

**CHICKASAW COUNTY**  
**BOARD OF SUPERVISORS' MINUTES**  
**April 1, 2024**

The Board convened on Monday, April 1, 2024, at 9:00 AM with members Breitbach, Kuhn, Suckow, Hackman and Cerwinski present in the Boardroom on the second floor of the Court House, New Hampton, Iowa. Chairperson Cerwinski called the meeting to order. Also present were Auditor Sheila Shekleton, Bob Fenske, member of media, Terry Johnson, Engineer Roman Lensing, Assessor Raymond Armel, Riverview Center Shiloh Green and Mindy Myers, Public Health Director Lisa Welter and Jhenna Barnes, Information Technology Denny Unga, and Sheriff Ryan Shawver.

Motion by Suckow, seconded by Hackman to approve the agenda for April 1, 2024. Roll call: All Ayes: Motion carried.

Motion by Hackman, seconded by Breitbach to approve the meeting minutes from March 25, 2024. Roll call: All Ayes: Motion carried.

Motion by Suckow, seconded by Hackman to approve the meeting minutes from March 27, 2024 with changes. Roll call: All Ayes: Motion carried.

Motion by Hackman, seconded by Kuhn to approve Resolution 04-01-24-18 GASB 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY AGREEMENTS POLICY CHICKASAW COUNTY General Policy Statement

This policy is intended to implement the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 96, "Subscription-Based Information Technology Arrangements", is effective beginning July 1, 2022. (FY2023). GASB 96 requires a government end user (government) to recognize a subscription liability and an intangible right-to-use subscription asset. Purpose For counties reporting on the accrual basis of accounting, the cumulative effect, if any, may require a restatement of beginning net position, fund balance, or fund net position(as applicable). This means subscription-based information technology arrangements (SBITA or subscription) in existence on June 30, 2022, will need to be reported as the beginning balance (July 1, 2022) for leases of FY2023. Effective Date This policy is retroactively effective to July 1, 2022. Adopted Date Passed and adopted this the 1<sup>st</sup> day of April, 2024. /ss/ Scott Cerwinski, Chairman, Aye: Hackman, Kuhn, Breitbach, Suckow, Cerwinski. /ss/Attest: Sheila Shekleton Auditor. Detailed document on file at Auditor's office and on county's website <https://www.chickasawcounty.iowa.gov>

No public comment.

Motion by Kuhn, seconded by Hackman to proclaim the month of April as Sexual Assault Awareness Month and authorize chair's signature. Roll call: All Ayes: Motion carried.

Motion by Suckow, seconded by Hackman to proclaim the month of April as Child Abuse Prevention Month and authorize chair's signature. Roll call: All Ayes: Motion carried.

Secondary Roads Engineer Roman Lensing gave department updates.

Motion by Kuhn, seconded Breitbach to approve Permission to Enter Premises for Chickasaw County Bridge Replacement Project M2024-02 with Troy and Rachel Federspiel and authorize Chairman's signature. Roll call: All Ayes: Motion carried.

Motion by Hackman, seconded by Suckow approve Service Contract for Data Processing with 20/20 FX for FY 24-25 and authorize chair's signature. Roll call: All Ayes: Motion carried.

Budget work session

Recessed: 10:40 A.M.

Resumed: 10:58 A.M.

Motion by Hackman seconded by Kuhn to set the public hearing for April 15, 2024 at 9:10 AM, in the Boardroom, on the 2nd floor of the Courthouse for FY 24-25 proposed budget and direct auditor to publish Notice of Public Hearing in the New Hampton Tribune on April 4, 2024 and Nashua Reporter on April 5, 2024. Roll Call: All Ayes: Motion carried.

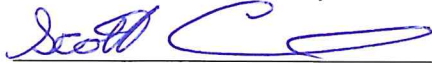
Committee Assignment

Supervisor Hackman, March 27, CSS

Supervisor Kuhn, March 26, EMA

Supervisor Cerwinski, March 26, Landfill. March 28, Heartland Insurance

Motion by Suckow, seconded by Hackman to adjourn at 11:03 AM. Roll call: All Ayes: Motion carried.



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Scott Cerwinske, Chairperson  
Board of Supervisors

ATTEST:



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Sheila Shekleton, Secretary to the Board