

**BOARD PROCEEDINGS**  
**March 13, 2018**  
**REGULAR MARCH SESSION**

The Board of Supervisors met pursuant to adjournment. Present were: Don McGregor, Chairman, Don Besch, Jack Plathe, Roger Tjarks and Pam Wymore.

Public discussion was held.

Motion by Wymore and 2<sup>nd</sup> by Plathe to approve the agenda and the minutes of the previous meeting dated March 6, 2018. Motion carried.

Scott Curtis was present to give the monthly report for Kossuth Regional Health Center.

Motion by Wymore and 2<sup>nd</sup> by Plathe to approve Resolution #03-13-18-01 which is a resolution regarding payment of the expenses of operation, maintenance, and funded depreciation of the hospital from other county funds or by tax levy. Chairman McGregor called for a roll call vote: Wymore: yes, Tjarks: yes, Plathe: yes, Besch: yes, McGregor: yes

**RESOLUTION #03-13-18-01**

RESOLUTION REGARDING PAYMENT OF THE EXPENSES OF OPERATION, MAINTENANCE, AND FUNDED DEPRECIATION OF THE HOSPITAL FROM OTHER COUNTY FUNDS OR BY TAX LEVY

WHEREAS, Kossuth Regional Health Center is a hospital organized and operated pursuant to Iowa Code Chapter 347A; and

WHEREAS, Iowa Code Section 347A.3 provides:

If in any year, after payment of the accruing interest on and principal due of revenue bonds issued under chapter 331, division IV, part 4, and payable from the revenues derived from the operation of the county hospital, there is a balance of such revenues insufficient to pay the expenses of operation, maintenance, and funded depreciation of the hospital, the board of hospital trustees shall certify that fact as soon as ascertained to the board of supervisors of the county, and the board of supervisors shall make the amount of the deficiency for paying the expenses of operation, maintenance, and funded depreciation of the hospital available from other county funds or shall levy a tax not to exceed one dollar and eight cents per thousand dollars of assessed value in any one year on all the taxable property in the county in an amount sufficient for that purpose. However, general county funds or the proceeds of taxes shall not be used or applied to the payment of the interest on or principal of revenue bonds issued under chapter 331, division IV, part 4, but general county funds or proceeds of taxes may only be used and applied to pay expenses of operation, maintenance, and funded depreciation of the hospital which cannot be paid from available revenue derived from its operation; and

WHEREAS, the Kossuth Regional Health Center Board of Trustees have certified that after payment of the accruing interest on and principal due of revenue bonds issued under chapter 331, division IV, part 4, and payable from the revenues derived from the operation of the county hospital, there is a balance of such revenues insufficient to pay the expenses of operation, maintenance, and funded depreciation of the hospital; and

WHEREAS, the certified deficiency is \$839,121.98; and

WHEREAS, the Kossuth County Board of Supervisors is obligated to "make the amount of the deficiency for paying the expenses of operation, maintenance, and funded depreciation of the hospital available" from other county funds or by tax levy; and

WHEREAS, general county funds or proceeds of taxes "shall not be used or applied to the payment of the interest on or principal of revenue bonds issued under chapter 331, division IV, part 4, but general county funds or proceeds of taxes may only be used and applied to pay expenses of operation, maintenance, and funded depreciation of the hospital which cannot be paid from available revenue derived from its operation."

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF KOSSUTH COUNTY AS FOLLOWS:

1. That the Kossuth Regional Health Center Board of Trustees has certified to the Board the fact that after payment of the accruing interest on and principal due of revenue bonds issued under chapter 331, division IV, part 4, and payable from the revenues derived from the operation of the county hospital, there is a balance of such revenues insufficient to pay the expenses of operation, maintenance, and funded depreciation of the hospital.
2. That Kossuth Regional Health Center and its Board of Trustees is a "municipality" and a "certifying board" for purposes of Iowa Code Chapter 24. Therefore, they have the power to levy or certify a tax or sum of money to be collected by taxation. (See Iowa Op. Atty. Gen. 94-3-1(L))
3. That the Kossuth County Board of Supervisors shall make the amount of the deficiency for paying the expenses of operation, maintenance, and funded depreciation of the hospital available from other county funds or shall levy a tax not to exceed one dollar and eight cents per thousand dollars of assessed value in any one year on all the taxable property in the county in an amount sufficient for that purpose.
4. However, the general county funds or the proceeds of taxes shall not be used or applied to the payment of the interest on or principal of revenue bonds issued under chapter 331, division IV, part 4, but general county funds or proceeds of taxes may only be used and applied to pay expenses of operation, maintenance, and funded depreciation of the hospital which cannot be paid from available revenue derived from its operation.

Passed and approved this 13<sup>th</sup> day of March, 2018.

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Don McGregor, Chairperson  
Kossuth County Board of Supervisors

ATTEST:

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Amber Garman, Kossuth County Auditor

Motion by Tjarks and 2<sup>nd</sup> by Wymore that the Board of Supervisors of Kossuth County, Iowa, does hereby authorize and give its permission to Iowa Lakes Electric Cooperative, Estherville, IA, to: install single-phase overhead poles and anchors, from 2308 480<sup>th</sup> Street in the north right of way to the east side of 240<sup>th</sup> Avenue. Work will be in sections 23-24, Hebron Township; and Install single-phase overhead, poles and anchors, from 604 490<sup>th</sup> Street in the south right of way to the east side of 70<sup>th</sup> Avenue. Work will be in section 24 Eagle Township and section 19 Grant Township. Permit number 03-03-2018 is on file in the Kossuth County Engineer's Office. Motion carried.

Discussion was held with Kossuth County Engineer/Kossuth County Zoning Administrator.

Drainage was held followed by an Informational Meeting for JDD PAK 1 repairs for open ditch cleanout was held.

Discussion with Kossuth County Auditor was held followed by Board Discussion and Committee Reports.

On motion adjournment was taken until March 20, 2018.

Attest:

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Amber Garman  
Kossuth County Auditor

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Don McGregor, Chairman  
Kossuth County Board of Supervisors