

The Board of Supervisors of Shelby County, Iowa, met pursuant to law and rules of said board in regular session at 10:00 a.m. in the Supervisors Chambers of the Shelby County Courthouse with the following members present: Roger Schmitz, Chairman; James Burmeister, Vice-Chairman; Delbert Hull; and Marsha J. Carter, Clerk.

The Chair asked that any Conflict of Interest be stated concerning any item on the agenda. None were stated.

It was moved by Burmeister, seconded by Hull, to approve the agenda. AYES: Schmitz, Burmeister, Hull NAYES: None

It was moved by Hull, seconded by Burmeister, to approve the minutes of December 4, 11, and 13, 2012, as presented. Hull also wanted consensus of the Board to put notices in every employee's paycheck in regards to the increase in the Workers' Comp Insurance discussed at the last meeting. AYES: Schmitz, Burmeister, Hull NAYES: None

It was moved by Burmeister, seconded by Hull, to approve the Claims of December 18, 2012, and place the listing on file in the Auditor's Office. AYES: Schmitz, Burmeister, Hull NAYES: None

Chris Nelson, Gronewold & Co., appeared before the Board to give them an update on the County's FY2012 Annual Audit since two of the Board members will be leaving office at the end of December. He reviewed the comments from the FY2011 Audit and informed the Board that all but one had been addressed. Carolyn Blum, County Treasurer, had been unable to reconcile property tax collections for FY2011. When they returned to do the FY2012 Audit, the property tax collections could not be reconciled for FY2012. Nelson and his staff had met with her several times to review her procedures, but were only able to get the reconciliation to within \$500 of the revenues reported. The Board will follow up on this. Blum was not available to explain the remaining discrepancy.

As set out in the December 4, 2012 minutes of this Board, Schmitz and Carter attended a meeting with the City of Harlan's Personnel and Finance Committee last week. A discussion was held on the 20% administrative fee that the Shelby County Chamber had withheld from the Hotel/Motel Tax funds for acting as Fiscal Agent for the City of Harlan and Shelby County since the implementation in 2002, totaling \$70,750. The City and the County did receive an opinion from the City's audit firm, and there were no issues with the Chamber's management of the Hotel/Motel Tax funds. The 20% administrative fee in question appears to be a qualified use of these funds. The issue in front of the Board was the fact that neither the County nor the City had approved this fee for the Chamber and should the Chamber be ordered to repay this fee to the City and County. It was moved Hull, seconded by Burmeister, to forgive the 20% administrative fee utilized by the Shelby County Chamber of Commerce from the Hotel/Motel Tax per the City Attorney's legal opinion. AYES: Schmitz, Burmeister, Hull NAYES: None

Lynn Gaskill, representing Shelby County Golf, appeared before the Board to discuss the golf course. The original 40 acres of land for the course was donated by the Alfred and Clara Rosman Estate on December 13, 1976. An additional 40 acres was purchased from the estate on January 18, 1978. The Board of Supervisors assigned the responsibility for the golf course to the Shelby County Conservation Board. Shelby County Golf was created to oversee the operation, and they then entered into a lease with Countryside Enterprises, which sold shares to build the existing Club House and other buildings. Shelby County Golf maintains the grounds/golf course and retains the green fees to pay those expenses. It was moved by Burmeister, seconded by Hull, to clarify that the intent of Shelby County was to operate the golf course and any maintenance buildings as a Publicly-Owned, Non-Profit Agency, and exempt from property taxes. Countryside Enterprises is a For-Profit Organization and will continue

to pay property taxes on the Club House and other related buildings. AYES: Schmitz, Burmeister, Hull NAYES: None

Carter presented the premium notice from ISAC for the health insurance for FY2014. The premiums are scheduled to increase from \$544 Single/\$1218 Family to \$634/\$1421. ISAC is offering Wellness Incentives again this year. If 80% of the employees on the health insurance plan get an annual physical, mammogram, or any one of preventative services listed, the County will receive an additional 5% discount. The Board is encouraging all Department Heads to make sure all their employees participate. The employees will again be given time off with pay to take advantage of this program.

Dan Ahart, County Engineer, was available to update the Board on activities of the county road crews and the status of current maintenance and construction projects.

There being no further business appearing, the Chairman declared the meeting adjourned at 11:17 a.m.

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Roger Schmitz, Chairman

ATTEST: \_\_\_\_\_

Marsha J. Carter  
Clerk to the Board of Supervisors

NOTE: These minutes are as recorded by the Clerk to the Board of Supervisors and are subject to Board approval at the next regular meeting.