

The Board of Supervisors of Calhoun County met with the following members present: Cooper and Legore.

The Board meeting was held on Zoom to comply with the COVID-19 Pandemic requirements.

Agenda additions: None.

Tina Meth Farrington, Calhoun County Attorney was present in person.

It was moved by Legore and seconded by Cooper to approve the agenda as is with no additions. Ayes all. Motion carried.

The minutes of the last meeting were read. It was moved by Legore and seconded by Cooper to approve the minutes. Ayes all. Motion carried.

Public comments: No one from the public was present for comments.

Nick Buse, Calhoun/Sac County Engineer presented Secondary Road Updates.

Motion was made by Legore seconded by Cooper to approve Underground Utility Permit 14-2020 to MidAmerican Energy Company to install gas line under Twin Lakes Road at 220<sup>th</sup> Street. Ayes all. Motion carried.

Motion was made by Legore seconded by Cooper to approve Underground Utility Permit 15-2020 to Webster-Calhoun Coop Telephone Assn. to install fiber optic from Ogden Avenue & 260<sup>th</sup> Street. Ayes all. Motion carried.

Motion was made by Legore seconded by Cooper to approve Nick Buse's Contract as Calhoun/Sac County Engineer for FY 20/21. Ayes all. Motion carried.

Mike Moeller, Assistant to Engineer, Safety Officer/Zoning and Flood Plain Administrator presented zoning updates.

Time Off Benefits plan was discussed with several of the department heads via zoom. This has been tabled for further discussion.

At 10:00 AM motion was made by Legore seconded by Cooper to go into closed session per Iowa Code Section 21.5(c) pending litigation. Legore, Aye. Cooper, Aye. Nays: None. Motion carried.

At 10:20 AM motion was made by Legore seconded by Cooper to come out of closed session per Iowa Code Section 21.5(c) pending litigation. Legore, Aye. Cooper, Aye. Nays: None. Motion carried.

Tina Meth Farrington, Calhoun County Attorney left the meeting.

Motion was made by Legore seconded by Cooper to review claims 64537, 64713, 64714 and 64715 and were allowed as endorsed. Ayes all. Motion carried.

Motion by Legore seconded by Cooper to approve Vice Chairman signing Calhoun County Historical Society Contract for FY 20/21.

Motion by Legore seconded by Cooper to approve Cigarette/Tobacco/Nicotine/Vapor Permit to Sparky's One Stop from July 1, 2020 through June 30, 2021. Ayes all. Motion carried.

Motion was made by Legore seconded by Cooper to approve appropriations as budgeted at Budget Hearing on March 17, 2020. Ayes all. Motion carried.

Motion was made by Legore seconded by Cooper to approve GASB-54 Resolution for FY 20/21. Ayes all. Motion carried.

GASB 54 RESOLUTION 2020-22

WHEREAS, the Governmental Accounting Standards Board (GASB) has issued Statement No. 54, Fund balance reporting and Governmental Fund Type Definitions, requiring among other things, all state and local governmental entities to adopt a Resolution committing fund balances for fiscal year 2019/20.

WHEREAS, Calhoun County receives property taxes, state-aid funding and other revenues and;

WHEREAS, it is the intent of the Calhoun County Board of Supervisors to adopt this resolution to commit the fund balance resources in accordance with GASB 54 and General Accepted Accounting Principles (GAAP) and;

NOW THEREFORE BE IT RESOLVED by the Calhoun County Board of Supervisors commits the following:

SECONDARY ROADS DEPARTMENT:

Gravel-Kruse Pit (Stratford) 20,028 Ton @ \$4.62	\$ 92,529.36
Gravel-Reinhart Pit (Stratford) 30,000 Ton @ \$4.96\$	148,824.80
Gravel-Otto Pit (Stratford) 75,000 Ton @ \$5.01	\$ 375,750.00
Gravel-Janssen Pit (Stratford) 60,000 Ton @ \$6.01	\$ 360,600.00
Mobile Crushing-Concrete Crushing	\$ 29,000.00
Rost Motors-Ford F250 Pickup	\$ 34,580.00
Denco Highway Construction Corp-Crack Sealing	\$ 91,121.00
Boyer Ridge Manufacturing, Inc-Belly Dump Trailer	<u>\$ 21,050.00</u>

Total \$1,154,455.16

WHEREAS, the Calhoun County Board of Supervisors have designated the following funds unreserved but assigned for Fiscal year 19/20:

CONSERVATION TRUST FUND		
Cement Steps—University 40		\$ 12,000.00
	Total	\$ 12,000.00
CAPITAL PROJECTS		
Building Maintenance		\$ 74,000.00
	Total	\$ 74,000.00

Motion by Legore seconded by Cooper to approve Transfer Resolution 2020-23. Ayes all. Motion carried.

TRANSFER RESOLUTION 2020-23

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 30th day of June 2020 that transfer #631 in the amount of \$134,626.14 be transferred from General Basic Fund to the Secondary Roads Fund, a budgetary procedure for the remainder of FY 19/20

Motion by Legore seconded by Cooper to approve Transfer Resolution 2020-24. Ayes all. Motion carried.

TRANSFER RESOLUTION 2020-24

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 30th day of June 2020 that transfer #632 in the amount of \$121,252.22 be transferred from Rural Services Fund to the Secondary Roads Fund, a budgetary procedure for the remainder of FY 19/20.

Motion by Legore seconded by Cooper to approve Transfer Resolution 2020-25. Ayes all. Motion carried.

TRANSFER RESOLUTION 2020-25

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 30th day of June 2020 that transfer #633 in the amount of \$576.69 be transferred from General Basic Fund to the REAP Fund. Interest earned from December 1, 2019 through May 31, 2020.

Motion by Legore seconded by Cooper to approve Transfer Resolution 2020-26. Ayes all. Motion carried.

TRANSFER RESOLUTION 2020-26

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 30th day of June 2020 that transfer #634 in the amount of \$1078.75 be transferred from General Basic Fund to the Conservation Trust Fund. Interest earned from December 2019 through May 2020.

Motion by Legore seconded by Cooper to review 05/2020 timesheet for Joan Wagner, Assessor on behalf of the Calhoun County Conference Board; review 05.09.2020 through 06.19.2020 timesheet for Nick Buse, Calhoun/Sac County Engineer, approve Calhoun County Historical Society quarterly report from 04.01.2020 through 06.30.2020 and approve Calhoun County Clerk of Court report for May 2020. Ayes all. Motion carried.

Motion by Legore seconded by Cooper to approve letter of engagement for Hunzelman, Ptzier &Co for services for FY 20/21. Ayes all. Motion carried.

COVID-19 updates were discussed. We will continue to assess the situation.

It was moved by Legore seconded by Cooper to adjourn until Tuesday, July 7th, at 9:00 A.M. for the next scheduled meeting. Due to the COVID-19 Pandemic and social distancing requirements, the meeting will be available to the public by Zoom. Instructions to attend the meeting on Zoom are available on www.calhouncountyiowa.com under the public notices tab. Ayes all. Motion carried.

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Mike Cooper, Vice-Chairman

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Carl Legore, Member

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Robin D. Batz, Auditor