



MARION COUNTY encourages all citizens of the county to attend Board of Supervisors' meetings. Board of Supervisors' chambers are handicapped accessible and county staff members are available to provide assistance. If you are hearing impaired, vision impaired, or a person with limited English proficiency and require an interpreter or reader, please contact us by noon on the business day prior to scheduled meetings to arrange for assistance (641 828-2231). TTY telephone service is available for the hearing impaired through Relay Iowa (800-735-2942). For questions about ADA compliance or related issues, contact Steve Edwards (641-828-2213 or 641-891-8225).



**The following information is available for participating in the meeting electronically.**

**If you wish to participate see instruction below:**

- All participants will be muted upon entering the meeting
- Participants are asked to use the chat feature to let the meeting controller know that they would like to address the Board, either during the open comments segment or if attending the meeting to address the Board for a specific agenda item.

Marion County is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us06web.zoom.us/j/81722287567?pwd=Z3hmamgvb2c4VE1rNHlyVU5sc3piQT09>

Meeting ID: 817 2228 7567

Passcode: 281026



# **MARION COUNTY BOARD OF SUPERVISORS REGULAR AGENDA**

**3014 E Main St, Knoxville, Iowa**

**April 25, 2023 9:00 A.M.**



# I. CALL TO ORDER AND ROLL CALL

Mark Raymie\_\_\_\_\_

Steve McCombs\_\_\_\_\_

Kisha Jahner\_\_\_\_\_



## II. AGENDA

### 1. April 25, 2023 - Regular Session Agenda



### III. COMMUNICATION



## IV. PUBLIC COMMENTS:

This is the portion of our agenda during which we hear any public comment about any item NOT on the agenda below. If you are here to be heard on an agenda item, please wait for that item's discussion portion of the agenda to make your comment about the item. Thank you.





## V. CONSENT AGENDA:

(All items listed under the consent agenda will be enacted by one motion.)

1. Marion County Claims through 4/25/2023.
2. Marion County Board of Supervisor Regular Session Minutes: 4/11/2023
3. Marion County employee salary adjustments. Complete list available in the Human Resource Office.
4. Marion County Conservation Board Warrants #249843 - #249882 thru 4/18/2023.



## VI. BUSINESS:

### 1. Resolution 2023-47:

#### Mid Iowa Planning Alliance (MIPA) Memorandum of Agreement for Subdivision Ordinance Update Services

***RESOLUTION NO. 2023-47***  
***Memorandum of Agreement***  
***Marion County Subdivision Ordinance Update***

**WHEREAS,** the Marion County Zoning recognizes a need to contract with outside services of Mid-Iowa Planning Alliance for Community Development to assist with the review and update of the Marion County Subdivision Ordinance.

**WHEREAS,** the Mid-Iowa Planning Alliance for Community Development is a federally designated Economic Development District with the purpose of supporting development activities for member jurisdictions;

**WHEREAS,** As a member of Mid-Iowa Planning Alliance for Community Development professional planning services are provided to Marion County within the scope of the contractual agreement already entered per Resolution 2022-28;

**NOW THEREFORE, BE IT RESOLVED,** the Marion County Board of Supervisors supports the effort to update the Marion County Subdivision Ordinance Chapter 56 to guide organized growth and development in Marion County with the services provided by Mid-Iowa Planning Alliance for Community Development work agreement.



## Marion County Subdivision Regulations Update Memorandum of Agreement

### Statement of Work and Agreement

**THIS AGREEMENT**, entered into this \_\_\_\_ day of \_\_\_\_\_, 2023, by and between the Mid Iowa Planning Alliance for Community Development, hereinafter referred to as "MIPA" and Marion County, hereinafter referred to as "County", stipulate:

### WITNESSETH:

**WHEREAS**, Iowa Code §354.1 outlines parameters for "counties to establish and enforce ordinances regulating the division and use of land . . . to encourage orderly community development and provide for the regulation and control of the extension of public improvements, public services, and utilities, the improvement of land, and the design of subdivisions, consistent with an approved comprehensive plan or other specific community plans." and,

**WHEREAS**, MIPA is a leading planning organization in the central Iowa region and has the capability and the experience of working collaboratively to implement strategies and projects at the regional and local levels; and,

**WHEREAS**, the County desires to update its subdivision regulations to be better suited for Marion County's needs;

**NOW, THEREFORE**, in consideration of the mutual covenants contained herein, Parties herein hereby agree as follows:

The County will pay MIPA a lump sum amount of \$20,000 to complete the following activities for the subdivision regulations, hereinafter referred to as the "Project":

1. **Subdivision Regulations**. MIPA will update the County's subdivision regulations based on the desires of staff, elected officials, and the ~~general public~~.
  - a. **Basic Services**: MIPA will:
    - i. Be responsible for the professional quality and technical accuracy of the project as well as coordination with other plans, studies, reports, and other pertinent information.
    - ii. Coordinate services with the County and other entities and organizations as deemed applicable, including stakeholders located outside the County.
  - b. **Content**: MIPA will update the County's subdivision regulations, Chapter 56, as needed. MIPA will provide at least one (1) public input session in order to get input on the proposed subdivision regulation changes. Below are the proposed work activities for MIPA to provide:
    - i. Update the inconsistencies within the subdivision regulations.
    - ii. Update the subdivision regulations to better reflect the current practices of County departments.
    - iii. Update the text to ensure harmonization with the Iowa Code.
    - iv. Add text and update the language identified by County staff.
    - v. General review and recommendations made by MIPA staff on other potential changes as needed.
  - c. **Deliverables**: The following will be provided by MIPA:

- i. MIPA will provide to the County two (2) hard copies and one (1) copy in electronic format of a draft of the subdivision regulation changes.
- ii. MIPA will present to and work with County working groups and other County officials and Boards as necessary to review and update the draft(s) to suit the County's needs.
- iii. Based on all information and recommendations received in response to the initial draft(s), MIPA shall provide the County two (2) hard copies and one (1) copy in electronic format of a revised final version of the completed zoning ordinance amendments. MIPA will present the final amendments to the Planning and Zoning Commission and to the Board of Supervisors.
- d. **Meetings**: MIPA shall, at the County's direction, attend official County meetings and present information relating to the subdivision regulation amendment(s) for review, consideration, and approval.
- e. **Timeframe**: MIPA shall commence with the project upon the execution of this contract. The following are proposed project milestones, subject to change upon agreement by both parties:
  - i. **April**: Execute contract.
  - ii. **May – June**: Conduct research, seek input from Marion County staff and other stakeholders. Create draft documents based on input.
  - iii. **July – August**: Present draft documents to staff for review and updates. Present drafts to the Planning & Zoning Commission.
  - iv. **September – December**: Solicit public feedback, approval from Planning & Zoning Commission, and review and approval from the Board of Supervisors.

### Consultant Staff

MIPA will provide key staff people to complete the agreed upon services at the discretion of MIPA's Board. The County shall recognize that all employees are valued members of MIPA and may contribute to this Project at any given time.

### Schedule of Services and Term

MIPA shall commence Services under this Agreement contingent upon both MIPA and the County's signatures. Unless terminated or otherwise cancelled as permitted herein, the term of this Agreement shall be from the date the contract is agreed upon until **January 31, 2024**. The County will make adequate space available at venues convenient to the public for input meetings and hearings without charge to MIPA.

### Compensation

As compensation, the County agrees to reimburse MIPA in the amount of US \$20,000 for the Project services. MIPA may invoice the County at MIPA's convenience as a percentage of the total, for expenses incurred to date as allowed as charges toward that total amount for Project services, except for the final payment, which will be used to collect the remainder due. MIPA may also choose to invoice the County when it is convenient for the County as mutually agreed upon by both parties.

### Payment for Extra Services

County authorized Services outside of the scope of this agreement shall be paid by the County only upon certification that the claimed Extra Services were authorized in writing in advance by the County and MIPA, that the price and expenses are agreed upon by the County and MIPA, and that the Extra Services have been satisfactorily completed.



#### **Ownership of Data**

After completion of the agreed upon Services or after termination of this Agreement, MIPA shall deliver to the County a complete set of planning records, including without limitation all documents generated by MIPA and copies of all documents exchanged with or copied to or from all other planning participants. All records are property of the County, ~~whether or not~~ those records are in MIPA's possession. All such documents and records shall be deemed Public Records under Iowa Code Chapter 22. The County will be deemed the custodian thereof and MIPA will cooperate with the County to make timely responses to requests for information.

#### **Termination**

If any party should desire to suspend or terminate the services of this Agreement, such suspension or termination may be accomplished by the giving of sixty days written notice to the other party. Payment shall be made to MIPA for services rendered by MIPA to the date of termination, plus expenses directly attributable to such termination which could not reasonably have been avoided and for which MIPA is not otherwise compensated, subject to any off-setting claims for the breach of this Agreement. In the event of litigation to resolve any dispute(s) arising under this Agreement or its performance, the prevailing party will be entitled to recover attorney fees and costs in addition to any remedies available at law or in equity.

#### **Indemnity**

To the furthest extent permitted by law, the County shall defend, indemnify, and hold free and harmless MIPA, its agents, representative, officers, consultants, employees, trustees, and volunteers from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including personal injury and/or death, directly or indirectly arising out of, connected with, or resulting from the performance of the Services of this Agreement unless a Claim is caused by the sole negligence or sole willful misconduct of the indemnified parties.

#### **Representations**

Each party represents to the other for the purpose of reliance that such party has duly authorized this Agreement and the signatory below has been duly authorized to sign this Agreement and bind such party.

**Mid-Iowa Planning Alliance for  
Community Development**  
420 Watson Powell Jr Way, Suite 200  
Des Moines, IA 50309

**Marion County**  
214 E Main St  
Knoxville, IA 50138

Signed: \_\_\_\_\_  
By: Brenda Dryer  
Title: MIPA Board Chair

Signed: \_\_\_\_\_  
By: Kisha Jahner  
Title: Board of Supervisors Chair

## 2. Resolution 2023-48:

### Mid Iowa Planning Alliance (MIPA) Memorandum of Agreement - Marion County Periodic Zoning Staff Support

***RESOLUTION NO. 2023-48***  
***Memorandum of Agreement***  
***Contracted “On-Demand” Services***

**WHEREAS,** the Marion County Zoning recognizes a need to contract the outside services of Mid-Iowa Planning Alliance for Community Development to assist on an “as needed” basis with review and areas of expertise to encourage orderly development and aid in oversight of regulatory ordinances in Marion County.

**WHEREAS,** the Mid-Iowa Planning Alliance for Community Development is a federally designated Economic Development District with the purpose of supporting development activities for member jurisdictions;

**WHEREAS,** As a member of Mid-Iowa Planning Alliance for Community Development professional planning services are provided to Marion County within the scope of the contractual agreement already entered per Resolution 2022-28;

**NOW THEREFORE, BE IT RESOLVED,** the Marion County Board of Supervisors supports the additional oversight and aid in organized growth and development in Marion County with the services provided by Mid-Iowa Planning Alliance for Community Development work agreement as described in the agreement to provide On-Demand services .





**Marion County Periodic Zoning Staff Support  
Memorandum of Agreement**

**Statement of Work and Agreement**

**THIS AGREEMENT**, entered into this \_\_\_\_ day of \_\_\_\_\_, 2023, by and between the Mid Iowa Planning Alliance for Community Development, hereinafter referred to as "MIPA" and Marion County, hereinafter referred to as "County", stipulate:

**WITNESSETH:**

**WHEREAS**, Iowa Code §354.1 outlines parameters for "counties to establish and enforce ordinances regulating the division and use of land . . . to encourage orderly community development and provide for the regulation and control of the extension of public improvements, public services, and utilities, the improvement of land, and the design of subdivisions, consistent with an approved comprehensive plan or other specific community plans." and,

**WHEREAS**, MIPA is a leading planning organization in the central Iowa region and has the capability and the experience working in planning and zoning; and,

**WHEREAS**, the County desires to have on-demand assistance with reviewing site plans and new subdivisions;

**NOW, THEREFORE**, in consideration of the mutual covenants contained herein, Parties herein hereby agree as follows:

The County will pay MIPA an hourly rate to periodically complete the following activities, hereinafter referred to as the "Project":

1. **Site Plan and Subdivision Review**. As needed, the County Zoning Administrator may request site plan or subdivision review by MIPA.
  - a. **Basic Services**: MIPA will:
    - i. Be responsible for the professional quality and technical accuracy of the Project as well as coordination with other plans, studies, reports, and other pertinent information.
    - ii. Coordinate services with the County and other entities and organizations as deemed applicable.
  - b. **Content**: MIPA will
    - i. Review the site plan for compliance with Chapter 55 of the Marion County Code of Ordinances. MIPA will prepare a staff report that outlines facts and clearly delineates compliance with the requirements outlined in Chapter 55.
    - ii. Review the proposed subdivision for compliance with Chapter 56 of the Marion County Code of Ordinances. MIPA will prepare a staff report that outlines facts and clearly delineates compliance with the requirements outlined in Chapter 56.
  - c. **Deliverables**: The following will be provided by MIPA:
    - i. MIPA will provide one (1) copy in electronic format of the staff report to the County Zoning Administrator.
    - ii. MIPA will be available to the County Zoning Administrator to answer questions and go over any concerns outlined in the staff report.
  - d. **Meetings**: The intent is that work will be in a supportive nature. However, MIPA shall,

- e. **Timeframe**: MIPA shall commence with the Project upon the execution of this contract. The frequency of the involvement shall be at the discretion of Marion County.

**Consultant Staff**

MIPA will provide key staff people to complete the agreed upon services at the discretion of MIPA's Board. The County shall recognize that all employees are valued members of MIPA and may contribute to this Project at any given time.

**Schedule of Services and Term**

MIPA shall commence Services under this Agreement contingent upon both MIPA and the County's signatures. Unless terminated or otherwise cancelled as permitted herein, the term of this Agreement shall be from the date the contract is agreed upon until **June 30, 2024**.

**Compensation**

As compensation, the County agrees to reimburse MIPA for the Project at an hourly cost-for-work basis plus the actual cost of all reimbursable expenses incurred in connection with the Project.

**Hourly Cost-for-Work**: MIPA shall charge a rate of \$85 per hour for time MIPA personnel spends on the Project. This cost is indicative of the salaries and benefits paid to all personnel directly engaged in the Project, as well as indirect costs associated with those employees. Statutory and customary benefits include, but are not limited to, social security, unemployment, excise and payroll taxes, workman's compensation, health and retirement benefits, sick leave, vacation, and holiday pay. This rate is based on personnel costs through June 30, 2024.

**Reimbursable Expenses**: Any additional direct expenses incurred in connection with the project, such as transportation costs to meetings, reproduction of file material, supplies, and similar Project related items in connection with the Project.

MIPA may invoice the County at MIPA's convenience as expenses are incurred.

**Payment for Extra Services**

County authorized Services outside of the scope of this agreement shall be paid by the County only upon certification that the claimed Extra Services were authorized in writing in advance by the County and MIPA, that the price and expenses are agreed upon by the County and MIPA, and that the Extra Services have been satisfactorily completed.

**Ownership of Data**

After completion of the agreed upon Services or after termination of this Agreement, MIPA shall deliver to the County a complete set of planning records, including without limitation all documents generated by MIPA and copies of all documents exchanged with or copied to or from all other planning participants. All records are property of the County, whether or not those records are in MIPA's possession. All such documents and records shall be deemed Public Records under Iowa Code Chapter 22. The County will be deemed the custodian thereof and MIPA will cooperate with the County to make timely responses to requests for information.

#### **Termination**

If any party should desire to suspend or terminate the services of this Agreement, such suspension or termination may be accomplished by the giving of sixty (60) days written notice to the other party. Payment shall be made to MIPA for services rendered by MIPA to the date of termination, plus expenses directly attributable to such termination which could not reasonably have been avoided and for which MIPA is not otherwise compensated, subject to any off-setting claims for the breach of this Agreement. In the event of litigation to resolve any dispute(s) arising under this Agreement or its performance, the prevailing party will be entitled to recover attorney fees and costs in addition to any remedies available at law or in equity.

#### **Indemnity**

To the furthest extent permitted by law, the County shall defend, indemnify, and hold free and harmless MIPA, its agents, representative, officers, consultants, employees, trustees, and volunteers from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including personal injury and/or death, directly or indirectly arising out of, connected with, or resulting from the performance of the Services of this Agreement unless a Claim is caused by the sole negligence or sole willful misconduct of the indemnified parties.

#### **Representations**

Each party represents to the other for the purpose of reliance that such party has duly authorized this Agreement and the signatory below has been duly authorized to sign this Agreement and bind such party.

**Mid-Iowa Planning Alliance for  
Community Development**  
420 Watson Powell Jr Way, Suite 200  
Des Moines, IA 50309

**Marion County**  
214 E Main St  
Knoxville, IA 50138

Signed: \_\_\_\_\_  
By: Brenda Dryer  
Title: MIPA Board Chair

Signed: \_\_\_\_\_  
By: Kisha Jahner  
Title: Board of Supervisors Chair



### 3. Ordinance 2023-1:

Approve 1st reading of proposed Marion County Ordinance 2023-1 to reflect the rezoning from Agricultural to Commercial of 15 acres in the SW1/4 NW 1/4 of 19-76-21 approved through the appropriate process in 1996 with no formal update of the Official Zoning Map.





**ZONING MAP ORDINANCE NO. 2023-1**

AN ORDINANCE TO RECOGNIZE AND AMEND THE MARION COUNTY ZONING to reference the Marion County Board of Supervisors rezoning approval dated April 8, 1996. The property described as: **15 acres in the SW NW of Section 19, Township 76N, Range 21W in Marion County from Agricultural to Commercial.** The above-described rezoning was omitted from updates of the Marion County Zoning Map.

**WHEREAS**, on the 26th day of March, 1996, the Zoning Commission of the County of Marion, Iowa, recommended to the Board of Supervisors that the below described property: **15 acres in the SW NW of Section 19, Township 76N, Range 21W in Marion County.**

**WHEREAS**, on the 8th day of April, 1996, after due notice and public hearing as provided by law, the Board of Supervisors now deems it reasonable and appropriate to rezone said property.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF MARION COUNTY, IOWA:**

**Section 1:** That the Code of the County of Marion, Iowa, Marion County Zoning Chapter be and it is hereby amended by rezoning the following described property from the present from: **Agricultural to Commercial 15 acres in the SW NW of Section 19, Township 76N, Range 21W in Marion County.**

**Section 2:** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**Section 3:** This ordinance shall be in full force and effect after its passage, approval and publication as provided by law and allow the actions of the Board of Supervisor April 1996 be formally illustrated on the Marion County Zoning Map.

**PASSED AND APPROVED** this \_\_\_\_ day of \_\_\_\_\_, 2023.

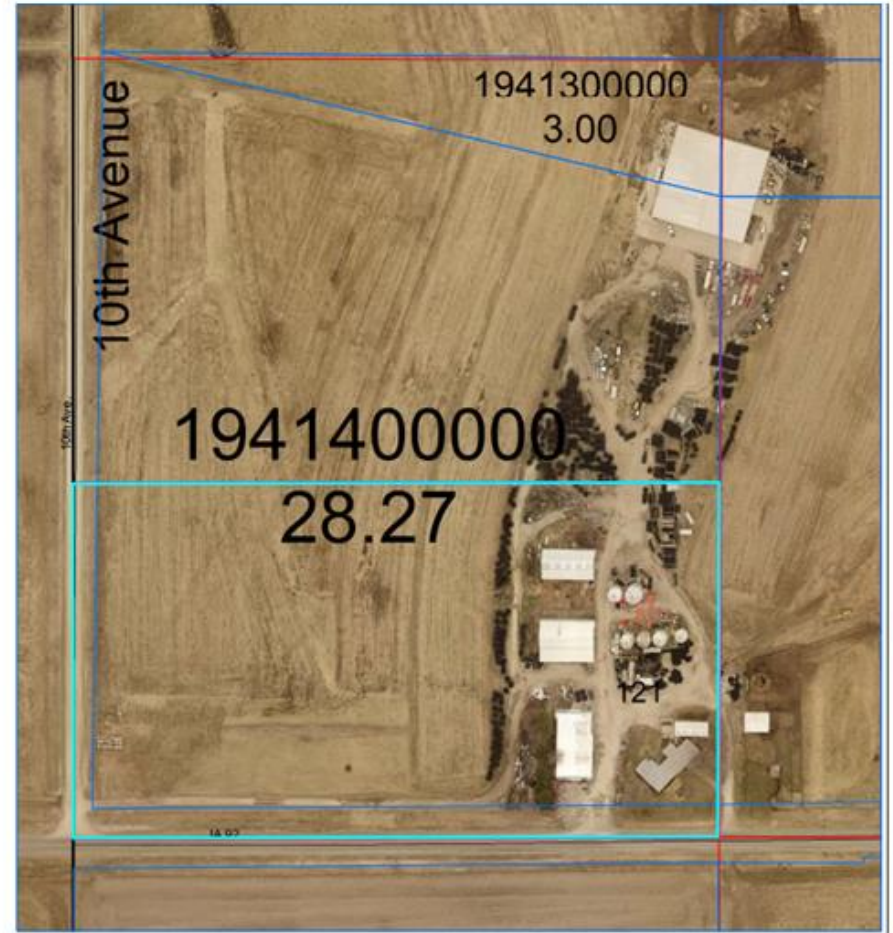
\_\_\_\_\_  
Kisha Jahner, Chairman of the Board of Supervisors

First reading: \_\_\_\_\_  
Second reading: \_\_\_\_\_  
Third reading: \_\_\_\_\_  
Publication Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Jake Grandia, County Auditor

15 acres in the SW NW of Section 19, Township 76N, Range 21W in Marion County. (Parcel 1941400000)



#### 4. Ordinance 2023-1:

Approve 2<sup>nd</sup> and 3<sup>rd</sup> reading of proposed Marion County Ordinance 2023-1 and authorize final approval amending Zoning Map and ordering final publication.

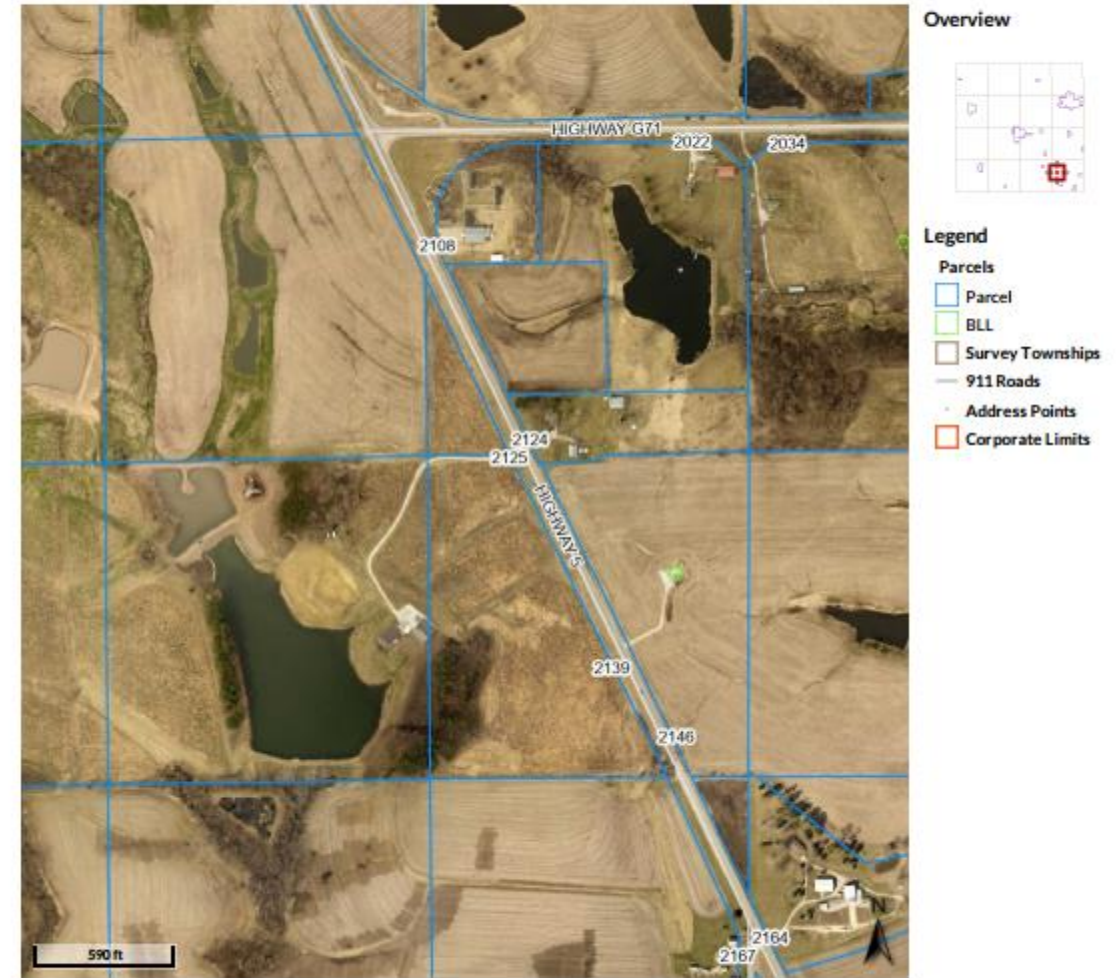


## 5. Discussion/action:

### Class C Liquor License Amendment Application - V.P. Venue LLC dba The Gathering Grounds - Outdoor Service



#### Gathering Grounds



Before starting any construction projects, contact the Marion County Zoning department about Building Permit requirements.

Date created: 4/19/2023  
Last Data Uploaded: 4/19/2023 6:39:39 AM

Developed by  Schneider



# State of Iowa

Alcoholic Beverages Division

## Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS		
V.P. VENUE, LLC	The Gathering Grounds	(515) 208-6364		
ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP
2125 Iowa 5		Bussey	Marion	50044
MAILING ADDRESS	CITY	STATE	ZIP	
2125 Iowa 5	Bussey	Iowa	50044	

## Contact Person

NAME	PHONE	EMAIL
Doug Van Polen	(515) 208-6364	dvp@avedaiowa.com

## License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
LC0047651	Class C Retail Alcohol License	12 Month	Submitted to Local Authority
TENTATIVE EFFECTIVE DATE	TENTATIVE EXPIRATION DATE	LAST DAY OF BUSINESS	
Sep 28, 2022	Sep 27, 2023		
SUB-PERMITS			
Class C Retail Alcohol License			



# State of Iowa

Alcoholic Beverages Division

## PRIVILEGES

Outdoor Service

## Status of Business

### BUSINESS TYPE

Limited Liability Company

## Ownership

No Ownership Information found

## Insurance Company Information

INSURANCE COMPANY	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE
Founders Insurance Company	Sep 28, 2022	Sep 28, 2023
DRAM CANCEL DATE	OUTDOOR SERVICE EFFECTIVE DATE	OUTDOOR SERVICE EXPIRATION DATE
	Mar 28, 2023	
BOND EFFECTIVE DATE	TEMP TRANSFER EFFECTIVE DATE	TEMP TRANSFER EXPIRATION DATE



## 6. Discussion/action:

### Contract to Provide Professional Consulting Services with Cost Advisory Services, Inc.(CASI) – Indirect Cost Reports 2023-2025



#### ***PROFESSIONAL SERVICES PROVIDED TO IOWA COUNTIES BY COST ADVISORY SERVICES, INC.***

Cost Advisory Services, Inc. (CASI) was incorporated in the State of Iowa in 2004. The company currently provides annual cost allocation services to 93 Iowa counties, three Iowa cities, and the Iowa Workforce Development, the Iowa Department of Public Health and five Community Colleges.

The primary objective in developing cost allocation plans is to assist county governments in obtaining reimbursements for indirect costs expended on behalf of the Iowa Department of Health and Human Services (DHHS). Indirect costs typically include items such as audit fees, insurance costs, building space costs that are not otherwise treated as direct costs, accounting and payroll services, and eligible legal services provided by county attorney offices, among others. Once documented in annual cost allocation plans, the indirect costs are claimed on quarterly Local Administrative Expense (LAE) reports that are prepared for counties by staff at local DHHS offices. These claims are then reimbursed from federal funds based on a formula developed by the central office of DHHS. Currently, the reimbursement is approximately one-third of the total direct and indirect costs that are claimed. Because the reimbursements are entirely from federal funds, a basic condition for eligibility is that an annual cost allocation plan be prepared in accordance with the procedures and regulations contained in 2 CFR, Part 200. CASI possesses both the expertise to deal with these regulations as well as a proprietary cost allocation software program that enhances the cost allocation process.

While LAE reimbursements are the main objective for preparing cost allocation plans for county governments, there are other uses that may benefit individual counties. Some counties utilize their cost allocation plans to claim reimbursement of indirect costs that are expended in support of Title XIX (Medicaid) programs at local health departments. Again, because federal Title XIX funds are involved in indirect cost reimbursements from these programs, an annual cost allocation plan is required that conforms to 2 CFR, Part 200. Still another use of cost allocation plans by some of the larger counties is in recovering indirect costs that are expended in support of enterprise funds.

**CONTRACT TO PROVIDE  
PROFESSIONAL CONSULTING SERVICES TO  
MARION COUNTY, IOWA**

This Contract entered into this \_\_\_\_ day of \_\_\_\_\_, 2023, and effective immediately by and between **Cost Advisory Services, Inc.** (hereinafter called the "Consultant") and **Marion County, Iowa** (hereinafter called the "County") witnesseth that:

**Whereas** the County performs programs that it operates with outside funding, and

**Whereas** the County supports these programs with central services that are paid from the County's general funds, and

**Whereas** federal and other outside users of county central services will typically pay a fair share of these costs if supported by an appropriate cost allocation plan, and

**Whereas** the Consultant is staffed with personnel knowledgeable and experienced in the requirements of developing, negotiating, and implementing such governmental cost allocation plans, and

**Whereas** the County desires to engage the Consultant to assist in developing cost allocation plans that conform to federal and state requirements and will be approved by their representatives.

**Now Therefore**, the County agrees to engage the Consultant and the Consultant hereby agrees to perform the following services:

1. Scope of Services. The Consultant shall do, perform, and carry out in a good and professional manner the following services:
  - A. Develop annual central service cost allocation plans based on actual costs incurred for fiscal years 2023, 2024, and 2025 that appropriately document the various costs expended by the County to support and administer general fund and non-general fund programs. Each year's plan will contain a determination of the allowable costs of providing each supporting service in accordance with the provisions of 2 CFR Part 200. The types of services to be included in each plan shall include items such as accounting, payroll, purchasing, IT, human resources, and legal services; building occupancy costs; and other central service and centrally budgeted items such as insurance costs, dues and memberships, annual audit fees, etc. The consultant will analyze all required data, perform all cost allocation calculations, and complete each cost allocation plan in the required form to be submitted for federal and/or state approval. County staff involvement will be limited to locating and providing access to accounting, payroll, and other

financial records; answering brief questions to enable the Consultant to appropriately interpret County records; and participating in brief interviews of selected personnel to enable the Consultant to determine the appropriate methods of allocating costs across all benefited County programs.

- B. Provide copies of each year's completed cost allocation plan to the County Board of Supervisors and the County Auditor.
  - C. File each completed cost allocation plan with the central office of the Iowa Department of Health and Human Services (DHHS) and negotiate the completed cost allocation plans, as necessary, with the appropriate federal and state representatives.
  - D. Provide guidance to local representatives of DHHS in making quarterly Local Administrative Expense (LAE) claims for eligible indirect costs incurred by the County.
  - E. Monitor the status of LAE claims to ensure that the County receives all recoveries due it.
  - F. If necessary, and as requested by an in-house program at the County, compute an indirect cost rate that will provide the basis for the County to recover eligible indirect costs that are expended in support of this program.
2. Time of Performance. The services to be performed hereunder by the Consultant shall be undertaken and completed in such sequence as to assure their expeditious completion and best carry out the purposes of the Contract, as determined by the County.
  3. Term of Contract. It is expressly understood and agreed that the effective date of this Contract shall be the date first written above and shall continue in full force and effect for a period of three years. It is further understood and agreed that the results of the completed cost allocation plan for any given fiscal year shall be implemented for DHHS indirect cost recovery purposes in the second succeeding fiscal year. For example, the results of the FY 2023 cost allocation plan shall be used to determine the amounts of eligible indirect cost recoveries for FY 2025.
  4. Compensation. The County agrees to pay the Consultant an amount not to exceed Six Thousand Five Hundred Eighty Dollars (\$6,580.00) for each annual cost allocation plan. This amount shall include reimbursement for all expenses to be incurred by the Consultant.
  5. Method of Payment. The County shall pay the amount stated in paragraph 4 above upon delivery to the Board of Supervisors of each year's completed cost allocation plan, and other schedules if so required.

6. Warranty of Benefit to County. The Consultant warrants to the County that its annual fee for preparation of each cost allocation plan shall not exceed 50 percent of the actual reimbursements that are to be obtained for the County as a direct result of preparing the cost allocation plan. In the event annual payment to the Consultant exceeds 50 percent of the related indirect cost reimbursements to the County, then the difference will be promptly refunded to the County. It is also expressly understood and agreed that should the County recover more than double the Consultant's fees in any year, then the excess recoveries will belong solely to the County and no additional fee is due to the Consultant.
7. Changes. The County may, from time to time, require changes in the scope of services to be performed by the Consultant under this Contract. Such changes that are mutually agreed upon by the County and Consultant shall be incorporated in a written amendment to this Contract.
8. Services and Materials to be Furnished by County. The Consultant shall provide guidance to the County in determining the data that is required to complete each cost allocation plan. The County agrees to respond to all reasonable requests for data in a timely manner and shall provide adequate liaison between the Consultant and other agencies of the County government.
9. Termination of Contract for Cause. If, through any cause, the Consultant shall fail to fulfill in timely and proper manner its material obligation under this Contract, the County shall thereupon have the right to terminate this Contract by giving written notice via U.S. Post Office Certified Mail – Return Receipt Requested – to the Consultant of such termination and specifying the effective date thereof postmarked at least fifteen (15) days before the effective date of such termination. Provided however, prior to termination for default, the County will provide adequate written notice to the Consultant affording it the opportunity to cure the deficiencies or to submit a specific plan to resolve the deficiencies within ten (10) days (or the period specified in the notice) after receipt of the notice. Failure to adequately cure the deficiency shall result in termination action. The Consultant shall be compensated for services satisfactorily rendered and expenses incurred through the effective date of termination hereunder.

10. Special Termination. Either party may, at its option, cancel any year of the plan preparation by giving the other party notice by June 30 of the year on which the plan will be based. For example, the County may cancel the work to be done for FY 2024 by giving the Consultant notice on or before June 30, 2024. The County may terminate this Contract at any time without cause by giving the Consultant written notice via Certified Mail. Under this provision, the Consultant shall be entitled to full compensation as specified in paragraph 4 above for any cost allocation plan for which work has already begun.
11. Termination Due to Lack of Funds. The Consultant shall have the right to terminate this contract without penalty by giving fifteen (15) days written notice to the County if adequate funds are not available from Federal Agencies or other outside users to reimburse the County.
12. Information and Reports. The Consultant shall furnish the County, upon request, with copies of all documents and other materials prepared or developed in relation with or as part of the project.
13. Records and Inspection. The Consultant shall maintain full and accurate records with respect to all matters covered under this Contract. The County shall have free access at all proper times to such records, and the right to examine and audit the same and to make transcripts therefrom, and to inspect all program data, documents, proceedings, and activities.
14. Provisions Concerning Certain Waivers. Subject to applicable law, any right or remedy that the County may have under this contract may be waived in writing by the County through a formal waiver, if in the judgment of the County, this contract, as so modified, will still conform to the terms and requirements of pertinent laws.
15. Matters to be Disregarded. The titles of the several sections, sub-sections, and paragraphs set forth in this contract are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of the provisions of this contract.
16. Completeness of Contract. This contract and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this contract or any part thereof shall have any validity or bind any of the parties hereto.
17. County Not Obligated to Third Parties. The County and the Consultant are the only parties to this Contract and are the only parties entitled to enforce its terms. Nothing in this Contract gives, is intended to give, or shall be construed to give or provide, any right or benefit, whether directly or indirectly or otherwise, to third persons.



18. When Rights and Remedies Not Waived. In no event shall the making by the County of any payment to the Consultant constitute or be construed as a waiver by the County of any breach of covenant, or any default which may then exist on the part of the Consultant, and the making of any such payment by the County while any such breach or default exists shall in no way impair or prejudice any right or remedy available to the County with respect to such breach or default.
19. Personnel. The Consultant represents that it has, or will secure at its own expense, all personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the County. All the services required hereunder shall be performed by the Consultant or under its supervision, and all personnel engaged in the work shall be fully qualified to perform such services.
20. Consultant Liability if Audited. The Consultant will assume all financial and statistical information provided to the Consultant by the County's employees or representatives is accurate and complete. The County shall be solely responsible for any disallowance of funds paid to the County under the plan resulting from inaccurate or incomplete information provided by the County. The Consultant shall provide assistance to the County in the event that an audit is undertaken of County indirect cost recoveries.
21. Applicable Law. Iowa law shall govern the terms and performance under this Contract.
22. Indemnification. Each party shall be responsible for its own acts and will be responsible for all damages, costs, fees, and expenses that arise out of the performance of this Contract, and which are due to that party's own negligence, tortious acts, and other unlawful conduct and the negligence, tortious acts, and other unlawful conduct of its respective agents, officers, and employees.
23. Delays. The Consultant shall not be liable for delays in performance that are caused in whole or in part by the County, third parties, or forces beyond its control. The period of performance shall be extended by the time period of any delays that are not the fault of the Consultant.
24. Assignment. The Consultant agrees not to assign, convey, or transfer its interest in this Contract to any other entity without the prior written consent of the County which consent shall not be unreasonably withheld. Provided, however, the Consultant may assign, convey, or transfer its interest in this Contract to an entity that succeeds to substantially all of the business of the Consultant by merger or otherwise.
25. Notices. Notices shall be effective upon receipt. Any notices, bills, invoices, or reports required by this Contract shall be sufficient if sent by either party hereto in the United States mail, postage paid, to the addresses stated below:

**For the County:**

Board of Supervisors  
Marion County Courthouse  
214 E Main  
Knoxville, IA, 50138

**For the Consultant:**

Cost Advisory Services, Inc.  
P.O. Box 755  
Johnston, Iowa 50131

**IN WITNESS WHEREOF,** the County and the Consultant have executed this Contract as of the date first written above.

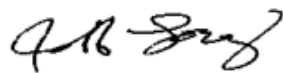
**MARION COUNTY, IOWA:**

By: \_\_\_\_\_  
(County Official)

\_\_\_\_\_  
(Title)

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

**COST ADVISORY SERVICES, INC.:**

By:   
\_\_\_\_\_  
Jeff Lorenz, President



7. Receive/file:

Marion County FY22 Audit Report - Final



# TERPSTRA HOKE and ASSOCIATES P.C.

CERTIFIED PUBLIC ACCOUNTANTS

RUSSELL S. TERPSTRA, CPA  
DEE A. A. HOKE, CPA  
MICHAEL G. STANLEY, CPA

317 EAST ROBINSON  
KNOXVILLE, IA 50138  
641-842-3184 Fax 641-828-7404

## INDEPENDENT AUDITOR'S REPORT

To the Officials of Marion County:

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Marion County, Iowa, as of and for the year ended June 30, 2022, and the related Notes to Financial Statements, which collectively comprise the County's basic financial statements listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Marion County as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

#### Basis for Opinions

We conducted our audit in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and Chapter 11 of the Code of Iowa. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of Marion County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of Matter

As discussed in Note 17 to the financial statements, Marion County adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Marion County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Terpstra Hoke and Associates P.C.

Marion County  
Knoxville, Iowa

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Marion County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Marion County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

#### Required Supplementary Information

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of the County's Proportionate Share of the Net Pension Liability (Asset), the Schedule of County Contributions and the Schedule of Changes in the County's Total OPEB Liability, Related Ratios and Notes on pages 8 through 16 and 68 through 77 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Marion County's basic financial statements. The financial statements for the nine years ended June 30, 2021 (which are not presented herein) were audited by other auditors who expressed unmodified opinions on those financial statements. The supplementary information included in Schedules 1 through 10, including the Schedule of Expenditures of Federal Awards required by Title 2, U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the supplementary information in Schedules 1 through 10 is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 28, 2023 on our consideration of Marion County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Marion County's internal control over financial reporting and compliance.

*Terpstra Hoke and Associates P.C.*

Knoxville, Iowa  
March 28, 2023



## 8. Discussion/action:

County Engineer Annual Review, Salary and Employment Agreement



## 9. Discussion/action:

VA Campus 28E Agreement



## 10. Discussion/action:

Marion County Property  
104 S. 6<sup>th</sup> St. Knoxville, IA 50138



**REAL ESTATE APPRAISAL  
OF**

Marion County Office Building  
104 South 6<sup>th</sup> Street  
Knoxville, Iowa

**AS OF:**

February 14, 2022

**PREPARED FOR:**

Marion County Maintenance Department  
3014 East Main Street  
Knoxville, Iowa

**PREPARED BY:**

De Heer & Associates, LLC  
Rich De Heer  
1340 Quebec Street  
Knoxville, Iowa

**De Heer & Associates, L.L.C.**

1340 Quebec Street  
Knoxville, Iowa 50138  
(641) 828-7820

March 7, 2022

Chris Nesteby  
Marion County Maintenance  
3014 E. Main  
Knoxville, Iowa 50138

In accordance with your request, the undersigned appraiser has personally inspected and appraised the real property located at 104 S 6<sup>th</sup> St, Knoxville, Iowa.

This report is a complete appraisal and presented in a summary report form according to the Federal Guidelines Uniform Standards of Professional Appraisal Practice (USPAP), Section 2-2. The property rights appraised are the Fee Simple Interest.

This appraisal report is subject to the following scope of work, intended use, intended user, definition of market value, statement of assumptions and limiting conditions, and certifications. Modifications, additions, or deletions to the intended use, intended user, definition of market value or limiting conditions are not permitted. The appraiser may expand the scope of work to include any additional research or analysis necessary based on the complexity of this appraisal assignment. Modifications or deletions to the certifications are also not permitted. However, additional certifications that do not constitute material alterations to this appraisal report, such as those required by law or those related to the appraiser's continuing education or membership in an appraisal organization, are permitted.

It is the opinion of this appraiser that the estimated market value of the property as of the date of inspection of February 14, 2022, is:

**ONE HUNDRED SIXTY-FIVE THOUSAND DOLLARS**

**(\$165,000.00)**

The attached report contains the description, analyses, and supportive data for the conclusions, final estimate of value, descriptive photographs, limiting conditions, and appropriate certifications. Not the statement in the ZONING area of this report. The property is currently zoned R-3 Multi-Family Residential and the current use of the building as well as its design is for commercial office use. The building has been used as an office for several years. If the city of Knoxville does not allow this use to continue or grants a variance for this use the value stated in this report could change due to the zoning restrictions of R-3 Zoning.

Respectfully Submitted:

De Heer and Associates, LLC

  
Richard L. De Heer, MRA, MFLA, MSA  
State Certified General Appraiser  
Knoxville, Iowa 50138





## 11. Board of Supervisor Updates



## VII. BOARD OF SUPERVISOR ADJOURNMENT

