

April 3, 2023

Board met in regular session at 8:30 a.m. Members present Diana Dawley, Jeff Tindle and Jason Roudabush.

Chairman Roudabush led the pledge of allegiance.

Moved by Tindle, 2<sup>nd</sup> by Dawley to approve agenda. 3 ayes. Motion carried.

Moved by Dawley, 2<sup>nd</sup> by Tindle to approve March 30, 2023, board minutes. 3 ayes. Motion carried.

Moved by Tindle, 2<sup>nd</sup> by Dawley to approve Resolution #2023-47 Right-to-Use Lease Asset Policy. 3 ayes. Motion carried. This resolution adopted to set a capitalization dollar threshold for right-to-use assets associated with leases and estimated useful life for said leases. This is required under the new GASB reporting.

**RESOLUTION 2023-47**  
**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 about \$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 lease 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:

- 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 monthly.

ADOPTED AND APPROVED THIS 30 DAY OF MARCH 2023

Jason Roudabush, Chairman

Attest: Melissa Eilander, Poweshiek County Auditor

Moved by Dawley, 2<sup>nd</sup> by Tindle to approve Resolution #2023-48 Procurement Policy for Federal Aid Grants. 3 ayes. Motion carried. This resolution is adopted due to federal procurement being applicable with ARPA funds and to account for federal purchases.

**RESOLUTION 2023-48  
PROCUREMENT POLICY FOR FEDERAL AID GRANTS**

**WHEREAS**, from time-to-time various departments within the Poweshiek County government avail themselves of funding from federal sources, and

**WHEREAS**, Federal guidance requires adoption of specific procurement policies,

**NOW THEREFORE IT BE RESOLVED** that the Board of Supervisors adopts the procurement policy attached hereto, title, Poweshiek County Procurement Policy for Federal Aid Grants.

**PASSED AND ADOPTED** this 3 day of April 2023.

POWESHIEK COUNTY BOARD OF SUPERVISORS

Jason Roudabush, Chairman

Diana Dawley, Vice Chairman

Jeff Tindle, Member

Attest: Melissa Eilander, Poweshiek County Auditor

8:40 a.m. Russ Schuck, Veterans Affairs Director met with board for quarterly meeting. Schuck stated he will be attending continuing education classes next week so his office will be closed.

Moved by Tindle, 2<sup>nd</sup> by Dawley to approve Resolution #2023-49 Authorization of Auditor to Issue Warrants. 3 ayes. Motion carried. This resolution was adopted to allow County Auditor to issue warrants when the Board is not in session for certain expenditures.

**RESOLUTION #2023-49  
AUTHORIZATION OF AUDITOR TO ISSUE WARRANTS**

**BE IT HEREBY RESOLVED** by the Board of Supervisors of Poweshiek County, Iowa, that the Poweshiek County Auditor be and is hereby authorized to issue warrants when the Board is not in session for fixed charges, including freight, postage, water, lights, fuel, telephone service, and insurance premiums upon the filing of duly authenticated bills and for salaries and payrolls as approved by the Board of Supervisor, all according to Section 331.506 of the 2022 Code of Iowa.

**BE IT DULY ADOPTED** this 3 day of April 2023, said Resolution was adopted.

POWESHIEK COUNTY BOARD OF SUPERVISORS

Jason Roudabush, Chairman

Diana Dawley, Vice-Chairman

Jeff Tindle, Member

Attest: Melissa Eilander, Poweshiek County Auditor

Moved by Dawley, 2<sup>nd</sup> by Tindle to approve Resolution #2023-50 Confidentiality of Public Records Related to the Election Infrastructure of Poweshiek County. 3 ayes. Motion carried.

**RESOLUTION #2023-50**  
**CONFIDENTIALITY OF PUBLIC RECORDS RELATED TO THE ELECTION INFRASTRUCTURE OF**  
**POWESHIEK COUNTY**

WHEREAS, on January 6, 2017, the United States Department of Homeland Security (DHS) designated election infrastructure as a subsector of the existing Government Facilities critical infrastructure sector; and

WHEREAS, the designation by DHS makes it easier for the federal government to have full and frank discussions with key stakeholders regarding sensitive vulnerability information; and

WHEREAS, under Iowa law, sensitive vulnerability information is subject to examination by the public unless it is classified as a confidential public record per Code of Iowa, Chapter 22, subsection 7; and

WHEREAS, Code of Iowa, Chapter 22, subsection 7, paragraph 50 identified confidential public records as: Information concerning security procedures or emergency preparedness information developed and maintained by a government body for the protection of governmental employees, visitors to the government body, persons in the care, custody, or under the control of the government body, or property under the jurisdiction of the government body, if disclosure could reasonably be expected to jeopardize such employees, visitors, persons, or property.

a. Such information includes but is not limited to information directly related to vulnerability assessments; information contained in records relating to security measures such as security and response plans, security codes and combinations, passwords, restricted area passes, keys, and security or response procedures; emergency response protocols; and information contained in records that if disclosed would significantly increase the vulnerability of critical physical systems or infrastructures of a government body to attack.

b. This subsection shall only apply to information held by a government body that has adopted a rule or policy identifying the specific records or class of records to which this subsection applies and which is contained in such a record; and

WHEREAS, Iowa Administrative Rule 721-22.50(52) requires each county to maintain a written security policy which shall include detailed plans to protect election equipment and data from unauthorized access as well as describe methods to be used to preserve the integrity of the election and document the election process; and

WHEREAS, the nature of the information contained in the required written security policy qualifies it as a confidential record as identified by Iowa Code 22.7(50) as outlined above; and

WHEREAS, the Poweshiek County Auditor & Commissioner of Elections (PCA) contracted with a cybersecurity firm to conduct an audit of the County's election infrastructure; and

WHEREAS, threats to election infrastructure through breaches of cybersecurity may be initiated by any number of sources including, but not limited to hackers, disgruntled current or former employees, criminal enterprises, terrorists, and foreign governments; and

WHEREAS, the threat of a cyber-attack against election infrastructure cannot be eliminated, but actions can be taken to reduce the likelihood of successful attacks, to mitigate the harmful consequences of an attack, and to improve the County's ability to improve election infrastructure protection and restoration from future attacks, and thus enhance the resiliency of election infrastructure; and

WHEREAS, measures to prevent an attack or mitigate its consequences come with costs which must be balanced against the likelihood of the threat and the significance of the potential harm; and

WHEREAS, the PCA shall have a duty to determine which, if any, members of the public and/or government officials have a need to know the results, findings, and recommendations of any cybersecurity firm or other firm or agency performing audits of election infrastructure, which include but are not limited to security procedures, emergency preparedness, vulnerability to threats from all extraordinary events (natural or man-made), and cyber-attacks designed to cause disruptions in elections, voting, or the reporting of election results, or to voter registration records; and

WHEREAS, the sharing of the results, findings, recommendations of the cybersecurity firm or the results, findings, recommendations of future audits with members of the public not approved by the PCA jeopardizes the County's election infrastructure and likely increases the taxpayer costs required to protect election infrastructure; and

WHEREAS, while the PCA advocates 100% transparency in local government, the PCA has concluded that releasing public records related to the vulnerabilities of election infrastructure would be irresponsible and detrimental to the public / taxpayers / voters, and may allow bad actors to affect the integrity of the elections administered in the County; and

WHEREAS, the PCA has complied with the Code of Iowa and the administrative rules promulgated by the Iowa Secretary of State, as well as, guidelines from the EAC (United States Election Assistance Commission) concerning election infrastructure; and

NOW, THEREFORE, BE IT RESOLVED, that the Poweshiek County Board of Supervisors, a government body defined in Code of Iowa Chapter 22, section 1, paragraph 1, hereby designates as a matter of public policy that any public records related to Poweshiek County's Voting System Security policy and the protection, security measures,

response plans, emergency preparedness, security codes / combination / passwords, restricted physical area passes, keys, audio / video systems, emergency response protocols, vulnerabilities, and any information contained in records that if disclosed would significantly increase the vulnerability of the election infrastructure shall remain confidential public records unless such public records are approved for examination or release by the PCA or his/her designee; and

FURTHER, BE IT RESOLVED, that this resolution is effective upon the date of approval by the Poweshiek County Board of Supervisors.

PASSED this 3 day of April 2023

POWESHIEK COUNTY BOARD OF SUPERVISORS

Jason Roudabush, Chairman

Diana Dawley, Vice-Chairman

Jeff Tindle, Member

Attest: Melissa Eilander, Poweshiek County Auditor

Moved by Tindle, 2<sup>nd</sup> by Dawley to approve letter to USDA Rural Development in support of Unity Point (GRMC) oncology initiative and authorize Chairman Roudabush to sign. 3 ayes. Motion carried.

9:00 a.m. Russ Behrens, Grinnell City Manager; Rachael Kinnick, Grinnell Area Chamber of Commerce; and Laura Tish, Assistant Commissioner of Elections joined the meeting.

9:00 a.m. Michael Maloney and Scott Stevenson, D.A. Davidson & Co. met with board to discuss urban renewal analysis and public financing considerations regarding the Sapphire Lake Development. Poweshiek County and City of Grinnell have been working together for several months to see if funding can be arranged to help build Sapphire Lake. Sapphire Lake project includes a 400-acre public access lake located just south of Grinnell. The State of Iowa is supportive of the lake project and City and County have submitted a joint application to the State of Iowa seeking funding for a portion of the cost. As with any development project, there is always initial risk in investment that must be weighed against potential tax-base growth and tourism reward. City and County need to work through the necessary public financing element of the application with the State of Iowa to potentially unlock those grant funds. With this type of project, the County's debt capacity would need to be used for borrowing funds with the City having a potential plan to commit funds to assist with repayment of the debt. It was discussed regarding implementing an Urban Renewal to generate tax increment financing (TIF) revenues as a stream to repay debt. Other analyses are being completed to provide information on how this will benefit the community through ways other than creating new tax valuation for the county. This discussion provided information for the supervisors to review to see if a plan for financing can be reached with City to complete the grant application to the State. Any formalizing agreements would not be needed until after notification of any grant award from the State.

Board received sanitarian & zoning report of fees collected for March 2023.

Board received MMP Annual Update for Doty Farms Finisher #1, Section 16, Scott Township.

10:00 a.m. Skip Lowe, Lacey Anderson, and Josie Beck, North Risk Partners met with board to present the Poweshiek County Employee Health Plan FY'24 renewal information. Skip stated he put our renewal out for bid with our current provider, Wellmark, as well as other insurance companies. Wellmark came in with the lowest quote. The information presented provides a 19% increase in health insurance costs for FY'24. Skip did provide the county with an alternate option called Wellmark Blue Access, which would create a lower increase of 9.94%. The current Wellmark plan is a nationwide plan and the Blue Access plan would be a plan for solely Iowa health care locations. Skip stated that the county could offer this as their primary plan and then open up if individuals wanted the nationwide plan, they could pay difference in the premium cost for this plan. The Blue Access plan would not cover individuals utilizing Mayo Clinic and would limit some chiropractors within Iowa. Board asked for information on how many employees/dependents utilize the chiropractors not a member of Blue Access. Skip also provided information on adding a 90-day pharmacy supply to the plan. Board asked for a cost breakdown for this. Also presented was an experience review showing claim history, drug costs, funding costs, and how the county's plan and premiums compare nationally, statewide and also with the industry of public administration.

11:35 a.m. Moved by Dawley, 2<sup>nd</sup> by Tindle to adjourn. 3 ayes. Motion carried.

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Melissa Eilander, Poweshiek County Auditor

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Jason Roudabush, Chairman