

# Jasper County, Iowa Board of Supervisors

PO Box 944, Newton, IA Phone: 641-792-7016 Fax: 641-792-1053

Denny Stevenson

Doug Cupples

Brandon Talsma

**May 23, 2023**

**9:30 a.m.**

[www.jasperia.org](http://www.jasperia.org)

Live Stream: <https://zoom.us/j/8123744948>

**Meeting ID: 812 374 4948**

Dial In: +1-646-931-3860

**-Anyone that has an item on the agenda must appear in person for the Board to consider it.-**

## Pledge of Allegiance



### **Item 1 Sheriff – John Halferty**

- a) Summit Foods 2023 Amendment
- b) Agreement for Law Enforcement Services at the Iowa Speedway

### **Item 2 Engineer – Mike Frietsch**

- a) Memorandum of Understanding Between Jasper County and City of Lynnvillle

### **Item 3 Resolution for Jasper County Right-to-Use Lease Asset Policy**

### **Item 4 Approval of Claims paid through May 23, 2023**

### **Item 5 Approval of Board of Supervisors Minutes for May 16, 2023**

## PUBLIC INPUT & COMMENTS

Close Session requested by Brandon Talsma in Accordance with Iowa Code Section 21.5(j) to discuss the purchase or sale of particular real estate only where premature disclosure could be reasonably expected to increase the price the governmental body would have to pay for that property or reduce the price the governmental body would receive for that property. The minutes and the audio recording of a session closed under this paragraph shall be available for public examination when the transaction discussed is completed.

**After Regular Meeting:**  
**Work Session**

**AMENDMENT #3 TO THE FOOD SERVICE AND COMMISSARY AGREEMENT**

This Amendment is made and entered into by and between Jasper County Sheriff's Office, an Iowa Government Entity, and Summit Food Service, LLC ("Company") (collectively "the Parties").

**WHEREAS**, The Parties have entered into a certain Food Service and Commissary Agreement (the "Agreement"), effective August 1, 2020;

**WHEREAS**, The Parties have agreed to extend with pricing adjustment the partnership; and

**WHEREAS**, The Parties now desire to amend said Agreement upon the terms and conditions stated herein.

**NOW, THEREFORE**, The Parties, intending to be legally bound hereby, mutually agree as follows:

1. **Term.** This Agreement shall be extended for an additional year beginning July 1, 2023.
2. **Price.** Per section 7.5 of the Agreement, pricing shall be adjusted as follows:

Meals	New Price
<b>\$206.72 Per Meal Period + the following Scale</b>	
<b>Inmate Meals</b>	<b>\$1.088</b>
<b>Snack</b>	<b>\$1.265</b>
<b>Supplements</b>	<b>\$1.837</b>
<b>Religious Meals</b>	<b>\$5.515</b>

3. **Future Pricing.** Pricing adjustments shall be made on an annual basis and shall be agreed upon by the parties at a rate no less than the greater of: five percent (5%), the most recently released U.S. Department of Labor Consumer Price Index, All Urban Consumers, National Average Unadjusted, Food Away From Home, or the changes in the Market Basket of Products. Up to ninety (90) days prior to the anniversary of the Commencement Date, Company shall provide Client notification of the adjustment. On the anniversary date, Company proposed adjustments shall go into effect, unless the Parties have entered into a written agreement with an alternative cost adjustment.
  
4. **Change in Conditions.** The financial terms set forth in this Agreement, and all other obligations assumed by Company hereunder, are based on conditions in existence on the date Company commences operations including, without limitation, population; labor costs; applicable Governmental Rules; food and supply costs; provision of equipment and utilities; state of the Premises; and federal, state and local sales, use and excise taxes (the "Conditions"). Further, Client acknowledges that in connection with the negotiation and execution of this Agreement, Company has relied upon Client's representations regarding existing and future conditions (the "Representations"). In the event of change in the Conditions, inaccuracy of the Representations, or if Client requests any significant change in the Food Services as provided under this Agreement, the financial terms and other obligations assumed by Company shall be renegotiated to reflect a proportionate increase in Company's charges to the Client. Company will provide a thirty (30) day notice of such increased charges. If Company sustains increases in its operational costs (e.g. product or labor costs), Company, with written notification to Client, may increase its prices for items to recover such increased costs.

This Amendment is effective as of July 1, 2023. All other terms and conditions of the original Agreement (as modified from time to time) shall remain in full force and effect unless otherwise amended as provided in the Agreement.

**CLIENT: Jasper County Sheriff's Office, an Iowa  
Government Entity**

**COMPANY: Summit Food Service, LLC**

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Name: Brittany Mayer-Schuler

Title: \_\_\_\_\_

Title: President

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Attest: \_\_\_\_\_

Jenna Jennings, Auditor

Date: \_\_\_\_\_

## **AGREEMENT FOR LAW ENFORCEMENT SERVICES AT THE IOWA SPEEDWAY**

WHEREAS, The Iowa Speedway, LLC (“Speedway”) located at 3333 Rusty Wallace Drive, Newton, Iowa 50208 has a continuing need for the provision of additional law enforcement services during events, concerts, races and rallies held at the Iowa Speedway in addition to those law enforcement services provided by the Jasper County Sheriff’s Office on an everyday and ongoing basis;

WHEREAS, the Jasper County Office (“County”) is willing and able to provide additional law enforcement services during certain events, concerts, races and rallies held at the Iowa Speedway through the Jasper County Sheriff’s Office and surrounding Municipal Corporation law enforcement agencies; and

WHEREAS, the Speedway and the County desire an Agreement for provision of additional law enforcement services at the Iowa Speedway during events, concerts, races and rallies.

NOW THEREFORE, the Speedway and the County do hereby agree and contract the purposes, powers, rights, objectives and responsibilities of this agreement to be as follows:

1. Purpose. The parties agree that the purpose of this Agreement is for the provision of additional law enforcement services to the Iowa Speedway during events, concerts, races and rallies held at the Iowa Speedway.

2. Term. This Agreement shall be effective upon its execution by the parties and it shall remain in effect until December 31, 2023, and shall renew in one-year terms thereafter unless dissolved in accordance with paragraph 7.

3. Terms and Conditions.

a. For any event, concert, race or rally held at the Iowa Speedway, the County may provide one or more of the following additional law enforcement services:

security, crowd control, traffic control on Iowa Speedway property, enforcement of State laws and/or local ordinances, as well as other law enforcement services as needed in connection with such events, concerts, races or rallies. The number of hours of service requested or provided or the number of law enforcement officers requested or provided may be increased or decreased from time to time upon agreement of the parties.

b. The County, at its sole discretion and through the Jasper County Sheriff's Office may request assistance from law enforcement agencies other than the Jasper County Sheriff's Office in order to provide the law enforcement services set forth in this Agreement.

4. Hold Harmless Provisions. The Speedway agrees to indemnify, defend, and hold harmless all parties participating in this Agreement, from and against any and all claims, suits, actions, debts, damages, costs, charges and expenses, including court costs and attorney's fees and against all liability for damage to property and injuries to persons, including death resulting therefrom, directly or indirectly, as a result or consequence of any act, omission, fault or negligence of the other party, as well as claims brought by or against a party occurring as a consequence of or arising out of the participation and performance in the activities under this Agreement. Further, the Speedway waives all claims against all parties participating in this Agreement for compensation for personal injury or death to its personnel occurring as a consequence of participation and performance in the activities this Agreement.

5. Notices. Except as otherwise specified, all notices, consents, approvals, requests and other communications ("Notices") required or permitted under this Agreement shall be given in writing and mailed by certified mail, return receipt requested, addressed as follows:

Jasper County	John Halferty
	Jasper County Sheriff
	Jasper County Sheriff's Office

2300 Law Center Dr  
Newton, Iowa 50208

Iowa Speedway Tyler Clement  
3333 Rusty Wallace Drive  
Newton, Iowa 50208

All notices shall be deemed given on the day of mailing. Any party to this Agreement may change its address for the receipt of Notices at any time by giving notice thereof to the other as herein provided. Any notice given by a party must be signed by an authorized representative of such party.

6. Amendment. This Agreement may not be amended, modified, or canceled except by a written agreement executed by both the Speedway and the County, except for a termination provided for in paragraph 7.

7. Termination. Either party may terminate participation in this Agreement, with or without cause, by giving a sixty (60) day written notice to all other parties to this Agreement. After expiration of the sixty (60) day notice period, the terminating party shall forfeit any outstanding rights or claims under the Agreement.

8. Invalidity or Unenforceability. If any provision of this Agreement or the application thereof to any person or circumstance shall to any extent be judicially determined to be invalid or unenforceable, the remainder of this Agreement or the application of such provision to persons or circumstances other than those as to which it is invalid or unenforceable shall not be affected thereby, and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

9. Remedies and Governing Law. The rights and remedies set forth herein are not exclusive and are in addition to any of the rights and remedies provided by law or equity. This Agreement and all action arising hereunder shall be governed by, subject to and construed

according to the laws of the State of Iowa. Any and all claims shall be brought in the District Court in and for Jasper County, Iowa.

10. Captions and Language. The headings used in this Agreement are for convenience only and shall not be used to construe or interpret the scope or intent of this Agreement or in any manner affect the same. Words and phrases herein, including acknowledgement hereof, shall be construed as in the singular or plural number, and as masculine, feminine, or neutral gender according to the context.

11. Entire Agreement. This Agreement including all exhibits attached hereto and incorporated herein by reference contains the entire agreement between the Speedway and the County. It is agreed that none of the parties nor their representatives, have made any representations except those expressly set forth herein. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which together shall comprise but a single instrument.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their proper officers, duly authorized therefore.

Dated: \_\_\_\_\_, 2023

Dated: \_\_\_\_\_, 2023

**JASPER COUNTY SHERIFF'S OFFICE**

**IOWA SPEEDWAY, LLC**

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Attest: \_\_\_\_\_

Jenna Jennings, Auditor

**MEMORANDUM OF UNDERSTANDING BETWEEN**  
**JASPER COUNTY, IOWA**  
**AND**  
**LYNNVILLE, IOWA**

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**1. Parties and Purpose:**

This Memorandum of Understanding (MOU) is between Jasper County, Iowa (hereinafter referred to as Jasper) and Lynnville, Iowa (hereinafter referred to as Lynnville).

Said agreement involves an approximately 696 foot section of roadway known as Woodland Drive within the corporate limits of Lynnville, continuing west as Terrace Avenue outside those corporate limits in Jasper. This section of roadway is granular surfaced. Section ends at the east with a transition to a paved surface.

Furthermore, Jasper is currently in the process of stabilizing Terrace Avenue up to the Lynnville corporate limits. Lynnville was approached about stabilizing their granular surfaced section of the Woodland Drive and participating in the costs to complete the work. Lynnville agreed to participate and to compensate Jasper accordingly for materials to complete the work. Jasper will not charge for labor and equipment costs per this agreement.

**2. Term of MOU:**

This MOU is effective upon the date last signed and executed by the duly appointed representatives of the parties to this MOU. This MOU shall remain in full force and effect until all work is completed on the section of roadway specified above.

**3. General Provisions:**

**3.1. Itemized Payment Schedule:**

<u>Item:</u>	<u>Total Cost</u>	<u>Jasper Share:</u>	<u>Lynnville Share:</u>
Chemical Stabilization for 696 feet of Existing Granular Surface Road	\$9,500	\$3,000	\$6,500



**3.2. Payment:**

Full payment by Lynnville to Jasper shall occur before the end of the fiscal year 2024 (June 30, 2024). Final payment shall be based upon the completed construction costs.

**3.3. Applicable Law:**

The construction, interpretation, and enforcement of this MOU shall be governed by the laws of the State of Iowa. The Courts of the State of Iowa shall have jurisdiction over any action arising out of this MOU and over the parties, and the venue shall be Jasper County, Iowa.

**3.4. Entirety of Agreement:**

This MOU represents the entire and integrated agreement between the parties and hereby supersedes all prior negotiations, representations, and agreements, whether written or oral.

**4. Signatures:**

By the signatures below, this MOU is in effect beginning on the 23rd day of May 2023.

**JASPER COUNTY, IOWA**

**LYNNVILLE, IOWA**

\_\_\_\_\_  
Brandon Talsma, Chairperson  
Jasper County Board of Supervisors

\_\_\_\_\_  
Roy James, Mayor

\_\_\_\_\_  
Jasper County Auditor

\_\_\_\_\_  
Bev Arthur, City Clerk

**RESOLUTION \_\_\_\_\_**

**JASPER COUNTY  
RIGHT-TO-USE LEASE ASSET POLICY**

**WHEREAS**, the Jasper County Board of Supervisors desires to revise any and all previous right-to-use lease asset policies by implementing the following:

Governmental Accounting Standards Board (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)

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.

Estimated useful life for asset reporting should be 2-10 years.

### 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.

**NOW THEREFORE BE IT RESOLVED** that this right-to-use lease asset policy shall be passed and approved this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

**ATTEST:**

\_\_\_\_\_  
**Brandon Talsma, Chairman**  
**Jasper County Board of Supervisors**

\_\_\_\_\_  
**Jenna Jennings**  
**Jasper County Auditor**

May 16, 2023

Tuesday, May 16, 2023, the Jasper County Board of Supervisors met in regular session at 9:30 a.m. with Supervisors Stevenson and Cupples present and accounted for; Vice Chairman Cupples presiding.

Motion by Stevenson, seconded by Cupples to open a Public Hearing for a rezone request on parcel # 01.14.400.011.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to close the Public Hearing.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to waive the 2<sup>nd</sup> & 3<sup>rd</sup> readings for the Public Hearing.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to approve a rezone request for Shawn & Jessica Hudson on Parcel # 01.14.400.011/10930 Hwy F-17 W, Mingo, IA 50168, from Agricultural to Rural Residential.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to open a Public Hearing for FY22-23 Current Budget Amendment.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to close the Public Hearing.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to adopt Resolution 23-45 for an Amendment of Current Budget FY22-23.

YEA: STEVENSON AND CUPPLES

A complete copy of the Resolution is on file in the Office of the Jasper County Auditor.

Motion by Stevenson, seconded by Cupples to adopt Resolution 23-46, an Appropriation Resolution for FY22-23.

YEA: STEVENSON AND CUPPLES

A complete copy of the Resolution is on file in the Office of the Jasper County Auditor.

JEDCO, Jeff Davidson, reviewed the projects that had been completed from the Small Grant Program. Many surrounding towns have benefited from the program and would like to see the Board of Supervisors continue to fund the program.

Motion by Stevenson, seconded by Cupples to release \$25,000 and continue the Small Grant Program.

YEA: STEVENSON AND CUPPLES

Motion by Cupples, seconded by Stevenson to approve the Compliancy Group Invoice for \$5,090.00 for 1 year.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to approve FY2023 Secondary Roads Budget Amendment.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to approve the final plans for Liberty Ave Yard – Phase 1, Jasper County Equipment Garage.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to approve the Agreement for Cooperative Public Service between Polk County and Jasper County with our share being \$59,510.12 to resurface NE 120<sup>th</sup> Street (W 148<sup>th</sup> St S) from NE 54<sup>th</sup> Ave (Hwy F48W) to NE 58<sup>th</sup> Ave.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to approve a Temporary Road Detour Agreement between the City of Mitchellville, Iowa, and Jasper County. Jasper County will provide the City of Mitchellville \$3,107.35 for signage and use of roads through town that are being affected by the detour.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to approve a liquor license for Sugar Grove Vineyards.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples approving the Board Appointment of Randy Camp to the Civil Service Commission, replacing Leland Groves with term ending on 6/30/2026.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to approve Board of Supervisors minutes for May 9, 2023.

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to table the Closed Session requested by Brandon Talsma in Accordance with Iowa Code Section 21.5(j).

YEA: STEVENSON AND CUPPLES

Motion by Stevenson, seconded by Cupples to adjourn the Regular Board of Supervisors Meeting and enter into a work session.

YEA: STEVENSON AND CUPPLES

Discussion was held during the work session regarding the hailstorm damage on County vehicles and property.

Motion by Stevenson, seconded by Cupples to adjourn the Tuesday, May 16, 2023, meeting of the Jasper County Board of Supervisors.

YEA: STEVENSON AND CUPPLES

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Jenna Jennings, Auditor

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Doug Cupples, Vice Chairman