

**MONONA COUNTY BOARD OF SUPERVISORS MEETING  
SEPTEMBER 2, 2025**

The Monona County Board of Supervisors met in regular session at 8:30 a.m. o'clock on Tuesday, September 2, 2025, in the boardroom of the courthouse in Onawa, Monona County, Iowa with Chairman Fox presiding. Other Supervisors present: Tom Brouillette. Supervisor Absent: Vince Phillips. Also present was Auditor Peggy A. Rolph, Deputy Auditor Courtney Nagel and Wray Wright.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to approve the agenda. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Kevin Ewing, Sheriff, was present for authorization to fix Humvee transmission; discussion on Law Enforcement Policy with Monona County Conservation; and authorization to hire a dispatcher. Also present were Josh Schaben, Conservation Director; Kaleb Kaster, Conservation Ranger, and Wray Wright.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to give Sheriff Ewing authorization to fix the Humvee's transmission. The quote for replacement is \$6,456.74. The transmission will have a three-year 100,000 warranty. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Discussion was held on having a law enforcement policy between the Monona County Sheriff's Department and Monona County Conservation. Iowa Code allows the Sheriff to authorize the two Conservation Certified Officers to be Special Deputies if the need arises. No action taken.

Motion was made by Supervisor Brouillette, seconded by Supervisor Fox to give Sheriff Ewing authorization to hire Kianna Mai Hersom as a dispatcher pending passing the MMP. She will start at \$22.93 per hour with \$0.25 per hour for shift differential per MOU. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Secondary Roads Engineer Charles Bechtold, Secondary Roads Maintenance Foreman Lucas Morton, Brent Trucke, Ziegler Cat, and Wray Wright were present for Secondary Roads business.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to approve miscellaneous utility permit for Western Iowa Power Cooperative for a single phase 1/0 primary overhead line with upgraded poles and conductor. Starting at E34 L3 W 5.5 H E34. Poles will be added 32 feet to 38 feet from the center line of Hwy E34. Project is in Center Township (84N) (43W) Sections 25, 26, 27, 28, 29, 30. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Brent Trucke, Ziegler Cat, presented the lease program that is offered by Ziegler Cat. No action taken.

Discussion items were Company Nurse, Street and Roads Conference, E54, part-time mowing, trimming trees, and roads. No action taken.

Supervisor Fox introduced and moved for adoption the following Resolution, seconded by Supervisor Brouillette:

**RESOLUTION 2025-21  
MONONA COUNTY SUBSCRIPTION BASED INFORMATION TECHNOLOGY  
AGREEMENT POLICY**

GASB Statement No. 96, "**Subscription Based Information Technology Agreements**" (SBITA), is effective **beginning July 1, 2022**. (FY2023). GASB 96 requires a right-to-use subscription assets and corresponding subscription liability to be recorded. For counties reporting on the accrual basis of accounting, the cumulative effect, if any, may require a restatement of beginning net position, fund balance, or fund net position (as applicable). **This means SBITA in existence on June 30, 2022, will need to be reported as the beginning balance (July 1, 2022) for SBITA of FY2023.**

A Subscription Based Information Technology Agreements is an intangible capital asset. The asset represents the right to use an underlying asset identified in a SBITA, as specified for a period of

time. The County will recognize the intangible Subscription Based Information Technology Agreements when:

- a) The contract conveys control of the right to use another entity's IT software, alone or in combination with tangible capital assets, as specified in a contract for a period of time in an exchange or exchange like transaction.
- 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 SBITAs are not GASB 96 SBITAs and are excluded from this policy:

- a) Governments acting as SBITA vendors (No lessors)
- b) Contracts that meet the definition of a P3 in GASB Statement 94
- c) Perpetual software licenses (If the software is paid up front for the license and can be used forever and updates don't have to be purchased).

Threshold for Capitalization of Right-To-Use Subscription Assets

The establishment of a right-to-use subscription asset capitalization threshold policy has been recommended. The policy should be approved by the Board of Supervisors. The threshold is to be consistently applied by all departments and offices of the County for financial reporting purposes and should overall capture most right-to-use subscription contracts. All right-to-use subscription assets at or above \$50,000 must be reported.

As a general rule, the threshold should be applied to individual SBITAs.

Right-to-use subscription asset classifications:

The lessee is required to disclose the amount of subscription assets (and the related amortization) separately from other capital assets.

The major class of underlying subscription assets will be disclosed by the County.

- Right-to-use subscription assets

Measurement and amortization:

Measurement: A SBITA should initially measure the asset as the sum of the following:

- a) The amount of the initial measurement of the subscription right-to-use asset. (A lessee should measure the subscription liability and right-to-use asset at the present value of payments expected to be made during the SBITA term. (For the year of implementation, the SBITA liability and right-to-use asset should be measured as of July 1, 2022.)
- b) SBITA payments made to the lessor at or before the commencement of the SBITA term, less any incentives received from the lessor at or before the commencement of the SBITA term.
- c) Initial direct costs that are ancillary charges necessary to place the subscription asset into service.

Amortization: ASBITA asset should be amortized using the straight-line method over the shorter of the SBITA term or the useful life of the underlying asset. The amortization of the SBITA asset should be reported as amortization expense. Useful life will range from 2-20 years.

At a minimum, amortization should be calculated on a monthly basis.

Resolution Approved and Passed on September 2, 2025

Ayes: /s/ Bo Fox  
/s/ Tom Brouillette  
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Nays: None  
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/s/ Bo Fox  
CHAIRPERSON, BOARD OF SUPERVISORS

ATTEST: /s/ Peggy A. Rolph  
MONONA COUNTY AUDITOR

Supervisor Brouillette introduced and moved for adoption the following Resolution, seconded by Supervisor Fox:

**RESOLUTION NO. 2025-22  
FOR INTERFUND OPERATING TRANSFER**

**WHEREAS**, it is desired to transfer monies from the Conservation Trust Fund to the REAP Fund, and

**WHEREAS**, said operating transfer is in accordance with Section 331.432, Code of Iowa,  
**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of Monona County,  
Iowa as follows:

Section 1. The sum of \$8,000 is ordered to be transferred from the Conservation Trust Fund to the REAP Fund for fiscal year 2025-2026

Section 2. The Auditor is directed to correct her books accordingly and to notify the Treasurer of this operating transfer, accompanying the notification with a copy of this Resolution and the record of its adoption.

The above and foregoing Resolution was adopted by the Board of Supervisors of Monona County, Iowa, on the 2<sup>nd</sup> day of September 2025, the vote thereon being as follows:

Ayes: /s/ Bo Fox  
/s/ Tom Brouillette  
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Nays: None  
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/s/ Bo Fox  
Chairman, Board of Supervisors

ATTEST: /s/ Peggy A. Rolph  
Monona County Auditor

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to authorize the Chairman's signature on letter of agreement with Teamsters Local Union #554 to correct errors in the Secondary Roads Union Contract. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to recess the Board of Supervisor's meeting to convene as Drainage Trustees. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Amy Borchardt-Sick and Ashley Brown, Drainage Clerks, were present for Drainage business. It was moved by Fox, seconded by Brouillette to approve the August drainage claims. Vote on motion: Ayes: Brouillette and Fox. Nays: None. Motion carried.

Mark Shull came in and signed the privacy act release form for the Nagel Drainage District. Drainage Clerk emailed the form back to Senator Ernst office.

John Lofshult II came in and filled out a petition on his McCandless driveway tube that is completely blocked with mud from when they were installing fiber optic lines in the road ditch. (NE ¼ of the NW corner of Section 16, Lake Township). Dave Brown/Secondary roads said he would take care of it.

The Board, on its own motion and vote, duly carried, adjourned.

Motion was made by Supervisor Brouillette, seconded by Supervisor Fox to reconvene the Board of Supervisor's meeting. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Abby Riesberg, Treasurer, presented the Semi-Annual Report to the Board of Supervisors. Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to authorize the Board of Supervisor's signatures on the Treasurer's Semi-Annual Report. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Jim Wigton, IT Director, invited Ted Gruenloh and Emily Gardner from Nomic to give a demonstration via zoom on their product Outpost, which is pre-firewall protection. Discussion followed. No action taken.

Haley Bryan, County Attorney, and Kevin Ewing, Sheriff, were present to review opioid application for funding. The opioid application was submitted by the Monona County Sheriff's Department for body cameras. Discussion followed.

Motion was made by Supervisor Brouillette, seconded by Supervisor Fox to approve opioid application funding for Monona County Sheriff's Department for body cameras. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Motion was made by Supervisor Brouillette, seconded by Supervisor Fox to approve the minutes of August 26, 2025, as read. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Motion was made by Supervisor Brouillette, seconded by Supervisor Fox to approve claims. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Motion was made by Supervisor Brouillette, seconded by Supervisor Fox to acknowledge receipt of letter from iHeart Media regarding opioid funds. Vote on motion: Fox and Brouillette. Nays: None. Motion carried.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to authorize the Chairman's signature on lease agreement with William J. and Myrna L. Wood. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Motion was made by Supervisor Brouillette, seconded by Supervisor Fox to acknowledge receipt of Manure Management Annual Update for TM's Pork Producers LLC facility #64882. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to acknowledge receipt of Manure Management Annual Update for Ryan Paulsen facility #59952. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

It was moved by Supervisor Brouillette, seconded by Supervisor Fox to hereby adjourn at the hour of 12:40 p.m. o'clock. Vote on motion: Ayes: Fox and Brouillette. Nays: None. Motion carried.

/s/ Bo Fox  
BO FOX, CHAIRPERSON MONONA COUNTY  
BOARD OF SUPERVISORS

ATTEST: /s/ Peggy A. Rolph  
PEGGY A. ROLPH, MONONA COUNTY AUDITOR