

**BOARD OF SUPERVISORS MEETING
NINETH MEETING, 2024 SESSION (9)
FEBRUARY 6, 2024**

The Buena Vista County Board of Supervisors met in special session on Tuesday, February 6, 2024, at 8:30 A.M. in the Boardroom with Vice-Chair Merten presiding, and the following other members present: Croker, Hartman, Snyder and with Auditor Susan Lloyd as clerk for the meeting. Absent: Ringgenberg.

Unless otherwise indicated, all the following **motions** offered at this meeting were carried with the following vote: Ayes: Croker, Hartman, Merten, and Snyder. Nays: none. Abstentions: none.

Motion by Snyder, second by Hartman, to approve **today's agenda**. Carried.

Engineer Bret Wilkinson presented information to the Board regarding the purchase of a telehandler. Wilkinson stated that it has more versatility than a forklift, it has an 8,000 lb. capacity and will raise 42' high. Motion by Snyder, second by Hartman to approve the purchase of a 2021 Sky Trak 8042 **telehandler**, trading in a forklift for \$6,500, for a net cost of \$98,600. Carried.

Secondary Road Report: The crew has been working on the Alta building, started insulating and putting up some steel; they have been hauling to the stockpile in Newell, moving out of Goldsmith so they can do crushing in April or May. Engineer Wilkinson stated that they hope to have 200,000 tons crushed; the sidewalk is done in Linn Grove and the bridge is open. Seeding is the only thing left to be completed along the Linn Grove bridge project; Engineer Wilkinson stated that he is working on plans with Platinum Crush and IDOT; Wilkinson stated that they still have motor graders in the older county shed in Alta. Wilkinson stated that he would like to eventually build a salt/sand shed on the north side of the new Alta shed; Wilkinson stated that he has 3 dump trucks in the FY'25 budget, but he will not place the order until the budget has been approved.

Vice-Chair Merten asked if there was anyone online that wished to be heard during **Hear the Public**, with no response.

Motion by Croker, second by Hartman, to approve the **minutes** from 1/30/2024, as corrected, and accept the following **reports:** December Board of Health minutes, January Sheriff's Report of Federal Inmate Billings. Carried.

Motion by Snyder, second by Croker, to approve and authorize the Vice-Chair to sign **Resolution #2024-02-06-A** GASB 96 – Right-To-Use Subscription Asset Policy. Carried.

Resolution 2024-02-06-A

Buena Vista County Right-To-Use Subscription Asset Policy

GASB Statement No. 96, "Subscription-Based Information Technology Arrangements", is effective beginning July 1, 2022 (FY2023). GASB 96 requires a government end user (government) to recognize a subscription liability and an intangible right-to-use subscription 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 subscription-based information technology arrangements (SBITA or subscription) in existence on June 30, 2022 will need to be reported as the beginning balance (July 1, 2022) for leases of FY2023.

A right-to-use subscription asset is an intangible capital asset. The asset represents the right to use an underlying asset identified in a subscription contract, as specified for a period of time. The County will recognize the intangible right-to-use subscription 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.
- 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.)

Threshold for Capitalization of Right-To-Use SBITA Assets

The establishment of a right-to-use subscription 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 subscription contracts. All right-to-use subscription assets at or above \$50,000.00 must be reported.

As a general rule, the threshold should be applied to individual subscription contracts.

Right-to-use lease asset classifications:

The government is required to disclose the amount of subscription assets (and the related amortization) separately from other capital assets.

Measurement and amortization:

Measurement: A government should initially measure the subscription asset as the sum of the following:

- a) The amount of the initial measurement of the subscription right-to-use asset. (A lessee should measure the subscription liability and right-to-use asset at the present value of payments expected to be made during the lease term.) (For the year of implementation, the subscription liability and right-to-use asset should be measured as of July 1, 2022.)
- b) Subscription payments made to the vendor at or before the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term.
- c) Initial direct costs that are ancillary charges necessary to place the subscription asset into service.

Amortization: A subscription asset should be amortized using the straight-line method over the shorter of the subscription term or the useful life of the underlying asset. The amortization of the lease asset should be reported as amortization expense. At a minimum, amortization should be calculated on a monthly basis.

The above foregoing Resolution was adopted by the Board of Supervisors of Buena Vista County, Iowa, on the 6th day of February, 2024 the vote thereon being as follows:

Ayes: Croker, Hartman, Merten, Snyder. Nays: None.

/s/ Paul Merten, Vice-Chairman...../s/ Susan K. Lloyd, Auditor

Mark Van Hooser (E911), Greg Johnson (Conservation), Tyler Van Houten (I.T.) Yvonne Sandhoff (Payroll Specialist), Joey Speers, (Deputy Sheriff), and Bret Wilkinson (Engineer), presented the Insurance Committee's recommendation for health insurance. Members of the Insurance Committee met last Thursday to discuss the health insurance information that was presented last week from Stille, Pierce, & Pertzborn Agency. The Insurance Committee recommends leaving the health insurance policy, as is, which, with the Safety Fund factored in, the increase would be 23.42%. The committee does not want to increase the deductibles or co-pays and would like the county to continue paying 70% of the family

premium. Vice-Chair Merten commented that the county does not have control over the costs of prescriptions, and according to the information presented last week, employees are in-network and use generics when possible. Motion by Croker, second by Hartman, to accept the recommendation of the Insurance Committee to keep the **health insurance** policy as it is currently, with the rates presented by Stille Pierce & Pertzborn Agency last week, and not using alternative A or B. Carried. Sandhoff told the Board that she appreciates what the county pays for insurance. Speers told the Board that the health insurance is great and a huge benefit.

Lacey Anderson, Fiscal Manager for Public Health, informed the Board that their Home Care Aide Supervisor has exceeded her maximum amount of comp time. Anderson stated that they had a Home Care Aide leave, and the Supervisor was filling in for this person and working on a grant for the past two weeks. Anderson stated that they are in the process of hiring a new aide, so the extra comp time should stop. The Board asked that the Home Care Aide Supervisor use the excess 20 hours by 6/30/24. Motion by Hartman, second by Snyder, to approve Home Care Aide Supervisor Carolyn Armstrong to carryover an additional 20 hours of **comp time** over the 80-hour maximum allowed, and asked that she use it up by 6/30/24. Carried.

Auditor Susan Lloyd asked the Board for permission to advertise for an additional employee in the Auditor's Office. Lloyd stated that her staff is kept so busy with their regular responsibilities that it is hard for them to take off their vacation and comp time, and with this being a big election year, they will have more comp time coming. Lloyd would like to have someone that can learn various duties, to have more cross-training amongst the employees. Lloyd would like to advertise and have someone hired by the end of March in order to start learning some things before the election activity starts for the June Primary Election. Croker agrees that there needs to be more cross-training for the Auditor's staff and is in favor of advertising for an additional employee. Motion by Croker, second by Hartman, to allow the Auditor to advertise for a **full-time employee** for her office. Carried.

FY25 Budget work session- The Board reviewed the budget so far, and discussed adding revenue and expenditures for the Marina, and checking on insurance for the Marina.

There being no further business, motion by Snyder, second by Croker, to adjourn the meeting at 10:04 a.m. until Tuesday, February 13 at 8:30 a.m. for a regular session.