

**MONONA COUNTY BOARD OF SUPERVISORS MEETING  
APRIL 18, 2023**

The Monona County Board of Supervisors met in regular session at 8:30 a.m. o'clock on Tuesday, April 18, 2023 in the boardroom of the courthouse in Onawa, Monona County, Iowa with Chairman Fox presiding. Other, Supervisors present: Tom Brouillette and Vince Phillips. Supervisor Absent: None. Also, present was Auditor Peggy A. Rolph.

Motion was made by Supervisor Phillips, seconded by Supervisor Brouillette to approve the agenda. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Doug Kuhlmann, Conservation Director and Josh Schaben, Deputy Conservation Director were present for authorization to hire a Park Ranger.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to give Conservation authorization to hire Kaleb Kaster as Park Ranger, he will start at \$22. per hour. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Randy Ping, Temporary Part-Time Custodian was present for the window/door replacement project. The information on the window/door replace project from RML Architects, LLC was discussed.

Motion was made by Supervisor Brouillette, seconded by Supervisor Fox to approve moving forward with RML Architects, LLC for the window/door replacement project. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Supervisor Fox introduced and moved for adoption the following Resolution, seconded by Supervisor Phillips:

**RESOLUTION 2023-09  
Monona 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.

Approved this 18<sup>th</sup> day of April, 2023.

Ayes: /s/ Bo Fox _____ /s/ Tom Brouillette _____ /s/ Vincent Phillips _____	Nays: _____ _____ _____
---	-------------------------------

/s/ Bo Fox \_\_\_\_\_  
CHAIRPERSON, BOARD OF SUPERVISORS

ATTEST: /s/Peggy A. Rolph \_\_\_\_\_  
MONONA COUNTY AUDITOR

**SECONDARY ROADS**

Secondary Roads Engineer Dustin Wallis and Zach Schrader, Assistant to Engineer II were present for Secondary Roads business.

Supervisor Phillips introduced and moved to adopt the following Resolution, seconded by Supervisor Brouillette:

## **RESOLUTION NO. SR 23-10**

The Board of Supervisors consents to the recommendation of the County Engineer to hire Terry Watson Jr. to fill the Operator II position at a Start rate of \$20.68 per hour, with wages and benefits in accordance with the current Union Contract and County Policies. Permanent seniority will begin accruing upon successful completion of a background check, pre-employment physical and drug screening. Start date is April 24, 2023.

Date: April 18, 2023

Ayes: /s/ Bo Fox \_\_\_\_\_ Nays: \_\_\_\_\_  
/s/ Tom Brouillette \_\_\_\_\_  
/s/ Vincent Phillips \_\_\_\_\_

/s/ Bo Fox  
Chairman, Board of Supervisors

ATTEST: /s/ Peggy A. Rolph  
Monona County Auditor

Discussion items were going to 10 hour shifts, bridge with Crawford County, updating buildings, purchase of a new drone, driveway permits, tubes for Drainage, and certifying mechanics. No action was taken.

Kevin Ewing, Sheriff was present to get authorization to advertise for part-time dispatcher/jailer. Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to give Sheriff Ewing authorization to advertise for part-time dispatcher/jailer. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Engineer Patrick Mouw presented Specifications and Contract Documents for Oliver Lake Drainage District Lateral 1 Cleanout. It was moved by Phillips, seconded by Fox to approve the documents as presented.

Landowner Notification letters will be mailed after April 26, 2023, as well as publishing the Notice of Public Hearing in the county designated papers for one week and on the Monona County website. Bid opening is set for May 15, 2023 @ 2:00 p.m. with a public hearing date set for May 16, 2023 at 10:00 a.m. in the Monona County Board of Supervisors Room.

The anticipated start date is June/July of 2023 with a completion date of December 1, 2023.

Project Engineers Estimate was \$505,365.15.

Frank Huseman, NEW Cooperative; Stephanie Wiese, WIPCO; Charlie Persinger, Monona County Economic Development; Ian McConeghey, County Attorney; and Abby Riesberg, Treasurer were present to review the sub-recipient agreement with NEW Cooperative for the Maritime Grant. The intent of the sub-recipient agreement is to protect both entities. Everything will not be covered by the sub-recipient agreement because it is a working document that will be amended if the grant is received. Ian will make the changes that were discussed to the sub-recipient agreement and email it to Frank to review. The Board will meet again on Friday, April 21, 2023 to review the updated sub-recipient agreement.

Motion was made by Supervisor Phillips, seconded by Supervisor Fox to table approving the sub-recipient agreement with New Cooperative for the Maritime Grant. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to table authorizing the Auditor to apply for the Maritime Grant on behalf of NEW Cooperative. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Motion was made by Supervisor Brouillette, seconded by Supervisor Phillips to approve the minutes of April 11, 2023 as read. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion Carried.

Motion was made by Supervisor Fox, seconded by Supervisor Phillips to approve claims. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion Carried.

Supervisor Fox attended the Monona County Conservation meeting, he shared the information presented.

Supervisor Phillips attended the SIMPCO meeting, he shared the information presented.

Motion was made by Supervisor Fox, seconded by Supervisor Phillips to approve status/payroll change report for Calvin Schumacher-Hinrickson to step three, he will be going from \$29.35 per hour to \$29.65 per hour per union contract. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to approve status/payroll change report for Bobby Queen for his one year anniversary that was on October 17, 2022 he will be going from \$15.31 per hour to \$17 per hour per union contract. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Auditor Rolph discussed purchasing new election equipment with the Board; no action was taken.

It was moved by Supervisor Brouillette, seconded by Supervisor Fox to hereby adjourn at the hour of 12:30 p.m. o'clock. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion Carried.

/s/Bo Fox  
BO FOX, CHAIRPERSON MONONA COUNTY  
BOARD OF SUPERVISORS

ATTEST: /s/Peggy A. Rolph  
PEGGY A. ROLPH, AUDITOR