

**BOARD OF SUPERVISOR'S Regular Meeting**  
**May 13, 2014 - 10:00a.m. Board of Supervisors' Room**  
**Webster County Courthouse**

The Board of Supervisors met in Session on the above date with the following members present: Singer, Fletcher, Dencklau, Campbell, and Leffler. Absent: None.

Moved by Dencklau, seconded by Campbell to approve minutes of the May 6, 2014 regular meeting. Motion carried unanimously.

Moved by Campbell, seconded by Leffler to receive and place on file the following Drainage Repairs: D.D.#34 and D.D.#64. Motion carried unanimously.

Moved by Leffler, seconded by Singer to approve hiring and employment of Hannah Larson, Part-time Correctional Officer, effective May 5, 2014 at the rate of \$14.15 per hour per recommendation of Steve Elifrits, Jail Administrator. Motion carried unanimously.

Moved by Singer, seconded by Dencklau to rescind the resignation of Austin Scott, Part-time Correctional Officer, effective May 6, 2014 and approve transfer to Part-time Transport Officer position. Motion carried unanimously.

Moved by Dencklau, seconded by Campbell to approve hiring and employment of Barbara O'Connor, part-time ARNP, effective April 30, 2014 at the rate of \$68.00 per hour per recommendation of Kari Prescott, Director of Public Health. Motion carried unanimously.

Moved by Campbell, seconded by Leffler to approve transfer of \$393.75 (proceeds from sale of scrap metal) to Conservation Trust Fund from General Basic Fund. Motion carried unanimously.

Moved by Leffler, seconded by Singer to adopt the following Resolution:

**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 Webster 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 Webster County Board of Supervisors hereby adopts the following policy:

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

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

Fund Balance of Webster County may be committed for a specific source by Resolution of the Webster County Board of Supervisors. Amendments or modifications of the committed fund balance must also be approved by Resolution of the Webster 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 Webster 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 Webster 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 emergencies without borrowing. Webster 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 13<sup>th</sup> day of May, 2014.

**WEBSTER COUNTY BOARD OF SUPERVISORS**

s/Clark Fletcher  
Clark Fletcher, Chairman

**Attest:**

s/Carol Messerly  
Carol Messerly, Auditor

Motion carried unanimously.

Moved by Singer, seconded by Dencklau to approve and authorize Chair to sign the following objection concerning the designation of a permanent right-of-way along all open ditches of Drainage District No. 96, Webster County, Iowa:

Mr. Kendal Bunda  
Clerk for Drainage District no. 96  
2585 Hayes Avenue  
Moorland, IA 50566

COMES NOW, the Webster County Board of Supervisors, and hereby OBJECT to the report of Eldon Rossow filed October 2, 2013 concerning the designation of a permanent right-of-way along all the open ditches of Drainage District No. 96.

In particular, said Report fails to satisfy the requirements of Iowa Code §468.126(8); does not reflect the land actually taken for drainage purposes; and is nothing more than a veiled attempt to eliminate certain lands from taxation which is not the purpose or intent behind the establishment of right-of-way for a drainage improvement.

Webster County Board of Supervisors

s/Clark Fletcher  
Clark Fletcher, Chair

Motion carried unanimously.

Moved by Dencklau, seconded by Campbell to authorize chairman to sign 60-month lease agreement with Advance Systems for a Canon Image PROGRAF 825. (Copy on file in Auditor's office). Motion carried unanimously.

Moved by Campbell, seconded by Leffler to approve and authorize Chair to sign work in the right of way permit from Wanzek Construction to temporarily modify roadway to accommodate large cranes to cross roads at 23 locations east of Highway 169 for Lundgren Wind Project. (Copies on file in Engineer's office). Motion carried unanimously.

Moved by Leffler, seconded by Singer to approve and authorize Chair to sign utility permits from Wanzek Construction to temporarily lower existing overhead electrical lines for Locations 15A, 18A and 19A to allow for large crane access for Lundgren Wind Project and then immediately restore after access. (Copies on file in Engineer's office). Motion carried unanimously.

Moved by Campbell, seconded by Leffler to adjourn the meeting. Motion carried unanimously.

s/Carol Messerly  
Carol Messerly  
Webster County Auditor

s/Clark Fletcher  
Clark Fletcher  
Chairman, Board of Supervisors