

## LAKE COUNTY COMMISSION MINUTES

NOVEMBER 1, 2011

The Board of Lake County Commissioners met in regular session on November 1, 2011 at 9 a.m. in the commission meeting room at the Lake County courthouse with the following members present: Dan Bohl, Chris Giles, Roger Hageman, Scott Pedersen, and Kelli Wollmann. Chairman Pedersen called the meeting to order.

### AGENDA APPROVED:

Motion by Wollmann, second by Bohl, to approve the agenda of November 1, 2011 with the addition of sheriff's dept overtime discussion. Motion carried.

### MINUTES APPROVED:

Motion by Hageman, second by Wollmann, to approve the minutes of October 18, 2011. Motion carried.

### PAYROLL/OVT DISCUSSION:

Auditor Janke addressed the board about department heads coming to the meetings to request overtime. She discussed the following: dept heads knowing how much overtime is budgeted, some departments have overtime every year for tax collections, elections, and getting assessment notices out, and the auditor's office can monitor the overtime. It was agreed dept heads do not have to meet with commission on overtime unless it is something that was not planned and budgeted.

### PAYROLL APPROVED:

Motion by Giles, second by Bohl, to approve payroll of October 17-30, 2011. Motion carried.

COMMISSIONERS: \$3,612.44; AUDITORS OFC: \$4,553.76; TREASURERS OFC: \$4,307.01; STATES ATTY OFC: \$5,419.14; GOVT BLDGS: \$3,640.16; DIR EQUALIZATION OFC: \$4,326.40; REGISTER DEEDS OFC: \$3,104.79; VSO: \$199.20; SHERIFF OFC: \$8,810.79; JAIL: \$4,289.20; EMA: \$1,399.44; 911 COMM CENTER: \$6,664.56; ROAD & BRIDGE: \$16,079.62; CHN: \$1,213.72; WIC: \$144.24; EXTENSION: \$1,219.89; ZONING: \$1,168.20; ENVIRONMENTAL SPECIALIST: \$1,200.00. GRAND TOTAL \$71,352.56.

### ACCOUNTS PAYABLE APPROVED:

Motion by Wollmann, second by Hageman, to approve the following accounts payable (3). Motion carried

**Accounts Payable 10-21-11 General Withholdings:** Dakotaland Fed Cr Union, CU 10-21-11, \$472.00, Lake Co Treasurer, FICA 10-21-11, \$9,457.57, **Elections:** US Postal Service, Postage Refill, \$67.53, **Judicial:** US Postal Service, Postage Refill, \$700.00, **Treasurers:** US Postal Service, Postage Refill, \$500.00, **VSO:** US Postal Service, Postage Refill, \$12.47, **Ext:** Northwestern Energy, Util, \$21.02, **Zoning:** US Postal Service, Postage Refill, \$200.00, **Env Specialist:** US Postal Service, Postage Refill, \$20.00, **Road Withholdings:** Dakotaland Fed Cr Union, CU 10-21-11, \$725.00, Lake Co Treasurer, FICA 10-21-11, \$3,657.78, **911 Comm Center:** Office Child Support Enf, Ch Support, \$154.15, Lake Co Treasurer, FICA 10-21-11, \$1,867.56, Centurylink, Oct Service, \$909.71, **EMA Withholdings:** Lake Co Treasurer, FICA 10-21-11, \$439.27, **Govt Bldg:** Redlinger Bros Plbg & Ht, #3 Pymt, \$256,695.51, **Adv Taxes:** Lake Co Treasurer, \$572.72, **Flex Spending Acct:** One recipient, DC/10-21-11, \$208.33, One recipient, DC/10-21-11, \$120.00, **Grand Total:** \$276,800.62

**Accounts Payable 10-31-11 General Withholdings:** Aflac, Cancer-Int Premium, \$1,270.04, Johnson Rodenburg, One recipient, \$300.00, Lake County Treasurer, Adv Taxes, \$71.60, SD Retirement System, Oct 11 Collections, \$5,878.02, SD Supp Retirement Plan, Oct 11 Collections, \$595.00, Dakota Eye Care, Nov 11 Upgrade Premium, \$315.32, Wellmark BCBS of SD, Nov 11 Ins Premium, \$1,533.54, **Commissioners:** Assurant Employee Benefit, Nov 11 Life Ins Premium, \$28.81, Dakota Eye Care, Nov 11 Vision Premium, \$36.10, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$405.61, Sioux Valley Energy, Brant Lk Sirens(3), \$115.22, **Auditors:** SD Retirement System, Oct 11 Collections, \$522.12, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$19.35, Dakota Eye Care, Nov 11 Vision Premium, \$21.66, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$811.22, **Treasurers:** SD Retirement System, Oct 11 Collections, \$471.06,

Assurant Employee Benefit, Nov 11 Life Ins Premium, \$19.35, Dakota Eye Care, Nov 11 Vision Premium, \$21.66, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$1,216.83, **St Atty:** SD Retirement System, Oct 11 Collections, \$639.65, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$19.35, Dakota Eye Care, Nov 11 Vision Premium, \$21.66, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$405.61, **Govt Bldg:** SD Retirement System, Oct 11 Collections, \$436.80, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$19.35, Dakota Eye Care, Nov 11 Vision Premium, \$21.66, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$811.22, **DOE:** SD Retirement System, Oct 11 Collections, \$519.16, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$20.96, Dakota Eye Care, Nov 11 Vision Premium, \$23.46, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$1,318.23, **ROD:** SD Retirement System, Oct 11 Collections, \$348.25, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$11.18, Dakota Eye Care, Nov 11 Vision Premium, \$14.44, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$405.61, **VSO:** SD Retirement System, Oct 11 Collections, \$23.90, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$97, Dakota Eye Care, Nov 11 Vision Premium, \$1.08, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$60.84, **Sheriffs:** SD Retirement System, Oct 11 Collections, \$1,411.04, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$38.70, Dakota Eye Care, Nov 11 Vision Premium, \$43.32, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$2,433.66, **Jail:** SD Retirement System, Oct 11 Collections, \$799.65, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$25.80, Dakota Eye Care, Nov 11 Vision Premium, \$28.88, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$1,622.44, Verizon Wireless, Service, \$181.05, **Coroner:** Assurant Employee Benefit, Nov 11 Life Ins Premium, \$6.45, Dakota Eye Care, Nov 11 Vision Premium, \$7.22, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$405.61, **CHN:** SD Retirement System, Oct 11 Collections, \$137.00, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$6.45, Dakota Eye Care, Nov 11 Vision Premium, \$7.22, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$405.61, **Ext:** SD Retirement System, Oct 11 Collections, \$130.54, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$6.45, Dakota Eye Care, Nov 11 Vision Premium, \$7.22, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$405.61, **Weed:** Pulford's Auto Parts, supplies, \$155.95, **Zoning:** SD Retirement System, Oct 11 Collections, \$140.18, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$4.84, Dakota Eye Care, Nov 11 Vision Premium, \$5.42, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$304.21, **Env Specialist:** SD Retirement System, Oct 11 Collections, \$144.00, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$6.45, Dakota Eye Care, Nov 11 Vision Premium, \$7.22, **Road Withholdings:** Aflac, Cancer-Int Premium, \$365.54, Lake County Treasurer, Adv Taxes, \$87.00, SD Retirement System, Oct 11 Collections, \$2,017.30, SD Supp Retirement Plan, Oct 11 Collections, \$440.00, Dakota Eye Care, Nov 11 Upgrade Premium, \$166.12, Wellmark BCBS of SD, Nov 11 Ins Premium, \$539.02, **Hwy Road & Bridge:** SD Retirement System, Oct 11 Collections, \$1,941.70, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$77.40, Dakota Eye Care, Nov 11 Vision Premium, \$86.64, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$4,461.71, Pulford's Auto Parts, parts, \$350.91, Sioux Valley Energy, Hwy 34 Lights, \$124.80, **911 Withholdings:** Aflac, Cancer-Int Premium, \$66.86, SD Retirement System, Oct 11 Collections, \$792.23, SD Supp Retirement Plan, Oct 11 Collections, \$30.00, Dakota Eye Care, Nov 11 Upgrade Premium, \$37.54, Wellmark BCBS of SD, Nov 11 Ins Premium, \$73.82, **911 Comm:** SD Retirement System, Oct 11 Collections, \$743.87, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$32.25, Dakota Eye Care, Nov 11 Vision Premium, \$36.10, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$2,028.05, Sioux Valley Energy, Service, \$87.40, **EMA Withholdings:** Aflac, Cancer-Int Premium, \$79.14, SD Retirement System, Oct 11 Collections, \$191.84, Dakota Eye Care, Nov 11 Upgrade Premium, \$3.32, **EMA:** SD Retirement System, Oct 11 Collections, \$167.94, Assurant Employee Benefit, Nov 11 Life Ins Premium, \$5.48, Dakota Eye Care, Nov 11 Vision Premium, \$6.14, Wellmark BCBS of SD, Nov 11 Health Ins Premium, \$344.77, **LEPC:** Sioux Valley Wireless, Web Hosting, \$19.95, **Adv Taxes:** Lake Co Treasurer, Adv Taxes, \$458.79, **Grand Total:** \$43,517.71

**Accounts Payable 11-2-11 Commissioners:** Ron Tolley, Towles Cemetery Mowing, \$700.00, Jim Fitzgerald, Towles Cemetery Mowing, \$700.00, Pitney Bowes, Postage Meter, \$1.41, Holiday Inn Express/Suit, Lodging, \$240.00, **Elections:** Pitney Bowes, Postage Meter, \$27.39, **Judicial:** Central Business, supplies, \$81.43, WITNESS-JUROR-APPEARANCE FEES/MILEAGE: Black, Franklin, \$55.18, Hageman, Lance, \$64.80, Hakeman, Kim, \$52.22, Hansen, Joann, \$50.74, Kappenman, Angi, \$51.48, Larson, Daniel, \$64.80, Riedel, Halley, \$50.74, Schlisner, Graydon, \$116.28, Spotanske, Scott, \$55.92, Woodhouse, Jasmine, \$20.74, Pitney Bowes, Postage Meter, \$22.05, West Group Payment Center, Sept Online Service, \$577.53, **Auditors:** Software Services, Sept Services, \$400.00, Pitney Bowes, Postage Meter, \$55.81, Office Peeps, Credit/Calc Paper, \$23.87, Holiday Inn Express/Suit, Lodging, \$240.00, Bureau Of Adm, Sept Bit Billing, \$5.00, **Treasurers:** Software Services, Sept Services, \$80.00, Pitney Bowes, Postage Meter, \$108.33, Office Peeps, supplies, \$45.28, Retail Data Systems, supplies, \$91.00, Pitney Bowes, Postage Meter, \$2.36, Office Peeps, Ink Cart, \$122.00, Holiday Inn Express/Suit, Lodging, \$240.00, Bureau Of Adm, Sept Bit Billing, \$15.00, **St Atty:** A & B Business, Prints, \$18.22, Pitney Bowes, Postage Meter, \$18.65, **Govt Bldg:** Hillyard/Sioux Falls, supplies, \$420.83, Sioux Falls Two Way Radio, Antenna, \$99.99, Timmer Supply, Lube Oil, \$11.23, Hillyard/Sioux Falls, supplies, \$74.65, City of Madison, Field Dreams/util, \$16.66, Shred-It Sioux Falls, Services, \$74.46, **Equalization:** Geoland Mgt Llc, services, \$140.00, Software Services, Sept Services, \$60.00, Office Peeps, Copier Maint/Usage, \$35.60, Pitney Bowes, Postage Meter, \$52.23, **ROD:** Software Services, Sept Services, \$20.00, Pitney Bowes, Postage Meter, \$17.72, Office Peeps, supplies, \$28.08, Bureau Of Adm, Sept Bit Billing, \$5.00, **VSO:** Pitney Bowes, Postage Meter, \$1.54, **Sheriffs:** Sioux Falls Two Way Radio, Repairs, \$145.00, Central Business, Staples, \$.99, Pitney Bowes, Postage Meter, \$9.70, Office Peeps, Fasteners, \$13.25, **Jail:** Midwest Protection Agency, Stephanie Smith Transportation, \$2,250.00, Brookings Co Sheriff, female housing/meds, \$6,498.90, **Coroner:** LCM Pathologists, Autopsy, \$2,284.99, **SAR:** Pitney Bowes, Postage Meter, \$.18, City of Madison, Util, \$77.11, **Support of Poor:** Pitney Bowes, Postage Meter, \$2.58, **CHN:** Pitney Bowes, Postage Meter, \$23.02, **MI Board:** Lincoln County Treasurer, Mi Services, \$18.00, **Extension:** Central Business, supplies, \$94.56, US Post Office, Stamp Asst, \$386.00, Fout, Abbie, Sept Tvl/Subsistence, \$14.80, City of Madison, Util, \$337.28, DSU, Work Study fee, \$309.77, **Zoning:** Pitney Bowes, Postage Meter, \$11.49, Reinicke, Debra, Conf Mileage, \$59.94, **Env Specialist:** Central Business, Paper, \$6.29, Haakinson, Emily, ESDWC Regs/mileage, \$202.49, **Hwy Road & Bridge:** SD Dept of Transportation, Bridge Exp, \$28,523.12, Casanova, Larry, Safety Clothing, \$36.98, Hyland, Kelly, Safety Clothing, \$63.59, Aramark Uniform Services, Aprons/Rugs, \$64.04, Bob's Elec of Madison, Air Compressor, \$550.00, Hyland Machining, services, \$290.00, Krug Products, Hose, \$7.20, Truenorth Steel, Bridge Plank, \$696.00, Butler Machinery, parts, \$80.16, Fastenal Co, supplies, \$21.29, Cole's Petroleum, Gear Oil, \$149.62, Central Business, supplies, \$164.99, Graham Tire SF North, tires, \$3,377.49, City of Madison, Util, \$403.88, MidAmerican Energy, Util/Ramona, \$8.00, Lyle Signs Inc, Posts, \$353.00, **911 Comm Center:** Reinicke, Debra, E911-mileage, \$11.10, Priority Dispatch, Maint, \$39.00, Pitney Bowes, Postage Meter, \$1.79, **EMA:** Pitney Bowes, Postage Meter, \$1.75, **24/7:** Intoximeters Inc, Mouthpieces, \$1,000.00, **Law Library:** West Group Payment Center, NW Reporter, \$133.00, **SAR Donations:** Even, Mark, Charcoal, \$38.35, Power Promotions, clothing, \$107.04, **LEPC:** Thomson, Donald, Mtg Exp, \$81.40, Allegiant Emergency Serv, Air Cascade, \$3,119.89, **Grand Total:** \$57,525.24

#### **CONSTRUCTION CHANGE ORDER NO 1:**

Derrick Shoenrock, Bldgs & Grounds, explained construction change order no 1 to the board. The description of work is to add condensate piping for six (6) main restroom fan coil units for cost of \$3,000. Shoenrock explained a change in the lighting allowance which will offset this added cost. Motion by Wollmann, second by Bohl, to approve change order no 1. Motion carried.

#### **3<sup>RD</sup> FLOOR WOMEN'S RESTROOM:**

Shoenrock described a problem with the sink in the 3<sup>rd</sup> floor women's restroom. He suggested while our hvac/electrical retrofit project is underway it would be a good time to correct this for approximately \$1,000. Motion by Giles, second by Bohl, to authorize Shoenrock to get the problem fixed with the sink in the 3<sup>rd</sup> floor women's restroom. Motion carried.

**FIRE ALARM CHECKOUT PROPOSAL:**

Shoenrock discussed the fire alarm checkout proposal with Automatic Building Controls Inc for 2012 for \$352. Motion by Hageman, second by Bohl, to approve the proposal with ABC Inc. Motion carried.

**LAKE COUNTY 4-H EXHIBIT BLDG APPLICATION:**

The board acknowledged the rental of the 4-H exhibit building by Donna Johnson on October 30, 2011.

**RURAL DRAINAGE IN SD:**

Jay Gilbertson, East Dakota Water Development District Manager, presented a PowerPoint demonstration on rural drainage in SD. The main areas covered included: SD Case Law regarding drainage, 1985 Drainage Law, basic drainage ordinances, what's next and corrective measures. The commissioners discussed the following with Gilbertson: liability issues involved with tiling projects, counties that have drainage ordinances and those that do not have ordinances, getting the state involved with drainage issues, implications involved with issuing permits, how far downstream or upstream should landowners be notified of proposed drainage applications, and getting our legislators involved with drainage. Jan Nicolay, Chairwoman of Water Quality Board, was present to discuss her involvement with drainage legislation in 1985. She suggests trying to improve our drainage ordinance/procedures before the commission removes it.

**2<sup>ND</sup> READING/ORDINANCE 11-52:**

The second reading of Ordinance 11-52 was held at 10 a.m. There were no comments from those in attendance. Motion by Hageman, second by Bohl, to approve chairman to sign Ordinance 11-52. Voting aye: Bohl, Giles, Hageman, Pedersen and Wollmann. Voting nay: none. Motion carried.

**ORDINANCE #11-52**

AN ORDINANCE ENTITLED "AN ORDINANCE REPEALING ORDINANCE #10-50, AN ORDINANCE PROVIDING FOR THE ADOPTION OF THE 2009 INTERNATIONAL BUILDING CODE AND AMENDMENTS AND ADDITIONS."

BE IT ORDAINED BY LAKE COUNTY, SOUTH DAKOTA, that Ordinance #10-50, adopted on October 19, 2010, is hereby repealed in its entirety.

Adopted this 1<sup>st</sup> day of November, 2011.

LAKE COUNTY  
/s/Scott Pedersen  
Chair, Board of County Commissioners

**ATTEST:**

/s/Roberta Janke

County Auditor

First Reading: October 18, 2011

Second Reading: November 1, 2011

Published: November 3, 2011

Effective: November 23, 2011

**TEMPORARY SPECIAL MALT BEVERAGE APPLICATION:**

Natalie Schmidt, Jersey's Sports Bar & Grill, was present to discuss her application for a temporary special malt beverage retailer's license application on November 19, 2011 for a wedding reception at Camp Lakodia. All requirements of the application were met. Motion by Giles, second by Hageman, to approve the application of Natalie Schmidt, Jersey's Sports Bar & Grill. Motion carried.

**DRAINAGE COMPLAINT 11-7/JOHN DOBLAR:**

Emily Haakinson, Environmental Specialist, discussed drainage complaint 11-7, John Doblal vs Larry & Bev Even which was tabled from October 18, 2011. She and Chuck Lebada, District

Conservationist NRCS, viewed the property. Lebada prepared a waterway profile along centerline which he presented to the commission. Larry Even and John Doblak both gave their views on the drainage complaint.

**DRAINAGE BOARD:**

Motion by Giles, second by Wollmann, to enter into a drainage board. Motion carried.

**DRAINAGE COMPLAINT 11-7/DECISION:**

Motion by Bohl, second by Wollmann to approve the following: John Doblak will build bank up and Chuck Lebada will provide assistance as needed, Doblak and Larry and Bev Even will clean up and maintain their own fences, and Evens will put a smooth wire on creek property line. Motion carried.

**RETURN TO REGULAR SESSION:**

Motion by Bohl, second by Hageman, to adjourn as a drainage board and return to the regular session. Motion carried.

**ENVIRONMENTAL SPECIALIST:**

Emily Haakinson, Environmental Specialist, discussed the Central Big Sioux River Watershed steering committee with the board. At this time Haakinson will not be a member of the steering committee. Haakinson asked the board how many members they want on the water quality board now that they are including drainage in their duties. The board agreed a maximum of twenty members and asked Haakinson to appoint new members from the agricultural community. She has been approached by the Lake Madison Dev Assn about funding for advertising for presenters at meetings. The board directed Haakinson to seek ways to get advertising at no cost to the county.

**NARROW BAND COMPLIANCE/SIRENS:**

Don Thomson, EMA, met with the board to discuss the 15 sirens in Lake County. Thomson discussed updating costs of \$1,600 for one siren and \$150 each for seven others that are the county responsibility. Motion by Giles, second by Bohl, to allow Thomson to utilize a portion of the 2011 budget funds to help make the sirens narrow band compliant. Motion carried.

**TRAVEL REQUESTS:**

Debra Reinicke to attend Solid Waste meeting at Sioux Falls SD on November 17, 2011.

Emily Haakinson to attend SD Discovery Centers Environmental Literacy mtg at Sioux Falls SD on October 28, 2011, Water Quality meeting on December 1, 2011 and Lake Madison Development Assn meeting on November 3, 2011.

Roberta Janke, Linda Walker, and Paula Barrick to attend an election workshop at Pierre SD on November 16-18, 2011.

**SUPPLEMENTS/UNDESIGNATE FUNDS/SPENDING PRIORITY:**

Auditor Janke discussed the following automatic supplements, undesignate fund balance, and spending priority stipulation with the board.

**SPENDING PRIORITY STIPULATION:**

Motion by Giles, second by Hageman, to establish the spending priority policy of spending restricted monies first. Motion carried.

**UNDESIGNATE FUND BALANCE:**

Motion by Hageman, second by Bohl, to undesignate \$23,575.53, the fund balance committed for the Winfred property restoration project. Motion carried.

**AUTOMATIC SUPPLEMENT/WEED BUDGET:**

Motion by Bohl, second by Wollmann, to approve the automatic supplement to the weed budget of \$3,500 received from a state grant. Motion carried. (10100X4260615)

**AUTOMATIC SUPPLEMENT/EMA BUDGET:**

Motion by Giles, second by Wollmann, to approve the automatic supplement to the EMA budget for \$555.05 for the Federal grant received for the National Night Out expenses. Motion carried. (22600X4351222)

**AUTOMATIC SUPPLEMENT/SHERIFF BUDGET:**

Motion by Hageman, second by Bohl, to approve the automatic supplement to the sheriff's budget for \$1,996.83 for DUI overtime grant. Motion carried. 10100X4110211 for \$1,726.60, 10100X4120211 for \$132.09, and 10100X4130211 for \$138.14)

**RESOLUTION 11-18/CONTINGENCY TRANSFER:**

Motion by Giles, second by Bohl, to approve the following Resolution 11-8 contingency transfer to the developmentally disabled budget for \$5,620. Motion carried.

**RESOLUTION #11-18**

**TRANSFER FROM CONTINGENCY FUND**

WHEREAS, insufficient appropriation was made in the 2011 adopted budget for the Building fund budget to discharge just obligations of said appropriations; and WHEREAS SDCL 7-21-32.2 provides that transfers be made by resolution of the board from the contingency appropriation established pursuant to SDCL 7-21-06.1 to other appropriation;

THEREFORE BE IT RESOLVED that the appropriation of \$5,620.00 be transferred from the contingency budget (10100X4290112) to the developmentally disabled budget. (10100X4220442)

Voting aye: Bohl, Giles, Hageman, Pedersen, Wollmann Voting nay: none

Dated this 1st day of November, 2011.

LAKE COUNTY BOARD OF COMMISSIONERS

/s/Scott Pedersen

Scott Pedersen, Chairman

ATTEST:

/s/Roberta Janke

Roberta Janke, Lake County Auditor

**GENERAL FUND SURPLUS ANALYSIS:**

The board reviewed the following general fund surplus analysis for September 30, 2011..

**Lake County**

**GENERAL FUND SURPLUS ANALYSIS**

**September 30, 2011**

**ASSETS:**

10100	Cash	<u>2,551,978.41</u>
10800	Taxes Receivable--Current	<u>1,455,727.47</u>
11000	Taxes Receivable—Delinquent	<u>27,833.94</u>
13300	Advance to Other Fund	<u>20,949.39</u>
<b>TOTAL ASSETS</b>		<u><u>4,056,489.21</u></u>

**LIABILITIES AND EQUITY:**

22400	Deferred Revenue	<u>1,300,836.66</u>
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**FUND BALANCES:**

27400	Restricted	<u>27,523.91</u>
27500	Committed (list)	
	C O Winfred property	<u>23,575.53</u>
	C O Lake Madison lake access	<u>65,387.53</u>
	CO Bldg project	<u>1,054,513.90</u>

	<u>County Road &amp; BR project</u>	<u>444,170.00</u>
27600	Assigned (one of the following)	
	March - 3/4 of the current year	
	September - 1/4 of current year + subsequent year	<u>214,867.75</u>
	December - subsequent year	
27700	Unassigned	<u>925,613.93</u>

**TOTAL LIABILITIES AND EQUITY** 4,056,489.21

Following Year's General Fund Budget  
(use current year for March analysis) 3,898,562.00

The unassigned fund balance, account 27700,  
divided by the following year's General Fund budget  
resulting in the fund balance percentage 23.74%

**ADJOURNMENT:**

There being no further business to come before the board, Chairman Pedersen at 11:38 a.m. adjourned the meeting until November 15, 2011 at 9 a.m.

/s/Roberta Janke  
ROBERTA JANKE  
Lake County Auditor

/s/Scott Pedersen  
SCOTT PEDERSEN  
Chairman, Lake County Commission

Published at the total cost of \$