

# **BROOKINGS COUNTY COMMISSION MEETING**

## **TUESDAY, FEBRUARY 16, 2021**

The Brookings County Board of County Commissioners met in regular session on Tuesday, February 16, 2021 with the following members present: Larry Jensen, Angela Boersma, Lee Ann Pierce, and Ryan Krogman. Michael Bartley was absent.

### **CALL TO ORDER**

Chairperson Jensen called the meeting to order at 8:30 a.m.

### **PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was recited.

### **APPROVAL OF AGENDA**

Motion by Krogman, seconded by Boersma to approve the agenda for the February 16, 2021 Commission Meeting as amended. All members voted "aye." Motion carried.

Be it noted, the Outside Employment Request was taken off the agenda and moved to the Executive Session.

### **CONSENT AGENDA**

Motion by Boersma, seconded by Krogman to approve the consent agenda. Roll call vote: Pierce "aye," Krogman "aye," Boersma "aye," Jensen "aye." Motion carried.

The consent agenda consisted of the minutes from the February 2, 2021 Commission Meeting.

Personnel Action Notices: promotion- to full-time Investigation Sergeant Kevin Murfield at \$29.35, effective February 3, 2021; new hire- full-time Truck Driver for the Highway/Weed Department Benjamin Rentsch at \$16.34, effective February 16, 2021; new hire- full-time Deputy Sheriff Isaac Sauder at \$25.22, effective February 16, 2021; annual review- John Austin to \$19.65, effective March 1, 2021; annual view- Mike Andresen to \$18.41, effective March 1, 2021;

Human Services Report: case #21-020 for rent was approved; case #21-021 for rent was approved; case #21-022 for medical was approved; case #21-023 for a funeral was approved; case #21-024 for rent was approved.

### **ROUTINE BUSINESS**

#### *Approval of Claims*

Motion by Krogman, seconded by Boersma to approve the following claims. Roll call vote: Krogman "aye," Boersma "aye," Pierce "aye," Jensen "aye." Motion carried.

A&B Business Inc, Copier Contract, \$489.65; Agfirst Farmers Coop, Shop, Propane, Heat, \$1,526.08; Alphamedia USA LLC, Sales Blitz Package, \$420.00; American Stamp & Marking, Mortgage Stamps, \$90.50; Ronald Arp, Replacement Check, \$2,744.60; AT&T Mobility, Nighthawk Mifi Mobile, Sheriff Cradlepoint, \$440.44; Aurora Auto Body & Glass, Deer Damage Repair, \$8,932.23; Aurora Quick Stop, Gas, \$324.80; Auto Body Specialties, Shop Supplies, \$67.70; Avera Medical Group Miller, New Deputy Med Exam, \$187.00; Avera Occupational Medical, TPA Services, \$60.55; Bobcat Of Brookings, Cupped Washer, Chain Saw Oil, \$289.64; Box Inc, Business Plus Account Licenses, \$5,040.00; Bozied Oil Co Inc, Patrol Deer Repair, \$255.00; Bremmon, Carmen, Court Services Translation Service, \$3,600.00; Brock White Company, Pleximelt, \$28,644.00; Brookings City Utilities, Phone Service, Fin Off, CH Fire, BCOAC, Det Center, Sheriffs Office, Tele & Int Service, Water For Truck Shed, Lawn Irrigation, \$6,166.69; Brookings Engraving, Nameplate, Plaque For Gun Leagues, \$185.00; Brookings Health System, January Blood Alcohol Testing, \$7,154.77; Brookings Register, Publications, \$625.66; Brookings-Deuel Rws, Water At Bruce Shop, \$27.00; Buhls Of Brookings Clean, Rug Rental, Jail Supplies, \$105.50; Buhls Of Brookings Clean, 3 Rugs, \$38.90; Carquest Auto Parts Stor, Seat Cover, Battery, Air Filter, \$1,525.54; Century Business Product, Copier Contract, \$687.38; Century Link, Recurring Phone Charges, \$326.51; CHS, Sinai, White, Bruce, Bkgs, \$19,214.06; Cintas Corporation, Aparrell, \$140.70; Clean Slate, Windowed Envelopes, \$180.00; Cloudcover USA Inc, Yearly Software Maint, \$6,300.00; Compass Counseling & Ass, Psychosexual Assessment, \$1,800.00; Construction Signing Cor, Pavement Marking, \$1,387.00; Cook's Wastepaper & Recy, BCOAC Garbage Pickup, Det Center Garbage, \$328.07; Courtesy Plumbing Inc, Work Release Area Repairs, \$251.63; Day County Sheriff's Off, 24/7 Violation Hold, \$150.00; Dell Marketing Lp, Computers, \$7,346.13; DVL Fire And Safety, Annual Inspection On Fire Ext, \$117.00; East Central Behavioral, 2021 Award, \$200,000.00; Ecolab Pest Elimination, Det Center Pest Control, \$87.87; Eidsness Funeral Home, County Burial, \$2,720.00; Einspahr Auto Plaza, Oil Change, Relay, \$80.69; Empire Investments 3 LLC, Tax Certificates, \$15,002.50; Empire Investments 4 LLC, Tax Certificates, \$4,986.92; First Bank & Trust, January Sheriffs Bill, \$2,445.15; First District Association, 2nd Quarter Dues For Fy21, \$11,717.62; Foerster Distributing, Jail Supplies, Items/Tissues For Gov Center, \$525.28; Forrest Holdings Inc, Tax Certificates, \$5,448.12; Gass Law, Pc, Court Appointed Attorney, \$1,154.40; Graybar Electric Co Inc, Light Bulb-Bruce Shop Sec Light, \$14.56; Henry Carlson Company, Jail Expansion & Remodel Proj, \$669,658.00; Tim Hogan, Court Appointed Attorney, \$1,981.21; Homestead Do-It Center, Weather Strip Truck Shop, \$31.76; Hometown Service & Tire, Patrol Vehicle Maintenance, Oil, Washer Fluid, \$1,245.51; Hy-Vee Food Store, Jury Meals/Refreshments, \$7.48; Indeed Inc, Jan Job Listings, \$29.21; Info Cubic LLC, Background Checks, \$353.75; Inter-Lakes Community Ac, 1st Quarter Comm Service Worke, \$3,689.50; Interstate Power Systems, Service, \$1,316.25; Interstate Telecom. Coop, BCOAC Phones, Domain, Adv, \$373.93; Jackrabbit Sports Proper, Sponsorship, \$1,000.00; Jimmy Johns #926, Jury Meals, \$160.50; Johnson Feed Inc, Salt, \$5,805.30; Katterhagen, Mark, Inv MI Hearing, \$9.00; Kibble Equipment LLC, Oil & Fuel Filter, \$73.60; Kimball Midwest, Shop Supplies, \$1,510.80; Kingbrook Rural Water, Water Sinai, \$36.00; L&L Auto & Truck Parts, Fire Extinguisher, Clamp, \$110.09; L.G. Everist Inc, Riprap, Icing Sand, \$2,602.29; Langstraat, Manual, Boot Reimbursement, \$100.00; Lewis Drug, COP Medications, \$83.09; Lewis Drug Store, January Prescriptions, \$710.45; Lewno, Lucy, Inv MI Hearing, \$248.00; Lincoln County Auditor, MI Expenses, \$713.40; Locators & Supplies, Orange/White Barricade Tape, \$233.36; Darcy Lockwood, Inv MI Hearing, \$9.00; Lyle Signs Inc, Firemarkers, \$81.25; Mckeever's Vending, Inmate Commissary, \$310.08; Mckeever's Vending, Inmate Commissary, \$264.08; Mediacom LLC, Law Library Int Service, \$144.79; Midwest Management/Union, Tax Certificates, \$2,326.39; Moriarty Rentals, COP Rent, \$1,170.00; NASASP, NASASP Associate Membership, \$39.00; National 4-H Council - S, Office Supplies, Promo Material,

\$363.73; Newegg Business Inc, HP Laserjet, Laptop, Black Con, \$3,637.44; Northwestern Energy, Det Center Gas, Courthouse/BCOAC Nat Gas Usage, Truck/Highway Shop, Heat For Truck Shed, \$3,949.13; Office Peeps Inc, White Board, Mailing Tape, Env, Supplies, Chairmat, Sheet Protectors/ Binder Indexs, File Folders, Batteries, Blueprint Storing, Clip Board, Ink, Index Cards, 1099 Forms, \$1,731.72; Olson, Steve, Weed & Pest Board Meeting, \$16.80; One Office Solution, Stock Copier Paper, \$400.00; Prairie Graphics, New Deputy Uniforms, \$154.43; Prochem Dynamics LLC, Jail Supplies, \$1,343.61; Qualified Presort Servic, Postage, \$38.71; Qualified Presort Servic, 2021 Assessment Notice Mailing, Postage For Tax Statements, \$10,064.54; Razors Edge Grounds Keep, Jan Grounds Maintenance, Snow Removal, \$3,660.00; RDO Equipment Co, Repair, Accelerator, Switch, \$1,865.16; Rental Depot, Rotary Hammer Rental, \$53.90; Research Park At SDSU, Approved 9/22/20, \$65,000.00; RFD Newspapers Inc, Publications, \$3,219.32; Rick Ribstein, Court Appointed Attorney, \$1,151.85; Robby's Auto Shop, Patrol Vehicle Maint/Repair, \$563.15; Running's Supply Inc, Fuses For Jail Control Panel, Ammo/Bow Strings, Valve Ball, Corrugated Barb, \$1,617.26; SD Dept Of Transportation, Bridge Improvement, \$35.49; SD Police Chiefs' Association, Deputy Testing, \$488.22; SD Safety Council, Virtual Forklift Training, \$370.00; SDACO, ROD Modernization&Preservation, \$1,076.00; Sdsu Extension Service, Temporary Summer Assistants, \$14,500.00; SDSU Printing Services, Envelopes, \$652.42; SFC Civil Constructors, Structure&Approach Grading, \$373,885.97; Sioux Valley Energy, Electric, \$312.00; Southpaw Defense, Enhanced Concealed Carry, \$450.00; Sterzinger Construction, 5000 Ton Gravel, \$33,000.00; Sterzinger Crushing Inc, Surface Mix Gravel, \$18,850.00; Sturdevant's Auto Parts, Belts, Socket, Phaser, Bolts, \$204.19; Anthony Teesdale, Court Appointed Attorney, \$3,211.55; Thomson Reuters - West, Monthly Charges, \$1,476.21; Karen Tietjen, COP Rent, \$450.00; Town & Country Shopper, Volunteer Board Openings, \$120.00; Trane Us Inc, Service Agreement, \$20,111.00; Transource, Belt Tensioner, Hose, Level, \$1,063.96; Two Way Solutions Inc, Quarterly Maint Contract, \$595.00; Tyler Technologies, Signature Update, \$138.00; Ups Store, Inspector Door Tags, \$60.00; Steven Ust, Inspections, \$1,000.00; Vantek Communications In, Mobile Radio Power Supply, \$100.00; Walburg, Duane, Animal Control Mileage, \$12.60; Walmart Community, Fire Ext, Filter, HDMI Cables, \$145.01; Wheelco Truck & Trailer, Rod: Deep Nut, Ubolt, \$101.04; When I Work Inc, Scheduling Program Renewal Fee, \$1,482.00; Terry D Wiczorek Pc, Court Appointed Attorney, \$139.35; WW Tire Service Inc, Repair Tire, \$34.95; Yankton County Sheriff, Service Of Process, \$50.00; Yankton County Treasurer, Mental Illness Charges, \$105.20.

### *Department Head Reports*

Highway Superintendent Brian Gustad said the work on the Bruce bridge is at a standstill due to the weather.

Gustad said the call for bids for materials and supplies is open now and closes February 22<sup>nd</sup>. Gustad said the call for bids for the 2021 chip seal project is also open and closes March 8<sup>th</sup>.

Director of Equalization Jacob Brehmer said he sent the digital assessment notice file to Qualified Presort. Brehmer said by law those notices must be sent out by March 1<sup>st</sup>.

BCOAC Director Dustin Huber updated the board on attendance and events being held at the facility. Huber said Trane installed the duct heater for the GF&P offices.

County Development Director Robert Hill said today should be the last day of really cold temperatures.

Hill said the POD is continuing its planning. He said it is vaccine dependent, and they are having training later today for the call-in center. He said they anticipate opening the call-in center later in the week for residents 70 years of age and older to register for the vaccine.

Hill said County Development Deputy Director Richard Haugen will be on the radio talking about winter weather related issues.

## **REGULAR BUSINESS**

Motion by Boersma, seconded by Krogman to approve for recording purposes and authorize Chairperson Jensen to sign Resolution #21-07: a plat of Block 1 of S & J Farms Addition located in the South  $\frac{1}{2}$  of the Norwest  $\frac{1}{4}$  and North  $\frac{1}{2}$  of the Southwest  $\frac{1}{4}$  and the West 2 acres of the Northeast  $\frac{1}{4}$ , all in Section 10, T112N, R50W of the 5<sup>th</sup> p.m., Brookings County, South Dakota. Background information was provided by County Development Director Robert Hill.

Roll call vote: Krogman "aye," Boersma "aye," Pierce "aye," Jensen "aye." Motion carried.

Motion by Boersma, seconded by Pierce to approve Abatement #21-1: an abatement application made by Patrick and Patricia Carey for parcel #40372-00600-007-00 in the amount of \$1,455.94. Background information was provided by Director of Equalization Jacob Brehmer.

Roll call vote: Boersma "aye," Pierce "aye," Krogman "aye," Jensen "aye." Motion carried.

Motion by Krogman, seconded by Boersma to approve Abatement #21-2: an abatement application made by the City of Brookings for parcel #40120-00100-017-00 in the amount of \$1,779.39. Background information was provided by Director of Equalization Jacob Brehmer.

Roll call vote: Pierce "aye," Krogman "aye," Boersma "aye," Jensen "aye." Motion carried.

Motion by Krogman, seconded by Pierce to approve Abatement #21-4: an abatement application made by Harvey R. and Harriet J. Svec for parcel #03125-11249-333-00 in the amount of \$315.22. Background information was provided by Director of Equalization Jacob Brehmer.

Roll call vote: Krogman "aye," Boersma "aye," Pierce "aye," Jensen "aye." Motion carried.

Motion by Boersma, seconded Krogman to approve Abatement #21-5: an abatement application made by Bonnie Ater for parcel #12999-00212-018-00 in the amount of \$46.52. Background information was provided by Director of Equalization Jacob Brehmer.

Roll call vote: Krogman "aye," Boersma "aye," Pierce "aye," Jensen "aye." Motion carried.

Motion by Krogman, seconded by Boersma to approve and authorize Chairperson Jensen to sign Agreement #21-08: an agreement between Brookings County and Trane U.S., Inc. for the BCOAC classroom RTU project. Background information was provided by BCOAC Director Dustin Huber. Krogman asked what will be done with the existing unit. Huber said he would like to keep it for a few years.

Roll call vote: Boersma "aye," Pierce "aye," Krogman "aye," Jensen "aye." Motion carried.

Motion by Boersma, seconded by Krogman to approve and authorize Chairperson Jensen to sign Agreement #21-09: an application for occupancy of right-of-way of county highways made by Sioux Valley Energy in Medary Township. Background information was provided by Highway Superintendent Brian Gustad.

Commissioner Pierce asked how they keep track of everything that's in the right-of-ways. Gustad said they have a filing system that keeps track of all the permits, but there isn't a GIS layer that would layer it. Jensen said each entity who has utilities within the right-of-way will have a map of where their utilities are at. Jensen said the county does not track it.

All members voted "aye." Motion carried.

Motion by Krogman, seconded by Boersma to approve and authorize Chairperson Jensen to sign Agreement #21-10: an application for occupancy of right-of-way of county highways made by Sioux Valley Energy in Medary Township.

All members voted "aye." Motion carried.

Motion by Boersma, seconded by Krogman to approve and authorize Chairperson Jensen to sign Agreement #21-11: an application for occupancy of right-of-way of county highways made by Sioux Valley Energy in Medary Township.

All members voted "aye." Motion carried.

Motion by Krogman, seconded by Boersma to approve and authorize Chairperson Jensen to sign Agreement #21-12: an application for occupancy of right-of-way of county highways made by Sioux Valley Energy in Preston Township.

All members voted "aye." Motion carried.

Motion by Pierce, seconded by Boersma to approve the purchase and installation of a repeater in the City of Elkton. Background information was provided by County Development Director Robert Hill. Hill said the East Central Regional Communications Council met virtually to discuss the Elkton repeater, and they have no issues with the county putting that in. He said if the recommendation is to purchase it, they will have to install a new radio for the county side of the 911 center. He said right now, there is a four channel radio under the county and they are all tied up.

Hill said the cost will be \$20,608.00, which includes the repeater and license, installation, radio upgrades at the 911 center and reprogramming the radios. Hill recommends the purchase of a new repeater in the City of Elkton.

All members voted "aye." Motion carried.

Motion by Pierce, seconded by Boersma to automatically supplement for unanticipated expenses incurred and reimbursement made to the Brookings County Sheriff's Department in the amount of \$7,847.24, receipt #539012, to GL line 101-4-211-4251 for reimbursement from insurance for a damaged patrol vehicle.

All members voted "aye." Motion carried.

Motion by Boersma, seconded by Krogman to approve and authorize Chairperson Jensen to sign a Request to Fill Vacancy for two seasonal ATV Drivers in the Weed & Pest Department. Background information was provided by Weed & Pest Supervisor Misty Moser.

All members voted "aye." Motion carried.

## **SCHEDULED AGENDA ITEM**

As scheduled at 9:00 a.m., Robert Gehm with NorthWestern Energy was present via telephone for questions.

Motion by Krogman, seconded by Boersma to approve and authorize Chairperson Jensen to sign Resolution #21-05: a resolution giving permission to NorthWestern Corporation, a Delaware Corporation, d/b/a NorthWestern Energy to construct, lay, maintain and operate natural gas pipelines and mains on and along Brookings County roads.

Gehm said this resolution is a renewal of the existing facilities within the county. Jensen asked if they notify township supervisors. Gehm said, yes they do.

Roll call vote: Pierce "aye," Krogman "aye," Boersma "aye," Jensen "aye." Motion carried.

### **RESOLUTION #21-05**

#### **A RESOLUTION GIVING PERMISSION TO NORTHWESTERN COPORATION, A DELEWARE COPORATION, D/B/A NORTHWESTERN ENERGY TO CONSTRUCT, LAY, MAINTAIN AND OPERATE NATURAL GAS PIPELINES AND MAINS ON AND ALONG BROOKINGS COUNTY ROADS**

WHEREAS, NorthWestern Corporation, a Delaware Corporation, d/b/a NorthWestern Energy (NorthWestern), has filed an application with the Brookings County Board of Commissioners pursuant to SDCL Section 7-8-23 on January 22, 2021, seeking the right to construct, lay, maintain and operate natural gas pipelines and mains along the county highways located in Brookings County, South Dakota.

WHEREAS, the Brookings County Board of Commissioners has the jurisdiction and authority to grant the application of NorthWestern as set forth in paragraph I above, subject to such conditions as it may desire to impose.

THEREFORE, BE IT RESOLVED by the Brookings County Board of Commissioners as follows:

1. That the application of NorthWestern dated January 15, 2021, for permission to construct, lay, maintain and operate natural gas pipelines and mains on and along Brookings County Roads is granted subject to the conditions set forth herein.
2. That this grant is for a period of twenty (20) years from and after February 16, 2021, or as may be extended by the Brookings County Board of Commissioners in writing at a subsequent date.
3. That as consideration for this grant, NorthWestern agrees to indemnify and hold harmless Brookings County, its officers and employees from any and all liability, damages, claims, demands or otherwise, whether the same is based on contract or otherwise in law or in equity associated with the design, construction, installation, laying, operating, inspecting, repairing, maintaining, replacing and removing of pipes, mains, valves and all other devices used in connection with the operation of its natural gas pipeline located pursuant to this grant, except such liability, damages, claims or damages, claims or demands which arise as a result of the negligence of the county, its officers, employees or agents.
4. That as additional consideration for this grant, NorthWestern agrees to restore, at its expense, the affected areas in as good condition as before said work was commenced and replace any structures affected, i.e. culverts and signs; and if the county road should be rebuilt or construction and maintenance of the county road requires the removal or relocation of the pipeline, it shall be solely at the expense of NorthWestern.
5. That the rights and conditions by this grant shall be binding upon the successors and assigns of NorthWestern.

6. This grant shall further be subject to all rules and regulations as are prescribed by the State of South Dakota relating to the construction, operation, and maintenance of gas pipelines and mains.
7. That this grant shall not be effective until execution of the acceptance of the conditions set forth below by NorthWestern.

Dated this 16<sup>th</sup> day of February, 2021.

Brookings County  
Board of Commissioners

By Larry Jensen  
Chairman, Board of County Commissioners

ATTEST:

Lori Schultz  
Finance Officer

Motion by Boersma, seconded by Krogman to approve and authorize Chairperson Jensen to sign Agreement #21-07: an application made by NorthWestern Corporation, a Delaware Corporation, d/b/a NorthWestern Energy for permission to construct, lay, maintain, and operate natural gas pipelines and mains in and along the right-of-way of public highways of Brookings County, South Dakota.

Roll call vote: Krogman “aye,” Boersma “aye,” Pierce “aye,” Jensen “aye.” Motion carried.

### **REGULAR BUSINESS**

Motion by Pierce, seconded by Boersma to declare a Dell computer (asset #17-114) and a Lenovo computer (asset #17-113) as surplus property to be disposed of.

Background information was provided by Senior Finance Assistant Jenna Byrd.

All members voted “aye.” Motion carried.

Motion by Krogman, seconded by Pierce to appoint Kelly VanderWal to the First District Association Board to a term ending December 31, 2022.

All members voted “aye.” Motion carried.

Motion by Pierce, seconded by Krogman to appoint Dan McColley to the Housing & Redevelopment Commission to a term ending December 31, 2025.

All members voted “aye.” Motion carried.

Motion by Boersma, seconded by Pierce to appoint Neal Trooien to the Planning & Zoning Commission representing District 3 filling an unexpired term ending December 31, 2022.

All members voted “aye.” Motion carried.

Motion by Pierce, seconded by Krogman to appoint Brian Gatzke to the Planning & Zoning Commission representing District 4 filling an unexpired term ending December 31, 2023.

All members voted “aye.” Motion carried.

Motion by Boersma, seconded by Krogman to appoint Dale Storhaug to the Planning & Zoning Commission as an alternate for a term ending December 31, 2023.

All members voted “aye.” Motion carried.

The board reviewed Ordinance #21-01: an Ordinance Establishing a County Housing and Redevelopment Commission for the Administration of HUD Section Eight (8) Existing Certificate, Voucher, Moderate Rehabilitation and Other Related Housing Programs and Amending Ordinance #91-3.

Commission Department Director Stacy Steffensen said she looked at the old ordinance from 1991 and updated the language. Steffensen said there was discussion on the appointment process of the ordinance. She said there were notes from past city council meetings that the City of Brookings dissolved their Housing Board. She said it was stated in the city’s minutes that the county would appoint three individuals from the City of Brookings. She said she could not find anything in the county’s minutes that stated they would do that.

Boersma said open language would be helpful; and to not list the quantity of each. Pierce asked that another section be added to the ordinance that requires that board to report to the County Commission in January of each year.

#### *Department Head Reports Continued*

Veterans & Human Services Director Michael Holzhauser said the CARES Act program has opened again so people can now apply online. Holzhauser said the rules are a lot tighter than they were before.

#### **REGULAR BUSINESS**

Commission Department Director Stacy Steffensen presented the Commission Department Director’s Report.

Steffensen said she needs to submit payment for the Spring Workshop and needs to know who will be attending. Commissioners Jensen, Boersma and Krogman will be attending. Pierce said she is disappointed in the fact that no provision was made for people who would like to attend long distance.

States Attorney Dan Nelson had nothing to report.

#### **SCHEDULED AGENDA ITEM**

Motion by Krogman, seconded by Boersma to approve and authorize Chairperson Jensen to sign Resolution #21-06: a resolution changing the financial reporting of Brookings County funds from GAAP “modified accrual basis” to special purpose reporting standards “modified cash basis.”

Jeff Schaefer with Legislative Audit was present for questions. Schaefer said all of the records would remain the same, it is the reporting that would be different and it makes it a lot easier. Pierce asked if they made the change now, how it would affect the budget. Schaefer said it would not impact the budget whatsoever.

**RESOLUTION #21-06**  
**A RESOLUTION CHANGING THE FINANCIAL REPORTING OF**  
**BROOKINGS COUNTY FUNDS FROM GAAP “modified accrual basis” TO**

## SPECIAL PURPOSE REPORTING STANDARDS “modified cash basis”

WHEREAS, the Governmental Accounting Standards Board (GASB), a not-for-profit national organization issued statement of Governmental Accounting Standard No. 34 - Basic Financial Statements and Management’s Discussion Analysis, and

WHEREAS, both the GAAP (modified accrual basis) and the Special Purpose Reporting (modified cash basis) entities follow these standards, and

WHEREAS, it has been determined that most South Dakota counties use the Special Purpose Reporting (modified cash basis) standards and find them just as effective as the GAAP standards, and

WHEREAS, GASB requires that policies are established for long-term investments, capital assets, interest earnings, and restricted and unrestricted resources.

NOW, THEREFORE BE IT RESOLVED that Brookings County’s financial statements will be prepared on Special Purpose Standards, the modified cash receipts and disbursement basis of accounting (GASB 34 “modified cash basis”) effective for fiscal year 2020, and

BE IT FURTHER RESOLVED that the following policies be restated to accompany the Special Purpose Reporting (modified cash basis) method of accounting:

1. Long-Term Investments acquired with cash assets will be recorded at cost.
2. Capital Asset Capitalization Policy:
  - Land and Land Rights - all purchases included
  - Buildings - \$50,000
  - Improvements other than buildings - \$25,000
  - Machinery and Equipment - \$5,000
  - Infrastructure - \$25,000
  - Bridges - structures greater than 20’ (SDCL 31-14)
  - Roads - composite method: entire system including base, culverts and gravel surface
  - Paved Road New Construction - composite method, with definition of new construction being 2” overlay or greater for any distance exceeding one (1) mile
  - Personal Property Listing - all county departments are required to file an additional personal property list, to be used for tracking items with an original cost of less than \$5,000, but more than \$500. In addition, all computers and guns are inventoried for purposes of theft and/or disaster recovery and insurance coverage.
3. Interest earnings will be recorded in the respective county funds, as applicable.
4. Restricted and Unrestricted Resource Policy: When both restricted and unrestricted resources are available for use, it is the policy of Brookings County to use restricted resources first, then unrestricted resources as they are needed.

AND BE IT FURTHER RESOLVED that Brookings County chooses not to prepare the optional Management’s Discussion Analysis.

Dated this 16<sup>th</sup> day of February, 2021.

Larry Jensen  
Chairperson  
Brookings County Commission

ATTEST:

Lori Schultz  
Finance Officer  
Brookings County

## **COMMISSIONERS' REPORTS & DISCUSSION**

Commissioner Pierce said she attended the Public Affairs Meeting; participated in an assessment interview with Annie Brokenleg from the UJS regarding the JDAI program; met with Commission Department Director Stacy Steffensen, Judge Gregory J. Stoltenberg and Circuit Court Administrator Jenny Hammrich to discuss courthouse issues; attended the Joint Powers Board Meeting; attended the Pandemic POD Meeting via zoom; and attended the second District 7 Forum.

Commissioner Krogman met with the City Development team concerning the BATA joint bus garage with the school district; attended a conference call with BATA members to discuss that meeting; met with BCOAC Director Dustin Huber, Commissioner Jensen and Commission Department Director Stacy Steffensen to discuss the BCOAC.

Commissioner Boersma attended a Joint Powers Board Meeting; attended the second District 7 Forum via zoom; and updated the board on what's going on with the Samara Avenue project. She said they will be seeking requests for proposals for civil engineering services. She said it will close March 16<sup>th</sup>.

Commissioner Jensen attended a jail meeting; attended the Pandemic POD Meeting; and met with Commissioner Krogman, Commission Department Director Stacy Steffensen and BCOAC Director Dustin Huber to discuss the BCOAC.

## **EXECUTIVE SESSION**

Motion by Boersma, seconded by Krogman to enter into Executive Session at 9:46 a.m., in accordance with SDCL 1-25-2(1)(4), personnel and contract negotiations. All members voted "aye." Motion carried.

Motion by Krogman, seconded by Boersma to come out of Executive Session at 10:57 a.m. All members voted "aye." Motion carried. No action was taken.

## **ADJOURNMENT**

Motion by Boersma, seconded by Krogman to adjourn. All members voted "aye." Motion carried. The next regular scheduled meeting is Tuesday, March 2, 2021 at 8:30 a.m.

It is the policy of Brookings County, South Dakota not to discriminate against the Handicapped of Employment or the Provision of Service. The County of Brookings is responsive to requests for communication aids and the need to provide appropriate access, and will provide alternative formats and accessible locations consistent with the Americans with Disabilities Act.

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Jenna Byrd  
Senior Finance Assistant