

Consent Agenda

July 18, 2023

MET IN REGULAR SESSION

The Board of Supervisors met in regular session at 10:00 A.M. . All members present with Supervisor Wichman attending via phone. Chairman Shea presiding.

PLEDGE OF ALLEGIANCE

1. CONSENT AGENDA

After discussion was held by the Board, a motion was made by Miller, and second by Belt, to approve:

- A. July 11, 2023, Minutes as read.
- B. Secondary Roads – Eliminate one (1) vacant Engineer Intern position.

UNANIMOUS VOTE. Motion Carried.

2. SCHEDULED SESSIONS

Josh Madsen/City Council member and Dave Powell, City of Underwood appeared before the Board to show their appreciation for the RAISE grant, John Rasmussen, and his department.
Discussion only. No action taken.

Motion by Belt, second by Miller, to approve funding for the Professional Developers of Iowa Conference in the amount of \$1,500 from Gaming.

UNANIMOUS VOTE. Motion Carried.

Motion by Belt, second by Jorgensen, to approve pay application for partial release of retainage to Meco-Henne Construction.

UNANIMOUS VOTE. Motion Carried.

Mark Shoemaker/Director, Jeff Franco/Deputy Director, and Chad Graeve/Natural Resource Specialist, Conservation appeared before the Board to present the season summary of FY 22/23 for Mount Crescent.
Discussion only. No action taken.

Motion by Belt, second by Jorgensen, to approve Application for Use of Pottawattamie County Grounds for the Veteran Affairs Building for the VFW 11355 (Monthly Meetings), and VFW 11355 (2023 Car Show).

UNANIMOUS VOTE. Motion Carried.

3. OTHER BUSINESS

After discussion was held by the Board, a motion was made by Belt, and second by Miller, to approve Pottawattamie County Treasurer's Semi- Annual Report for 1/1/2023 – 6/30/2023.

UNANIMOUS VOTE. Motion Carried.

Motion by Miller, second by Belt, to approve and authorize Board to sign **Resolution No. 51-2023** entitled: RESOLUTION FOR RIGHT-TO-USE LEASE ASSET POLICY.

**RESOLUTION NO. 51-2023
POTTAWATTAMIE COUNTY RIGHT-TO-USE
LEASE ASSET POLICY**

WHEREAS, the Governmental Accounting Standards Board GASB Statement No. 87, "Leases", GASB Statement No.87 requires a lessee to recognize a lease liability and an intangible right-to-use lease asset.

WHEREAS, for counties reporting on the accrual basis of accounting, the cumulative effect, if any, may require a restatement of beginning net position, fund balance, or fund net position (as applicable). **This means leases in existence on June 30, 2021 will need to be reported as the beginning balance (July 1, 2021) for leases of FY2022.**

WHEREAS, a right-to-use lease asset is an intangible capital asset. The asset represents the right to use an underlying asset identified in a lease contract, as specified for a period of time. The County will recognize the intangible right-to-use lease asset when:

- (a) The contract conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an

exchange or exchange-like transaction. (GASB 87, paragraph 4)

- (b) The minimum noncancelable contract term is greater than twelve months.
- (c) The contract does not transfer ownership of the underlying asset.
- (d) The underlying asset is used to conduct county business. (This will not apply to custodial funds.)

The following leases are not GASB 87 leases and are excluded from this policy:
(GASB 87, paragraph 8)

- (a) Leases of intangible assets, including rights to explore for or to exploit natural resources such as oil, gas, and minerals and similar nonregenerative resources; licensing contracts for items such as motion picture films, video recordings, plays, manuscripts, patents and copyrights; and licensing contracts for computer software.
- (b) Leases of biological assets, including timber, living plants, and living animals.
- (c) Leases of inventory.
- (d) Contracts that meet the definition of a service concession arrangements (as specified in GASB 60, paragraph 4).
- (e) Leases of assets financed with outstanding conduit debt, unless both the underlying asset and the conduit debt are reported by the lessor.
- (f) Supply contracts, such as power purchase agreements.

THEREFORE, IT IS HEREBY RESOLVED the Pottawattamie County right-to-use lease asset capitalization threshold policy has been recommended. The policy should be approved by the Board of Supervisors. 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. All right-to-use lease assets at or above \$50,000.00 must be reported.

As a general rule, the threshold should be applied to individual lease contracts.

Right-to-use lease asset classifications:

The lessee is required to disclose the amount of lease assets (and the related amortization) by major classes of underlying assets, separately from other capital assets. (GASB 87, paragraph 37)

At a minimum, the following major classes of underlying lease assets will be disclosed by the County.

- Right-to-use leased land.
- Right-to-use leased buildings.
- Right-to-use leased equipment.
- Right-to-use leased improvements other than buildings.

Measurement and amortization:

Measurement: A lessee should initially measure the lease asset as the sum of the following: (GASB 87, paragraph 30)

- (a) The amount of the initial measurement of the lease right-to-use asset. (A lessee should measure the lease liability and right-to-use asset at the present value of payments expected to be made during the lease term. (GASB 87, paragraph 21)) (For the year of implementation, the lease liability and right-to-use asset should be measured as of July 1, 2021.)
- (b) Lease payments made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term.
- (c) Initial direct costs that are ancillary charges necessary to place the lease asset into service.

Amortization: A lease asset should be amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying asset (except if the lessee is reasonably certain a purchase option will be exercised). The amortization of the lease asset should be reported as amortization expense. (GASB 87, paragraph 31).

At a minimum, amortization should be calculated on a monthly basis.

Dated this 18th Day of July, 2023.

ROLL CALL VOTE

	AYE	NAY	ABSTAIN	ABSENT
_____ Brian Shea, Chairman	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Scott Belt	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Tim Wichman	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Susan Miller	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Jeff Jorgensen	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

ATTEST: _____
Melvyn Houser, County Auditor

Roll Call Vote: **AYES: Shea, Belt, Wichman, Miller, Jorgensen. Motion Carried.**

Motion by Belt, second by Miller, to approve Elections Division organization structure and to post and approve hiring of Elections Coordinator at a pay grade 15 at a rate of \$19.87-26.70.
UNANIMOUS VOTE. Motion Carried.

Motion by Belt, second by Jorgensen, to approve and authorize Board to sign Memorandum of Understanding Between Pottawattamie County and the American Federation of State, County and Municipal Employee (AFSCME), Local 2364 for the employees of the Courthouse Clerks Union July 15, 2023, through June 30, 2025.
UNANIMOUS VOTE. Motion Carried.

4. COMMITTEE APPOINTMENTS

Board discussed Committee meetings from the past week.
Discussion only. No action taken.

5. RECEIVED/FILED

- A. Report(s):
 - 1) Recorder Fee Book for June 2023.
- B. Salary Action(s):
 - 1) Secondary Roads – Payroll status change for Ken Wilcox.
 - 2) Sheriff’s Office – Payroll status change for Cassandra Green, John Cool, Jason LeMaster, and Eric Shea.
 - 3) Public Health – Payroll status change for Jason Kuehnhold, Candy Heyer, Tani Harris, Madhu Mohanraj, Brittany McGee, Maria Torres, Jordan Ranta, and Maria Sieck.
 - 4) Planning and Development – Payroll status change for Shawn Stevens and Pam Kalstrup.
 - 5) Environmental Health – Payroll status change for Tracy Nosekabel.
 - 6) Recycle Center – Payroll status change for Tom Grobe.
 - 7) Recorder – Payroll status change for Kathy Kallas.

6. PUBLIC COMMENTS

The following appeared before the Board:
Geri Frederiksen, Riley Gibson, Shawna Anderson, Donna Rhubottom, Nancy Kealey, and Tim Kealey.

7. ADJOURN

Motion by Miller, second by Belt, to adjourn meeting.

UNANIMOUS VOTE. Motion Carried.

THE BOARD ADJOURNED SUBJECT TO CALL AT 11:40 A. M.

Brian Shea, Chairman

ATTEST:

Melvyn Houser, County Auditor

APPROVED: July 25, 2023

PUBLISH: X

Scheduled Sessions

**Matt Wyant/Director, Planning
and Development and David
Levy/Attorney, Baird Holm**

**Update on and discussion of Wind and Solar
Ordinances.**

Brenda Mainwaring/President **& CEO, Iowa West Foundation**

Update and discussion of grant award cycle 2.

John Rasmussen/Engineer

Discussion and/or decision for accept or reject the petition to establish a Secondary Road Assessment District on Honeysuckle Road, from 185th Street East to the dead-end and set a Public Hearing date if the petition is accepted.

Other Business

**Jana Lemrick/Director, Human
Resources and Garfield
Coleman/Risk Manager**

**Discussion and/or decision on update on Occupational
Health facilities.**

Committee Appointments

Update from Board members on Committee meetings from the past week.

Received/Filed

Public Comments

Scheduled Sessions

Jeff Miller

Discussion and/or decision on grievance and personnel matters.