

## Wayne County Board of Supervisors

The Regular Scheduled Meeting of the Wayne County Board of Supervisors was held on the 30th day of May 2023, in the Lower-level Conference Room of the Wayne County Courthouse, Corydon, Iowa, pursuant to notice duly given in compliance with the Iowa Code Section 21.4. The Board noted due note of meeting subject to said Code Section.

Present were Lance Lange, Don Seams, Chris Moore, members of the Board. Also in attendance: Dillon Davenport, Jenny Nickell, Angie Horton, Mendy Middlebrook, Joel Perry, and Michelle Dooley.

The Corydon Times Republican live streams the Board of Supervisors regular session meetings on their Facebook page. **Unless otherwise noted, all motions are approved unanimously by all Board members present.**

Lange called the meeting to order at 10:00AM and took roll call.

Pledge of Allegiance

Moore made a motion to approve the agenda with 2 additional items: Veteran Affairs Office Part-Time Staff & Hiring a New IT Professional, seconded by Seams.

Seams made a motion to approve May 16, 2023, Minutes, seconded by Moore.

Moore made a motion to approve May 26, 2023, Payroll, seconded by Seams.

Seams made a motion to approve May 30, 2023, Claim Set, seconded by Moore.

No public comments on agenda items.

Dillon Davenport, County Engineer gave an update on the Secondary Roads Department.

The crane has been moved to the Sunny Slope bridge and adjustments are being made. There are several dust control spots in the county that are being worked on. Davenport would like to see a written policy adopted for dust control before the next season. The concrete overlay project on J46 is going well. The contractor should be done laying concrete today or tomorrow. Then they will work on drainage and shoulder rock. Highway J46 should be opened back up before the 4<sup>th</sup> of July.

The forms on the Birch Bridge are being removed and the contractor will finish the dirt work and be reopened soon.

No bids were submitted to the Auditor's Office for Courthouse exterior painting project. Aaron Hoelting, Building Maintenance & Custodian will keep searching for a contractor to do the work. Moore is also going to get contact information for the contractor working on the Corydon State Bank to see if they are interested in the job.

Lange made a motion to table the Veteran's Affairs part-time employee as well as the MOU for the County Rural Offices of Social Services pertaining to Mendy Middlebrook, seconded by Moore.

Moore made a motion to adjust the Salary Calendar pay schedule to align it with the hourly employees on the September 29, 2023, payroll, seconded by Seams.

Seams would like the regular schedule Board of Supervisors meetings to be adjusted to the week of payroll rather than the week after payroll. Lange requested Seams to gather more information before making a change to their schedule.

Lange read **RESOLUTION 23-32 (Capital Assets GASB 34)**

**Whereas;** The County of Wayne needs to establish values on all County infrastructure, intangibles, owned land, buildings and improvements, equipment and vehicles and;

**Whereas;** The County of Wayne needs to establish Department responsibility for said value, and;

**Therefore Be It Resolved;** By the Wayne County Board of Supervisors the capital asset thresholds are as follows.

Infrastructure	\$60,000
Land, Buildings and Improvements	25,000
Intangibles	25,000
Equipment and vehicles	5,000

**Whereas;** The County of Wayne needs to establish a method for the estimated useful life which shall be as follows;

Buildings	25-50 Years
Building Improvement	20-25 Years
Infrastructure	5-70 Years
Intangibles	5-20 Years
Equipment	2-20 Years
Vehicles	2-10 Years

**Therefore Be It Resolved;** By the Wayne County Board of Supervisors that each Department shall report the useful life of each unit named above to the Board of Supervisors for final approval, and;

**Whereas;** The County of Wayne needs to establish Department responsibility for the reporting of all additions, deletions and transfers, value and useful life of all County infrastructure, Intangibles, owned land, buildings and improvements, equipment and vehicles.

**Therefore Be It Resolved;** By the Wayne County Board of Supervisors each Department shall report all additions, deletions and transfers, value and useful life on forms provided.

**Therefore Be It Resolved;** By the Wayne County Board of Supervisors that each Department will be required to provide all information and to be filed in the Auditor's Office on a semi-annual basis.

Moore made a motion to approve Resolution 23-32, seconded by Seams.

Moore made a motion to approve Resolution 23-33, seconded by Seams.

Resolution 23-33 reads as follows: **Resolution 23-33 (Wayne 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 arrangement (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 an amortization expense. (GASB 87, paragraph 31).

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

Seams made a motion to approve the addition of Capital Asset for Unisyn Election Equipment purchased from Henry M Adkins & Son, Inc, seconded by Moore.

Moore made a motion to approve the deletion of Capital Asset for Dominion Election Equipment that was picked up by Election Source, seconded by Seams.

Moore made a motion to approve hiring an IT professional, seconded by Seams. They will work with Joel Rohne & Andrew De Haan & Jack Reed to develop the Job Description and begin advertising.

Seams made a motion to table the Server & Operating, seconded by Moore.

Seams made a motion to accept and approve the Sheriff's April Report, seconded by Moore. Their deposits were \$32,216.84.

#### No Discussion Items

#### Board of Supervisors Meetings

Moore attended the 1015 Transit meeting by Zoom. They discussed the regular monthly reports and are going over the 100-employee threshold. Moore also attended the Public Health Board Meeting. A nurse is resigning, and an RN position will be advertised very soon.

Seams attended the Chariton Valley Transportation Advisory Committee (TAC) meeting. Seams mentioned the terminology is overwhelming. Engineer Dillon Davenport offered to assist the board with TAC. There is currently one project in Wayne County in 2024. It is a bridge on 240<sup>th</sup> Street over Walnut Creek. Seams also attended the Executive meeting for Iowa Workforce Development (IWD). The Director of the Region is resigning. Advertisement for the position should be listed soon.

Lange attended the Council of Government with Nicole Moore. They are working with Ultra 7 to purchase additional homes for The New Haven Subdivision. Currently, there are 2 homes set with one scheduled to affair in both July and August. There is to be a total of 23 homes when the project is completed. The homes are listed around \$199,000.

#### Claims Paid May 30, 2023:

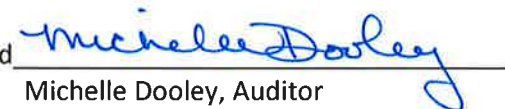
Vendor Name	Payable Description	Total Payments
5TH DISTRICT AUDITOR'S ASSN	MTG/AUDITOR	25.00
ALLERTON LUMBER COMPANY	MAINTENANCE/CONSERVATION	252.19
ALLIANT ENERGY	UTILITIES/GEN RELIEF	433.00
ALLIANT ENERGY-IP&L	UTILITIES/SHERIFF	5,465.77
ARGETSINGER, LUANN	CASUAL LABOR/VA	676.10
ARNOLD, ASHLEIGH	SUPPLIES/CONSERVATION	196.47
B & D AUTOMOTIVE, (CARQUEST OF HUMESTON)	PARTS9/SEC RDS	46.86
BAKERS REPAIR	MAINTENANCE/CONSERVATION	256.01
BUTTZ, DEIDRE	MILEAGE/PHN	150.63
CANTERA AGGREGATE, LLC	ROCK/SEC RDS	43,999.34
CARLSON CRANE INSPECTIONS, LLC, RONALD ROWLEY SOLE MBR	INSPECT CRANE 50/SEC RDS	571.00
CHARITON MONUMENT CO. INC.	SERVICE/VA	150.00
CHARITON VALLEY PLANNING & DEVELOPMENT COUNCIL	FY 23 ALLOCATION/BOS	3,500.00
CITY OF CORYDON	UTILITIES/SHERIFF	1,248.60
CITY OF LINEVILLE	TRANSFER JURISDICTION FOR MAY/SEC RDS	426.88
CLARKE ELECTRIC COOP	UTILITIES/CONSERVATION	149.71
CLAYTON PLUMBING & HTG	MAINTENANCE/CONSERVATION	69.49
CORYDON POSTMASTER	STAMPS/GEN RELIEF	189.00
DAVENPORT, DIANA	SERVICE/NV	22.00
DECATUR COUNTY AUDITOR	SERVICE/MED EXAMINER	2,197.00
DECATUR COUNTY SECONDARY RDS	MILEAGE APRIL DILLON/SEC RDS	302.10
DODSON, KENT	1 FILLED WELL/SANITATION	500.00
DOLLAR GENERAL-REG#410526	SUPPLIES/PHN	42.00
DON'S JONS	MAINTENANCE/CONSERVATION	400.00
DOTTS, SHERYL	VETERANS DINNER/VA	560.00
ELECTRONIC SERVICES SYSTEM	MAINTENANCE/RECORDER	1,776.25
EVERMAN, STEWART	1 FILLED WELL/SANITATION	500.00
FAIN, LINDA	SERVICE/NV	220.00
FIRST INTERSTATE BANK-MASTERCARD	SAFETY-DEFIBRILLATOR PADS/SEC RDS	262.00
Furnal, INC.	OIL/SEC RDS	4,510.96
GILLMAN'S BODY SHOP	SERVICE/SHERIFF	450.00
GRAND RIVER MUTUAL TELEPHONE C	SERVICE/911	304.14
HENRY M ADKINS & SON INC	ELECTION EQUIPMENT/AUDITOR	19,856.67
HILLYARD/DES MOINES	SUPPLIES/CTHSE	446.04

HYSELL, JESSICA	MILEAGE/PHN	158.12
HY-VEE FOOD STORES (WEST DES MOINES)	PROVISIONS/SHERIFF	437.38
INFOMAX OFFICE SYSTEMS	MAINTENANCE/NV	32.03
IOWA COMMUNITIES	INSURANCE/EMA	2,567.00
IOWA STATE UNIVERSITY, INTRANS/LTAP	SCHOOLING-ICEA MID YEAR-DILLON, DAN/SEC	250.00
JOHN DEERE FINANCIAL	PARTS9/SEC RDS	1,416.33
JOHNSTON REPAIR	MAINTENANCE/CONSERVATION	243.00
K&T GARAGE	MAINTENANCE/SHERIFF	94.00
LOCKRIDGE INC	SHOP/SEC RDS	180.99
MAIL SERVICES LLC	MV RENEWAL NOTICES/TREAS	298.53
MCKESSON MEDICAL SURGICAL	OFFICE SUPPLIES/PHN	565.64
MEYER LABORATORY INC.	MAINTENANCE/SHERIFF	89.00
MFA OIL COMPANY (HUMESTON)	FUEL/CONSERVATION	3,092.93
MHC KENWORTH-DES MOINES	PARTS73/SEC RDS	1,392.96
MIDWEST OFFICE TECHNOLOGY INC	MAINTENANCE/PHN	63.32
MOORE, SUSAN	MILEAGE/PHN	20.00
MORMON TRAIL COMMUNITY SERVICES CORP.	FY23 ALLOCATION/BOS	1,000.00
NEWMAN SIGNS INC	SERVICE/911	95.40
NORRIS ASPHALT PAVING	ASPHALT PATCH OLD HWY 2/SEC RDS	18,856.50
NORRIS QUARRIES, LLC	ROCK/SEC RDS	4,816.91
PERRY, JOELLA	SUPPLIES/VA	219.62
PRAIRIE TRAIL FAMILY AQUATIC CTR, C/O CITY OF CORYDON	LEARN TO SWIM PROGRAM/BOS	2,000.00
PREMIER	SERVICE/SHERIFF	69.75
PRODUCTIVITY PLUS ACCOUNT	PARTS/SEC RDS	136.36
RACOM CORPORATION	SERVICE/911	75.00
RODS AUTO INC	SERVICE/SHERIFF	510.00
SCC NETWORKS	SEREVICE/911	755.82
SEAMS, DONALD	MILEAGE/BOS	30.25
SHELTON, JENNIFER	MILEAGE/PHN	136.88
SHRED-IT USA, C/O STERICYCLE, INC.	SERVICE/DP	204.86
SWAN, GANNON	TRAINING (LODGING)/SHERIFF	111.00
TOMPKINS INDUSTRIES INC	PARTS27/SEC RDS	227.15
TWISTED OAK TREE SERVICE, LLC	SERVICE/SHERIFF	300.00
U.S. CELLULAR	SERVICE/SHERIFF	766.79
WAYNE COUNTY SECONDARY ROADS	SIGN REPAIR/911	600.62
WAYNE COUNTY SHERIFF	SERVICE/ATTY	30.00
WINDSTREAM CABS	SERVICE/911	854.48
ZIEGLER INC	PARTS18/SEC RDS	717.90
	<b>Grand Total:</b>	<b>130,571.73</b>

There being no further business, the next Regular Scheduled meeting of the Wayne County Board of Supervisors will be held on the 13th day of June 2023, at 10:00AM in the Wayne County Courthouse Lower-Level Conference Room.

Seams made motion to adjourn at 10:40AM, seconded by Moore.

  
Lance Lange, Board of Supervisor Chair

Attested   
Michelle Dooley, Auditor

