

MINUTES AND PROCEEDINGS OF A REGULAR MEETING OF THE BUTLER COUNTY BOARD OF SUPERVISORS HELD ON OCTOBER 26, 2010.

Meeting called to order at 9:00 a.m. by Chairman Ken Oldenburger with member John Zimmerman present. Member Karl Nelson was absent.

Minutes of the previous meeting were read and approved as read.

After discussion, it was moved by Zimmerman, second by Oldenburger to approve Butler County Intangible Asset Policy as follows:

**RESOLUTION NO. 715
BUTLER COUNTY INTANGIBLE ASSET POLICY**

NOW, on the 26th day of October, 2010, the matter of Butler County's policy concerning Intangible Assets came before the Butler County Board of Supervisors.

WHEREAS, for the purposes of GASB51 Accounting and Financial Reporting for Intangible Assets, it is necessary to more clearly define the County's Capital Asset policy;

BE AND IT HEREBY RESOLVED, that Intangible Assets, with a unit cost of \$100,000.00 or more and an initial useful life extending beyond a single reporting period, shall be considered an Intangible Asset, with the exception of Road Right of Way, which threshold shall be \$50,000.00 or more per unit.

IT IS FURTHER RESOLVED, that a complete listing of such Intangible Assets shall be compiled and kept current by the Auditor's office.

UPON Roll Call the vote thereon was as follows:

AYES:	John Zimmerman	NAYS: None
	Ken Oldenburger	
ABSENT:	Karl Nelson	

WHEREUPON the Resolution was declared duly adopted this 26th day of October, 2010.

ATTEST: Holly A. Fokkena, County Auditor

Board met with County Engineer John Riherd for the following:

1) To consider Construction Road Closure Resolution, to close 280th St. from T55 to Upland Ave. for construction. Moved by Zimmerman, second by Oldenburger to adopt said Resolution as follows:

CONSTRUCTION ROAD CLOSURE RESOLUTION NO. 716

WHEREAS, The Butler County Board of Supervisors is empowered under authority of the Code of Iowa to close roads or highways under their jurisdiction when necessary for construction, and

WHEREAS, a bridge replacement project, BRS-C012(74)--60-12, requires that 280th Street, from T55 (Temple Ave) to Upland Ave, along the north line of Section 5 Beaver Township, be closed to all traffic, and

NOW THEREFORE BE IT RESOLVED by the Butler County Board of Supervisors that the above described road be closed and proper signs be erected for the duration of the construction project as determined by the County Engineer.

BE IT FURTHER RESOLVED that upon completion of the construction work, as determined by the County Engineer, the road shall be opened to the traveling public without further action of this board.

UPON Roll Call the vote thereon was as follows:

AYES:	Ken Oldenburger	NAYS: None
	John Zimmerman	
ABSENT:	Karl Nelson	

WHEREUPON the Resolution was declared duly adopted this 26th day of October, 2010.

ATTEST: Holly A. Fokkena, County Auditor

2) Engineer reviewed Secondary Roads Work in the Right of Way and Tile Crossings policies and proposed changes. No action was requested at this time.

3) Board reviewed joint correspondence to the Iowa Department of Transportation on behalf of the City of New Hartford. Board endorsed said letter. Board approved claims as submitted.

Moved by Zimmerman, second by Oldenburger to adjourn to Tuesday, November 2, 2010 at 8:00 A.M. Motion carried.

The above and foregoing is a true and correct copy of the minutes and proceedings of a regular adjourned meeting of the Board of Supervisors of Butler County, Iowa on October 26, 2010.