

November 29, 2022

Meeting of the Clayton County Board of Supervisors at 600 Gunder Road NE, Elkader, Iowa.

Present: Steve Doepcke, Sharon Keehner, and Ray Peterson

Guests: Doug Reimer, Justin Williams, Randy Williams, Sean Bateman, Judy Wall, Jenna Pollock, Patti Ruff, and Jennifer Garms

Keehner moved, Doepcke seconded to approve the minutes of the November 22, 2022 meeting.

Ayes: Doepcke, Keehner, Peterson. Motion carried.

Doepcke moved, Keehner seconded to approve the claims as presented totaling \$128,535.97.

Ayes: Doepcke, Keehner, Peterson. Motion carried.

Doepcke moved, Keehner seconded to acknowledge and accept the Iowa Department of Revenue report of length and value for railroads, utilities, gas and electric lines for FY2024 as presented (and summarized as follows – the full report with tax district breakdowns may be viewed at the Auditor’s Office). Ayes: Doepcke, Keehner, Peterson. Motion carried.

<u>Company</u>	<u>Miles</u>	<u>Assessed Value</u>	<u>Taxable Value</u>
BP Products (NA) Inc.		29,424	29,424
Dairyland Power Cooperative		6,381,528	6,381,528
DM&E Railroad	59.11	16,622,914	14,910,364
Northern Natural Gas Company		3,204,564	3,204,564
Total - Utilities	59.11	26,238,430	24,525,880
Allamakee Clayton Electric Coop		9,681,205	1,941,798
Basin Electric Power Coop		--	107
Black Hills Corporation		2,658,097	439,590
Corn Belt Power Coop		--	273
East Central Iowa REC		233,864	28,850
Guttenberg Municipal Electric		21,273	23,634
Interstate Power and Light Company		57,472,497	9,573,830
ITC Midwest		33,615,054	2,439,403
Maquoketa Valley REC		1,239,474	131,990
McGregor Municipal Electric		2,100	--
Socore 2016 Project Co – W23 LLC		3,142,975	42,557
Total - Gas & Electric		108,066,539	14,622,032
Total - All Utilities, Gas & Electric		134,304,969	39,147,912

Doepcke moved, Keehner seconded to approve the 2022 Family Farm Credit applications. Ayes: Doepcke, Keehner, Peterson. Motion carried.

Keehner moved, Doepcke seconded to approve and submit the FY2022 Annual Urban Renewal Report to the Department of Management and place on file. Ayes: Doepcke, Keehner, Peterson. Motion carried.

Keehner moved, Doepcke seconded to approve resolution #36-2022 “Gambling Operations Annual Audit”. Roll Call Vote: Doepcke-aye, Peterson-aye. Motion carried.

RESOLUTION #36-2022
GAMBLING OPERATIONS ANNUAL AUDIT

WHEREAS, on April 19, 2004, the Iowa Legislature passed House File 2302, which the Governor signed into law on May 6, 2004.

WHEREAS, House File 2302 amends Iowa Code 99F.13 (2003) and provides that the Board of Supervisors of each county where gambling operations are conducted must select a certified public accountant licensed within the State to conduct the annual audit of certain licensed gambling establishments within the county, specifically providing,

"99F.13 Annual audit of licensee operations.

Within ninety days after the end of the licensee's fiscal year, the licensee shall transmit to the commission an audit of the licensee's total gambling operations, including an itemization of all expenses and subsidies. All audits shall be conducted by certified public accountants authorized to practice in the state of Iowa under Chapter 542 who are selected by the board of supervisors of the county in which the licensee operates."

WHEREAS, the certified public accounting firm of Marcum LLP, is experienced in performing audits of gambling operations, is registered and or licensed to perform such services in the State of Iowa.

NOW THEREFORE BE IT RESOLVED, that the Clayton County Board of Supervisors hereby appoints Marcum LLP accounting firm to conduct the annual audit for the licensee, Casino Queen Marquette, Inc. dba Casino Queen Marquette.

IT IS FURTHER RESOLVED that this appointment of Marcum LLP shall remain in effect and automatically renew each year until the Board of Supervisors receives a request from the licensee, Casino Queen Marquette, Inc. dba Casino Queen Marquette, to appoint another certified public accounting firm to perform the annual audits contemplated under Iowa Code 99F.13.

The Board reviewed projects to be paid with American Rescue Plan Act funds. Keehner moved, Doeppke seconded to move forward grant writing for solar on the office building for an amount of \$500.00. Ayes: Doeppke, Keehner, Peterson. Motion carried. Keehner moved, Doeppke seconded to move forward with Health and Zoning document scanning with US Imaging for an amount of \$27,468.40. Ayes: Doeppke, Keehner, Peterson. Motion carried.

Doeppke moved, Keehner seconded to authorize the chair to sign the Northeast Iowa Workforce Area Shared Liability Agreement. Ayes: Doeppke, Keehner, Peterson. Motion carried.

Engineer Casey Stickfort provided a departmental update outlining current and future projects.

The Board attended the countywide safety meeting.

/s/ Ray Peterson, Board of Supervisors Chair

Attest: Jennifer Garms, Clayton County Auditor