

PROCEEDINGS OF THE COUNTY BOARD

State of Minnesota }
County of Kanabe }
Office of the County Coordinator

July 28, 2004

The Kanabec County Board of Commissioners met at 6:30pm on Wednesday, July 28, 2004 pursuant to adjournment with the following Board Members present: Stan Cooper, Jerry Nelson, Kathi Ellis, Les Nielsen, and Dennis McNally.

The Chairperson led the assembly in the Pledge of Allegiance.

Action #1 - It was moved by Dennis McNally, seconded by Les Nielsen, and carried unanimously to approve the agenda and optional agenda with the addition of a Zoning issue.

Action #2 - It was moved by Les Nielsen, seconded by Stan Cooper, and carried unanimously to approve the July 21, 2004 minutes of the Kanabec County Board of Commissioners as presented.

6:37pm - County Engineer Greg Nikodym met with the County Board to discuss matters concerning the Highway Department.

Action #3 - It was moved by Dennis McNally, seconded by Jerry Nelson, and carried unanimously to approve the following resolution:

Resolution 3 - 07/28/04

WHEREAS the county board has been presented with a request to pay a Right-of-Way claim on SAP 33-604-15, the reconstruction of County State Aid Highway 4 from T.H. #47 east 2 miles to CSAH 12:

BE IT RESOLVED to pay the following Right-of-Way claim: Terry & Laneta Nielson, \$3545.20.

Action #4 - It was moved by Dennis McNally, seconded by Stan Cooper, and carried unanimously to authorize the County Engineer to contract with Erickson Engineering for bridge repair design--the Snake River Bridge on CSAH 19--on a time & material basis at up to \$5,500.

Action #5 - It was moved by Les Nielsen, seconded by Dennis McNally, and carried unanimously to approve payment of the following claims on Hospital Funds:

Vendor	Amount
ACE HARDWARE	\$251.63
ACTION ADVERTISING & POMOTION	\$700.00
ADT MEDICAL WASTE SYSTEMS	\$688.00
AHRA	\$155.00
AIRGAS NORTH CENTRAL	\$1,638.16
ARTHRO CARE CORPORATION	\$1,682.00
ASPEN PUBLISHERS, INC.	\$199.01
BACHMAN'S VARIETY & CRAFTS	\$3.98
BARD ACCESS	\$230.00
BARRY VERMILYEA	\$75.10
BECKY BRYANT	\$399.39
BEVERLY FORE	\$252.00
BLUE PLUS	\$101,378.00
BRENT THOMPSON	\$694.16
CANDACE ANDERSON	\$116.89
CENTRAL MINN. DIAGNOSTIC, INC.	\$3,935.08
CENTRAL MINNESOTA SURGEONS,LTD	\$2,000.00
CLIA LABORATORY PROGRAM	\$1,743.00
COBORN'S INC.	\$90.96
COBORNS PHARMACY	\$43.40
COLETTE DICKINSON	\$25.88
CUYUNA REGIONAL MEDICAL CENTER	\$3.75
DANDELION FLORAL	\$24.00
DAVE SAWYER	\$176.75
DAWN STASKIVIGE	\$519.23
DEBRA WRIGHT	\$58.13
DEPUY ORTHOPAEDICS, INC	\$876.11
DIANE BANKERS	\$144.38
DIRECT DIGITAL CONTROLS	\$988.00
DORSEY HEALTH STRATEGIES LLC	\$852.60
EAGLES WING FLORAL & DESIGN	\$39.00
EMS REGULATORY BOARD	\$37.66
FAIRVIEW	\$449.28
FREDRICKSON & BYRON, P.A.	\$3,202.50
GARDNER HARDWARE	\$521.60
GORDY FORBORT	\$5,000.00
GORHAM-OIEN MECHANICAL	\$1,423.00
GRACE AKKERMAN	\$64.88
GRAINGER	\$845.18
HC PRO	\$356.00
HELY & WEBER	\$49.20
HILL-ROM CO., INC.	\$352.97
HOWARD HOLMES	\$168.00
JAN NIEUWSMA	\$2.18
JANYCE NESTRUD	\$40.25
JT ENTERPRISES, LLC	\$72.35
KANABEC COUNTY ART ASSOC.	\$125.00

KANABEC PUBLICATIONS	\$809.26
KANABEC RENTAL	\$78.00
KBEK 95.5 FM	\$835.10
KCI CORPORATION	\$366.15
KITTY LOSINGER	\$683.48
LAKE SUPERIOR LAUNDRY	\$5,611.71
LENNY'S SERVICE	\$259.67
LOFTON LABEL, INC.	\$324.80
MARY HOPKINS	\$40.25
MEDLEARN, INC.	\$814.90
MEDTOX LABORATORIES	\$236.05
MEDTREND 1, INC.	\$7,338.88
MEDTRONIC USA, INC.	\$369.80
MELISSA BAHLMANN	\$90.00
MICHELLE VOLK	\$41.25
MIDWEST STONE MANAGEMENT	\$7,300.00
MIDWEST SURGICAL SERVICES - 0476	\$4,690.00
MINNEAPOLIS CLINIC OF NEUROLOG	\$1,056.45
MINNESOTA ELEVATOR, INC.	\$384.30
MINNESOTA SHREDDING LLC.	\$171.00
MOBILE INSTRUMENT SERV & REP.	\$2,566.93
MOORE MEDICAL CORP.	\$62.60
MORA BAKERY	\$676.21
MORA LIONS	\$125.00
MORALINK.COM LLC	\$200.00
NATIONAL DIABETES INFO CLEARINGHOU	\$50.00
NORTHLAND BILLING	\$1,490.00
OWENS COMPANIES, INC.	\$1,029.35
PAMIDA, INC.	\$118.43
PAT RUNQUIST	\$29.91
PHILIPS MEDICAL SYSTEMS	\$1,084.22
PINE COUNTY AG. SOCIETY	\$300.00
RADIO SHACK	\$32.99
RESTORATIVE CARE OF AMERICA,INC	\$287.00
RJ MECHANICAL INC.	\$135.00
ROBERT JENSEN	\$250.00
ROBERT LAKEBERG	\$825.00
RON KURTZ	\$98.25
ROTARY OF PINE CITY	\$125.00
RUSCH INC.	\$316.32
S & T OFFICE PRODUCTS	\$3,683.82
SCHAERER MAYFIELD USA, INC.	\$760.03
SCOTT A. PAULSEN	\$5,040.00
SCOTT LAGAARD	\$2,875.00
SHERI ROESCHLEIN	\$10.00
SISU MEDICAL SYSTEMS	\$11,991.59
SNOWDEN PENCER	\$298.55
SNOWFLAKE DISTRIBUTING, INC.	\$701.33

SOURCEONE HEALTHCARE TECHNOLOGIES	\$4,242.92
SPECTRUM THERAPY	\$50.38
STATE OF MN, DEPT OF ADMINIST.	\$41.54
STEVE NESTRUD	\$40.25
STRYKER ORTHOPAEDICS	\$1,870.63
SWENSON PHOTOGRAPHY	\$325.00
SYSMEX AMERICA, INC.	\$13,313.00
THE LAMAR COMPANIES	\$505.00
THE T SYSTEM, INC.	\$855.00
THREE RIVERS PATHOLOGY	\$932.00
TRUE VALUE HARDWARE	\$41.97
UNIVERSAL HOSPITAL SERVICES	\$3,589.08
VENETEC INTERNATIONAL, INC.	\$218.17
VIRGINIA NESTRUD	\$80.25
WCMP BROADCASTING	\$727.90
WLMX/WXCX MILLTOWN WISCONSIN	\$396.00
X-RAY CASSETTE REPAIR CO., INC.	\$307.03
XYGENT, INC./QDC	\$5,955.00
YORK INTERNATIONAL	\$456.00
ZIMMER, INC.	\$1,981.93
TOTAL	<u>\$235,286.27</u>

Action #6 - It was moved by Jerry Nelson, seconded by Les Nielsen, and carried unanimously to approve the following paid Hospital claims:

Vendor	Amount
ABBOTT LABORATORIES	\$1,598.18
ABBOTT LABORATORIES	\$168.07
ABBOTT LABORATORIES	\$677.82
ACCURINT	\$29.85
ACMI	\$299.00
ACMI	\$573.00
ADVANCE MEDICAL DESIGNS, INC.	\$175.18
ALLEN MEDICAL SYSTEMS	\$1,213.36
ALLINA HOME OXYGEN & MED EQUIP	\$156.70
ALLINA HOSPITALS & CLINICS	\$9,962.50
ALLINA HOSPITALS & CLINICS	\$477.70
ALLINA LABORATORIES	\$2,742.20
AMAZON.COM CREDIT	\$14.64
AMERICAN DIETETIC ASSOCIATION	\$80.00
AMERICAN RED CROSS	\$3,715.20
AMERICAN RED CROSS	\$1,348.30
AMERICAN RED CROSS	\$1,337.60
AMERICA'S PPO	\$90.80
AQUILA (PNG)	\$5,917.06
ARIZANT HEALTHCARE INC.	\$358.20
ARMSTRONG MEDICAL	\$278.70

ARTHREX, INC.	\$242.29
ASPEN MILLS	\$54.64
ASPEN SURGICAL PRODUCTS, INC.	\$352.90
AT&T	\$1,063.94
AT&T	\$1,063.94
AT&T WIRELESS	\$34.20
AVENTIS PASTEUR	\$535.44
BARD PERIPHERAL TECHNOLOGIES	\$253.00
BAUERFEIND USA, INC	\$181.42
BAUERFEIND USA, INC	\$35.90
BAUERFEIND USA, INC	\$19.18
BAXTER HEALTHCARE, IV DIV.	\$2,094.98
BAXTER HEALTHCARE, IV DIV.	\$80.68
BAXTER HEALTHCARE, IV DIV.	\$1,270.95
BAXTER HEALTHCARE, IV DIV.	\$928.72
BAXTER HEALTHCARE, IV DIV.	\$1,404.53
BAY MEDICAL, INC.	\$302.23
BAYER CORPORATION	\$3,108.48
BIRD & CRONIN	\$778.86
BIRD & CRONIN	\$262.36
BIRD & CRONIN	\$126.11
BIRD & CRONIN	\$538.22
BOSTON SCIENTIFIC CORPORATION	\$410.00
BRIN SCHULER, M.D.	\$88.00
BSN-JOBST, INC.	\$35.39
BULBTRONICS	\$60.22
BUSINESS DATA RECORD SERVICES	\$159.83
CARDINAL HEALTH (PHARMACY)	\$14,925.22
CARDINAL HEALTH (PHARMACY)	\$22,672.09
CARDINAL HEALTH (PHARMACY)	\$10,701.20
CARDINAL HEALTH (PHARMACY)	\$9,962.33
CARDINAL HEALTH (PHARMACY)	\$11,870.52
CARDINAL HEALTH, MED PROD & SERVIC	\$1,637.41
CARDINAL HEALTH, MED PROD & SERVIC	\$2,473.10
CARDINAL HEALTH, MED PROD & SERVIC	\$1,664.34
CARDINAL HEALTH, MED PROD & SERVIC	\$996.20
CARDINAL HEALTH, MED PROD & SERVIC	\$1,745.45
CDW DIRECT, LLC	\$2,609.35
CDW DIRECT, LLC	\$938.72
CDW DIRECT, LLC	\$1,162.47
CDW DIRECT, LLC	\$91.37
CENTRAL MINN. DIAGNOSTIC, INC.	\$96,556.50
CENTRAL MINN. DIAGNOSTIC, INC.	\$111,749.50
CERIDIAN EMPLOYER SERVICES	\$238.50
CHANNEL PUBLISHING, LTD	\$21.80
CHANNING L. BETE CO., INC.	\$96.75
CIRCULATORY MANAGEMENT, INC.	\$266.60
CJA SYSTEMS, INC.	\$241.62

COMPHEALTH CONSULTING INC.	\$6,092.00
CONMED CORPORATION	\$1,237.56
CONMED CORPORATION	\$21.60
COOK MEDICAL INCORPORATED	\$57.25
CULLIGAN	\$9.65
CULLIGAN	\$31.25
DADE BEHRING, INC.	\$2,991.31
DADE BEHRING, INC.	\$41.67
DAVID PAULSON, MD	\$960.00
DAVOL/BARD, INC.	\$857.42
DELTA DENTAL PLAN OF MINNESOTA	\$11,501.72
DEPUY MITEK	\$429.00
DEPUY MITEK	\$4,990.00
DEX MEDIA EAST LLC	\$280.00
DEX MEDIA EAST LLC	\$19.57
DHS MEDICAL CARE SURCHARGE	\$14,561.83
DMX MUSIC-MINNEAPOLIS	\$162.00
ECM PUBLISHERS, INC.	\$336.65
ECM PUBLISHERS, INC.	\$304.05
ECM PUBLISHERS, INC.	\$114.92
ECOLAB	\$131.76
EMERGENCY MEDICAL PRODUCTS,INC	\$85.92
EMERGENCY MEDICAL PRODUCTS,INC	\$29.70
EMERGENCY MEDICAL PRODUCTS,INC	\$124.65
ENA	\$70.00
ENV SERVICES, INC.	\$175.00
EXPRESS BILL	\$1,790.34
EXPRESS BILL	\$1,605.29
FAIRVIEW	\$449.28
FEDERAL EXPRESS CORP	\$27.24
FEDERAL EXPRESS CORP	\$15.92
FEDERATED CO-OP INC.	\$22.00
FEDERATED CO-OP INC.	\$230.30
FISHER HEALTHCARE	\$2,134.24
FULL CIRCLE IMAGE	\$236.00
FULL CIRCLE IMAGE	\$118.00
GE MEDICAL SYSTEMS INFORMATION TEC	\$160.00
GETINGE CASTLE	\$106.54
GETINGE CASTLE	\$1,680.00
GRANITE ELECTRONICS	\$38.50
GRANITE ELECTRONICS	\$161.66
GREATER MINNESOTA CU	\$531.75
GYRUS ENT,LLC	\$34.91
GYRUS ENT,LLC	\$188.50
HANDYMAN'S, INC.	\$392.68
HEALTH ED, LLC	\$139.00
HOLIDAY COMMERCIAL	\$600.23
HORIZON MEDICAL PRODUCTS, INC.	\$455.14

HULL ANESTHESIA, INC.	\$66.57
HUNTLEIGH HEALTHCARE, INC.	\$432.20
IMMUCOR, INC	\$66.55
IMMUCOR, INC	\$69.11
INSURANCE REFUNDS	\$12,377.04
INTEGRA TELECOM	\$38.34
INTEGRA TELECOM	\$38.34
JAYS COMPANY	\$49.99
JM BIRTH CONSULTANTS	\$190.00
KENDALL HEALTHCARE PRODUCTS CO	\$309.00
KENDALL HEALTHCARE PRODUCTS CO	\$116.60
KENDALL HEALTHCARE PRODUCTS CO	\$210.10
KREGE FAMILY CHIROPRACTIC	\$10.00
LAB SAFETY SUPPLY	\$88.71
LOFTON LABEL, INC.	\$174.68
LOWRY COMPUTER PRODUCTS, INC.	\$413.39
LOWRY COMPUTER PRODUCTS, INC.	\$61.49
MARCO BUSINESS PRODUCTS	\$242.84
MARCO BUSINESS PRODUCTS	\$1,753.00
MC MASTER CARR SUPPLY CO.	\$62.38
MEDIA MASTR CPI	\$272.26
MEDIA MASTR CPI	\$74.88
MEDIA MASTR CPI	\$148.70
MEDIA MASTR CPI	\$382.26
MEDICAL AUDIT RESOURCE SERVICES,IN	\$1,404.00
MEDICAL AUDIT RESOURCE SERVICES,IN	\$456.00
MEDLINE INDUSTRIES, INC.	\$244.00
MEDLINE INDUSTRIES, INC.	\$776.64
MEDLINE INDUSTRIES, INC.	\$174.80
MEDLINE INDUSTRIES, INC.	\$1,543.10
MEDLINE INDUSTRIES, INC.	\$71.25
MEDTRONIC, USA INC	\$141.00
MICROAIRE SURGICAL INSTRUMENTS	\$86.98
MICROAIRE SURGICAL INSTRUMENTS	\$1,166.10
MINNESOTA SHREDDING LLC.	\$162.00
MOORE MEDICAL CORP.	\$193.50
MORA MEDICAL ASSOCIATES, P.A.	\$48,618.84
MORA MUNICIPAL UTILITIES	\$13,215.07
MORTARA INSTRUMENT	\$183.74
MSHP	\$35.00
NELLCOR PURITAN BENNETT, INC.	\$390.16
NELLCOR PURITAN BENNETT, INC.	\$521.88
NORLIGHT TELECOMMUNICATIONS	\$593.20
NORTH COAST MEDICAL, INC.	\$88.91
NORTH MEMORIAL EMS. EDUCATION	\$690.00
NORTHSTAR ACCESS	\$4,754.13
OLYMPUS AMERICA, INC.	\$211.11
OMNICELL, INC.	\$614.00

OMNICELL, INC.	\$614.00
OPTP	\$173.85
OPTP	\$283.05
OPTP	\$199.85
OPTP	\$168.55
OSLIN LUMBER CO.	\$22.24
OWENS & MINOR 66327205	\$2,725.19
OWENS & MINOR 66327205	\$4,196.52
OWENS & MINOR 66327205	\$228.03
OWENS & MINOR 66327205	\$6,200.33
OWENS & MINOR 66327205	\$2,452.29
PAL HEALTH TECHNOLOGIES, INC.	\$208.00
PAL HEALTH TECHNOLOGIES, INC.	\$256.50
PAL HEALTH TECHNOLOGIES, INC.	\$388.50
PAL HEALTH TECHNOLOGIES, INC.	\$608.50
PARK NICOLLET HEALTHSOURCE	\$149.05
PATIENT REFUND	\$7,385.33
PDS	\$2,850.00
PDS	\$5,700.00
PDS	\$2,850.00
PHYSICIANS RECORD CO.	\$57.61
PHYSICIANS RECORD CO.	\$89.67
PINE CITY HEALTH AND FITNESS	\$800.00
Q WEST	\$107.52
QUALITY DISPOSAL SYSTEMS, INC.	\$648.27
QUEST DIAGNOSTICS INCORPORATED	\$4,243.04
REGIONS HOSPITAL FOUNDATION	\$1,404.00
RESOURCE TRAINING & SOL/BLUE CROSS	\$130,748.50
RICHARD WOLF MEDICAL INST. CO.	\$3,902.01
RICHARD WOLF MEDICAL INST. CO.	\$512.71
RURAL CELLULAR CORPORATION	\$141.90
RUSCH INC.	\$381.28
RUSCH INC.	\$62.84
SAMMONS PRESTON, INC.	\$161.87
SAMMONS PRESTON, INC.	\$48.01
SAMMONS PRESTON, INC.	\$104.52
SCOTT A. PAULSEN	\$665.00
SERIM RESEARCH CORP	\$120.00
SHERIF ROUSHDY, MD	\$7,780.00
SISU MEDICAL SOLUTIONS LLC	\$87.00
SMITH & NEPHEW, INC.	\$289.50
SMITH & NEPHEW-ENDOSCOPY	\$189.07
SOURCEONE HEALTHCARE TECHNOLOGIES	\$3,421.08
SOURCEONE HEALTHCARE TECHNOLOGIES	\$566.40
ST. CLOUD HOSPITAL	\$380.00
STANDARD REGISTER	\$186.73
STANDARD TEXTILE, INC.	\$17.77
STANDARD TEXTILE, INC.	\$50.61

STERIS CORPORATION	\$1,202.75
STRANGLUND REFRIGERATION	\$414.00
STRYKER SALES CORPORATION	\$528.80
STRYKER SALES CORPORATION	\$600.96
STRYKER SALES CORPORATION	\$1,230.14
STRYKER SALES CORPORATION	\$1,125.40
STRYKER SALES CORPORATION	\$1,249.79
STRYKER SALES CORPORATION	\$443.50
SYNTHESES ORTHO COMPANY	\$757.07
SYNTHESES ORTHO COMPANY	\$877.07
TERRY JOHNSON, M.D.	\$1,922.26
THERATECH, INC.	\$28.13
THREE RIVERS PATHOLOGY	\$752.00
TRI-ANIM HEALTH SERVICES	\$109.39
TRI-ANIM HEALTH SERVICES	\$190.45
UNITED PARCEL SERVICE	\$177.84
UNITED STATES SURGICAL	\$1,386.61
UNIVERSAL HOSPITAL SERVICES	\$4,447.65
US CABLE	\$328.27
US CABLE	\$322.27
US FOODSERVICE	\$1,225.86
US FOODSERVICE	\$1,857.76
US FOODSERVICE	\$3,483.42
US FOODSERVICE	\$1,406.69
VIDA HEALTH COMMUNICATIONS, INC.	\$183.00
VIKING COCA-COLA BOTTLING CO.	\$104.00
VIKING COCA-COLA BOTTLING CO.	\$88.00
VIKING COCA-COLA BOTTLING CO.	\$96.00
WAPITI MEDICAL GROUP-LAKELAND	\$1,638.00
WAPITI MEDICAL GROUP-LAKELAND	\$3,640.00
WAPITI MEDICAL GROUP-LAKELAND	\$2,730.00
WATSON CANDY CO	\$32.20
Total	<u>\$719,445.32</u>

Action #7 - It was moved by Dennis McNally, seconded by Jerry Nelson, and carried unanimously to approve payment of a construction claim of \$10,647.80 to Vandervegt Electric on Hospital Construction Funds.

Action #8 - It was moved by Les Nielsen, seconded by Dennis McNally, and carried unanimously to approve the following updated Assessor's Job Description:

Kanabec County Position Description
COUNTY ASSESSOR

Exemption Status: Exempt

Date: 06-15-85

Job Specifications	
<u>Factor</u>	<u>Level</u>
Minimum Education	State Appraiser Certification Bachelor's Degree
Minimum Job Related Experience	5 years
Supervision Given	4.5 F.T.E.'s
Supervision Received	Board of Commissioners
Other Qualifications	Valid driver's license. Senior accreditation or achieve senior accreditation within two years of start date

Job Summary

The County Assessor is responsible for managing the County Assessor's Department and the classification and valuation of real property and taxable personal property within the County.

Some Examples of Essential Duties

25% Management

1. Set and monitor office goals
2. Schedule, manage, review, hire, train and discipline office personnel.
3. Create and manage budget.
4. Develop and implement operating policies and procedures.
5. Attend meetings of, confer with and carry out directives of the County Board.

20% Technical/Problem Solving

1. Study and verify sales.
2. Create reports, analysis, and statistics based on sales.
3. Determine and create all land value schedules, depreciation table and valuation rates.
4. Manage property information database.
5. Determine property split and combination values.
6. Study and plan implementation of improved technology for assessing purposes.

20% Appraisal

1. Physically review and appraise by necessary methods all commercial, industrial and difficult to appraise property.

15% Communications

1. Explain, negotiate and educate taxpayers, appraisers, agents and other in regards to valuations, policies and statutes via telephone, in person, letter, or email.

10% Appeals

1. Handle all appeals processes including personal confrontations, written communications, review boards and tax court.
2. Attend all local, county and state review boards.

5% Public Relations

1. Create newspaper articles, reports, flyers, and informational correspondence.

3% Reporting

1. Complete all statutory reporting to County Board, County Auditor and Department of Revenue.

2% Professional

1. Attend professional conferences, informational meetings, assessor group meetings and educational seminars.
2. Secure all necessary continuing education to keep license current.
3. Attend annual Commissioner of Revenue's meeting.
4. Support state and national assessor organizations.

Physical Demand Analysis Summary

In a typical 7½ hour work day, this person sits 4 hours, stands 2 ½ hours and walks 2 hours. Some special physical demands include:

1. Up to 20% of the time may require carrying and lifting up to 10 pounds.
2. Up to 50% of the time may require verbal communication.
3. Up to 60% of the time may require hearing normal conversation, distinguishing colors and seeing with depth perception and a full field of vision.
4. Up to 25% of the time may require written communication.
5. Up to 10% of the time may require bending/stooping.
6. Up to 50% of the time may require driving automotive equipment and/or working outside.
7. Up to 90% of the time may require the use of hands at waist height.
8. Up to 10% of the time may also require the use of hands at chest height.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment of the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

The County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

7:02pm - Valarie Prax met with the County Board to discuss matters concerning the 2004 Kanabec County Clean Up Day.

Action #9 - It was moved by Stan Cooper, seconded by Jerry Nelson, and carried unanimously to approve payment of the following 2004 Kanabec County Clean Up Day claims on solid waste surcharge funds:

- | | |
|----------------------------|------------|
| a. University of Minnesota | \$ 28.07 |
| b. KBK Radio | \$ 200.00 |
| c. Brunswick Live Wires | \$4,235.00 |

Action #10 - It was moved by Stan Cooper, seconded by Les Nielsen, and carried unanimously to authorize concrete “mud jacking” and sidewalk replacement at up to \$4,000 on Building Maintenance Funds.

7:23pm - Auditor/Treasurer Denise Cooper met with the County Board to discuss matters concerning her office.

Action #11 - It was moved by Dennis McNally, seconded by Jerry Nelson, and carried unanimously to approve the following county policy:

Policy: A-108
Approved: July 28, 2004
Effective: July 28, 2004
Supersedes (eff): n/a (NEW)

Kanabec County, Minnesota GASB 34 Related Policies

I. POLICY STATEMENT

The following policies are presented and adopted in response to the accounting and reporting requirements of the Governmental Accounting Standards Board (GASB) pronouncement 34 and later pronouncements. These policies provide the foundation for the collection and reporting of County financial information in accordance with these pronouncements.

"Fund Statements" refers to the individual fund year-end financial statements. These are essentially the same as previously published statements. "Government Wide Statements" refers to the new Statement of Net Assets, Statement of Activities, and the reconciliation required under GASB 34 reporting standards.

II. POLICY GUIDELINES

A. Capital (Fixed) Assets Policy

1. Capital (Fixed) Assets of Proprietary (Business-type) Funds are reported within both the Proprietary Fund Statements and the Government Wide Statements. Capital (Fixed) Assets of Fiduciary Funds are reported only in the Fiduciary Fund Statements. All other capital assets are considered General Capital (Fixed) Assets and are reported only in the Governmental Activities' portions of the Government Wide Statements.

Capital Assets are reported at historical cost, or if donated, fair market value at time of donation.

Depreciation expense is reported as a direct expense of the Functional Levels of the County (as identified herein), with the exception of the Courthouse building whose entire depreciation expense is reported within General Government. Infrastructure depreciation is reported as a direct expense of the responsible Function - primarily the Highway Department.

2. Threshold

The lower value threshold for the collection and reporting of Capital Assets for Government Wide reporting purposes will be according to the following table:

Class of Assets	Lowest Value of Threshold
Land	\$1
Capital Assets	\$5,000

Items acquired of over \$1,200 to \$5,000 in value may be recorded and inventoried for control purposes, but generally will not be included in financial statement reporting.

The County may record and report items of value less than the threshold where the majority of similar items are greater than the threshold and the exclusion of the few items of less value would distort the financial picture. (Example: The County owns 5 computer servers; 4 valued at over the threshold and 1 valued at under the threshold. The 5th server may be reported as well.)

The acquisition of individual items of office furniture and such, which are valued below this threshold, will not be reported. However, if the County acquires an office suite of furniture that exceeds the threshold; the suite will be reported, although the individual items may or may not be inventoried for control purposes. This approach will be followed for other classes of assets as well. (Example: The County remodels the Assessors, replacing all of the desks and files with matching cubicles, desks and files. The replacement was bid and installed as a unit. The unit may be reported as a single capital asset.)

3. Infrastructure

The County Infrastructure includes all roads, bridges, dams, lighting systems and other public facilities that provide utility to the public through the County, but which are not Capital Assets that could be routinely sold to and used by private enterprise. Infrastructure includes water and sewer systems, or the portion of water and sewer systems, that have been

provided by the County for public good and are not deemed as an asset of a resulting enterprise fund.

Infrastructure acquired after 1979 is valued and reported at the acquisition, construction or project cost. Infrastructure acquired prior to 1980 is reported but may be valued and reported using an estimate of the acquisition cost at that time. (Note: You could use an estimated cost on all infrastructure capital assets acquired/constructed prior to the current year.)

County roads will be reported with a single value for the full length of the road, regardless of varying values and conditions of segments of the road.

Follow on Improvements to infrastructure will be recorded as new infrastructure assets, each with their own value and life. No change will be made to the value or depreciation of the original asset unless it is completely destroyed or replaced in the improvement process.

Ditches and drains are generally on private property and are not considered of Capital Asset value to the County.

ATV, snowmobile and other bridges and structures that are owned by the County but rest on private property are of reportable infrastructure value to the County if the County has maintenance and insurance responsibility for the structure.

4. Improvements

The application of resources to improve an existing Capital Asset will be considered a reportable Capital Asset Improvement if it:

- ▶ Exceeds the value threshold,
- ▶ Increases the capacity of the original asset,
- ▶ Extends the life of the original asset by more than 25%, or
- ▶ Increases the efficiency of the original asset by more than 10%.

Improvements are recorded, depreciated and reported.

5. Easements

Easements or right-of-ways exist when the County holds some permanent property rights to land. Recorded easements or right-of-ways for GASB 34 purposes must meet the stated threshold and are not depreciated. These costs may be included in with land or undepreciated land improvements; however, generally the value of an easement is included in the value of the road or other asset placed on the easement and not recorded separately. Acquisition will be assumed to be at the same time that the resultant road or other asset was built.

6. Mineral Rights

Mineral rights value within County owned property is included in the value of the recorded land. The County owns no mineral rights on other than County owned property.

7. Works of Art and Historical Treasures

Works of Art and Historical Treasures are valued at historical cost or fair value at the time of acquisition. Items that are diminished by display or use will be depreciated over their useful lives. Items that are inexhaustible will not be depreciated.

8. Categories of Asset

Capital Assets will be reported in summary within the following list of Categories. Further classification within these categories may be used for convenience and control purposes:

- a. Land
- b. Infrastructure
- c. Buildings
- d. Improvements, other than buildings
- e. Machinery and Equipment
- f. Art and Historical Treasures
- g. Construction in Progress

(Note: Park land will be recorded as land. Park buildings that meet the capital asset threshold will be recorded as buildings. Other park facilities may be summed together and recorded as Improvements, other than buildings. Parks are not considered infrastructure.)

9. Depreciation

Depreciation will begin the first day of the month of purchase and will be calculated using the Straight Line Method.

Any depreciation expense not recognized prior to disposal of the asset will be recognized at disposal. The appropriate amount of gain or loss is also recognized on disposal.

(The County Highway Department also calculates depreciation expense for cost and reimbursement purposes. This depreciation expense for costing purposes may not be identical to the depreciation expense for GASB 34 reporting purposes.)

10. Useful Lives

The useful (or depreciation) lives of Capital Assets conform to this generalized table:

Land	Not depreciated
Infrastructure	15 to 70 years, depending on the structure
Buildings	25 to 75 years, depending on the structure
Improvements, other than buildings	20 to 35 years, depending on the item
Squad cars	3 years
Other passenger vehicles	5 years
Machinery & Equipment	3 to 15 years
Roadways	50 years
Art & Historical Treasures	Unique
Construction in Progress	Not depreciated

B. Budget Policy

1. Budget Adoption Process

The County Budget is adopted annually by the County Board and provides the authorization for departmental expenditures.

Once the Budget has been Adopted by the County Board; any changes and adjustments to the Budget are approved by the County Board and appear in the appropriate County Board Meeting Minutes. These changes and adjustments are then made to the annual Revised Budget, leaving the Adopted Budget in its original approved form.

2. Budgeted Funds

The County prepares a budget for the General Revenue Fund, Special Revenue Funds and all Proprietary funds. The County does not prepare a budget for Fiduciary Funds.

3. Budget Accounting Basis

The Budget for the General Fund, Special Revenue Funds and other governmental funds is prepared and reported on the modified accrual basis. The Budget for Proprietary funds is prepared and reported on the full accrual basis. All budgets are prepared in conformity with generally accepted accounting principles.

4. Budget level for legal Control

Budget control is designated at the Department Level. The use of budget dollars across line items within a Department are at the discretion of the

Department management, as long as federal, state, county or other funding source use and reporting requirements are met.

C. Classification of Program Revenues Policy

Program revenues derive directly from the program (within a Functional Level) itself or from sources not including tax collections. Program revenues include charges for services applicable to the program, specific grants and contributions to the program, and earnings of endowments or investments specifically restricted to that program. Program revenues off-set the specific direct expense of the program. All other revenues - those not designated by rule, statute, or policy to a program or function - are considered General Revenues to the County.

D. Functional Reporting Level Policy

For Government Wide reporting of Activities, the County will summarize its Activities to the following Functional Levels:

1. General Government Public Safety
2. Highway Department Sanitation
3. Human Services Health
4. Culture & Recreation Conservation
5. Economic Development

E. Policy to Determine the Current Portion of Compensated Absences

1. Sick Leave

County policy on Sick Leave is to not compensate employees for unused sick leave upon termination of employment or death. Where union contracts provide compensation of sick leave at termination of employment, the Termination Payment Method will be used for calculating and reporting the full accrual liability for unused sick leave. The percentage of unused sick leave so booked and reported is based on actual year-end totals. Sick leave (and other compensated absences with similar characteristics) are accrued as a liability based on the above at the date of the financial statement.

2. Other Than Sick Leave

Vacation leave (and other compensated absences with similar characteristics) are accrued at current full book value, as a liability, based on the date of the financial statement.

F. Use of Restricted Assets Policy

Unrestricted resources will only be used to pay restricted liabilities after appropriate Restricted resources have been depleted, or the County Board takes specific action to appropriate those unrestricted resources.

G. Policy for Elimination of Internal Activity

Resources are often transferred from the Fund/Department/Program of receipt to a different Fund/Department/Program for disbursement. The internal activity of that transfer can result in the receipt and disbursement of that resource appearing more than one time in the resulting reports. Where internal activity has taken place, reports of the individual department will include all such internal activity; but when summary reports are prepared, up to and including the Government Wide reports, all material internal activity, except for transactions consider internal services provided and used, will be eliminated (or netted out) for the presentation. (Example: A grant is receipted into Social Services program A. and subsequently transferred to program B. to provide services. The resources are recorded:

1. Receipt to program A.
2. Disbursement from program A.
3. Receipt to program B.
4. Disbursement from program B.

For Summary Reporting, items 2 and 3 would be eliminated.)

At times the County may charge departments for a share of "centralized" expenditures. When this occurs, the amount charged does not include an overhead charge (except for building rent), but contains only a fair value charge for the services received. Additionally these charge-backs reduce the expenditures of one County function and increase the expenditures of the other, negating the need for further elimination in the financial statements.

H. Policy for Applying FASB pronouncements to Business-type and proprietary funds

Business-type and proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Financial statements on these funds are based on all applicable GASB pronouncements as well as applicable FASB pronouncements dated on or before November 30, 1989. FASB pronouncements after this date are not considered.

I. Policy for Direct and Indirect Expenses

All expenses (including depreciation) that support a specific function activity/department/program) are directly charged and reported against that function (activity/department/ program).

Any indirect expenses experienced by the County are reported within the General Government function. No attempt is made to allocate these indirect expenses to the other functions of the County.

J. Policy for Classifying Proprietary Fund Revenues

Proprietary Fund Revenues are reported as either Operating or Non-Operating Revenues. Non-Operating revenues are: capital and related financing activities, non-capital financing activities, investment activities, tax revenues, and other items which are not received in exchange for goods and/or services provided by this business-type activity .

K. Policy for Identifying Special or Extraordinary Items

Items reported as Extraordinary Items are transactions that are both unusual in nature and infrequent in occurrence and are the result of events that may be beyond the control of County management. Special Items are either unusual in nature or infrequent in occurrence and are under the control of County management.

L. Revenue Recognition in Governmental Fund Statements

Governmental Fund Statements, including the General Fund, are presented using modified accrual accounting. In order for a receivable to be recognized as a revenue within these statements, it must be considered available. The county considers a revenue available if it is collectable within 60 days of the date of the financial statement.

7:49pm - The Chairperson then called for public comment. Those who responded included:

Jim Standlund	Wants the County Board to look at adopting the State Building Code.
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7:53pm - The Chairperson closed Public Comment. The board then took an 8 minute break.

8:01pm - The board resumed business with Y2005 budget discussion. No action was taken at this time.

8:20pm - The board discussed a Host Fee proposal.

Action #12 - It was moved by Jerry Nelson, seconded by Les Nielsen, and carried unanimously to submit a 7/28/04 version Host Fee Agreement to the East Central Solid Waste Commission for acceptance.

Action #13 - It was moved by Dennis McNally, seconded by Les Nielsen, and carried unanimously to recess the board meeting at 8:39pm to a time immediately following the Human Service Board.

The Kanabec County **Human Service Board** met at **8:40pm** on Wednesday, July 28, 2004 pursuant to recess with the following Board Members present: Kathi Ellis, Stan Cooper, Jerry Nelson, Les Nielsen, and Dennis McNally. Connie Thomas, Financial Assistance Supervisor, presented the Human Services agenda.

Action #HS14 - It was moved by Dennis McNally, seconded by Stan Cooper, and carried unanimously to authorize the Family Service Agency to enter into an agreement with IMCI of Barnum, MN for Qualified Rehabilitative Consultant Services for the time period August 1, 2004 through December 31, 2004 at a rate of \$82.13 per hour.

Action #HS15 - It was moved by Stan Cooper, seconded by Les Nielsen, and carried unanimously to adjourn the Human Service Board at 8:44pm to meet again in regular session on Wednesday, August 18, 2004 at 9:05am.

The meeting of the Kanabec County Board of Commissioners resumed.

8:47pm - Deputy Sheriff Matt Miller met with the County Board to discuss a grant application.

Action #16 - It was moved by Stan Cooper, seconded by Jerry Nelson, and carried unanimously to approve the following resolution:

Resolution 16 - 07/28/04

RESOLUTION AUTHORIZING EXECUTION OF AGREEMENT

BE IT RESOLVED that Kanabec County Sheriff's Office enter into a grant agreement with the Minnesota Department of Public Safety, Office of Traffic Safety for the project entitled SAFE & SOBER COMMUNITIES during the period from October 1, 2004 through September 30, 2005, and

BE IT FURTHER RESOLVED that Kanabec County Sheriff Steve is hereby authorized to execute such agreements and amendments as are necessary to implement the project on behalf of the Kanabec County Sheriff's Office, and

BE IT FURTHER RESOLVED that the Sheriff of Mille Lacs County is hereby authorized to be the fiscal agent and administer this grant on behalf of the Kanabec County Sheriff's Office.

8:52pm - County Attorney Joe Loren met with the County Board to discuss matters concerning on-going litigation.

Action #17 - It was moved by Les Nielsen, seconded by Jerry Nelson, and carried unanimously to hire a tax attorney to undertake the representation of the county in Intrepid Development v. Kanabec County.

9:30pm - The Chairperson extended the meeting to 9:45pm to conclude business.

The board discussed a job description.

The meeting was adjourned pursuant to Resolution 8-01/06/04 9:45pm to meet in regular session on Wednesday, August 11, 2004 at 9:00am.

Signed _____
Chairperson of the Kanabec County Board of Commissioners,
Kanabec County, Minnesota

Attest: _____
Kanabec County Coordinator