

The Worth County Board of Supervisors met pursuant to adjournment with Mark Smeby, Enos Loberg and A.J. Stone, present. All members voting "AYE" unless noted.

Meeting called to order by Smeby, followed by the Pledge of Allegiance.

Motion Loberg/Second Stone to approve today's agenda and minutes from December 5, 2022 meetings. Motion carried.

Motion Stone/Second Loberg to approve drainage claims in the amount of \$5,596.48 as per the following schedule. Motion carried.

Bolton & Menk, Inc.	DD#52 Main	Prof Services	\$675.00
Bolton & Menk, Inc.	DD#13	Prof Services	\$2,471.50
Bolton & Menk, Inc.	DD#11	Prof Services	\$945.00
Bolton & Menk, Inc.	DD#13	Prof Services	\$270.00
Bolton & Menk, Inc.	DD#46/Lat 9	Prof Services	\$135.00
Peterson Excavating	DD#34	Prof Services	<u>\$1,099.98</u>
			\$5,596.48

Motion Loberg/Second Stone to approve claims in the amount of \$133,578.37 as per the following schedule. Motion carried.

A & I Auto Body Inc	Service-Eng	1,178.26
A.H. Hermel Vending & Foodservice	Supplies-Shf	94.29
Access Systems Leasing	Service-Dap	98.50
At&T Mobility	Service-Shf	1,841.84
Austin Office Products	Supplies-Shf	63.97
Bcn Telecom	Service-Gsr	105.93
Berge Oil Company	Fuel-Eng	25,835.74
Bice Electric Llc	Service-Gsr	300.00
Carquest Auto Parts Inc	Supplies-Eng	1,381.39
Certified Laboratories	Fuel-Eng	809.65
Cindy Thompson	Reimb-Asr	211.91
City Of Fertile	Rutf-Eng	1,644.78
City Of Grafton	Rutf-Eng	935.51
City Of Hanlontown	Rutf-Eng	407.75
City Of Joice	Rutf-Eng	1,128.85
City Of Kensett	Rutf-Eng	571.53
City Of Manly	Service-Eng	52.00
City Of Northwood	Service-Gsr	680.28
Forest City Ford, Inc	Equip-Shf	30,071.40
Gardiner + Company	Service-Ndp	4,500.00
Greve Law Office	Rent & Payroll-Aty	6,481.42
Hartland Lubricants & Chemicals	Supplies-Eng	566.16

Heartland Power Coop	Service-Wwt	3,239.56
Huber Supply Co Inc	Supplies-Eng	229.26
Ia County Atty's Assoc	Edu-Aty	370.00
Ia Dept Of Agriculture	Edu-Eng	45.00
Ia Law Enforcement Academy	Edu-Shf	750.00
Icap	Service-Ins	74.00
Imwca	Wk Comp Prem-Ins	20,641.00
Isaca District Ii Auditors	Dues-Aud	20.00
J&L Autobody And Customs Llc	Service-Shf	180.00
Jay Heims	Reimb-Asr	876.00
Joe's Collision & Performance Inc	Service-Shf	85.34
Judy Stevens	Reimb-Asr	12.83
Kelly Hardware	Supplies-Shf	1,002.29
Larsen Plumbing & Heating Inc	Service-Gsr	607.00
Lawson Products Inc	Supplies-Eng	431.17
Lexisnexis	Service-Aty	183.00
Marco Technologies Llc	Service-Dap & Asr	504.15
Midwest Acutech Llc	Service-Phd	300.00
Midwest Wheel Companies Inc	Parts-Eng	505.92
North Central International	Parts-Eng	8.74
Ram Systems	Service-Phd	720.00
Reinhart Food Service Llc	Supplies-Shf	141.35
Reserve Account	Postage-Aud	1,000.00
The Sidwell Company	Service-Dap	1,891.89
Val Paulson	Mileage-Drng	145.00
Verizon Wireless	Service-Ema	40.01
Viafield	Supplies-Con	12.02
Visa	Service-Asr	1,427.77
Wex Bank	Service-Tra	2,044.86
Whks & Co	Service-Eng	6,150.00
Winnebago Coop Telephone Assn	Service-Gsr	3,410.89
Worth County Engineer	Fuel-Shf	6,673.30
Worth County Extension	Edu-Eng	350.00
Worth Lumber Co	Supplies-Gsr	31.47
Ziegler Inc	Service-Eng	513.39
	Grand Total	133,578.37

Motion Stone/Second Loberg to approve the clerk of court's monthly report. Motion carried.

Motion Stone/Second Loberg to approve salary change to \$24.48/hour starting December 1, 2022 for Blair Brunsvold, Tom Clagett and Josh Rosenberg and \$25.49/hour starting November 29, 2022 for Mark Eliertson as submitted by the engineer. Motion carried.

Motion Stone/Second Loberg to approve Resolution #2022.12.12 Resolution to Adopt Right-to-Use Lease Asset Policy for Worth County. Roll call: Stone – Aye; Loberg – Aye; Smeby – Aye. Motion carried.

RESOLUTION #2022.12.12

RESOLUTION TO ADOPT RIGHT-TO-USE LEASE ASSET POLICY FOR WORTH COUNTY

WHEREAS, the Governmental Accounting Standards Board (GASB) is in charge of creating and enforcing accounting standards; and

WHEREAS, GASB Statement No. 87, “Leases”, requires a lessee to recognize a lease liability and an intangible right-to-use lease asset and recommends the establishment of a right-to-lease asset capitalization threshold policy;

THEREFORE, IT IS HEREBY RESOLVED the Worth County Right-To-Use Lease Asset Policy is approved by the Board of Supervisors. All right-to-use lease assets at or above \$50,000.00 must be reported. The threshold is to be consistently applied by all departments and offices of the County for financial reporting purposes and should overall capture most right-to-use lease contracts.

Resolution declared adopted this 12th day of December, 2022.

SIGNED: Mark Smeby, Chairperson, Board of Supervisors, Worth County, Iowa

ATTEST: Jacki A. Backhaus, Auditor

Motion Stone/Second Loberg to acknowledge the Compensation Board recommendations. Motion carried.

Motion Loberg/Second Stone to adjourn at 8:57 A.M. Motion carried.

Jacki A. Backhaus
Auditor

Mark Smeby
Chairperson