
Algona Plumbing & Heating	Supplies	105.70	2
Alg Pub Co	Notices	50.00	1
A.T. & T.	Services	36.09	2
Karen Benschoter	Exp	52.02	1
Bomgaars	Supplies	572.18	2
Rosemary Bormann	Exp	245.48	1
Business Card	Supplies	808.24	1
CDW Government, Inc	Supplies	127.66	2
Cerro Gordo Co Treasurer	Software	3550.00	1
City of Burt	Utlities	100.00	1
Custom Countertops & More	Supplies	3319.00	2
Degen Extinguisher & Repair	Services	29.00	1
Ecolab	Service	187.95	1
Electrical Materials Co	Parts	7.52	1
Electronic Specialties	Supplies	16.45	1
Gregg Elsbecker Elsbecker Buil	Services	1663.20	1
Dr. Harvey Evans	Services	267.00	1
Galls	Supplies	329.81	2
Amber Garman	Exp	201.96	2
Gary Garrett	Exp	45.00	1
Mary Hauptmann	Exp	79.48	1
Heartland Asphalt, Inc.	Maint.	6345.50	1
Heartland Environmental Dist.	Supplies	218.38	1
Julie Herbst Ulmer	Rent	175.00	1
Todd M. Holmes	Exp	118.32	1
Hutzells	Supplies	326.77	3
IA DHS	Services	52457.91	2
Inventory Trading Company	Supplies	59.00	1
Iowa Law Enforcement Academy	Recert.	480.00	1
IOS	Supplies	1917.31	6
IA Prison Ind	Supplies	588.50	1
Iowa State Bank	Supplies	57.45	1
Jack's Uniforms & Equipment	Supplies	1221.00	1
Vickie Jurrens	Exp	18.36	1
Ben Kinsman	Exp	40.00	1
Jerry Kissner	Services	7887.00	1
Kmart	Supplies	28.59	1
KRHC	Service	2092.94	2
KC Sec Road	Fuel	5256.43	2
KC Sheriff	Service	515.00	1
KC Treas	UPS	79.36	5
Magellan Health Services	Services	648.48	1

Mail Serv	Postage	507.15	1
Mental Health Center	Services	524.00	1
Mid Am Energy	Service	346.00	1
Ryan Miller	Services	20.00	1
Motor Inn/Alg	Rep.	829.15	1
North American Salt Company	Salt	6211.90	1
NW Comm	Service	183.75	1
Office Systems Co	Supplies	2274.10	1
Opportunity Village	Services	5118.43	1
Randy Pierson	Exp	617.62	1
P Bowes	Postage	2412.00	1
Jack Plathe	Exp	52.02	1
Polk County Sheriff	Services	39.48	1
QWest	Phone	741.31	3
Ronald Reefer	Exp	57.89	1
C Robinson	Exp.	25.92	1
Roethler Elec.	Service	1440.00	1
RSM McGlad.	Service	182.00	1
Scott Tele.	Services	1023.12	1
Sec St Bank	Service	25.00	1
Sign Works Ink	Supplies	20.00	1
Solutions	Service	200.00	1
Stratford Gravel, Inc.	Gravel	22000.00	1
Streicher's	Supplies	268.92	1
John Ternes	Exp	40.00	1
Water Conn	Service	37.00	2
Thul Law	Service	132.74	1
Verizon Wireless	Services	74.68	1
Sharon Waller	Exp	5.24	1
Window Accents	Services	1040.00	1
IA Telecom	Service	66.55	1
Grand Total		141824.50	

Motion by Plathe and 2nd by Wymore to approve Resolution #06-28-11-01 which establishes fund balance policies as required by GASB 54. Motion carried.

RESOLUTION NO. 06-28-11-01

**Resolution of the Kossuth County Board of Supervisors
Establishing Fund Balance Policies as required by GASB 54**

WHEREAS, the Governmental Accounting Standards Board ("GASB") has adopted Statement 54 ("GASB 54"), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010, and

WHEREAS, The Kossuth County Board of Supervisors is required to implement GASB 54 requirements, and to apply such requirements to its financial statements beginning with the fiscal year 2010-2011; and

NOW THEREFORE BE IT RESOLVED THAT the Kossuth County Board of Supervisors hereby adopts the following policy:

FUND BALANCE POLICY

Fund balance measures the net financial resources available to finance expenditures of future periods.

Kossuth County's Unassigned General Fund Balance will be maintained to provide Kossuth County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The Unassigned General Fund Balance may only be assigned by resolution of the Board of Supervisors.

Fund Balance of Kossuth County may be committed for a specific source by Resolution of the Kossuth County Board of Supervisors. Amendments or modifications of the committed fund balance must also be approved by Resolution of the Kossuth County Board of Supervisors.

When it is appropriate for fund balance of funds other than the general fund to be assigned, the Board delegates that authority to the Kossuth County Auditor.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications within the same fund, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

NOW THEREFORE BE IT RESOLVED that Kossuth County's financial goal is to have a sufficient balance in the general fund with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. Kossuth County shall strive to maintain a yearly fund balance in the general operating fund in which the total fund balance is 25 percent of the total operating expenditures and the Unassigned fund balance is 20 percent of the total operating expenditures.

The above Resolution is adopted this 28th day of June, 2011.

Attest: _____
Kossuth County Auditor

Chairman, Kossuth County Board of Supervisors

Motion by Besch and 2nd by Plathe to approve the Fireworks Permits on file in the Kossuth County Auditor's Office for the City of Algona and Jean Kramer. Motion carried.

Scott Curtis was present to give the monthly report for KRHC.

Motion by Besch and 2nd by Wymore to acknowledge the Bio Emergency Preparedness Plan changes presented by Carol Gress and Dixie Meyer and to authorize The Chairman to sign the plan. Motion carried.

Motion by Wymore and 2nd by Elsbecker to approve the Kossuth County Community Health Services Agreement and authorize the Chairman to sign the Agreement. Motion carried.

Public discussion and committee reports were held followed by drainage.

Motion by McGregor and 2nd by Elsbecker that the Board of Supervisors of Kossuth County, Iowa, does hereby authorize and give its permission to Qwest Communications, Mason City, IA, to replace a buried service wire. Work will involve Working in the south right of way of 240th Street and boring under 60th Avenue and 240th Street with the repair at 509 240th Street, North side Section 26 of Lotts Creek Township. Permit number 11-06-12 is on file in the Kossuth County Engineer's Office. Motion carried.

Motion by Besch and 2nd by McGregor that the Board of Supervisors of Kossuth County, Iowa, does hereby authorize and give its permission to Gary Erpelding, Algona IA, to install a buried service wire. Work will involve boring under 150th Street, North side Section 11 of Riverdale Township. Permit number 11-06-13 is on file in the Kossuth County Engineer's Office. Motion carried.

On motion adjournment was taken until July 1, 2011.

Attest:

Amber Garman
Kossuth County Auditor

Don McGregor, Chairman
Kossuth County Board of Supervisors