

## REGULAR SESSION

January 3, 2023

The Union County Board of Supervisors met in Regular Session on Tuesday January 3, 2023. The meeting was called to order at 9:00AM with the following members present; Rick Friday, Dennis Hopkins and Dennis Brown.

**ELECTION OF CHAIR:** Motion by Brown and seconded by Hopkins to appoint Rick Friday as Chairman of the Board. All voting aye, motion carried.

**ELECTION OF VICE-CHAIR:** Motion by Hopkins and seconded by Friday to appoint Dennis Brown as Vice-Chair to the Board. All voting aye, motion carried.

**AGENDA:** Motion by Hopkins and seconded by Brown to approve the agenda. All voting aye, motion carried.

**MINUTES:** Motion by Brown and seconded by Hopkins to approve the minutes of December 27, 2022. All voting aye, motion carried.

**RESOLUTION #22 FYR 22/23 – MASTER MATRIX:** Motion by Hopkins and seconded by Brown to approve Resolution #22 FYR 22/23 – Master Matrix as follows: WHEREAS, Iowa Code section 459.304(3) sets out the procedure if a board of supervisors wishes to adopt a “construction evaluation resolution” relating to the construction of a confinement feeding operation structure; and WHEREAS, only counties that have adopted a construction evaluation resolution can submit to the Department of Natural Resources (DNR) an adopted recommendation to approve or disapprove a construction permit application regarding a proposed confinement feeding operation structure; and WHEREAS, only counties that have adopted a construction evaluation resolution and submitted an adopted recommendation may contest the DNR’s decision regarding a specific application; and WHEREAS, by adopting a construction evaluation resolution the board of supervisors agrees to evaluate every construction permit application for a proposed confinement feeding operation structure received by the board of supervisors between February 1, 2023 and January 31, 2024 and submit an adopted recommendation regarding that application to the DNR; and WHEREAS, the board of supervisors must conduct an evaluation of every construction permit application using the master matrix created in Iowa Code section 459.305, but the board’s recommendation to the DNR may be based on the final score on the master matrix or may be based on reasons other than the final score on the master matrix; NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF UNION COUNTY that the Board of Supervisors hereby adopts this construction evaluation resolution pursuant to Iowa Code section 459.304(3).  
Roll call vote: Hopkins aye, Brown aye, Friday aye motion carried.

**RESOLUTION #23 FYR 22/23 – DEFERRED COMPENSATION BOARD:** Motion by Brown and seconded by Hopkins to approve Resolution #23 FYR 22/23 – Deferred Compensation Board as follows: BE IT RESOLVED that the Chairman of the Union County Board of Supervisors, and Sandy Hysell, Union County Auditor, or either one of them acting individually, are hereby authorized to establish a deferred compensation program for participating employees and to perform all acts necessary to fulfill the obligations of Union County relative to said program. The participating employee shall be authorized to sell, assign and endorse for transfer certificates representing stocks, bonds or other securities now registered or hereafter registered as a result of participating in the Union County IA 457 Deferred Compensation Plan. I, Rick Friday, Chairman of the Union County Board of Supervisors, established under the laws of the State of Iowa, hereby certify that the foregoing is a true copy of a resolution duly adopted by the Board of Supervisors of said County in Iowa, at a meeting duly held the 4<sup>th</sup> day of January, 2021, at which a quorum was present and voting, and that the same has not been repealed or amended, and remains in full force and effect.  
Roll call vote: Brown aye, Hopkins aye, Friday aye, motion carried.

**RESOLUTION #24 FYR 22/23 – DEPOSITORY RESOLUTION:** Motion by Hopkins and seconded Brown to approve Resolution #24 FYR 22/23 – Treasurers Depository as follows:  
BE IT RESOLVED that the Union County Board of Supervisors of Union County, Iowa approves the following list of financial institutions to be depositories of the Union County funds in conformance with all applicable provisions of Iowa Code Chapters 452 and 453 (1983) as amended by 1984 Iowa Acts, S.F. 2220. The Recorder, Treasurer, Sheriff, Auditor is hereby authorized to deposit the Union County funds in amounts not to exceed the maximum approved for each respective financial institution as set out below:

	Name of Depository Office	Location	Maximum Balance In Effect Under Prior Resolution	Maximum Balance In Effect Under This Resolution
<b>Recorder:</b>	IA St Savings Bank	Creston	150,000.00	150,000.00
<b>Treasurer:</b>	First Interstate	Creston	1,000,000.00	1,000,000.00
	State Savings Bank	Creston	1,500,000.00	1,000,000.00
	First Nat'l Bank	Creston	2,000,000.00	2,000,000.00
	IA St Savings Bank	Creston	9,000,000.00	9,000,000.00
	PCSB	Creston	2,000,000.00	2,200,000.00
<b>Sheriff:</b>	First Nat'l Bank	Creston	350,000.00	350,000.00
	PCSB	Creston	100,000.00	100,000.00
	IA St Savings Bank	Creston	25,000.00	25,000.00
<b>Auditor:</b>	First Nat'l Bank	Creston	25,000.00	25,000.00
	PCSB	Creston	25,000.00	25,000.00

Roll call vote Hopkins aye, Brown aye, Friday aye, motion carried.

**HOLIDAY SCHEDULE:** Motion by Brown and seconded by Hopkins to approve the Holiday Schedule for calendar year 2023 as follows:

President's Day	02/20/2023
Good Friday	04/07/2023
Memorial Day	05/29/2023
Independence Day	07/04/2023
Labor Day	09/04/2023
Veterans Day	11/10/2023
Thanksgiving Day	11/23/2023
Day after Thanksgiving	11/24/2023
Christmas Day	12/25/2023
Day after Christmas	12/26/2023
New Year's Day	01/01/2024

All voting aye, motion carried

**OFFICIAL NEWSPAPERS:** Motion by Hopkins and seconded by Brown to approve the Afton Star and Creston News Advertiser as the official newspapers of Union County. All voting aye, motion carried.

**RESOLUTION #25 FYR 22/23 – RECORD RETENTION:** Motion by Brown and seconded by Hopkins to approve Resolution #25 FYR 22/23 – Record Retention as follows: The following is a list of records, which are to be destroyed (after appropriate documents are scanned and checked) by burning in accordance with law and as authorized by the Union County Board of Supervisors on January 3, 2023. County records included are:

<u>RECORDS</u>	<u>DESTROYED AFTER</u>
Receipts	1 yr After Audit
Secondary Roads Receipts	1 yr After Audit
Claims	2 yr after Audit
Mental Health Copies for Claims	2 yr after Audit
Handwritten Claims	2 yr after Audit
Payroll time cards and Ledgers	5 yr after
Annual reports receipts, expenditures, balances	10 yr
General ledger, expenditure & revenue ledgers	10 yr
Closed Session Tapes	10 yr
Board AGENDA	Administrative & legal values ended.
Health Insurance Reports	Administrative & legal values ended.
Returned Homestead & Military disallowances	Administrative & legal values ended.

All voting aye, motion carried

**RESOLUTION #26 FYR 22/23 – SUPERVISORS ORGANIZATION:** Motion by Hopkins and seconded by Brown to approve Resolution #26 FYR 22/23 – Supervisors Organization as follows: Be It Resolved by the Union County Board of Supervisors that their regular meeting days be set for each Monday of the month and claims will be approved the second and fourth Mondays of each month.

Special sessions to be held on Wednesday when possible. Business will be conducted pursuant to Robert's Rules of Order except, Chairman of the Board can make motions or seconded motions for prompt flow of business. No bills will be allowed unless they carry the approval of the officer empowered to order the same. That the aid of the Poor must be obtained through the County General Relief Designee (MATURA Action Corporation) or Chair of the Board of Supervisors. That all claims must be itemized in full with vendor invoice and signed by office head. Claims must be filed in the Auditor's office by noon on Thursday proceeding the weekly session of the Board, exceptions with the discretion of the Board.

All voting aye, motion carried.

**TREASURER CERTIFICATION OF APPOINTMENTS:** Motion by Brown and seconded by Hopkins to approve the following Treasurer's Certification of Appointments: Stacey Graham, Deputy Treasurer; Christie Bristow, Driver's License Deputy; and Kayla Brown, Second Deputy Treasurer. All voting aye, motion carried.

**RESOLUTION #27 FYR 22/23 – TREASURER CASH ON HAND:** Motion by Hopkins and seconded by Brown to approve Resolution #27 FYR 22/23 – Treasurer Cash on Hand as follows: NOW on this 3<sup>rd</sup> day of January 2023, the matter of a Resolution approving Cash on hand in the Union County Treasurer's Office. WHERE AS, the Union County Board of Supervisors approves the Union County Treasurer's Office to have funds on hand each day, not to exceed \$1,400. Roll call vote: Hopkins aye, Brown aye, Friday aye, motion carried.

**TREASURER UNION COUNTY INVESTMENT POLICY:** Motion by Brown and seconded by Hopkins to approve the Treasurer of Union County Investment Policy as presented by Union County Auditor, Sandy Hysell. All voting aye, motion carried.

**RESOLUTION #28 FYR 22/23 – BUDGET DIRECTOR** Motion by Hopkins and seconded by Brown to table Resolution #28 FYR 22/23 Budget Director till next week. All voting aye, motion carried.

**SCANNING PROGRAM:** Motion by Brown and seconded by Hopkins to table decision till next week. All voting aye, motion carried.

**RESOLUTION #29 FYR 22/23 - UNION COUNTY RIGHT-TO-USE LEASE ASSET POLICY:** Motion by Hopkins and seconded by Brown to approve Resolution #29 FYR 22/23 - Union County Right-to-use Lease Asset Policy as follows: 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.

Roll call vote: Brown aye, Hopkins aye, Friday aye, motion carried.

**COMPENSATION BOARD REPRESENTATIVE:** Motion Brown and seconded by Hopkins to approve the reappointment of Susan Dunphy for the Sheriff's Compensation Board Representative as presented by Union County Sheriff, Mark Shepherd. All voting aye, motion carried.

**ADA REAPPOINTMENT:** Motion by Friday and seconded by Brown to reappoint the ADA board as follows: Marion Davenport; Allison Danilovich; Mark Shepherd; Sandy Hysell; Shawn Lauer; Teresa Arkfeld; Doug Jones; Dennis Hopkins; and Steven Hunt. All voting aye, motion carried.

**BOARD OF HEALTH APPOINTMENTS:** Motion by Brown and seconded by Hopkins to approving Hopkins to the Board of Health Board. All voting aye, motion carried.

**CONDEMNATION COMMISSION REAPPOINTMENT:** Motion by Hopkins and seconded by Brown to reappoint the Condemnation Commission Board as follows:

**LICENSED REAL ESTATE BROKERS OR SALESMEN:**

Chris Lane  
Retta Ripperger  
Korina Loudon  
Bruce Jamie Travis  
Diane Poore

**BANK AND/OR LOAN AGENCIES:**

Paul Fuller - PCSB  
Chris Eaton - FNB  
Rand Ringsdorf - ISSB  
Scott Coen - State Savings  
Maggie McGehee-Great Western

**OWNERS OF CITY PROPERTY:**

Katie Turner  
Gail Peterson  
Kent Forbes  
Morris Conklin  
Mike Rollings

**OWNERS-OPERATORS OF AGRICULTURE PROPERTY:**

Mary Seales  
Cole Lacina  
Ann Moore  
Leslie Wurster  
All voting aye, motion carried.

**MEDICAL EXAMINERS REAPPOINTMENT:** Motion by Hopkins and seconded by Brown to reappoint the following as Medical Examiners for Union County: Jacqueline Welchans, Daniel Walker, Lonnie Miller, Brett Weis and Jennifer Worisek. All voting aye, motion carried.

**PRAIRIE SOLID WASTE BOARD:** Motion by Brown and seconded by Hopkins to appoint Dennis Hopkins to the Prairie Solid Waste Board. All voting aye, motion carried.

**RC & D APPOINTMENT:** Motion by Hopkins and seconded by Brown to appoint Dennis Brown to the RC & D Board. All voting aye, motion carried.

**SUPERVISORS ASSIGNMENTS AND APPOINTMENTS:**

<b>BOARD</b>	<b>PRIMARY</b>	<b>ALTERNATE</b>
5th Judicial Comm Board-Des Moines	Rick Friday	Dennis Brown
Airport Redistricting Commission	Rick Friday/Dennis Hopkins	
Connections: Area Agency on Aging	Rick Friday	Dennis Brown
ATURA: Transportation	Dennis Brown	Rick Friday
County Board of Health	Dennis Hopkins	Dennis Brown
Southern Hills Mental Health	Dennis Brown	Rick Friday
Crossroads Mental Health	Dennis Hopkins	Dennis Brown
Decatorization Board	Rick Friday	Dennis Brown
Emergency Management Commission	Dennis Brown	Rick Friday
E911 Service Board	Tamara Fitzgerald	Dennis Brown
Health Insurance Committee	Dennis Brown	Dennis Hopkins
Heartland Management Alliance (Innovative-SIRF)	Dennis Hopkins	
LEC Board	Rick Friday/Dennis Brown	Dennis Hopkins
Matura Action	Dennis Hopkins	Rick Friday
Prairie Solid Waste Agency Board	Dennis Hopkins	Rick Friday
RC&D Committee	Dennis Brown	Dennis Hopkins
REAP	Rick Friday	Dennis Brown
Regional E911 Board	Tamara Fitzgerald	Dennis Brown
SWILWDB	Dennis Brown	Dennis Hopkins
SICOG Project Board	Rick Friday	Dennis Brown
Southern Iowa Trolley	Rick Friday	Dennis Hopkins
Union County Economic Development Commission	Rick Friday	Dennis Brown
Union County Public Funding	Rick Friday	Dennis Brown
Zoning Board of Adjustments-Afton	Dennis Brown	
Union County Health Care Coalition	Dennis Brown	Rick Friday
Courthouse Security	Rick Friday	Dennis Brown

**SECONDARY ROADS:** Union County Roads Superintendent, Al Hysell, presented and discussed the weekly maintenance activity report.

**ADJOURNMENT:** There being no further business, the meeting adjourned at 12:05PM

BY: \_\_\_\_\_  
**RICK FRIDAY, CHAIRMAN**

ATTEST: \_\_\_\_\_  
**SANDY HYSELL, AUDITOR**