

**MONONA COUNTY BOARD OF SUPERVISORS MEETING
JUNE 30, 2026**

The Monona County Board of Supervisors met in regular session at 8:30 a.m. o'clock on Tuesday, June 30, 2026, in the boardroom of the courthouse in Onawa, Monona County, Iowa with Chairman Fox presiding. Other Supervisors present: Vince Phillips and Tom Brouillette arriving at 8:35 a.m. Supervisor Absent: None. Also present was Auditor Peggy A. Rolph.

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

Wray Wright inquired what the width of the right of ways were. Discussion followed with no action taken.

Dejay Langel was present for approval to light up the Courthouse on June 30, 2026. Motion was made by Supervisor Phillips, seconded by Supervisor Brouillette, to approve Dejay Langel to light up the Courthouse on June 30, 2026. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Present, along with the Supervisors and Auditor, for the Elected Official / Director Meeting were Patrick Prorok, EMA Director; Jim Wigton, IT Director; Haley Bryan, County Attorney; Kevin Ewing, Sheriff; Kelly Parsley, Recorder; Sandy Bubke, Zoning/Environmental Health Administrator; John Rasmussen, Secondary Roads Engineer; Abby Riesberg, Treasurer; Josh Schaben, Conservation Director; and Wray Wright. Absent were Brandon East, Veteran Affairs Director and Terri Pratt, Assessor. Activities were discussed and information was shared.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette, to recess the Board of Supervisor's meeting at 10 a.m. to convene as Drainage Trustees. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None.

Amy Borchardt-Sick and Ashley Brown, Drainage Clerks, were present for Drainage business. It was moved by Fox, seconded by Phillips, to sign the Electronic Data Transfer Agreement from ISG for McNeill and Oliver Lake Lat 1 drainage districts. Unanimously approved and moved.

It was moved by Brouillette, seconded by Fox, to approve the drainage claims. Unanimously approved and moved.

Engineer Rasmussen provided the Certificate of Substantial Completion for the Oliver Lake Lat 1 Cleanout Project. He has not received a response from Dustin Wallis (Armodus) regarding the completion timeline. No action taken.

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

Motion was made by Supervisor Phillips, seconded by Supervisor Fox, to reconvene the Board of Supervisor's meeting at 10:16 a.m. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None.

Secondary Roads Engineer John Rasmussen and Wray Wright were present for Secondary Roads business. Motion was made by Supervisor Phillips, seconded by Supervisor Fox, to award FY2027 fuel contract to Sexton Oil. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Discussion items were property, roads, cutting trees and brush. No action taken.

Present for the Mapleton Food Pantry discussion were County Attorney Haley Bryan, Sara Boyle and Connie Swearingen, Mapleton Food Pantry, Cindy Nielsen and Shirley Hesse, American Legion Auxiliary. The lease, food pantry and condition of the building were discussed in length. No action taken.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette, to approve the minutes of June 23, 2026, as read. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

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

BREAKDOWN FOR PAYROLL CLAIMS LISTING				PPE:	6/6/2026
	GROSS COUNTY SHARE (MATCH)				TOTAL
DEPARTMENT	PAYROLL	FICA Match	Medicare Match	IPERS Match	W/CO.SHARE
ASSESSOR	\$9,593.64	\$555.25	\$129.86	\$894.32	\$11,173.07
SUPERVISORS	\$4,267.38	\$239.35	\$55.97	\$402.85	\$4,965.55
AUDITOR	\$10,536.82	\$598.69	\$140.02	\$994.68	\$12,270.21
TREASURER	\$8,739.78	\$512.37	\$119.83	\$825.03	\$10,197.01
COUNTY ATTORNEY	\$11,655.14	\$643.20	\$150.43	\$1,100.23	\$13,549.00
SHERIFF	\$60,292.50	\$3,565.14	\$833.78	\$6,634.25	\$71,325.67
RECORDER	\$7,265.06	\$420.12	\$98.25	\$685.83	\$8,469.26
AUTO/TREASURER	\$3,979.10	\$218.77	\$51.17	\$375.63	\$4,624.67
DRAINAGE	\$3,876.43	\$230.96	\$54.02	\$365.94	\$4,527.35
ENVIRON.HLTH/ZONING	\$1,868.00	\$102.35	\$23.94	\$176.34	\$2,170.63
SEC. ROAD	\$79,355.96	\$4,581.89	\$1,071.55	\$7,348.45	\$92,357.85
VETERANS ADMIN	\$790.00	\$48.98	\$11.46	\$74.58	\$925.02
CUSTODIAL	\$3,279.75	\$201.19	\$47.06	\$309.61	\$3,837.61
CONSERVATION	\$10,938.00	\$655.77	\$153.35	\$1,020.56	\$12,767.68
ELECTIONS	\$2,703.63	\$158.43	\$37.05	\$255.22	\$3,154.33
EMERG. MGT.	\$2,308.00	\$139.11	\$32.53	\$217.88	\$2,697.52
ALL TOTALS	\$221,449.19	\$12,871.57	\$3,010.27	\$21,681.40	\$259,012.43

BREAKDOWN FOR PAYROLL CLAIMS LISTING				PPE:	6/20/2026
	GROSS COUNTY SHARE (MATCH)				TOTAL
DEPARTMENT	PAYROLL	FICA Match	Medicare Match	IPERS Match	W/CO.SHARE
ASSESSOR	\$9,473.63	\$560.21	\$131.02	\$894.32	\$11,059.18
SUPERVISORS	\$4,267.38	\$249.93	\$58.45	\$402.85	\$4,978.61
AUDITOR	\$10,536.84	\$608.18	\$142.23	\$994.68	\$12,281.93
TREASURER	\$8,739.80	\$522.63	\$122.23	\$825.03	\$10,209.69
COUNTY ATTORNEY	\$11,655.15	\$661.02	\$154.60	\$1,100.23	\$13,571.00
SHERIFF	\$55,889.76	\$3,327.41	\$778.18	\$6,124.09	\$66,119.44
RECORDER	\$7,265.08	\$425.39	\$99.48	\$685.83	\$8,475.78
AUTO/TREASURER	\$3,979.10	\$225.14	\$52.65	\$375.63	\$4,632.52
DRAINAGE	\$3,876.43	\$236.14	\$55.22	\$365.94	\$4,533.73
ENVIRON.HLTH/ZONING	\$1,868.00	\$102.35	\$23.94	\$176.34	\$2,170.63
SEC. ROAD	\$79,899.28	\$4,701.07	\$1,099.43	\$7,250.73	\$92,950.51
VETERANS ADMIN	\$960.00	\$59.52	\$13.92	\$83.07	\$1,116.51
CUSTODIAL	\$3,383.80	\$209.80	\$49.07	\$319.43	\$3,962.10
TOWNSHIP TRUSTEE/CLERK	\$80.00	\$4.96	\$1.16	\$0.00	\$86.12
CONSERVATION	\$10,591.82	\$645.17	\$150.87	\$987.88	\$12,375.74
ELECTIONS	\$2,173.77	\$131.95	\$30.86	\$205.20	\$2,541.78
EMERG. MGT.	\$2,308.00	\$141.26	\$33.04	\$217.88	\$2,700.18
ALL TOTALS	\$216,947.84	\$12,812.13	\$2,996.35	\$21,009.13	\$253,765.45

BREAKDOWN FOR PAYROLL CLAIMS LISTING				PPE:	6/30/2026
	GROSS COUNTY SHARE (MATCH)				TOTAL
DEPARTMENT	PAYROLL	FICA Match	Medicare Match	IPERS Match	W/CO.SHARE
ASSESSOR	\$6,962.64	\$431.68	\$100.96	\$646.96	\$8,142.24
SUPERVISORS	\$2,987.18	\$185.20	\$43.31	\$281.99	\$3,497.68
AUDITOR	\$7,375.78	\$457.29	\$106.96	\$696.27	\$8,636.30
TREASURER	\$6,165.84	\$382.28	\$89.40	\$582.06	\$7,219.58
COUNTY ATTORNEY	\$8,171.37	\$506.63	\$118.48	\$771.38	\$9,567.86
SHERIFF	\$48,446.70	\$3,003.69	\$702.48	\$5,306.67	\$57,459.54
RECORDER	\$5,085.54	\$315.30	\$73.74	\$480.08	\$5,954.66
AUTO/TREASURER	\$2,785.37	\$172.69	\$40.39	\$262.94	\$3,261.39
DRAINAGE	\$2,839.58	\$176.05	\$41.18	\$268.06	\$3,324.87
ENVIRON.HLTH/ZONING	\$1,307.60	\$81.07	\$18.96	\$123.44	\$1,531.07
SEC. ROAD	\$56,719.66	\$3,516.66	\$822.44	\$5,253.22	\$66,311.98
VETERANS ADMIN	\$580.00	\$35.96	\$8.41	\$54.75	\$679.12
CUSTODIAL	\$2,448.66	\$151.82	\$35.51	\$231.15	\$2,867.14
CONSERVATION	\$8,124.59	\$503.73	\$117.81	\$758.56	\$9,504.69
ELECTIONS	\$1,575.98	\$97.71	\$22.85	\$148.77	\$1,845.31
EMERG. MGT.	\$1,716.58	\$106.43	\$24.89	\$162.05	\$2,009.95
ALL TOTALS	\$163,293.07	\$10,124.19	\$2,367.77	\$16,028.35	\$191,813.38

Vendor Name	Payable Description	Total Payments
3E GENERATOR SHOP	Annual Generator Service	\$810.00
ACCESS SYSTEMS LEASING	Copier Lease	\$2,476.77
ALBERS EXCAVATING & HAULING LLC	Rock	\$200.00
ALLEN'S SEPTIC & PORTABLES LLC	LHPS Services	\$1,565.00
AL'S CORNER OIL	Gas for Tools	\$19.80
AMIE ADAMS	LHPS Services	\$184.15
ANDREA PORTER	LHPS Services	\$136.14
AT & T	Phone Services	\$134.99
AT&T MOBILITY	Phone Services	\$45.53
B & M SUPPLIERS	Supplies	\$304.00
BAUER BUILT TIRE	Tires	\$723.76
BLACK HILLS ENERGY	Utilities 708 20th Street	\$362.52
BLENCOE, CITY OF	25% Road Use Tax 2026	\$2,254.28
BOMGAARS INC - CONSERVATION	Supplies	\$1,347.95
BOMGAARS INC - SEC ROADS	Parts, Supplies, Tools, Batteries	\$587.83
BOMGAARS INC - SHERIFF	Grass Seed	\$167.01
BOMGAARS INC. - AUDITOR	Supplies	\$737.12
BOUND TREE MEDICAL	Transport Units	\$3,272.91
BRANDON EAST	Meeting Expenses	\$234.22
BRIDGET BIEDERMAN	Election Official	\$236.25
BRIGGS INC. OF OMAHA	Campground Supplies	\$12,141.74
BURGESS HEALTH CENTER	Training	\$348.00
BURGESS PUBLIC HEALTH	Health Services	\$31,287.36
CALHOUN-BURNS & ASSOC. INC.	BR K35-1 (FHWA 250540) Engineer Services	\$33,121.25
CARRIER CONTAINER COMPANY, LLC	Garbage Service	\$1,035.61
CASTANA, CITY OF	25% Road Use Tax 2026	\$663.64
CATHY GALLENTINE	Election Official	\$247.13
CATHY STEPHENS	Election Official	\$319.79
CENTRAL IOWA DISTRIBUTING INC	Custodial Supplies	\$747.00
CENTURY LINK	Phone Services	\$186.13
CHERYL JENSEN	Election Official	\$236.25
CHN GARBAGE SERVICE	Garbage Service Mapleton Ute	\$115.09
CJ COOPER & ASSOCIATES, INC.	Random Drug Tests	\$335.00
CLAY COUNTY TREASURER	Radon Kits	\$40.00
CMRS-FP	Postage	\$472.19
CORNHUSKER INTERNATIONAL TRUCK	Parts	\$390.09

CRAIG HARTMAN	Mileage	\$202.50
CRAWFORD COUNTY SHERIFF	Legal Fees	\$174.10
CYNTHIA FERRIS	Election Official	\$236.25
DALE VITITO	Uniforms	\$2,614.65
DALLAS COUNTY SHERIFF OFFICE	911 Services	\$2,000.00
DANELLE RILEY	Election Official	\$255.50
DATAVIZION, LLC	Battery Backup	\$12,754.86
DAY'S DOOR CO. INC.	Job 2-4 708 20th Street	\$63,035.00
DONALD THOMPSON	Meeting Expenses	\$29.70
ED M FELD EQUIPMENT CO.	Fire Alarm Repair and Parts	\$1,559.52
ELECTRONIC ENGINEERING	Service Contract	\$8,967.23
EMPLOYEE BENEFIT SYSTEMS	Health Insurance	\$179,217.71
FAMILY MEDICINE CLINIC PC	Inmate Medical	\$200.00
FIRST BANKCARD - AUDITOR	Supplies	\$182.07
FIRST BANKCARD - CO ATTORNEY	Office Supplies	\$1,886.88
FIRST BANKCARD - CONSERVATION	Expenses	\$1,448.73
FIRST BANKCARD - DATE PROCESSING	Expenses	\$287.82
FIRST BANKCARD - EMA	Expenses	\$814.14
FIRST BANKCARD - ENV/ZONING	Expenses	\$240.16
FIRST BANKCARD - SHERIFF	Expenses	\$2,864.98
FIRST BANKCARD - TREASURER	Training Services/Lodging	\$393.51
FIRST BANKCARD - MECHANICS	Sign Supplies, Tools, Supplies, Parts	\$682.27
FP FINANCE PROGRAM	Postage Meter	\$264.36
FRANNIE'S CAFE LLC	LHPS Services	\$1,386.00
GCC ALLIANCE CONCRETE CO, INC	Bridge M2-09	\$9,604.00
GEOCOMM INC.	Service Contract	\$9,865.34
GOSLAR FUNERAL HOME AND MONUMENTS	Transports	\$5,925.00
GOVERNMENT FORMS & SUPPLIES	Transfer Book Binders	\$2,208.84
GRIFFITH PLUMBING LLC	Building Maintenance	\$550.00
HALLETT MATERIALS	Road Gravel	\$3,097.50
HAMANN TRUCKING LLC	Granular and Hauling Soldier	\$179,529.70
HARLAN NEWSPAPERS	Visitor's Guide LHPS	\$559.00
HARRISON COUNTY SECONDARY ROADS	Engineer Services	\$10,856.89
HEARTLAND BUSINESS SYSTEMS	Software Maintenance	\$653.96
HEIDI GAGE	Election Official	\$280.53
HENRY ADKINS & SONS INC.	Election Equipment	\$41,719.00
IACME (Iowa Assoc of Co Medical Examiners)	ICAME Dues	\$600.00
ICACMP	Annual Fee	\$10,400.00
INLAND TRUCK PARTS	Parts	\$2,334.95
INSTITUTE OF IOWA CERTIFIED ASSESSORS	Summer Seminar	\$990.00
IOWA COMMUNICATIONS NETWORK	Ethernet Port	\$269.25
IOWA COUNTY ATTORNEY ASSOC.	Conference Registration	\$370.00
IOWA DEPARTMENT OF REVENUE	Taxes	\$181.35
IOWA DEPT OF PUBLIC SAFETY	Teletype	\$1,278.00
IOWA DEPT OF TRANSPORTATION	Sign Supplies	\$3,990.10
IOWA PRAIRIE NETWORK	LHPS Supplies	\$188.41
IOWA PRISON INDUSTRIES	Vehicle Maintenance	\$500.85
IOWA SECRETARY OF STATE	Election Supplies	\$57.45
ISAC	Continuing Education	\$900.00
ISCTA	School of Instruction	\$175.00
ISTATE TRUCK CENTER INC.	Parts	\$1,309.37
JACKIE RASMUSSEN	Election Official	\$262.35
JACKIE WOODWARD	Election Official	\$27.00
JAMES WAHLERT	High Performance Patch	\$1,996.00
JANE DANIEL	Election Official	\$279.55
JAY-LAN LAWN CARE	Lawn Care	\$63.53
JEAN BOTTORFF	Election Official	\$245.00
JEANIE ERLEMEIER	Election Official	\$314.35
JESSEN AUTOMOTIVE LLC	Supplies, Oil, Filters	\$740.74
JILL HOGANCAMP	Election Official	\$230.95
JIM HAWK TRUCK TRAILERS INC.	Parts	\$212.78
JIM WIGTON	Mileage	\$282.24
JODI WATSON	Election Official	\$74.25
JODIE LYNN JORDAN	Election Official	\$252.70

JOHN DEERE FINANCIAL	Filters, Parts	\$3,495.91
JOHN W GRABER	Building Maintenance	\$65,225.00
JON PINKELMAN	Medical Investigation	\$200.00
JUDY COX	Election Official	\$266.75
JUDY EHLERS	Election Official	\$181.40
KARA L MINNIHAN	Meeting Expenses	\$699.34
KAREN HATHAWAY	Election Official	\$247.38
KATHY FENDER	Election Official	\$272.00
KEITH ROBINSON	Election Official	\$304.30
KEVIN HARINGTON	LHPS Services	\$200.00
KIESLER'S POLICE SUPPLY INC	Supplies	\$2,764.11
KIMBERLY BLINK	Court Reporter	\$82.65
KNIFE RIVER MIDWEST LLC	Cold Patch	\$4,835.25
KRISTI KNOFF	Election Official	\$167.05
KRUEGER'S CABINETS	Campground Improvements	\$38,797.50
KYLA MYERS	Election Official	\$238.00
LAURIE CLARKSON	Election Official	\$258.00
LEAF CAPITAL FUNDING LLC	Copier Lease	\$129.00
LETHA GOSLAR	Election Official	\$297.68
LEWIS DRUG INC	Inmate Medications	\$300.10
LEXIPOL, LLC	Manuals	\$8,998.13
LIDDERDALE COUNTRY STORE INC	LHPS Services	\$3,647.00
LOIS WILSON	Election Official	\$335.35
LONG LINES	Phone Services	\$2,363.75
LORI BECK	Election Official	\$242.95
LOWE'S	Supplies	\$52.23
MAC'S CHEVROLET-PONTIAC INC	Vehicle Expense	\$299.37
MAINSTAY SYSTEMS OF IOWA LLC	Monthly Maintenance	\$354.00
MAKENZIE DAVIS	Election Official	\$255.15
MAPLETON COMMUNICATIONS	Phone-Internet Service Mapleton	\$103.47
MAPLETON PRESS INC.	Treasurer Publication	\$2,537.19
MAPLETON, CITY OF	Utilities Mapleton	\$706.69
MARK D. STURGEON	Transcript Services	\$26.50
MARLISS HITCHMAN	Election Official	\$230.95
MARY JO DEHN	Election Official	\$266.75
MARYBETH FOX	Election Official	\$232.88
MATTHEW A. FOUTS	Surveying Services	\$8,000.00
MAX I WALKER	Mechanic Uniform Service	\$696.48
MCCLOY CHIROPRACTIC CLINIC	Pre-Employment Physical	\$325.00
MCNALLY OPERATIONS LLC	Office Supplies	\$88.06
MEGAN PEITSCH	Election Official	\$267.68
MENARDS-SIOUX CITY	Program Supplies	\$480.13
METAL CULVERTS INC.	McNeill Phase II CMP	\$79,961.20
MICHELLE KANE	Election Official	\$294.23
MID AMERICAN ENERGY	Utilities, Lighting	\$632.61
MIDWEST COATINGS COMPANY INC	Chip Seal Oak Ave, Redwood, Oak Ave 230th Street	\$285,172.99
MIDWEST HONDA SUZUKI KUBOTA	Equipment Maintenance	\$283.62
MIDWEST SERVICE & SALES CO.	Signs	\$896.50
MIDWEST TURF & IRRIGATION	Equipment Maintenance	\$495.91
MIDWEST WHEEL CO. INC.	Parts, Supplies	\$96.52
MONONA COUNTY IRON	Labor	\$350.00
MONONA COUNTY SANITARY LANDFILL	Landfill Services	\$1,683.85
MONONA COUNTY SECONDARY ROADS	Rock	\$1,769.62
MONONA COUNTY TREASURER	Merchant Fees	\$40.26
MOTOROLA SOLUTIONS INC	Service Contract	\$28,444.00
MSC INDUSTRIAL SUPPLY CO.	Supplies	\$1,063.26
NANCY MCGRAIN	Mileage Reimbursement	\$178.20
NEWMAN TRAFFIC SIGNS INC.	Signs	\$2,654.15
NINJAONE, LLC	Software	\$2,493.00
NOHAVA ROOFING REPAIR INC	Roofing	\$134,411.28
NORFOLK CONTRACTING INC	M2-09 Bridge	\$151,709.00
NORTH AMERICAN TRUCK & TRAILER	Filters	\$162.46
NW IOWA DISTRICT OF ASSESSORS	Continuing Education	\$550.00
ON TARGET AMMUNITION LLC	Ammunition	\$3,975.69
ONAWA DEMOCRAT	Publications	\$5,533.57

ONAWA, CITY OF	Utilities	\$4,301.02
O'REILLY AUTOMOTIVE INC.	Parts, Oil, Filters, Supplies	\$1,519.94
OTHER POLICY & ADMINISTRATION	Mileage	\$96.08
OWENS KING COMPANY	Annual Security Microfilm Storage	\$1,065.60
PAMELA KUNZE	Election Official	\$273.48
PEGGY ROLPH	Meeting Expenses	\$40.07
PITNEY BOWES GLOBAL FINANCIAL SERVICES, LLC	Equipment Lease	\$212.70
POWERPLAN	Parts	\$3,927.01
PRICE - STORM HEATING & COOLING LLC	HVAC Maintenance	\$1,059.00
PROFESSIONAL OFFICE SERVICES INC	Postage	\$3,415.05
QUICK ATTACH ATTACHMENTS	Grader Box	\$2,245.50
RANDALL STANISLAV	Election Official	\$258.48
RASMUSSEN LUMBER COMPANY	Grounds Maintenance Supplies	\$38.89
RAYMOND GIBLER	Work Boots	\$149.79
REES MACK SALES & SERVICES INC	Parts	\$1,544.78
RENEE NEW HOLY	LHPS Services	\$187.05
RESERVE ACCOUNT	Postage Funds	\$6,000.00
RINGCENTRAL INC	Phone Services	\$2,584.82
ROBERT HAACK	Meeting Expenses	\$10.80
ROBINSON IMPLEMENT	Labor	\$559.59
RODNEY, CITY OF	25% Road Use Tax 2026	\$794.24
RON MEEKER	New Well Gray's Landing	\$20,622.64
ROXIE MAIER	Election Official	\$313.75
RXC TIRES LLC	Tires	\$723.00
RYAN PUBLISHING COMPANY	Public Notice Irrigators	\$168.00
SADIE REGNIER	Election Official	\$236.25
SAFETY KLEEN SYSTEMS INC	Solvent Soldier	\$266.39
SANDY SMITH	Election Official	\$288.60
SC SUPPLY COMPANY LLC	Signs	\$1,130.22
SCHEELS	Fishing Supplies	\$39.81
SCHUMACHER ELEVATOR CO.	Elevator Maintenance	\$319.07
SEAN HALLOWELL	Election Official	\$271.05
SECUR-SERV	Managed Services	\$2,016.74
SELECT PARTS INC	Parts	\$217.15
SETH EWING	Compliance Checks	\$100.00
SEXTON OIL COMPANY	Diesel, Gas	\$38,781.67
SHARON L GRIES	Election Official	\$252.70
SHAWN HAMANN LLC	Parts	\$22.52
SHERI STREETER	Election Official	\$278.05
SIGNS BY TOMORROW	Vehicle Vinyl	\$182.50
SIMPLY SIGNS & CREATIVE CUSTOMS	Uniforms	\$27.00
SIOUXLAND DISTRICT HEALTH	Water Tests	\$592.00
SOAR	LHPS Services	\$329.40
SOLDIER, CITY OF	Utilities	\$58.30
SOLE PROVISIONS LLC	Safety Boots	\$739.92
STATE HYGIENIC LABORATORY	Water Tests	\$629.00
STATE MEDICAL EXAMINER	Autopsy	\$4,109.00
STRUBLE AGRONOMY, LLC	Aquatic Maintenance Supplies	\$1,720.35
SUNSHINE FOODS	Food Vouchers	\$549.26
SUSAN DOLL	LHPS Sheet Cake	\$60.00
TENA L HINKEL	Election Official	\$304.30
THOMPSON SOLUTIONS GROUP CO	HVAC Repairs	\$10,011.52
THOMSON REUTERS	Software Subscription	\$548.10
TIMBER RIDGE LODGE	VA Event Donation	\$500.00
TOVA ENGELKE	Election Official	\$302.48
TOWN OF MOORHEAD	25% Road Use Tax 2026	\$600.75
TRANSIT WORKS	Surveying Equipment	\$20,439.77
TREMEL NURSERY INC	Trees	\$3,600.00
TRUGREEN	Lawn Care	\$200.00
TURIN, CITY OF	25% Road Use Tax Turin	\$661.05
TYLER RUGE	Program Supplies	\$512.64
VALERIE PING	Election Official	\$238.00
VANGUARD APPRAISALS INC	Annual Updates	\$164,000.00
VEENSTRA & KIMM INC	Engineering Services	\$149.00
VERIZON CONNECT NWF, INC	GPS Service	\$397.24

VERIZON WIRELESS	Phone Services	\$2,609.95
VERSA	Office Supplies	\$929.70
VETTER EQUIPMENT CO	Mower	\$9,572.67
VICKI KINGSBURY	Election Official	\$107.45
VISUAL EDGE IT, INC.	Copier Maintenance	\$223.59
WAHL TEK	Service Contract	\$3,373.65
WALT PETERSON	LHPS Services	\$200.00
WEST MONONA COMMUNITY HIGH SCH	LHPS	\$350.00
WESTERN IOWA POWER COOP	Electric Utilities	\$2,999.18
WIATEL	Phone Services	\$577.10
WILDFLOWER MEADOW, LLC	Dump Station Lift	\$390.26
WILLIAM J. WOOD	West Central	\$175.00
WIMACTEL, INC.	Pay Phone	\$91.50
WINDSTREAM	Phone Services	\$570.21
YOLONDA JORDAN	Election Official	\$232.88
YVONNE HAZELETT	LHPS Music	\$150.00
ZIEGLER INC	Parts, Labor, Filters	\$14,924.03
		\$1,870,153.67

FUND RECAP REPORT

FUND:	Description:	
0001	General Basic	\$331,722.17
0002	General Supplemental	\$53,940.60
0006	Jail Trust Fund	\$539.98
0011	Rural Basic	\$5,776.12
0020	Secondary Roads	\$906,123.99
0023	Special Res Enhancement Trust	\$6,514.01
0036	ARPA Funding	\$94,362.17
0040	Conservation Trust Fund	\$50,325.93
4000	Emergency Management	\$6,518.18
4010	E911 Surcharge Trust Fund	\$67,923.34
4100	County Assessor	\$167,189.47
8500	Health Insurance Trust Fund	\$179,217.71
		\$1,870,153.67

Supervisor Phillips attended the Siouxland Regional Transit System and Siouxland Regional Transit System Policy Board meetings; he shared the information presented.

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

RESOLUTION 2026-20
CAPITALIZATION POLICY & SETTING ESTIMATED
USEFUL LIFE OF A FIXED ASSET

WHEREAS: A capitalization policy for Monona County has been adopted for the implementation of GASB34; and

WHEREAS: there are needed changes in the thresholds set in the previous Resolution No. 2014-35 and ranges are needed for capital assets of the county to be depreciated using the straight-line method.

NOW, THEREFORE, BE IT RESOLVED, for financial purposes, the fixed assets threshold will be \$5000, land, building and improvements will be \$50,000; intangibles will be \$50,000 and infrastructure will be \$50,000.

The ranges for estimated useful lives for asset reporting will be:

Equipment	2–20 years
Vehicles	3-15 years
Buildings	40-50 years
Building Improvements	20-50 years
Infrastructure	10-70 years
Intangibles	5-20 years
Right-to-use leased assets	3-20 years

This Resolution is hereby effective on:
Date: July 1, 2026

Ayes: /s/ Bo Fox
/s/ Tom Brouillette
/s/ Vincent Phillips

Nays: None

/s/ Bo Fox
Bo Fox, Chairperson, Board of Supervisors

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

Motion was made by Supervisor Brouillette, seconded by Supervisor Phillips, to acknowledge receipt of Manure Management Annual Update for Ron Lee Farm Facility #58432. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

It was moved by Supervisor Phillips, seconded by Supervisor Brouillette, to hereby adjourn at the hour of 12:23 p.m. o'clock. Vote on motion: Ayes: Fox, Brouillette, and Phillips. 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