

June 5, 2023

Appanoose County Board of Supervisors met in regular session June 5, 2023 at 9:00 A.M. in the Boardroom of the Courthouse. Present: Linda Demry, Chairperson, Mark McGill, and Jeff Kulmatycki, Boardmembers. Absent: none.

The meeting started with the pledge.

McGill motioned to approve the agenda. Seconded by Kulmatycki. All voted aye.

McGill motioned to approve the minutes from the May 15, 2023 meeting. Seconded by Kulmatycki. All voted aye.

McGill motioned to approve 5/26 payroll and 4/23 Prisoner Room & Board. Seconded by Kulmatycki. All voted aye.

McGill motioned to approve bills. Seconded by Kulmatycki. All voted aye.

Access Sys	Photocopy & Duplicating	259.26
Access Sys	Typing-Print.-Bind.Serv.	147.63
Albia Newspapers	Official Pub.& Legal Not.	156.69
Alliant	Electric Light & Power	777.14
App Co Tourism	Contrib. & Purchase Serv	23865.19
At-Scene, LLC	Dues & Memberships	2600.00
Baker's	Engineering Services	34.15
D Barnthouse	Building Repair & Maintce	200.00
Blue Sun Graphics LLC	Building Perm. Improvemnt	5560.00
Bob Barker	Jail Equip. & Furniture	207.41
Bratz Oil	Engineering Services	71.91
E Burgin	Educational & Train.Serv.	133.43
C-D Supply	Custodial Supplies	414.00
Cantera Aggregates	Engineering Services	50742.68
Capital One	Off. Supplies & Forms	29.88
Capital Sanitary Supply	Off. Equip Repair & Maint	596.91
Centerville Body Shop	Transportation	74.00
Cville Wtrwks	Water & Sewer	553.21
Central IA Det	Juvenile Detention & Shel	420.00
Chariton Valley Elec	Engineering Services	51.91
Chariton Valley Pl	Off. Supplies & Forms	155.86
City Cville	Salary-Regular Employees	6332.10
S Cole	Educational & Train.Serv.	20.00
Davison Fuels & Oil	Fuels	116.23
Eastern IA Tire	Engineering Services	214.10
Election Source	Voting Machine Rpr & Mntc	13251.76
Fogle TV	Off. Supplies & Forms	144.76
Forbes Office Solns	Contract Services	51.54
GreatAmerica	Off. Supplies & Forms	407.93
Hills San	Garbage Serv	525.00
Holiday Inn	Educational & Train.Serv.	644.00
IACCVSO	Contract Services	50.00
IA Co Atty Case Mgmt	Off. Equip Repair & Maint	18010.00
Iowa Land Records	Photocopy & Duplicating	2080.52
IA Media Network	Contract Services	1087.46
JS Turner Sound	Building Perm. Improvemnt	100.00
Kimball	Engineering Services	712.95
Mike Lamb	Mileage & Transp. Expense	49.99
R Lamb	Medical & Health Services	600.00
K Laurson	Contrib. & Purchase Serv	1138.01
Lick Creek Enterprises	Bridge & Culvert Maint.	150.88
Lockridge	Off. Equip Repair & Maint	203.22
Mail Serv	Vehicle Renewal Notices	478.92
McKesson Med	Medical Supplies	191.99
Mercy Med Ctr	Bridge & Culvert Maint.	35.00
MHC Kenworth	Engineering Services	350.83
MMIT	Off. Supplies & Forms	178.34
MMIT	Off. Supplies & Forms	55.05
Moravia Prtg	Off. Supplies & Forms	690.46
Natel	Telephone & Telegr.Serv.	906.93
O'Reilly	Vehicle Repair & Maintce	11.15
Owens-King	Off. Supplies & Forms	459.45
R Pfannebecker	Building Repair & Maintce	180.00
Pictometry	Appraisal & Consultant Se	17394.00
Proctor Corp	Heat-Cool-Elevator-Rpr-Mn	2180.00
Prof Rescue	Construction & Maint.	2000.00
Quick Shop	Transportation	93.31
Quill	Off. Supplies & Forms	755.13
RACOM	E911 Other Capital Expens	379111.60
RRWA	Engineering Services	27.00

River Hills	Medical & Health Services	150.00
G Roefer	Medical & Health Services	300.00
Seymour Tire	Engineering Services	52.00
Shield Technology	Off. Equip Repair & Maint	17932.50
M Sias	Salary-Regular Employees	1129.17
Sirchie	Other Equipment	84.22
Smith Fertilizer	Engineering Services	1999.96
Snap-On Tools	Engineering Services	94.50
Solutions	Off. Equip Repair & Maint	423.18
Street Cop Training	Educational & Train.Serv.	299.00
D Sturms	Mileage & Transp. Expense	255.40
Superior Cable & Data	Off. Equip Repair & Maint	587.50
Thomas Funeral Home	Funeral Services	900.00
Trivista	Engineering Services	81.79
Tyler Technologies	Contract Services	449.00
US Bank	Off. Supplies & Forms	3478.19
US Cellular	Office Space	401.08
USPS	Postage & Mailing	63.00
Verizon	Contrib. & Purchase Serv	200.04
Vogel Traffice Serv	Engineering Services	45570.79
Walker Welding	Building Perm. Improvemnt	1284.21
Watson & Ryan	Legal & Ct-Related Serv.	208.33
Windstream	Contract Services	1106.93
Winger	Building Repair & Maintce	580.00
Xerox	Off. Supplies & Forms	292.61
Yutzy Repair	Engineering Services	247.23
Grand Total		616211.50

Kulmatycki motioned to approve the liquor license for Valley View, Pale Moon (pending dram) and Bessie's Barn (pending dram). Seconded by McGill. All voted aye.

McGill motioned to approve the cigarette license for BK's Boathouse. Seconded by Kulmatycki. All voted aye.

Mike Matthes from PACT spoke about the different divisions of PACT. Demry asked if they provide loans or grants, who determines the interest and are local banks used. Matthes stated they provide both loans and grants but mostly loans, the PACT board has a banker on the board to determine interest rates and it's up to the business which bank is used for the loan. Local banks are encouraged.

Kulmatycki motioned to approve Resolution 2023-27. Seconded by McGill. All voted aye.

RESOLUTION NO. 2023-27

APPANOOSE COUNTY, IOWA

RESOLUTION FOR EXCHANGE OF REAL ESTATE WITH SHARON BLUFFS BIBLE CAMP

WHEREAS, Appanoose County is the owner of the following described real estate, to-wit:

Commencing 595 feet West of the Southeast corner of the Southwest Quarter of the Southwest Quarter of Section 34, Township 69 North, Range 17 West of the 5th P.M., Appanoose County, Iowa, thence West 220 feet, thence North 600 feet, thence East 220 feet, thence South 600 feet to point of beginning except easement to Appanoose County, Iowa for the South 33 feet thereof.

WHEREAS, the Sharon Bluffs Bible Camp is the owner of the following described real estate, to-wit:

A part of the Southwest Quarter of the Southwest Quarter of Section 34, Township 69 North, Range 17 West of the Fifth Principal Meridian, Appanoose County, Iowa, more particularly described as follows: Commencing at the Southeast corner of the Southwest Quarter of the Southwest Quarter of Section 34, Township 69 North, Range 17 West of the Fifth Principal Meridian, Appanoose County, Iowa, and proceeding thence South 89°31'12" West along the South right-of-way line of 520th St. a distance of 250.00 feet to the Point of Beginning; thence North 00°51'45" West a distance of 66.00 feet to a point on the North right-of-way line of 520th St.; thence North 00°51'45" West a distance of 87.00 feet; thence North 89°31'12" East a distance of 250.00 feet; thence North 00°51'45" West a distance of 450.40 feet; thence South 80°01'07" West a distance of 190.99 feet; thence South 68°58'17" West a distance of 73.05 feet; thence South 78°29'25" West a distance of 240.43 feet; thence South 53°51'50" West a distance of 52.70 feet; thence South 09°23'20" a distance of 102.19 feet; thence South 01°36'14" East a distance of 302.89 feet to a point on the North right-of-way line of 520th St.; thence South 00°51'45" East a distance of 66.00 feet to a point on the South right-of-way line of 520th St.; thence North 89°31'12" East a distance of 299.88 feet along the South right-of-way line of 520th St. to the Point of beginning, said parcel containing 6.02 acres, more or less, including 0.45 acres of existing county road easement.

WHEREAS, based on the recommendation of the Appanoose County Conservation Board that the exchange of the parties respective properties is in the best interests of Appanoose County, Iowa which has been formalized in a Memorandum of Agreement executed by the Appanoose County Conservation Board and the Sharon Bluffs Bible Camp dated May 9, 2023, the exchange of the subject properties should be consummated pursuant to Deeds executed by the Appanoose County Board of Supervisors and the Sharon Bluffs Bible Camp respectively;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY, IOWA AS FOLLOWS:

That Appanoose County should exchange the above described real estate owned by Appanoose County with Sharon Bluffs Bible Camp who will transfer the above referenced real estate owned by it to Appanoose County.

Passed and approved this 5th day of June, 2023.

/s/ Linda Demry, Chairperson, Appanoose County, Iowa

ATTEST: /s/ Kelly Howard, Auditor

McGill motioned to approve the 28E Agreement for the Mental Health Agency of Southeast Iowa. Seconded by Kulmatycki. All voted aye.

McGill motioned to approve Resolution 2028-29. Seconded by Kulmatycki. All voted aye.

A RESOLUTION OF THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY APPROVING MENTAL HEALTH AGENCY OF SOUTHEAST IOWA REGION 28E

WHEREAS, Iowa Code 331 expresses the intent of the legislature that Mental Health and Disability Services shall be provided by counties operating together as Regions; and

WHEREAS, the Appanoose County Board of Supervisors has participated in the South Central Behavioral Health Region (SCBHR) 28E Agreement as a member county; and

WHEREAS, the Appanoose County Board of Supervisors has been engaged in the development of the merged Mental Health Agency of Southeast Iowa Region 28E documents; and

WHEREAS, the Governing Board represented Counties of Appanoose, Davis, Des Moines, Henry, Jefferson, Keokuk, Lee, Louisa, Mahaska, Monroe, Van Buren, Wapello, and Washington have approve the Mental Health Agency of Southeast Iowa 28E by way of roll call vote at their respective Mental Health and Disability Services Regions Governing Board meetings, and

BE IT RESOLVED that Appanoose County approves the Mental Health Agency of Southeast Iowa 28E.

PASSED AND ADOPTED this 5th day of June, 2023.

/s/Linda Demry, Chairperson Board of Supervisors

I HEREBY CERTIFY that the foregoing resolution was duly adopted by the Board of Supervisors of Appanoose County, Iowa at a regular meeting held on June 5, 2023 by the following vote:

AYES: Demry, McGill, Kulmatycki.

NAYES: none

ABSTENTIONS: none

ABSENT: none

ATTEST: /s/Kelly Howard, Clerk to the Board

McGill motioned to approve Resolution 2023-30. Seconded by Kulmatycki. All voted aye.

RESOLUTION #2023-30

PROCUREMENT POLICY

APPANOOSE COUNTY ENGINEER/SECONDARY ROAD DEPARTMENT

RESOLUTION

WHEREAS, an amendment to the Procurement Policy dated September 8, 2015 was passed by motion on May 1, 2023 by the Appanoose County Board of Supervisors. (See attached.)

NOW THEREFORE LET IT BE RESOLVED: This amendment shall remain in effect until further amended by the Board.

Passed and approved this 5th day of June, 2023.

/s/ Linda Demry, Chair

Appanoose County Board of Supervisors

/s/ Jeff Kulmatycki, Member

Appanoose County Board of Supervisors

/s/ Mark McGill, Member

Appanoose County Board of Supervisors

Kulmatycki motioned to approve Resolution 2023-31. Seconded Mc McGill. All voted aye.

Resolution #: 2023-31

Appanoose County Right-To-Use Lease Asset Policy

GASB Statement No. 87, "Leases", is effective beginning July 1, 2021. (FY2022). GASB 87 requires a lessee to recognize a lease liability and an intangible right-to-use lease asset.

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.

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.

Threshold for Capitalization of Right-To-Use Lease Assets

The establishment of a 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 \$5,000 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.

This resolution was approved on June 5, 2023.

/s/ Linda Demry, Board of Supervisor Chair

Attest: /s/ Kelly Howard, County Auditor

Kulmatycki motioned to approve the mobile home tax abatement in the amount of \$1,221 for Raymond Marks. Seconded by McGill. All voted aye.

McGill motioned to approve the silent auction listing and set the auction for June 19, 2023 from 9 A.M. until noon. Seconded by Kulmatycki. All voted aye.

County Engineer, Brad Skinner provided an update to the board. There will be some right-of-way vacations coming up. The maintainers are more focusing on mowing due to the dry conditions. They've been doing brush cleanup on 330th and the road will have some re-shaping overtime. The rest of the year will consist of ditch cleaning and pipe replacements. The bridge inspection report was

received with no major changes just a few downgrades which will require a new embargo report. The asphalt project will begin the end of July – beginning of August. There will be a meeting with the residents of Antler Acres June 13th at 6 p.m. Demry asked when the bridge north of town is set to close. Skinner stated it could be mid-July to August 1st.

Public Comments: none

McGill motioned to adjourn. Seconded by Kulmatycki. All voted aye.

The Board adjourned to meet the call of the Auditor at 9:36 A.M.

Appanoose County Board of Supervisors

Linda Demry

Mark McGill

[Signature]

Attest:

Kelly Howard

Kelly Howard, Appanoose County Auditor