

June 15, 2010

The Winnebago County Board of Supervisors met in session at 9:00 A.M. June 15, 2010, adjourned from June 8, 2010.

Present: Supervisors Wubben, Oulman and Stensrud

On a motion by Oulman and seconded by Wubben the Supervisors moved to approve the minutes for the June 8, 2010 Board Meeting and amend the agenda to move Bruce Helgeson up to 9:30 A.M. for the June 15, 2010 Board Meeting. All voted aye. Motion carried.

At 9:01 A.M. the Board of Supervisors Canvassed the Primary Election Results.

On a motion by Oulman and seconded by Wubben the Supervisors moved to approve Resolution 06-15-10-02, Resolution Adopting an Intangible Asset Policy. All voted aye. Motion carried.

Winnebago County
Intangible Asset Policy

Governmental Accounting Standards Board Statement 51, ***Accounting and Financial Reporting for Intangible Assets***, is effective beginning July 1, 2009. The Statement requires the County to capitalize all intangible assets with determinable useful lives, and to amortize those assets accordingly. Intangible assets with indefinite useful lives will be capitalized, however not amortized. Internally generated computer software in the Application Development Stage per GASB 51 will be capitalized and amortized.

Intangible assets include easements and rights of way, water rights, timber rights, patents, trademarks and computer software. Winnebago County will include in this policy only those assets which are identifiable, meaning they are separable and arose from contractual or other legal rights, whether those rights are transferable or separable, possessing all of the following characteristics: lack of physical substance, nonfinancial in nature, with an initial useful life beyond a single reporting period. Internally generated intangible assets must meet the Specified-Conditions Criteria of GASB Statement 51 to be covered by this policy. Internally generated computer software can be developed in-house by County personnel, by third party contractor on behalf of the County, or commercially available software purchased or licensed by the County, modified using more than minimal incremental effort before putting it into service.

Any intangible asset which exceeds the County's threshold will be recorded at historic cost, or estimated historic cost, including where applicable, interest and ancillary charges. The threshold is designed to capture 80% of the total cost of the County's intangible assets. The threshold for Winnebago County is \$25,000.

Winnebago County will not retroactively report its intangible assets and the related accumulated amortization. Retroactive reporting includes certain (applicable) intangible assets in existence from July 1, 1980 through June 30, 2009.

Winnebago County will not retroactively report the following intangible assets per GASB 51: those considered to have indefinite useful lives as of June 30, 2009, those considered to be internally generated as of June 30, 2009, and the costs incurred prior to July 1, 2009 for internally generated software in the application stage. (Costs incurred July 1, 2009 and beyond for internally generated computer software in the application development stage will be capitalized providing the costs exceeds Winnebago County's threshold.)

Approved by Resolution # 06-15-2010 on June 15, 2010.

Attest: Karla Niederkofler Date: June 15, 2010

On a motion by Wubben and seconded by Oulman the Supervisors moved to approve the appointment of Sandy Sunde as Deputy Recorder/Registrar for the fiscal year 2010-2011 and for Sunde's salary to be moved from 73% to 77% of the Recorder's salary. All vote aye. Motion carried.

On a motion by Oulman and seconded by Wubben the Supervisors moved to approve fireworks permits for Becki Thompson for July 3-4 and Vinje Pub for July 1-7. All voted aye. Motion carried.

On a motion by Oulman and seconded by Wubben the Supervisors moved to approve signing the Closing Certificate from Dorsey and Whitney. All voted aye. Motion carried.

Jack Caputo discussed a Veterans Affairs claim. On a motion by Oulman and seconded by Wubben the Supervisors moved to rescind the following motion from the June 8, 2010 Board meeting: "On motion by Wubben and seconded by Oulman to approve the claim on the condition the claim will get reimbursed to the County." All voted aye. Motion carried.

The following claims were approved and ordered to be paid:

A & B Welding & Mfg	Supplies	1,204.25
Ag Vantage FS Inc	Fuel	4,098.66
Alliant Energy	Utilities	100.97
Barnes Distribution	Supplies	1,071.07
Bauer Built Tires	Tires	897.00
Baum Hydraulics Corporation	Parts	55.37
Bernau & Sons Inc	Supplies	383.36
Black Hills Energy	Utilities	71.01
BMC Aggregates L.C.	Rock	34,491.24
Chase Card Services	Services	237.95
Cintas First Aid & Safety	Supplies	180.38

City Of Buffalo Center	Utilities	25.80
City Of Forest City	Utilities	316.19
City Of Lake Mills	Utilities	170.60
City Of Thompson	Utilities	131.36
CR Holland Crane Service Inc	Services	6,025.00
Crysteel Truck Equipment	Parts	301.00
Dave's Auto Service	Services	129.95
Diamond Mowers Inc	Parts	434.03
Diamond Vogel	Supplies	116.88
Electronic Engineering	Supplies	121.00
Ernie Williams Ltd	Supplies	217.00
EZ-Liner	Parts	433.66
Farmers Coop Assn	Fuel	6,169.43
Frank Dunn Co	Material	679.00
G & H Motor Parts	Tool	923.76
Graham Tire	Tires	487.44
H & S Autoparts	Parts & Supplies	714.25
Hancock Concrete Products LLC	Box Culvert	102,306.14
Hansen Hardware Hank	Supplies	316.68
Heartland Power Cooperative	Utilities	366.00
Helgeson Drainage Inc	Road Crossing	2,748.00
Huber Supply Co	Supplies	48.79
Interstate Battery Of Upper IA	Battery	84.95
Johnson, Mark	Reimbursement	75.00
Johnson's Food Center	Supplies	10.14
K & H Coop Oil	Fuel	9,869.91
Knapper Oil	Supplies	6.82
Marshall & Swift	Services	160.37
Mason City Business Systems Inc	Services	166.49
Mathy Construction Co	Resurfacing Projects	439,840.79
Mercy Clinics	Services	17.00
Mid-America Publishing Corp	Notices	68.33
Mid-American Research Chemical	Supplies	92.72
Midwest Wheel & Equip Co	Parts	1,846.36
Napa Auto Parts	Supplies	42.33
North Iowa Media Group	Notice To Bidders	118.85
Peterson Sanitation Inc	Services	55.00
Sherwin-Williams Co	Material	7,022.65
Syverson Ford, Dave	Parts	1,382.04
United States Cellular	Service	150.84
Waste Management Of S Minn	Services	2,127.99
Winnebago Coop Telecom	Services	420.99
Witt, Jim	Reimbursement	472.15
Ziegler Inc	Parts	2,815.41
A.H. Hermel Co.	Supplies	36.84
AAA Process Servers, Inc	Services	10.00
Abbott, Marvin	Election official	137.12
Aberg, Robin	Election official	130.50
Ackerman, Jennifer	Mileage	95.62
Adkins & Son Inc, Henry M	Services	7,640.35

Ahlers & Cooney P.C.	Services	216.00
Alliant Energy	Utilities	25.65
Ambroson, Judy K	Election official	152.28
Anderson, Judith	Election official	130.50
Anderson, Lois A	Election official	14.50
AT & T	Services	33.79
Austin Office Products	Supplies	79.56
Bachman, Ruth I	Election official	130.50
Bartleson, Joann L	Election official	130.50
Bauer Built Tires	Supplies	558.04
Bills Family Foods	Supplies	388.19
Black Hills Energy	Utilities	96.94
BMC Aggregates L.C.	Supplies	1,443.54
Boettcher, Lavonne J	Election official	197.35
Bomgaars	Supplies	339.93
Borchardt, Melba E	Election official	29.00
Borg, Teresa	Services	30.00
Branstad Farms	Services	233.26
Brudvig, Vivian	Election official	133.17
Business Systems Inc	Services	53.07
Carlson, John	Mileage	256.32
Carpenter Uniform	Supplies	439.58
Casler, Marsha	Election official	134.95
Cavetts Lawn & Garden Equip	Services	32.92
Central IA Detention	Services	417.00
Central MN Counseling Ctr	Services	360.00
Cerro Gordo Co Sheriff	Services	86.00
Cerro Gordo Co Treasurer	Services	3,550.00
Christianson, Joan	Election official	150.53
Cintas First Aid & Safety	Services	26.90
Culligan	Supplies	19.65
Curtis, Heather	Mileage	23.59
D & D Sales	Supplies	173.00
Dennys Business Forms Plus Inc	Supplies	38.66
Dept Of Human Serv DHS	Services	38,551.75
Dept Of Human Serv	Services	1,774.14
Dept Of Human Serv ICF	Services	49,036.85
Dept Of Human Services	Services	2,670.88
Division Of Labor Services	Services	75.00
Drivers Choice Restaurant	Services	102.00
Duncan Heights Inc	Services	11,464.80
Dyste, Sonya	Election official	130.50
Ehrich, Cherrice	Mileage	46.28
Electronic Engineering	Supplies	32.20
Electronic Specialties	Supplies	1,013.63
Ellwood, Ardis J	Election official	139.50
Farm Plan	Supplies	150.94
Farmers Coop Assn	Fuel	4,000.63
Feldick, Ellen (Beth)	Election official	154.03
Fiala Office Products	Maintenance	296.87

Five Star Shop Service	Supplies	157.60
Fleet Fueling	Fuel	233.73
Floyd Co Sheriff Dept	Services	39.00
Forest City Christian School	Scholarships	130.00
Forest City Foods	Supplies	99.89
Forest City Ford	Services	90.05
Forest City Postmaster	Postage	2,739.00
Forest City Utilities	Utilities	1,762.07
Formanek, Kristin	Election official	134.13
Franklin Co Sheriff	Services	16.00
G & G Living Centers Inc	Services	1,137.75
G & H Motor Parts	Supplies	23.21
Glover, Elizabeth	Election official	130.50
Graham Tire Mason City	Supplies	371.96
Griffiths, Carol	Election official	137.75
Grovhac Inc	Supplies	2,491.11
GRP & Associates	Services	38.00
Hancock Co Sheriff Dept	Services	64.70
Hansen Hardware Hank	Supplies	142.55
Hansen, Joan	Election official	130.50
Hanson, Patti	Mileage	137.95
Hassebroek Mowing & Tilling	Services	150.00
Hauan, Sharon	Election official	143.85
Heartland Power Co-Op	Utilities	354.25
Hermanson, Roger	Mileage	256.32
Hofbauer, Darlene	Election official	134.95
Hofbauer, Rick	Mileage	226.95
HSBC Business Solutions	Supplies	162.19
Ingenix	Supplies	53.75
Iowa County Treasurers Assoc	Education	50.00
Iowa Department Of Natural Res	Fish & Wildlife Trust Fund	225.00
Iowa Dept Of Agriculture	Tb & Bangs	603.77
Iowa Law Enforce Academy	Education	420.00
Iowa Prison Industries	Supplies	162.36
Iowa Secretary Of State	Notary	30.00
IWireless	Telephone	202.08
Janitors Closet Ltd	Supplies	291.12
Jenkins, Sandra	Election official	126.88
Jensen, Barbara	Election official	173.95
Jensen, Paul	Election official	123.25
Johns, Wayne	Election official	139.50
Jordahl, Linda	Election official	130.50
Juhl, Marvin P	Election official	29.00
Kaisers Auto Repair	Services	235.82
Knudtson, Delores	Election official	128.66
Knudtson, Janice	Election official	139.34
Korth, Mike	Mileage	97.90
Krysilis	Services	1,401.40
Kvale, Ron	Mileage	281.24
LaHarv Const Co Inc	Services	6,583.45

Lake Mills Comm Preschool	Scholarships	744.80
Lake Mills Graphic Inc	Advertising	90.34
Langerud, Delores	Election official	130.50
Langerud, Susan	Election official	141.18
Langerud, Tom	Election official	186.38
Larsen Plumbing & Htg	Services	423.67
Lewellen, Alice	Election official	123.25
Liberty Square	Services	1,570.15
Lillquist, Cari A	Services	180.00
Lillquist, Sandra	Election official	130.50
Lutheran Services	Education	25.00
Mailing Services	Services	2,258.50
Malek, Laura L	Mileage	183.34
Martinson, Ben	Services	345.00
Mason City Business Systems Inc	Services	53.86
Matheson, Ruth H	Election official	159.43
Med-Pass Inc	Supplies	95.88
Meinders, Gertrude	Election official	149.13
Mental Health Center Of North IA	Services	5,538.63
Merchant, Ruth	Mileage	179.34
Mercy Medical Center	Services	100.00
Meyering, Karen L	Election official	181.52
Mid-America Publishing Corp	Services	1,039.14
Mid-America Publishing Corp	Advertising	59.50
Midtgaard, Joleen	Election official	139.50
Miller Pharmacy	Supplies	67.67
Miller, Ross	Services	80.25
Minnesota Wanner Co	Supplies	859.99
Monson, Karen C	Election official	130.50
Nesje, Margaret	Election official	130.50
NG-911	Services	365.04
Niederkofler, Karla	Mileage	153.62
No IA Community Action	Services	382.91
North Central Iowa	Dues	250.00
North Iowa Media Group	Advertising	1,340.59
Office Depot	Supplies	310.81
Office Elements	Supplies	33.78
Olsen, Mary Ann	Election official	134.06
Pamida Inc	Supplies	100.35
Pannier Corp	Supplies	319.00
Paulson, Dona	Election official	126.88
Pederson, Marilyn	Election official	132.31
Pictometry International Corp	Services	12,520.00
Pilgrim, Navonne	Election official	149.13
Plunketts Inc	Services	302.10
Printing Services	Supplies	230.77
Qwest	Telephone	14.00
Rifkin Co, A	Supplies	36.46
Roberts, Malinda	Mileage	662.34
Robinson, Margie	Election official	136.73

Rosen, Sharon	Election official	175.73
RSM McGladrey Inc	Services	75.00
Ryerson, Mary	Election official	151.86
Schmidt, Debra	Election official	154.47
Schnebly's 66	Fuel	32.11
Schreiner, Paula	Election official	153.77
Smith, Janice	Election official	137.75
Spahn & Rose Lumber Co	Supplies	119.63
Staples Credit Plan	Supplies	996.60
Steffensen, Beverly	Election official	130.50
Sunde, Joan A	Election official	158.54
Thomson West	Services	264.73
Thorland, Dave	Mileage	80.10
Thrifty White Pharmacy	Supplies	41.99
Throne, Karen	Election official	147.86
Thurston, Elaine	Election official	139.50
Tillman, Joseph	Election official	129.55
Tjelle, Denise	Mileage	256.29
United States Cellular	Telephone	34.71
University Of Iowa	Services	22.00
VanGerpen, Julianne	Election official	130.50
Vanguard Appraisals	Services	105.25
Verizon Wireless	Telephone	499.40
Visa	Postage	631.74
Vold, Betty	Election official	129.03
Vold, Juanita	Election official	126.88
Wagner Tire	Services	207.00
Wagner Tire Inc	Services	41.00
Waste Management Of S Minn	Services	518.83
West Fork Services, Inc.	Services	462.39
Wild Rose Casino & Resort	Hotel	224.00
Winnebago Co Extension Service	Services	2,021.33
Winnebago Coop Telecom	Telephone	5,149.40
Winnebago County Fair Assoc	Booth Rental	40.00
Winnebago County Nursing Svc	Services	3,648.84
Winnebago County Sheriff Dept	Services	180.00
Winnebago Industries	Supplies	62.32
WinnTech Central	Supplies	5,504.90
Worth Co Auditor	Case Mgmt Reimbursement	235.26
Young, Harriet	Election official	157.46

Doug Reisetter, Assistant to the Engineer, discussed Secondary Road and Drainage Ditch matters.

Bruce Helgeson discussed water issue.

The session was adjourned until 9:00 A.M. June 22, 2010.

Mike Stensrud, Chairperson

Attest: _____
Karla Niederkofler, Auditor