

March 3, 2003

The Mahaska County Board of Supervisors met on the above date at 9:00 a.m. in the third floor conference room of the courthouse. Present were the following board members: Henry W. VanWeelden, Lawrence Rouw and Greg Gordy. Also present were the following: Sone Scott, County Treasurer; Oskaloosa Chamber Board Members: Pam Blomgren, Connie Sanders, John Jannenga; Chamber Director, Joel Akason; Lori Faybik, Ottumwa Courier; Aaron Phillips, Executive Director; YMCA; YMCA Board Members: Laura Sarver, Rhonda Zella and Bill Tvedt; Jerome Nusbaum, County Engineer; Kay Swanson, County Auditor; Jerry DeBruin, Wayne DeBruin, Randy DeBruin, Ken Rozenboom, Doug DeBruin

Chairman Gordy opened the meeting with a moment of silence.

It was moved by Rouw seconded by VanWeelden to approve the agenda with the addition of the renewal for liquor license for Eddyville Raceway. All present voted aye. Motion carried.

It was moved by VanWeelden seconded by Rouw to approve the minutes of February 18th, 2003 meeting. All present voted aye. Motion carried.

It was moved by VanWeelden seconded by Rouw to approve the bills for February in the amount of \$387,359.71 and payroll in the amount of \$389,433.80. All present voted aye. Motion carried.

Joel Akason, Executive Director of Oskaloosa Chamber of Commerce and the following Chamber Board Members, John Jannenga; Pam Blomgren, and Connie Sanders met with the board about the matter if issuing drivers licenses on Saturdays. County Treasurer was also present. The Chamber would like to see the driver's licenses be issued on Saturdays. No decisions were made today.

It was moved by VanWeelden seconded by Rouw to approve the renewal liquor license for Pheasants Forever for their banquet on March 22, 2003. The banquet will be held at the National Guard Armory, 2260 Highway 63 N., Oskaloosa. All present voted aye. Motion carried.

It was moved by Rouw seconded by VanWeelden to approve the renewal liquor license for Eddyville Raceway Park, 3260 Merino Ave. Oskaloosa effective March 1, 2003. All present voted aye. Motion carried.

9:30 a.m. The following board members from the YMCA met with the board to discuss the possibility of requesting funds to help in the renovation of the Y building: Bill Tvedt; Rhonda Zella; Laura Sarver; and Executive Director Aaron Phillips. They are requesting \$20,000.00. No decisions were made today.

10:00 a.m. It was moved by VanWeelden seconded by Rouw to open the public hearing for the vacating of a county road. All present voted aye. Motion carried. There were no written or oral comments. It was moved by VanWeelden seconded by Rouw to close the public hearing. All present voted aye.

It was moved by Rouw seconded by VanWeelden to approve the final order on road vacation of this road. All present voted aye. Motion carried.

**FINAL ORDER ON ROAD VACATION
CODE 306.16
RESOLUTION**

WHEREAS: A hearing was held March 3rd, 2003 on the matter of vacating and closure of portion of Mahaska County of Mahaska County Secondary Roads described as follows:

A part of Subdivision 5 of the West ½ of the Northeast ¼ of Section 14, T-75N, R-16W of the 5th P.M., Mahaska County, Iowa more particularly described as follows: Beginning at a point on the West line of said NE ¼, N 00°18'06" W 438.84 feet from the SW corner of the NW ¼ of the NE ¼ Section 14 said point being the Southwesterly right-of-way line of old Iowa Highway no. 163; thence S 50°32'53" E 540.42 feet along said right-of-way line; thence S 65°28'06" E 167.84 feet along said right-of-way line; thence N 30°52'33" W 194.41 feet; thence Northwesterly 486.91 feet along a 1860 foot radius curve, concave Southwesterly with a central angle of 14°59'56" have a chord bearing N 44°19'10" W 485.52 feet; thence N 50°19'45" W 42.72 feet to the East corner of Lot 1; thence S 61°52'20" W 111.66 feet to the West line of said NE ¼; thence S 00°18'06" E 75.77 feet to the Point of Beginning, containing 2.086 acres, and subject to the existing sanitary sewer and any and all other easements and restrictions recorded or non-recorded. The West line of the NE ¼ of Section 14 is N00°18'06" W for the purpose of this description.

WHEREAS: All objections and/or comments received at the March 3rd, 2003 public hearing were dealt with by the Board of Supervisors.

AND WHEREAS: Said part of present right-of-way of the closed roads are no longer necessary or required for use by the public for highway purposes and will not hereafter be required for construction or maintenance purposes for any highway:

NOW THEREFORE BE IT RESOLVED by Mahaska County that said part of present right-of-way herein described, together with any and all right of Mahaska County in and to the same are hereby abandoned, and Mahaska County hereby disclaims any right, title, or interest in and to said part of present right-of-way or to use thereof for any purposes whatsoever.

It was moved by Rouw seconded by VanWeelden to deny any and all claims filed on any of the road closing acted on in this meeting, motion carried.

Signed this 3rd day of March, 2003.

s/ Greg Gordy
Chairman, Board of Supervisors

s/Kay Swanson
Attest: County Auditor

It was moved by Rouw seconded by VanWeelden to assign the above described road back to the County. All present voted aye. Motion carried.

It was moved by VanWeelden seconded by Rouw to approve the following Management Agreement. All present voted aye.

Management Agreement

This agreement entered into on March 16, 2003, by and between the Mahaska County Board of Supervisors and the Mahaska County Conservation Board (MCCB).

WHEREAS, the Mahaska County Board of Supervisors, having need for maintenance of land in the interest of the people of Mahaska County; and

WHEREAS, the Mahaska County Conservation Board, currently having the personnel, adequate equipment and ability to maintain parts and similar public lands; and

WHEREAS, both parties agree that it is in the best public interest to transfer maintenance responsibilities to the MCCB pursuant to the terms of this AGREEMENT.

WITNESSETH;

1. The Mahaska County Conservation Board shall maintain the grassy portions of the lot, owned by Mahaska County, at the location of the Mahaska Building, Oskaloosa, Iowa.
2. MCCB management and maintenance shall be limited to routine lawn maintenance within the boundaries of land owned by Mahaska County.
3. The Mahaska County Board of Supervisors agrees to have the lawn chemically treated for non-desirable vegetation at no expense to the MCCB.
4. This agreement may be terminated by written consent and agreement by both parties.
5. This agreement shall be renewed annually and expire October 31, 2003.

MAHASKA COUNTY BOARD
OF SUPERVISORS

MAHASKA COUNTY
CONSERVATION BOARD

S/Greg Gordy
Greg Gordy, Chairperson

John White, Chairperson

It was moved by VanWeelden seconded by Rouw to approve the Financial Reporting Policy for Mahaska County. All present voted aye. Motion carried. Mahaska County has to comply with the GASB 34 requirements by June 30, 2003.

Mahaska County Financial Reporting Policy

Mahaska County Financial Reporting Policy

The financial reporting procedures adopted by Mahaska County reflect the implementation of the Governmental Accounting Standards Board (GASB) Statement 34 which establishes new requirements for the annual financial reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental information such as managers, legislative officials, creditors, financial analysts, citizen groups and the general public. GASB 34 requires the Comprehensive Annual Financial Report (CAFR) to include:

Management's discussion and analysis (MD&A) which will provide an analysis of Mahaska County's financial activities for a fiscal year based on currently known facts, decisions, and conditions.

A government-wide financial statement which will display information about the government as a whole. This statement will measure and report all assets, liabilities, revenues, expenses, gains and losses using the economic resources measurement focus and accrual basis of accounting.

A fund financial statement which will display information about the major funds individually and the non-major funds in the aggregate. Financial statements will be presented using the current financial resources measurement focus and the modified accrual basis of accounting.

Notes to the financial statement.

Required supplementary information (other than MD&A) which will include required budgetary comparison information.

The CAFR will be prepared promptly after the close of the fiscal year.

Capital Asset Capitalization

Capital assets are major assets that are used in governmental operations and that benefit more than a single fiscal period. Effective July 1, 2002, Mahaska

County will report the following major categories of capital assets that have an estimated life of three years or more.

- Machinery and equipment including vehicles
- Buildings and improvements
- Land
- Land improvements
- Infrastructure
- Construction in progress

Infrastructure assets are long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, drainage systems, water and sewer systems, and lighting systems.

Capital assets are to be reported at historical cost. This should include capitalized interest and ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition. The historical cost should include the cost of any subsequent additions or improvements which would extend the expected useful life of the asset but exclude the cost of repairs or routine maintenance. Items acquired to extend the life of a previously acquired asset are not required to be inventoried but are added to the historical cost of the asset and capitalized. Maintenance costs are to be expensed rather than capitalized. The independent judgment of capital improvement versus repair or maintenance will be distinguished through a quantifiable measurement by the Mahaska County engineer on a case-by-case basis. Trade-in value, if any, should not be included in an asset's cost. A trade-in can be defined as exchanging an existing asset as part of an agreement to acquire a new asset. Any additional cash paid as part of such an agreement must be reported as an expenditure in the appropriate governmental fund.

Capital assets that are being depreciated will be reported net of accumulated depreciation in the statement of net assets. Depreciation expense will be reported in the statement of activities.

The capital asset thresholds for financial reporting purposes are as follows:

- Fixed assets \$ 5,000
- Land & Buildings \$ 5,000
- Infrastructure \$50,000

Individual assets with an initial cost of \$500 or more but less than \$5,000 will be maintained on an inventory list for public accountability and insurance purposes. This \$500-\$5000 internal management control will not be reflected in the financial statements.

Any donated capital assets will be reported at their estimated fair value at the time of acquisition plus ancillary charges, if any.

A physical count sampling of Mahaska County's inventory will be done on an annual basis at the discretion of the Auditor.

Each Department Head or Elected Official shall, upon request, report to the Auditor the following information for new purchases: cost, date of purchase, and location of item. The Auditor may ask for input regarding estimated useful life and estimated salvage value.

Depreciation Method for Capital Assets

Depreciation expense will be measured by the straight line depreciation method which is historical cost less estimated salvage value divided over the estimated useful life of the asset.

$$\text{Formula} = (\text{Historical cost} - \text{Salvage Value}) / \text{Estimated Useful Life}$$

A full year's depreciation will be taken in the year of acquisition for the capital assets of machinery, equipment, vehicles, buildings and building improvements.

Land and construction in progress are not depreciated.

Estimated Useful Lives of Capital Assets

The standards or parameters for estimating the useful lives of capital assets are based on professional judgments and industry averages, therefore determined to be objectively reasonable. Mahaska County will have a subsequent review of estimated useful lives of capital assets once established to reflect changes in the condition of the asset or its use.

A range approach is used as a matter of policy, with specific estimated useful lives attached to specific assets when recorded in order to facilitate depreciation and tracking.

The following ranges are proposed as guidelines in setting estimated useful lives for asset reporting:

- Machinery & Equipment 03-20 years
- Vehicles 05-15 years
- Buildings & Improvements 25-50 years
- Land Improvements 10-50 years
- Infrastructure 10-65 years

Salvage Value of Capital Assets

Salvage value as used in the depreciation formula is the historical cost of the asset multiplied by 5% or 10% depending on professional judgment. Mahaska County will have a subsequent review of an asset's salvage value to reflect necessary changes.

Infrastructure

Mahaska County has followed the guideline developed by the Iowa County Engineers Association (ICEA) Cost Accounting Committee and approved by the Iowa County Finance Board for GASB 34 infrastructure reporting system.

The following terms have specialized meanings within the infrastructure depreciation framework:

Construction-in-progress (CIP): Prior to completion of a project, all payments made therefore will be classified as “CIP” amounts. This means no depreciation until the work is complete.

Original Cost: The total amount paid to complete the improvement. Equals the total of all partial payments and the final payment. When a project is finished, the accumulated CIP is reduced to zero and that amount is then added into the original cost category.

Salvage Value: This is an estimate of the asset’s expected remaining cash value when it is someday retired. Infrastructure assets usually aren’t sold or liquidated when retired, so salvage value should be a reasonable estimate of the asset’s terminal utility.

Depreciation Amount: This is computed by subtracting Salvage Value from Original Cost. It is the figure that gets allocated into annual depreciation installments.

Estimated Life: This is an estimate of how many years the infrastructure asset will be in service. Many will end up remaining in service beyond the estimated lifetimes set. The estimated life is only a basis for calculating annual depreciation installments – not a binding prediction.

Net Book Value (NBV): If a project is incomplete, NBV equals the current CIP amount. If placed into service, NBV equals the asset’s original cost minus the current accumulated depreciation.

Network: A group of assets providing particular types of services.

Sub-system: Groups of assets that make up a portion of a network.

Infrastructure Class and Sub-System

Infrastructure will consist of three classes: Roadways, Bridges and culverts and ROW.

Infrastructure will consist of four sub-systems: Paved, Hard-surfaced, Gravel and Earth.

Criteria

County road infrastructure improvements should be reported if they meet all of the following criteria:

1. Is expected to have a service life of at least 10 years.
Includes bridges, grading, pavements, etc.
Excludes seal coats, rock replacement, pavement marking, etc.
2. Is classified as construction. Maintenance items will be excluded.
3. Equals or exceeds the day labor cost limit listed in the Code of Iowa
Currently \$50,000

Recommended Lifetimes of Infrastructure

Based on the recommended values from the ICEA:

Right-of-way	not depreciated
Bridges	40-65 years
Culverts	40-65 years
Grading	50 years
Paving and surfacing	10-30 years
Roadside construction	included in grading or paving
Traffic control and safety	25 years

Retroactive Reporting of Infrastructure Assets

Besides current and future improvements, effective July 1, 2002, Mahaska County will report infrastructure assets acquired beginning July 1, 1980.

It was moved by Rouw seconded by VanWeelden to open the public hearing for Bruce Smith of West Plains II for the Application for Construction Permit and Manure Management Plan. All present voted aye. Motion carried.

There were no written or oral comments.

It was moved by VanWeelden seconded by Rouw to close the hearing. All present voted aye. Motion carried.

It was moved by VanWeelden seconded by Rouw to approve the suspension of property taxes for parcel #1024138002 owned by Dorothy Fenton life estate beginning 2003-2004. All present voted aye. Motion carried.

It was moved by Rouw seconded by VanWeelden to approve the request of the Treasurer to place Danny Bridges on the payroll as driver's license personnel at 60% of the treasurer's salary beginning February 25th 2003. All present voted aye. Motion carried.

The sheriff reported to the board that Jailer Mark Bruns has been activated for duty of the United States Army effective February 13, 2003.

Because of this situation it was moved by Rouw seconded by VanWeelden to place Michael Schakel on the payroll of the jail effective February 16, 2003 at a salary of \$21,930.00. All present voted aye. Motion carried.

The matter of the building on lease land was tabled for more information.

It was moved by Rouw seconded by VanWeelden to approve the following resolution. All present voted aye. Motion carried.

NOW THEREFORE, BE IT RESOLVED by the Mahaska County Board of Supervisors that the Plat of the Vos Subdivision of a part of the NW ¼ of Section 16, Township 76 North, Range 17 West be and the same is hereby approved subject to the restriction applicable to the subdivision that 180th Street from Bayard Avenue east to the platted Vos Subdivision shall be maintained within its existing 40 foot right of way as a granular surfaced roadway and subject to the restriction that the owners of the subdivision shall be owners of and responsible now and in the future for the roadway within the Vos Subdivision as the roadway will be and remain a private road and not a county road and Mahaska County shall not now nor at any time in the future be responsible for the roadway.

The matter of the Cyphers Addition plat was tabled until later date.

It was moved by Rouw seconded by VanWeelden to approve the Dean Avenue culvert box. Project BROS-CO62(27). All present voted aye. Motion carried.

It was moved by VanWeelden seconded by Rouw to approve the Evans culvert box. Project BROS-CO62(39). All present voted aye. Motion carried.

It was moved by VanWeelden seconded by Rouw to approve the following Resolution. All present voted aye. Motion carried.

**STOP AT INTERSECTION
MUTCD2b-5**

RESOLUTION

WHEREAS: the Board of Supervisors is empowered under authority of Sections 321.236 and 321.255 of the Code of Iowa to designate any secondary road intersection under their jurisdiction as a STOP intersection and to erect STOP signs at one or more entrances to such intersection, and

WHEREAS: traffic on Fisher Ave. which is functionally classified as a Minor Collector Is endangered by traffic from the East on 195th St. at the intersection Located approximately at the W ¼ corner of the SW ¼ of section 19= T76N-R17W, because of terrain and vegetation which limit sight distance.

NOW, THEREFORE, BE IT RESOLVED by the Mahaska County Board of Supervisors, that the secondary road approach from the East be designated as “STOP approach” to the above described intersection and that a STOP sign shall be erected accordingly.

Passed and approved this 3rd day of March, 2003.

s/ Greg Gordy
Chairman, Board of Supervisors

ATTEST:
s/ Kay Swanson
County Auditor

It was moved by Rouw seconded by VanWeelden to approve the following resolution. All present voted aye. Motion carried.

**STOP AT INTERSECTION
MUTCD 2B-5
RESOLUTION**

WHEREAS: the Board of Supervisors is empowered under authority of Sections 321.236 and 321.255 of the Code of Iowa to designate any secondary road intersection under their jurisdiction as a STOP intersection and to erect STOP signs at one or more entrances to such intersection, and

WHEREAS: traffic on Patriot Ave. which is functionally classified as a local road, is endangered by traffic from the West on 235 St. at the intersection located at the West ¼ corner of section 10-T75N-R16W, because of terrain and vegetation which limit sight distance.

NOW, THEREFORE, BE IT RESOLVED by the Mahaska County Board of Supervisors that the secondary road approach from the West be designated as “STOP approach” to the above described intersection and that a STOP sign shall be erected accordingly.

Passed and approved this 3rd day of March, 2003.

s/Greg Gordy
Chairman, Board of Supervisors

Attest: s/Kay Swanson
County Auditor

It was moved by VanWeelden seconded by Rouw to open the public hearing for the Application for Construction Permit and Manure Management Plan for Andrew VanUtrecht of Alsons, Inc.. All present voted aye. Motion carried.

There were no written or oral comments. It was moved by Rouw seconded by VanWeelden to close the hearing. All present voted aye. Motion carried.

The board discussed the 275th Street bypass with the County Engineer in a work session. No decisions were made.

It was moved by Rouw seconded by VanWeelden to adjourn. All present voted aye. Motion carried.

Greg Gordy, Chairman
Mahaska County Board of Supervisors

ATTEST: _____
Kay Swanson
Mahaska County Auditor