

Resolution 2026-07

Create a Special Revenue Fund for County Unemployment Funds

Whereas, Iowa Code Section 331.431 states that a county may establish other funds in accordance with generally accepted accounting principles. The condition and operations of each fund shall be included in the annual financial report required in Section 331.403.

For budgeting purposes this separate fund is a restricted fund that will account for revenue and expenditure transactions as related to Employee Unemployment Claims.

THEREFORE BE IT RESOLVED by the Lyon County Board of Supervisors to:

- Create Fund 42000 "County Unemployment Fund", it will be a budgetary fund and will be included in the Special Revenue Fund for financial reporting.

Passed and approved this 27th day of January, 2026



Steve Herman, Chairman,
Board of Supervisors

ATTEST:



Amy Sprock, County Auditor