

January 30, 2024

The Winnebago County Board of Supervisors met in session at 9:00 A.M. January 30, 2024 adjourned from January 23, 2024.

Present: Supervisors Smith, Durby, and Jensvold

Absent:

On a motion by Smith and seconded by Jensvold the Supervisors moved to approve the minutes for the January 23, 2024 Board Meeting and approve the agenda for January 30, 2024. All voted aye. Motion carried.

Scott Meinders, Engineer and Ethan Schutter, Maintenance Superintendent discussed Secondary Road matters including some plowing, stock piling rock, fixing signs, and working on trucks.

On a motion by Smith and seconded by Jensvold the Supervisors moved to approve the following Resolution. All voted aye. Motion carried.

RESOLUTION 01-30-24-20-001

WHEREAS, the Board of Supervisors, hereafter referred to as "the Board", believes the Project No. BROS-CO95(86)--8J-95, A-16-W1 bridge replacement, hereafter referred to as "the project" is in the best interest of Winnebago County, Iowa, and the residents thereof. The project is defined as the replacement of an existing timber bridge with a single 16' x 8' precast reinforced concrete box culvert; and

WHEREAS, the Board has sought appropriate professional guidance for the concept and planning for the project and followed the steps as required by the Code of Iowa for notifications, hearings, and bidding/letting; and

WHEREAS, The Board finds this resolution appropriate and necessary to protect, preserve, and improve the rights, privileges, property, peace, safety, health, welfare, comfort, and convenience of Winnebago County and its citizens, all as provided for in and permitted by section 331.301 of the Code of Iowa; and


IT IS THEREFORE RESOLVED by Board to accept the bid from Rognes Bros Excavating, Inc. in the amount of \$170,847.00 and awards the associated contract(s) to the same;


BE IT FURTHER RESOLVED that all other resolutions or parts of resolutions in conflict with this resolution are hereby repealed. If any part of this resolution is adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the resolution or action of The Board as a whole or any part thereof not adjudged invalid or unconstitutional. This resolution shall be in full force and effect from and after the date of its approval as provided by law; and

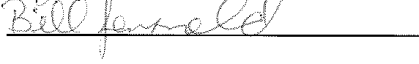
BE IT FURTHER RESOLVED by the Board of Supervisors of Winnebago County, Iowa, that after receiving the necessary contract documents, including but not limited to, the contractor's bond and certificate of insurance, Scott Meinders, the County Engineer for Winnebago County, Iowa, be and is hereby designated, authorized, and empowered on behalf of the Board of Supervisors of said County to execute the contracts in connection with the afore awarded construction project let through the DOT for this county.

Dated at Winnebago County, Iowa, this 30th day of January, 2024.

Board of Supervisors of Winnebago County, Iowa







ATTEST:
By 
County Auditor

Karla Weiss, Auditor discussed drainage matters. WCTA sent out letters regarding drainage tiles in the road right of way for a project they are working on. Supervisor Jensvold discussed DD 21 and the possibility of a landowner wanting an improvement. Supervisor Smith discussed DD 5 Lat 5 and that Elliot Evans will remove the trees in the ditch he dug.

The Supervisors canvassed the 2024 Trustee Drainage Election.

Andrea Evelsizer, Healthy Harvest of North Iowa gave an update and funding request.

On a motion by Durby and seconded by Smith the Supervisors move to approve the following Resolution. All voted aye. Motion carried.

RESOLUTION FOR GASB 96
SUBSCRIPTION-BASED INFORMATION
TECHNOLOGY AGREEMENTS POLICY
WINNEBAGO COUNTY

1-30-2024-01-01

General Policy Statement

This policy is intended to implement the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 96, "Subscription-Based Information Technology Arrangements", is effective beginning July 1, 2022. (FY2023). GASB 96 requires a government end user (governments) to recognize a subscription liability and an intangible right-to-use subscription asset.

Purpose

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 FY 2023.

Procedures

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:

1. 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.
2. The minimum non-cancelable contract term is greater than twelve months.
3. The contract does not transfer ownership of the underlying asset.
4. 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 office 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 \$100,000.00 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: A government should initially measure the subscription asset as the sum of the following:

1. 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.)
2. 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.
3. 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.

Effective Date

This policy is retroactively effective to July 1, 2022.

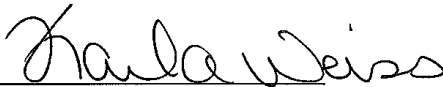
Adopted Date

Passed and adopted this 30th day of January 2024.



Chairman, Terry Durby
Board of Supervisors

ATTEST:



Karla Weiss, Auditor
Winnebago County

On a motion by Smith and seconded by Jensvold the Supervisors move to approve the contract with Mail Services for the HF 718 Mailing. All voted aye. Motion carried.

During open forum Thad Wunder discussed zoning issues. He requested to be on the agenda next week.

On a motion by Smith and seconded by Jensvold the Supervisors moved to approve the payroll claims. All voted aye. Motion carried.

The Supervisors discussed budgets.

The following Manure Management plans were received by the Auditor's office: Eagle 12 #66997, Eagle 11 #66996, and F018 #58639 in Winnebago County, Iowa.

The session was adjourned until 9:00 A.M. February 6, 2024.

Terry Durby, Chairperson

Attest: _____
Karla Weiss, County Auditor