

**COUNTY BOARD MINUTES  
DECEMBER 28 & 31, 2020**

The Board convened on Monday, December 28, 2020, at 9:00 AM with all members present Byrne, Zoll, Tilkes, Geerts, and Hackman in the Boardroom located on the second floor of the Courthouse, New Hampton, Iowa. The meeting was called to order by Chairman Hackman. Present were Joan Knoll, Rick Holthaus, and Matt Kuhn.

Motion by Tilkes, Seconded by Zoll to approve agenda for December 28, 2020. Roll Call: All Ayes. Motion Carried.

Motion by Byrne, Seconded by Geerts to approve Board minutes for December 21 & 22, 2020. Roll Call: All Ayes. Motion Carried.

Update on the Radio Communication Project. The Board discussed the tower located at the Heritage Residence. It was the consensus of the Board to authorize the Chairman Signature on Letter from the Nationwide Programmatic Agreement for the Collocation of telecommunication equipment executed by the Federal Communication Commission, the National Conference of State Historic Preservation Officers, and the Advisory Council on Historic Preservation (the "Programmatic Agreement") as to when the tower was completed.

Update on the building/renovation project at 516 S. Linn. Supervisor Hackman informed the Board that the contractors toured the building on Wednesday, December 23, 2020.

No Public comment.

Ray Armel present at 9:10 AM

Mr. Armel met with the Board for a correction to the FY 2021-2022 Family Farm Credit Application. The Board reviewed the Family Farms Application changes.

Motion by Tilkes, Seconded by Zoll to change Eight (8) Family Farm Denials that are being Changed to Approve and Four (4) Family Farm approved that are being Changed to Denied as per the recommendation of the County Assessor. Roll Call: All Ayes. Motion Carried.

Mr. Armel informed the Board that all members of the Conference Board did receive a copy of the Valuation Annual Report dated January 1, 2020. Mr. Armel also informed the Board that if the Board had any questions the Assessor's Office would address the questions.

Dusten Rolando present at 9:17 AM.

Ray Armel left at 9:20 AM. Also present was Lisa Welter via phone conference at 9:20 AM.

Shirley Troyna and Sue Breitbach present at 9:30 AM.

Update on the Coronavirus-Covid-19.

Shirley Troyna and Sue Breitbach left at 9:50 AM. Lisa Welter via phone conference left at 9:50 AM. Dennis Ungs met with the Board to discuss and present Chickasaw County Security Protocols. Chairman Hackman asked Mr. Ungs if he would like a closed session under Iowa Code 21.5 (k) Ref Iowa Code 22.7 (50) and Mr. Ungs declined the closed session.

The Board reviewed the Chickasaw County Security Protocols as presented with a few revisions. Mr. Unga will make the revisions and contact the County Attorney's Office and the HR Consultant to review the Chickasaw County Security Protocols.

Dusten Rolando met with the Board for an update on the road department activities.

Motion by Tilkes, Seconded by Geerts to acknowledge the resignation of Michael Brincks as mechanic for the secondary road department effective December 25, 2020. Roll Call: All Ayes. Motion Carried.

Motion by Geerts, Seconded by Tilkes to authorize the purchase of two Chevy 2500 pickups in the amount of \$31,542.80 for each pickup for a total of \$63,085.60 per the recommendation of County Engineer. Roll Call: All Ayes. Motion Carried.

Motion by Geerts, Seconded by Byrne to amend the retirement date that was acted on December 14, 2020 for Tom Riley as maintenance operator from January 31, 2021 to February 1, 2021. Roll Call: All Ayes. Motion Carried.

Dusten Rolando and Dennis Unga left at 10:30 AM.

Sue Breitbach met with the Board to approve Resolution for bank depositories.

Motion by Geerts, Seconded by Tilkes to approve Resolution for Bank depositories as per the recommendation of the Treasurer. Roll Call: All Ayes. Motion Carried. **AMENDMENT TO RESOLUTION# 08-12-19-43 DEPOSITORY RESOLUTION-CHICKASAW COUNTY, IOWA RESOLUTION # 12-28-20-82**RESOLVED, that the CHICKASAW COUNTY BOARD OF SUPERVISORS OF NEW HAMPTON in CHICKASAW COUNTY, Iowa, approves the following list of financial Institutions to be depositories of the COUNTY OF CHICKASAW funds in conformance with all applicable provisions of Iowa Code 12C. The CHICKASAW COUNTY TREASURER is hereby authorized to deposit the CHICKASAW COUNTY funds in amounts not to exceed the maximum approved for each respective financial Institution as set out below.

Depository Name	Location of Office	Maximum Balance
Luana Savings Bank	New Hampton	\$ 10,000,000.00
Fidelity Bank & Trust	New Hampton	\$ 10,000,000.00
First Citizens Bank	New Hampton	\$ 10,000,000.00
Lincoln Savings Bank	Nashua	\$ 2,000,000.00
Bank Iowa	New Hampton	\$ 10,000,000.00
Northeast Security Bank	Fredericksburg	\$ 10,000,000.00
First Security Bank & Trust	Ionia	\$ 3,000,000.00
First State Bank	Nashua	\$ 4,500,000.00
Security State Bank	New Hampton	\$ 10,000,000.00

SEE ATTACHED SHEET FOR ADDITIONAL DEPOSITORIES AND A PART OF THIS RESOLUTION.

DEPOSITORY NAME	LOCATION	MAXIMUM BALANCE
State Bank/becomes Fidelity Bank & Trust, August 19, 2019 (County Auditor)	New Hampton	\$ 75,000.00
State Bank/becomes Fidelity Bank & Trust, August 19, 2019 (County Sheriff)	New Hampton	\$ 250,000.00

Luana Savings Bank  
(County Recorder)

New Hampton

\$ 100,000.00

CERTIFICATION, I hereby certify that the foregoing is a true and correct copy of a resolution of the Chickasaw County Depositories adopted at a meeting of the said public body, quorum being present, as said resolution remains of record in the minutes of said meeting, and it is now in full force and effect. Dated this 28<sup>th</sup> day of December 2020. /ss/ Jacob Hackman, Chairman of the Board of Supervisors  
Joan Knoll, Auditor Sue Breitbach, Treasurer

The Board reviewed the Intangible Asset Policy.

Motion by Byrne, Seconded by Geerts to approve Resolution for Intangible Asset Policy. Roll Call: All Ayes. Motion Carried. **RESOLUTION NO. 12-28-20-80 CHICKASAW COUNTY INTANGIBLE ASSET POLICY** Upon the recommendation of the county's private auditor, Gardiner & Company of Charles City, Iowa, and to comply with Governmental Accounting Standards Board ("GASB") Statement 51, the Chickasaw County Board of Supervisors approves this resolution. This resolution is intended to replace Resolution No. 12-21-10-44 Chickasaw County Intangible Asset Policy approved on December 21, 2010. Governmental Accounting Standards Board Statement 51, Accounting and Financial Reporting for Intangible Assets, is effective beginning July 1, 2009. The Statement requires the County to capitalize all intangible assets with determinable useful lives, and to amortize those assets accordingly. Intangible assets with indefinite useful lives will be capitalized, however not amortized. Internally generated computer software in the Application Development State per GASB 51 will be capitalized and amortized. Intangible assets included easements and right of ways, water rights, timber rights, patents, trademarks, and computer software/hardware. Chickasaw County will include in this policy only those assets which are identifiable, meaning they are separable and arose from contractual or other legal rights, whether those rights are transferable or separable, possessing all the following characteristics: lack of physical substance, nonfinancial in nature, with an initial useful life beyond a single reporting period. Internally generated intangible assets must meet the Specified-Conditions Criteria of GASB Statement 51 to be covered by this policy. Internally generated computer software can be developed inhouse by County personnel, by third party contractor on behalf of the County, or commercially available software purchased or licensed by the County, modified using more than minimal increment effort before putting it into service. Any intangible asset which exceeds the County's threshold will be recorded at historic cost, or estimated historic cost, including where applicable, interest and ancillary charges. The threshold is designed to capture 80% of the total cost of the County intangible assets. The threshold for Chickasaw County is \$100,000.00. Chickasaw County will not retroactively report intangible assets per GASB 51 since we are a Phase III County. Costs incurred July 1, 2020 and beyond for Intangible assets included easements and right of ways, water rights, timber rights, patents, trademarks, and computer software/hardware in the application development stage will be capitalized proving the costs exceed Chickasaw County threshold. APPROVED BY BOARD Resolution on December 28, 2020. /ss/ Jacob Hackman, Chairman, Board of Supervisors. ATTEST: /ss/ Joan E. Knoll, Chickasaw County Auditor

Motion by Tilkes, Seconded by Zoll to approve Resolution for changing Fixed Asset/(Vehicles/equipment) Capitalization Policy. Roll Call: All Ayes. Motion Carried. **RESOLUTION NO. 12-28-20-81 CHANGING FIXED ASSET (VEHICLES / EQUIPMENT) CAPITALIZATION POLICY** Upon the recommendation of the county's private auditor, Gardiner & Company of Charles City, Iowa, and to comply with Governmental Accounting Standards Board ("GASB") Statement 51, the Chickasaw County Board of Supervisors approves this resolution. This resolution is intended to replace Resolution No. 10-14-03-31 Chickasaw County Changing Fixed Asset Capitalization Policy approved on October 14, 2003. Reflecting the implementation of the Governmental Accounting Standards Board (GASB) Statement 34 which establishes new requirements for annual financial reports of state and local governments. WHEREAS Capital Asset thresholds for financial

reporting purposes are: Fixed assets \$5,000 Beginning July 1, 2020 Land & Building Improvement \$25,000 Beginning July 1, 2020 Infrastructure (Roads/Bridges) \$50,000 Beginning July 1, 2020 WHEREAS Individual assets with an initial cost of \$100 or more but less than \$5,000 will be maintained on an inventory list for public accountability and insurance purposes. WHEREAS, Estimated useful life of Capital Assets 1. Machinery and Equipment 2-20 years 2. Vehicles 3-10 years 3. Buildings 40-65 years 4. Building Improvements 20-50 years 5. Infrastructure 10-65 years WHEREAS Infrastructure Class and Sub-system Infrastructure will consist of three classes: Roadways, Bridges and Culverts, and ROW. Infrastructure will consist of four sub-systems: Paved, Hard surfaced, gravel, and Earth. WHEREAS Recommended Lifetimes of Infrastructures Based on the recommended values from the Iowa County Engineers Association (ICEA): 1. Right of Way (ROW) not depreciated 2. Bridges 40-65 years 3. Culverts 40-65 years 4. Grading 50 years 5. Paving & surfacing 10-30 years 6. Roadside construction Included in grading or paving 7. Traffic control & safety 25 years WHEREAS Retroactive Reporting of Infrastructure Assets Besides current and future improvements, effective July 1, 2003 Chickasaw County will report Infrastructure assets acquired as of July 1, 2003. ADOPTED this 28<sup>th</sup> day of December 2020 with the vote thereon being as follows. AYES: /ss/ Jacob Hackman, Tim Zoll, Steve Geerts, David Tilkes Jason Byrne. NAYS: NONE ATTEST: /ss/ Joan E. Knoll, County Auditor

Sue Breitbach left at 10:34 AM.

Supervisor Tilkes updated the Board on the Iowa Workforce Development meeting held on December 17, 2020.

Budget Worksession.

Motion by Geerts, Seconded by Tilkes to adjourn at 11:35 AM. Roll Call: All Ayes. Motion Carried.

The Board convened on Thursday, December 31, 2020, at 11:00 AM with all members present Byrne, Zoll, Tilkes, Geerts, and Hackman in the Boardroom located on the second floor of the Courthouse, New Hampton, Iowa. The meeting was called to order by Chairman Hackman. Present were Joan Knoll, Marty Hemann, Matt Kuhn, Rick Holthaus, Dusten Rolando, Brannon Anderson, Jeremy McGrath, Dave Gorman, and Bob Fenske, a member from the media. Also present via phone conference were Jennifer Schwickerath, Bridget Edson, and Jeff Bernatz.

Motion by Tilkes, Seconded by Zoll to approve agenda for December 31, 2020. Roll Call: All Ayes. Motion Carried.

Dusten Rolando met with the Board to review and act on vacation carryover for Ryan Roberson, Keith Rosonke, and Joe Scholbrock.

Motion by Geerts, Seconded by Byrne to approve Ryan Roberson request for 42 hours of vacation carryover, and the vacation carryover must be used by January 31, 2021. Roll Call: All Ayes. Motion Carried.

Motion by Geerts, Seconded by Byrne to approve Keith Rosonke request for 10 hours of vacation carryover, and the vacation carryover must be used by January 31, 2021. Roll Call: All Ayes. Motion Carried.

Motion by Geerts, Seconded by Byrne to approve Joe Scholbrock request for 8 hours of vacation carryover, and the vacation carryover must be used by January 31, 2021. Roll Call: All Ayes. Motion Carried.

Dusten Rolando left at 11:02 AM.

Jennifer Schwickerath met with the Board via phone conference to review the consideration of, and potential action upon, Amended Intergovernmental Agreement regarding Ambulance Council and Settlement Agreement ending ambulance litigation.

Discussion followed.

Brannon Anderson left at 11:10am.

Motion by Zoll, Seconded by Tilkes to approve the Amended Intergovernmental Agreement for Ambulance Services in Chickasaw County, formed under Iowa Code Chapter 28E pending the Scribner's error (change of lettering on page 4 of 8) and authorize Chairman's Signature. Roll Call: All Ayes. Motion Carried.

Motion by Tilkes, Seconded by Geerts to approve the Settlement Agreement and authorize Chairman's Signature. Roll Call: All Ayes. Motion Carried.

Dave Gorman met with the Board to acknowledge the hiring of part-time custodian.

Motion by Tilkes, Seconded by Byrne to acknowledge the hiring of Adam Bast as Part-time custodian (up to 10 hours) for the Courthouse at the hourly rate of \$12.50 effective January 2, 2021. Roll Call: All Ayes. Motion Carried.

Received and filed in the Auditor's Office MMP Short Form for Annual Updates for Lawrence Seamans (ID# 57708) located at 1751 260<sup>th</sup> Street, Ionia, IA 50645.

Motion by Tilkes, Seconded by Geerts to adjourn at 12:08 PM. Roll Call: All Ayes. Motion Carried.

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Jacob Hackman, Chairman  
Board of Supervisors

ATTEST:

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Stephanie Mashek, Auditor