October 5, 2015

The Mahaska County Board of Supervisors met in regular session on the above date at 9:00 a.m. in the third floor conference room of the Mahaska County courthouse. Present were the following board members: Chairman ó Mark Doland; Vice chairman ó Henry VanWeelden; Member ó Mike Vander Molen. Also present were Ken Allsup, Osky News; Jason Madison, Eduardo Zamarripa, CRI; Danielle Lunsford, Osky Herald; Dave Sedivec, Mahaska County Conservation; David Shanahan, County Engineer; Jamey Robinson, Mahaska EMA; Heather Gross, Mid Iowa Behavioral Health Region; Joe Durian; Floyd Everett; John Crumly; Karie Foster, Veteran Affairs Director; Joe S. Crookham; Vince Harned; Dave Polkowske; Carol Polkowske; Linda Crookham-Hansen; Mark Willett; Beth Danowsky; Andrew Jensen; David Phelps; Travis McDowell, Ziegler CAT; and Susan Brown, Mahaska County Auditor.

This meeting was filmed by Communications Research Institute of William Penn University.

Chairman Doland opened the meeting at 9:00 a.m. with a moment of silence.

It was moved by VanWeelden seconded by Vander Molen to approve the agenda for todayøs meeting. All present voted aye. Motion carried.

It was moved by Vander Molen seconded by VanWeelden to approve minutes from September 21st meeting. All present voted aye. Motion carried.

It was moved by VanWeelden seconded by Vander Molen to approve September bills totaling \$783,165.28. All present voted aye. Motion carried.

It was moved by Vander Molen seconded by VanWeelden to accept FY16 1st quarter reports from Auditorøs office and Veteranøs Affairs. All present voted aye. Motion carried.

It was moved by Vander Molen seconded by VanWeelden to approve the following 28E agreement. All present voted aye. Motion carried.

28E AGREEMENT FOR SOUTH CENTRAL BEHAVIORAL HEALTH REGION

This Agreement is made and entered into by, between and among the undersigned counties, each having adopted this Agreement by resolution of its board of supervisors, and hereby join together to voluntarily form a public body corporate and politic and separate legal entity under Iowa Code Chapter 28E, and amendments thereto, known as the South Central Behavioral Health Region.

SECTION 1: IDENTITY OF THE PARTIES

The undersigned counties are political subdivisions and constitute õpublic agenciesö as defined in Iowa Code section 28E.2. The initial member counties are: Appanoose, Davis, Mahaska and Wapello. County membership may, however, change from time to time as provided

in this Agreement and the current member counties at any time shall be referred to as the õmember countiesö in this Agreement.

SECTION 2: PURPOSE AND GOALS

The member counties entered into this 28E Agreement to create a mental health and disability service Region as described in the Iowa Code to provide local access to mental health and disability services for adults and to engage in any other related activity in which an Iowa 28E organization may lawfully be engaged.

SECTION 3: TERM AND TERMINATION

3.1 Term. This Agreement shall be effective when the undersigned initial member counties, as listed in Section 1 execute this Agreement and this Agreement is filed with the Iowa Secretary of State as required by Iowa Code Section 28E.8 (the õEffective Dateö).

3.2 Termination. The term of this Agreement shall be perpetual, unless terminated by:

- a) a repeal or amendment of the Iowa Code sections that result in the elimination of a statutory requirement for mental health services to be provided through a regional format; and
- b) a majority of the member counties approve termination of the region.

3.3 Wind Up of Region. In the event the Agreement is terminated as provided in Section 3.2, the Governing Board shall begin winding down the Region. If all the requirements in Section 3.2 are met by or on December 1 of any year, then this Agreement will terminate effective for the succeeding June 30th. If all the requirements in Section 3.2 are met after December 1 of any year, then this Agreement will terminate effective one calendar year from the succeeding June 30th.

3.4 Distribution of Assets. In the event this Agreement is terminated and the Region is dissolved, all property of the Region shall be delivered, assigned and conveyed to the member counties as contributed by each member county. The Region will set up a Regional reinsurance mechanism; dollars contributed will include state dollars, and any other County or local funds designated by the Governing Board. If a member county leaves they would receive whatever they contributed after all remaining obligations of that county are paid. State dollars will be distributed proportional to county population. Please refer to section 7.1 Regional Finances.

SECTION 4: GOVERNANCE

4.1 Governing Board Directors: The Governing Board of Directors shall contain the following Directors:

- a) Each member county shall appoint one of its supervisors to serve as a Director on the Governing Board. The Board of Supervisors of each member county shall select its Director and he or she shall serve indefinitely at the pleasure of the county appointing the Director, until a successor is appointed, or until the earlier death, resignation, or the end of such personøs service as a county supervisor. Any Director appointed under this Section may be removed for any reason by the county appointing the Director, upon written notice to the Regionøs Board of Directors, which notice shall designate a successor Director to fill the vacancy.
- b) At least one individual who utilizes mental health and disability services, or is an actively involved relative of such an individual. This Director shall be appointed by the advisory committee described below, with such appointment to become effective upon approval by the Governing Board of the Region. This Director shall serve as an ex-officio, non-voting Director. This Director shall serve an initial term of one year, which shall begin upon the Effective Date, with

appointments thereafter to be for two year terms. A Director can be reappointed for one or more additional terms.

- c) At least one individual representing service providers in the Region. This Director shall be appointed by the advisory committee described below, with such appointment to become effective upon approval by the Governing Board of the Region. This Director shall serve as an ex-officio, non-voting Director. This Director shall serve an initial term of one year, which shall begin upon the Effective Date, with appointments thereafter to be for two year terms A Director can be reappointed for one or more additional terms.
- 4.2 Director Vacancies.
 - a) County-Appointed Directors: If a vacancy occurs during the term of a countyappointed Director, due to death, resignation, or end of service as a county supervisor of such Director, the vacancy shall be filled within thirty (30) calendar days of its occurrence by the county having the right of appointment.
 - b) Committee-Appointed Directors. If a vacancy occurs during the term of a committee-appointed Director, due to death or resignation of such Director, the vacancy shall be filled within thirty (30) calendar days of its occurrence by the committee having the right of appointment. Such appointment to fill a vacancy shall become effective upon the approval of the Governing Board of the Region.

4.3 Voting Procedures for Governing Board Members. Each county-appointed Director shall have one vote. A quorum must be present in order for the Governing Board to take action. A quorum shall be majority of the county-appointed Directors. The Governing Board shall take action by approval from the majority of the Directors present. Voting shall be done by roll call vote. Proxy voting will not be allowed; however, a Governing Board Director may attend via electronic means and be considered present for purposes of quorum and voting. If a representative of a county fails to attend three consecutive meetings, that member county shall appoint one of its supervisors to serve as a Director on the Governing Board replacing the prior member. The Governing Board shall meet a minimum of quarterly each year

4.5 Board Officers. The Governing Board shall organize itself and at its initial meeting elect a Chair, Vice-Chair and Secretary. Thereafter, at the first meeting each fiscal year, the Governing Board shall elect a Chair, Vice-Chair and Secretary for the next ensuing one (1) fiscal year. The Chair, Vice Chair and Secretary can be re-elected for one or more additional terms. The Chair shall preside at the Boardøs meetings, preserve order and enforce this Agreement. The Vice-Chair shall assist the Chair. During the temporary absence or disability of the Chair, the Vice-Chair shall discharge the duties of the Chair. Should the Chair be permanently absent or disabled, the Vice-Chair shall succeed to the office of the Chair.

The Secretary-Treasurer shall keep minutes of all Board meetings.

4.6 Powers of the Governing Board. Except as otherwise provided in this Agreement, the Region shall be under the direction and control of the Governing Board and the Chief Executive Officer. The Governing Board shall have each and all of the following powers:

- a) To contract with any public or private entity to provide all necessary services;
- b) To rent, lease or purchase any tangible personal property, real estate or services reasonably necessary to fulfill the purposes of this Agreement;
- c) To establish a system of accounting and budgeting, and a system for receiving payments;

- d) To retain legal counsel, accountants and other professional individuals needed in order to fulfill the purposes of this Agreement;
- e) To sue and be sued;
- f) To make and enforce bylaws or rules and regulations for the management and operation of the Regionøs business and affairs;
- g) To do and perform any acts authorized by the Code of Iowa, under, through or by means of its officers, agents and employees, or by contracts with any person or entity;
- h) To consult with representatives of Federal, State and local agencies and departments, and their officers and employees, and to contract with such agencies and departments;
- i) To receive funds from each member county as set forth in this Agreement;
- j) To accept grants, contributions or loans from Federal, State or local agencies;
- k) To establish the times and places for business meetings and educational conferences, and set agendas for those meetings and conferences; and
- 1) To exercise any other power or do any other legal act necessary to discharge its obligations and fulfill the purposes of this Agreement.
- m) To participate in the planning and implementation of the Strategic Plan for the region.

The Governing Board may delegate any of these powers to the Chief Executive Officer or staff of member counties serving the Region as the Governing Board deems necessary. The Governing Board may adopt such policies, rules, regulations and actions not inconsistent with law or this Agreement.

4.7 Appointment of Committee

Members of any committee of the Region shall be appointed by the Governing Board. Committee members shall serve indefinitely at the pleasure of the Governing Board, until a successor is appointed, or until the earlier death or resignation of such committee member.

4.8 Duties of Committees

The advisory committee, as appointed by the Governing Board, shall have at minimum 5 members. The committee members shall be: individuals who utilize services or actively involved relatives of such individuals; service providers; and other identified by the Governing Board. The Governing Board will be represented at advisory committee meetings by the Chief Executive Officer who will report back to the Governing Board at its quarterly meetings. The mechanism through which the Governing Board appoints members will be through a formal Regional Stakeholder meeting consisting of service providers, individuals who utilize services, or actively involved relative of such individuals, and any other categories of persons identified by the Governing Board.

The Governing Board may take action to create additional committees for various other purposes as it deems appropriate.

4.9 Methods for Dispute Resolution

An internal dispute which cannot be resolved shall mean any action which the Region must take and for which no agreement on the particular action to be taken has been determined through the process set forth under this Agreement and such determination of action has remained unresolved for 30 calendar days. In the event an internal dispute arises amongst or between the Governing Board members, the Chief Executive Officer or any of the member counties, which cannot be resolved, the following dispute resolution shall be used:

- a) Mediation conducted pursuant to Chapter 679C of the Iowa Code;
- b) If after which the dispute remains unresolved, arbitration will be conducted pursuant to Chapter 679A of the Iowa Code.

This section applies only to the business of this South Central Behavioral Health Region. Such arbitration award shall be final and binding on all parties.

5. MEMBER COUNTIES

5.1 Specification, Requirements, Obligations, Expectations of Member Counties The member Counties agree to the following:

- To respond to reasonable requests to make local records available to the Region for the purposes of this Agreement; i.e., if a member county contract for another member countø social worker, it would be the expectation that client files would be shared between member counties.
- Continue to offer services presently established and implement evolving services as the Region see fit.
- When requested by Chief Executive Officer for a particular service, member counties will make those services available to the Region on a reimbursable basis.
- To contribute funds as required by this Agreement for the services to be provided by the Region and to provide funds to the Region though a reinsurance mechanism fund established in Section 7.1.
- Counties agree to levy the same dollar amount per capita as determined by the Governing Board.

5.2 Decision that Require Member County Votes

The Governing Board shall not have authority to, and they covenant and agree that they shall not, do, or cause the Region to do, any of the following acts without the prior consent of the Boards of Supervisors of all of the member counties:

- a) Permit any new member counties;
- b) Remove any member county (other than a voluntary withdrawal of a county as provided below);
- c) Terminate or amend this Agreement; or
- d) Dissolve the Region.
- 5.3 Member County Voting Procedure

Any question related to the issues listed in Section 5.2 above may be presented to the member counties by resolution of the Governing Board of the Region by first adopting a recommendation on the issue and then submitting it to the individual member counties. A separate explanation of the reasons for the recommendation shall be included. Each member county must vote upon the proposal by resolution of its Board of Supervisors and submittal of a certified copy of this resolution to the Region¢ Governing Board Chair. This resolution shall be submitted within thirty (30) calendar days of the date that the County received a copy of the proposal.

5.4 Additional Member Counties

If a county wishes to become a member county of the Region after the Effective Date, the county must make a written request to the Region¢ Governing Board. Such request will then be addressed through the Member Voting Procedure set forth in Section 5.2 and 5.3. If a new

countyøs request is approved through such procedure, such new membership will not become effective until:

a) the county provides a signature page to this Agreement and a resolution from its Board of Supervisors that it agrees to abide by the terms of this Agreement as set out herein and possess legal power and authority to do so; and

b) If the new countyøs request has been properly approved, and it has submitted the documentation in Section 5.4(a) prior to December 1st, then such membership shall become effective on July 1st of the next fiscal year. If all of these requirements are not met until after December 1st, then such membership shall become effective on July 1st of the subsequent fiscal year.

c) If the Director of the MH/DS of the Department of Human Services assigns a county to Region, the region will work within the time frames assigned by the Director.

5.5 Member County Withdrawal/Removal

a) Member County Withdrawal

Any member county, by resolution of its Board of Supervisors, may withdraw from the Region by giving written notice to the Governing Board of the Region no later than December 1st prior to the end of the fiscal year the withdrawal will be effective. Withdrawal shall not relieve the withdrawing member county of the obligation to pay its share of the expenses of the Region incurred during the fiscal year in which the withdrawal occurs and any other past due amounts. Services of the Region shall continue to be provided to the withdrawing member county until the date of withdrawal, so long as such member county remains in good standing as provided in Section 5.6 below. Upon withdrawal, member counties shall receive the dollars that were contributed to the reinsurance mechanism established in the Region Fund, after all bills have been paid. A proportion of remaining Regional fund dollars will be returned proportional to that countyøs contribution to the Regional fund in that fiscal year. Please refer to section 7.1 Regional Finances.

b) Member County Removal

If the Governing Board feels it is in the best interest of the Region for a member county to be removed from the Region, the Governing Board will pass a resolution to that effect and proceed under the Member Voting Procedure set forth in Section 5.3. for all remaining counties in the Region, except the county recommended for removal. A unanimous vote by all remaining counties in the Region will be required for removal to occur. Upon removal, member counties shall not be entitled to any repayment of funds, services or property provided to the Region.

5.6. Suspension of Voting Rights and Services

In the event any member county fails to make a payment to the Region as required under this Agreement for 30 calendar days after such payment is requested in writing, then the member county will be deemed delinquent. During any period of delinquency, such member county shall not be entitled to the services of the Region, nor shall the member county be entitled to vote on matters coming before the Governing Board, unless such delinquency shall be waived by a unanimous vote of the remaining members of the Governing Board. Every effort will be made by the Governing Board members to work with the member countyøs board to remedy the county deficit. If the deficit is no cured within a year, the Governing Board may take action to remove the member county. During any period of delinquency, the clients of such member county will not suffer as a result.

6. STAFF

6.1 Selection Process for Chief Executive Officer

For the initial Chief Executive Officer, a candidate shall be proposed by the Governing Board, and upon approval by the Governing Board, shall be referred to candidates own county for approval by the county Board of Supervisors. Future candidates for the role of Chief Executive Officer shall be identified by the Governing Board and the Board of Supervisors of the member counties. Appointment shall require the approval of the Governing Board and the candidate¢s own county Board of Supervisors. The Chief Executive Officer shall be the single point of accountability for the Region.

6.2 Performance Evaluation of Chief Executive Officer

The Governing Board shall conduct an annual evaluation of the Chief Executive Officer. The Governing Board may conduct additional evaluations of the Chief Executive Officer at any time, as it deems necessary, in a given situation. All evaluations shall be summarized in writing and submitted to the Board of Supervisors of the member county which employs the respective Chief Executive Officer. In the event the Governing Board determines that it is not in the best interests of the Region for a particular person to continue to serve as a Chief Executive Officer, the Governing Board shall inform the Board of Supervisors of the member county employing such person.

6.3 General functions and responsibilities of staff

The Region intends to employ or contract for staff for the following functions and responsibilities:

- a) Communications;
- b) Strategic Plan Development;
- c) Budget Planning and Financial Reports;
- d) Operations ó personnel, benefits, space, training, etc.;
- e) Risk Management;
- f) Compliance and Reporting;
- g) Service Processing, Authorization and Access;
- h) Provider Network- development, contracting, quality and performance;
- i) Payment of Claims;
- j) Quality Assurance;
- k) Appeals and Grievances; and
- l) Information Technology.

The Chief Executive Officer shall remain a county employee of their respective county and will receive salary and benefits through their employing county. The Service Coordinators are employees of their respective county for personnel, payroll and benefit purposes, but report to their particular Board of Supervisors only for business unrelated to South Central Behavioral Health Region. For job duties performed on behalf of the region the Service Coordinators shall be accountable to the South Central Behavioral Health Region CEO and Governing Board.

Regional services will be billed to counties that use them and reimbursed to counties that provide them.

Staff shall include one or more coordinators of services from member counties. Coordinators must have a bachelorøs or higher degree in human services related or administrative related field from accredited college or university. In lieu of a degree in administration, a coordinator may provide documentation of relevant management experience. The Governing Board reserves the right to amend this list of staff responsibilities on its own motion without member approval as a non-substantive amendment as provided for in Section 8.1.

7. REGION FINANCES

7.1 Management & Expenditure of Funding

a) General:

All state dollars and any other county or local funds that are received by the member counties for purposes related to the Region shall be transferred to the Region. The first payment is to be made by October 31 and the second by April 30 of each fiscal year. Any collection of tax dollars for Region purposes after April 30 of a given fiscal year will be paid to the Region in the first payment of the next fiscal year-by October 31. The Region fund shall be used to pay all cost of the Region managed and administered by fiscal agent of the Region, the CEO, or staff designated by the Region, and in compliance with the law, direction from the Governing Board and other written policies of the Region. The Governing Board may designate these funds into one of three different types of accounts.

- Region Account: Each fiscal year as a part of the Regionøs budgeting process, the Governing Board will determine a dollar amount necessary to fund the services and administrative costs of the Region. The dollar amount from each Member County that will be transferred to the Region account will be based on the budget estimate for Region Services and Region Administrative Costs, with Region Services to be paid for by the Member Counties on a per capita basis and Region Administrative Costs to be shared equally by the member counties.
- 2) Member County Accounts: All state dollars and any other county or local funds not designated to the Region Account will be held in separate accounts for each Member County. The amount in each Member County account will be the state dollars and any other county or local funds that it transferred to the Region, minus the amount of such Member County contribution that was designated to the Region Fund. Funds in an Member County account shall be expended only for costs associated with that Member County. The Board of Supervisors shall make recommendations to the Governing Board on how the dollars in its Member County account shall be made by the Governing Board.
- 3) Risk Pool Account: In the event a Member Countyøs account has a negative equity position or negative ending cash balance, funds shall first be transferred to the risk pool account from that countyøs remaining contribution to the region account, if any, and then from the accounts of the other Member Counties as required by the Governing Board, to correct the negative equity position or negative ending cash balance for the applicable Member County. The Member County that has a negative equity position or negative ending cash balance in its operating budget shall repay the necessary funds through a transfer of funds at such times and in such amounts as recommended by the Chief Executive Officer and approved by the Governing Board as determined to be prudent and feasible. Any repayments shall be apportioned amongst accounts using the same formula as that used to remedy the deficit.

All of the above accounts shall be managed and administered by the Chief Executive Officer, or staff designated by the Chief Executive Officer, and in compliance with the law, direction from the Governing Board, and other written policies of the Region.

One member county shall act as a fiscal agent to the Region for all of the above accounts by vote of the Governing Board. The fiscal agent shall receive an administrative fee of .25 cents per capita, as will be specifically set forth in the Region¢s budget for each year.

a) Administrative Funding and Resources:

Administrative costs shall be a component of the Regionøs budget. Particular administrative costs may be paid out of the Region Account if designated by the Governing Board as a Region Administrative Cost. Otherwise, administrative costs will be paid out of the Member County Accounts for the county to which the administrative cost is attributable.

b) Use of Savings for Reinvestment

The Region shall comply with Chapters 12B and 12C of the Iowa Code for deposit and investment of Region Account. Through the Regions budgeting process, it shall strive to use surplus funds for the development of additional services.

7.2 Process for Initial Funding to Begin Operations

The initial startup dollars will consist of funds designated by the Governing Board. Each member county would contribute 1/3 of the Regions Administration obligations.

7.3 Process for Annual Independent Audit

Accounts of the Region shall be audited annually by a certified public accountant certified in the state of Iowa, as selected by the Governing Board. The Region will be responsible for paying for this annual audit.

7.4 Levy

Counties agree to levy the same dollar amount per capita as determined by the Governing Board.

8. SCOPE & AMENDMENTS

8.1 Amendments

The Governing Board is authorized to make non-substantive amendments to this Agreement with a two-thirds vote of board members present. All other amendments to this Agreement shall be conducted through the member approval process described in Section 5.3 and in compliance with Iowa Code Chapter 28E, which includes filing all amendments with the Iowa Secretary of State.

8.2 Entire Agreement

This Agreement represents the entire 28E Agreement of the South Central Behavioral Health Region.

8.3 Invalidity

If any one or more provisions of this Agreement are declared unconstitutional or contrary to law, the validity of the remainder hereof shall not be affected.

8.4 No Waiver

The waiver by any party of a breach or violation of any provisions of this Agreement shall not operate as or be construed to be a waiver of any subsequent breach

IN WITNESS WHEREOF, MAHASKA COUNTY EXECUTES THIS 28E AGREEMENT, CREATING SOUTH CENTRAL BEHAVIORAL HEALTH REGION EFFECTIVE 10-05-15:

BY: s/Mark Doland Mahaska County Board of Supervisors, Chairperson ATTEST: s/Susan L. Brown Mahaska County Auditor ACKNOWLEDGMENT BY NOTARY STATE OF IOWA)) ss.) hahaska COUNTY)

On this 5th day of October, 2015, before me the undersigned, a Notary Public in and for said County and State, personally appeared Mark Doland and Susan L. Brown, to me personally known, who, being duly sworn, did say that they are the Chairperson of the Board of Supervisors and County Auditor of Mahaska County, Iowa respectively; that the seal affixed hereto is the seal of said County; that said instrument was signed and sealed on behalf of the said Mahaska County, Iowa, by authority of its Board of Supervisors and that said Mark Doland and Susan L. Brown as such officers, acknowledge the execution of said instrument to be the voluntary act and deed of said County, it and by them voluntarily executed.

s/Jody VanPatten Notary Public In and For Said County And State of Iowa

It was moved by Doland seconded by VanWeelden to accept and approve a revised FY15/16 budget proposal as presented by the Veterans Affairs department. Vander Molen moved to amend motion to reflect the directorøs position at a forty hour fulltime basis based on \$17.28/hour, the current salary. VanWeelden seconded. Doland ó nay. VanWeelden ó aye. Vander Molen ó aye.. Motion carried. Original motion: All present voted aye. Motion carried.

It was moved by Vander Molen seconded by VanWeelden to support Conservation Board in land acquisition on condition of future sale funding by conservation if needed. All present voted aye. Motion carried.

No estimates secured for RCF demolition at this time.

It was moved by Vander Molen seconded by VanWeelden to establish a sub-committee for discussion and recommendations concerning possible updates to the county communications system. All present voted aye. Motion carried. It was moved by Doland seconded by VanWeelden to appoint Supervisor Vander Molen to the sub-committee. All present voted aye. Motion carried.

Beth Danowsky, Andrew Jensen, David Phelps, Linda Crookham-Johnson, and Mark Willett walked through an update of the plans for a proposed Mahaska County Recreation and Early Childhood Education Center with the board. Discussion included the possibility of support from the county through local option sales tax revenue and/or bonding options.

The engineer presented quotes for motorgrader purchase from Ziegler CAT and Murphy Tractor & Equipment. It was moved by VanWeelden seconded by Vander Molen to approve purchase of 2015 CAT 12M3 motorgrader with trade-in as recommended by engineer. Total cost \$222,506 to be paid July 2016. All present voted aye. Motion carried.

It was moved by Vander Molen seconded by VanWeelden to authorize purchase of 2016 Volvo Model 64F200 tandem axle truck with box and snow wing from GATR Truck Center at a total cost of \$186,915. All present voted aye. Motion carried.

It was moved by Vander Molen seconded by VanWeelden to authorize engineerøs attendance at NACE meeting in Tacoma, WA April 24-28, 2016. Doland ó aye. VanWeelden ó nay. Vander Molen ó aye. Motion carried.

It was moved by Doland seconded by VanWeelden to schedule joint meeting with Mahaska County Solid Waste Commission on Thursday, October 8, 2015 at 7:00 p.m. in 3rd floor conference room of courthouse. All present voted aye. Motion carried.

Public comments: None

It was moved by VanWeelden seconded by Doland to adjourn. All present voted aye. Motion carried.

Attest:_____

Susan L. Brown Mahaska County Auditor Mark Doland Mahaska County Board of Supervisors