Wayne County Board of Supervisors

A regular meeting of the Wayne County Board of Supervisors was held on the 21st day of July 2026, at the Wayne County Courthouse in the Lower-Level Conference Room, Corydon, Iowa, pursuant to notice duly given in compliance with the Iowa Code Section 21.4. The Board noted due notice of meeting subject to said Code Section.

Present- Chris Moore, Todd Wilson, and Lance Lange members of the Board. Also in attendance: Amanda Cooper, Don Seams, Kloie Sims, Becky Maxwell, Kellie Anderson, Dan Carpenter, Dillon Davenport and Michelle Dooley.

Unless otherwise noted, all motions are approved unanimously by all Board members present.
Moore called the meeting to order at 10:00AM and took roll call.
Pledge of Allegiance
Wilson made a motion to approve the agenda, seconded by Lange.
Wilson made a motion to approve July 7, 2026, Regular Meeting minutes, seconded by Lange.
Lange made a motion to approve July 17, 2026, payroll, seconded by Wilson.
Wilson made a motion to approve July 21, 2026, claim set, seconded by Lange.
No public comments on agenda items.

Lance made a motion to accept Treasurer's Semi-Annual Report for January 1 – June 30, 2026, seconded by Wilson.
(Treasurer's Semi-Annual Report will be published by the Treasurer and is available on the Wayne County Website.

Treasurer's Beginning Balance	$12,226,680.26
Revenues	$11,069,846.86
Expenditures	$12,023,607.21
Treasurer's Ending Balance	**$11,346,427.37**

Engineer Dillon Davenport reported:
Culvert crew finishing up around the Confidence area and will be heading toward the Seymour area.
Backhoe with mulcher head operating south of Cambria.
Three mowers operating throughout the county on both pavement and gravel.
The S60 Highway north of Seymour is scheduled for striping today and should be open this week.
Tentative Schedule for the rest of the summer: Full Depth Concrete Patching (August) & Shoulder & reclaiming shoulders of approximately 1/3 of paved highways (September)

Lange made a motion to approve the FY27 Capital Asset Addition of one set of portable traffic signals, seconded by Wilson. Signals were purchased from John Thomas Inc. for $61,625.

Moore introduced RESOLUTION NO. 27-01
WHEREAS, Iowa Code Section 331.342 sets forth guidelines to avoid conflicts of interest in public contracts. In this section, contract means a claim, account or demand against or agreement with a county, express or implied, other than a contract to serve as an officer or employee of the county.
AND WHEREAS, Contracts subject to section 314.2 are not subject to this section.
AND WHEREAS, An Officer or Employee of Wayne County, shall not have an interest, direct or indirect, in a contract with Wayne County, Iowa
AND WHEREAS, A contract entered into in violation code section 331.342 is void.
NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Wayne County, Iowa, as follows: No contract which benefits a county officer or employee may be entered into for any goods or services that exceeds a cumulative total purchase price of $6,000 in a fiscal year.
Lange made a motion approved Resolution 27-01, seconded by Wilson.

Moore introduced Resolution 27-02
Wayne County Subscription Based Information Technology Agreements 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.)

<u>The following SBITAs are not GASB 96 SBITAs and are excluded from this policy:</u>

(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).

<u>Threshold for Capitalization of Right-To-Use Subscription Assets</u>

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.

<u>Right-to-use subscription asset classifications:</u>

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

<u>Measurement and amortization:</u>

<u>Measurement:</u> 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.

<u>Amortization:</u> A SBITA 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.

Lange made a motion to approve Resolution 27-02, seconded by Wilson.

Moore introduced **Resolution 27-03 To Designate Voting Representatives for the Iowa State Association of Counties**

WHEREAS, Wayne County ("County") is a member of the Iowa State Association of Counties; and

WHEREAS, the ISAC Articles of Incorporation were updated in November 2024 to require the County to designate, through resolution by its Board of Supervisors, its County Voting Representatives; and

WHEREAS, only the designated County Voting Representatives have the power to vote on behalf of the County at ISAC; and

WHEREAS, the County Voting Representatives must be either elected county officials or the principal officer for each county department represented by an Affiliated Association of ISAC.

NOW, THEREFORE, BE IT RESOLVED that the Wayne County Board of Supervisors, effective immediately, hereby designates the following persons as County Voting Representatives for ISAC:

Iowa State Association of County Supervisors: **Chris Moore, Lance Lange, Todd Wilson**
Iowa State Sheriffs' and Deputies' Association: **Keith Davis**
Iowa County Attorneys Association, Inc.: **Alan Wilson**
Iowa State Association of County Auditors: **Michelle Dooley**
Iowa State County Treasurers Association: **Amanda Cooper**
Iowa County Recorders Association, Inc.: **Angie Horton**
Iowa County Engineers Association: **Dillon Davenport**
Iowa State Association of Assessors: **Brandon Carpenter**
Iowa Community Services Association: **Mendy Middlebrook**
Iowa Emergency Management Association: **Susan Moore**
County Conservation Directors Association of Iowa: **Kenny Banks**
Iowa Environmental Health Association, Inc.: **David Rhodes**
Iowa Counties Public Health Association: **Susan Moore**
County Zoning Officials of Iowa: **N/A**
Iowa Counties Information Technology Organization: **Chase Clark**
Iowa Association of County Commissioners and Veterans Service Officers, Inc.: **Joella Perry**
The County shall forward a copy of this Resolution with the names of the designated County Voting Representatives to support@iowacounties.org.
Wilson made a motion to approve Resolution 27-03, seconded by Lange.

Moore introduced **RESOLUTION 27-04**
A Resolution establishing the employee mileage reimbursement paid from County Funds
Be It Resolved; That, from time to time it is necessary for County Employees to use their private vehicles for attending meetings, schooling, and continuing education programs, and;
Therefore, Be It Resolved; by the Wayne County Board of Supervisors, that all approved mileage reimbursements will be paid from County Funds at the Federal Mileage Rate set by Internal Revenue Service.
Wilson made a motion to approve Resolution 27-04, seconded by Lange.

Department Monthly Reports:
Wayne County Development Director, Kellie Anderson reported that the Chamber and Development will sponsor a County Fair fun event this year from Wednesday, July 29th thru Sunday, August 2nd. They will be hiding yellow ducks throughout the fairgrounds and when they are found they can be turned in for prizes.
Also, Wayne County has been recognized as the 89th County to participate in Home Base Iowa to offer incentives to military men and women when relocating to Wayne County.

Lange made a motion to approve the Clerk of Court's June Report, seconded by Wilson. Deposits totaled $718.55.
Wilson made a motion to approve the Recorder's June Report, seconded by Lange. Deposits totaled $5,518.86.
Lange made a motion to approve the Recorder's Quarterly Report, seconded by Wilson. Deposits totaled $16,344.06.
Wilson made a motion to approve the Sheriff's June Report, seconded by Lange. Deposits totaled $22,698.93.

Discussion: Moore discussed the issues with the Dedicated Outdoor Air System (DOAS) of the heating and cooling system. The DOAS has not worked properly since the system was installed. Mechanical Sales will be on-site to look at cooling issues on the 2nd floor (Judicial Floor). Woodman Control was unaware that we were having issues with the DOAS and is scheduled to be on site Friday to evaluate the system and see if it is a control issue. The county may be looking at hiring a third-party engineer to review the HVAC System plans. A **Dedicated Outdoor Air System (DOAS)** is designed to handle **all ventilation air separately** from a building's primary Heating and cooling system, unlike traditional HVAC systems that mix outdoor air with recirculated indoor air This separation allows precise control of **temperature, humidity, and air quality**, ensuring a consistent supply of fresh, filtered, and dehumidified (or humidified) air throughout the building

Supervisor's meetings update:
Lange attended the Wayne County Development meeting as well as Wayne County Conservation Board meeting.
Development is working on promoting the county and getting Wayne County recognized as a Home Base Iowa County.

Wilson at no meetings to report on.

Moore attended Public Health Nursing Board Meeting. They continue to work through the details of a 28E agreement with Clarke County to help them provide Public Health Nursing services to their residents.

No Public Comments:

Claims paid July 21, 2026

Vendor Name	Payable Description	Total Payments
5TH DISTRICT RECORDERS	5TH DIST DUES/RECORDER	20.00
ABEL, GARRETT, JAMES	@SERVICE/SHERIFF	390.00
ADVANCED CORRECTIONAL, HEALTHCARE	INMATE HEALTHCARE/SHERIFF	3,126.28
AGRILAND FS INC	@FUEL/SHERIFF	1,640.49
ALLERTON LUMBER COMPANY	SUPLLIES/CONSERVATION	71.77
ALLIANT ENERGY	UTILITES/GEN RELIEF	150.00
ALLIANT ENERGY-IP&L	@UTILITIES	7,779.25
AMAZON CAPITAL SERVICES	@SUPPLIES	1,548.47
APPANOOSE CO SHERIFF'S OFFICE	@SHERIFF FEES/JV	62.90
ARGETSINGER, LUANN	MILEAGE/VA	78.30
ATOMIC TERMITE & PEST CONTROL	SERVICE/CTHSE & PHN	225.00
B & D AUTOMOTIVE, (CARQUEST OF	PARTS/SEC RDS	314.26
BITUMINOUS MATERIALS AND SUPPL	ASPHALT AMISEAL CRS-2/SEC RDS	4,266.55
BLINK, KIMBERLY A.	SERVICES/JV	114.00
BRIGHTREE HOME HEALTH &, HOSPICE	SOFTWARE MAINT/PHN	3,320.20
CANTERA AGGREGATE, LLC	ROCK/SEC RDS	38,820.43
CJ COOPER & ASSOCIATES INC	SAFETY HESTON CARPENTER/SEC RDS	110.00
CLARK, CERAH	@MILEAGE/PHN	268.98
CLARK, CHASE	@INV FEE/MED EXAMINER	266.53
CLARK, TRACY	@MILEAGE/PHN	235.25
CLARKE ELECTRIC COOP	@UTILITIES/CONSERVATION	331.02
CLAYTON PLUMBING & HTG	SUPPLIES/CONSERVATION	43.21
DBL EAGLE THERAPY SERVICES LLC	@SERVICE/PHN	1,771.67
DOLLAR GENERAL-REG#410526	@SUPPLIES/CTHSE	11.50
DOTTS, DAVID	MILEAGE/VA	21.75
EMERGENCY SERVICES MKT CORP	IAR SUBSCRIPTION	2,152.00
FIRST INTERSTATE BANK-MASTERCARD	@POSTAGE/SUPPLIES	5,350.31
FITZGERALD, JANE M.	@SERVICE/JV	159.75
FURLIN LANDSCAPING SERVICES	2nd Application/Cthse	578.61
GALLS PARENT HOLDINGS, LLC	SUPPLIES/SHERIFF	28.89
GAMBLE'S	@SUPPLIES/CONSERVATION	309.84
GRAND RIVER MUTUAL TELEPHONE C	SERVICE/911	231.66
GREEN RESOURCE MANAGEMENT, INC.	SERVICE/DP	210.00
GRUNDY ELECTRIC COOP	@UTILITIES/CONSERVATION	391.38
HACKNEY, CIERRA	@MILEAGE/PHN	553.53
HEALTHCARE FIRST	@MAINTENANCE/PHN	343.98
HEESCH, TELL	2 FILLED WELLS/ENVI HEALTH	1,400.00
HEWITT, MARK	MILEAGE/VA	24.65
HYSELL, JERICA	PHONE/PHN	25.00
HYSELL, JESSICA	PHONE/PHN	25.00
HY-VEE FOOD STORES (WEST DES	@PROVISIONS/SHERIFF	378.82
INFOMAX OFFICE SYSTEM, INC (LEASING)	SERVICE/SHERIFF	338.00
IOWA COUNTY-CITY USERS OF	ICUBE DUES/DP	200.00
IOWA OFFICE STATE MEDICAL EXAMINER	@AUTOPY/MED EXAMINER	4,466.00
ISAC	@ISAC FALL SCH/RECORDER	300.00
JOHN THOMAS COMPANY	NEW EQUIPMENT 1 SET TRAFFIC	61,625.00
K & T GARAGE	MAINT/ENVI HEALTH	1,059.50
KOHL WHOLESALE	@PROVISION/SHERIFF	3,157.18
LOCKRIDGE INC (PROMISE CITY)	PARTS/SEC RDS	72.16
MAINSTAY SYSTEMS OF IOWA LLC	SERVICE/SHERIFF	653.00
MEYER LABORATORY INC.	SERVICE/SHERIFF	89.00
MFA AGRI SERVICE	CHEMICALS/SEC RDS	46.25
MHC KENWORTH-DES MOINES	SHOP/SEC RDS	419.17
MIDWEST SANITATION & RECYCLING,	@SERVICE/SHERIFF	423.93

MIDWEST WHEEL	SHOP/SEC RDS	52.65
MILLER, ASHLEY	PHONE/PHN	46.75
MOORE, SUSAN	PHONE/PHN	25.00
NORTHLAND SECURITIES INC	FY26 ANNUAL DISCLOSURE/BOS	1,250.00
ORKIN PEST CONTROL	@PEST CONTROL/NV	125.65
PETTY CASH- CONSERVATION DIRECTOR	2026 WCF COM BOOTH/CONSERVATION	75.00
PITNEY BOWES INC	POSTAGE MTR INK CART/TREAS	112.87
PRODUCTIVITY PLUS ACCOUNT	PARTS10/SEC RDS	55.50
RAJAN, SUBHA	@ME FEE/MED EXAMINER	100.00
SAM, LLC, C/O SURVEYING&MAPPING LLC	@CEMETERY MAPPING/BOS	1,175.00
SCC NETWORKS	SERVICE/911	171.84
SCHRAGE, BUSTER	GIS MAPPING/911	750.00
SEYMOUR HERALD	@BD PROC/BOS	1,214.41
SHARP, ASHLYNN	@MILEAGE/PHN	273.68
SHARP, HEATHER	@MILEAGE/PHN	238.87
SHEETS, JASMINE	RENT ASSISTANCE/GEN RELIEF	150.00
SIDCA- SOUTHERN IOWA DEVELOPMENT	FY27 MEMBERSHIP/BOS	500.00
SIOUX CITY TRUCK SALES INC	PARTS72/SEC RDS	624.35
SMITH WELDING SUPPLY, S J	@WELDING/SEC RDS	147.55
SOUTHERN IOWA PLUMBING	@MAINTENANCE/SHERIFF	150.00
T-MOBILE	CELL/ENVI HEALTH	10.07
TRI-COUNTY FIRE EQUIP.	SERVICE/CONSERVATION	225.00
ULINE	@SUPPLIES/CONSEVATION	384.00
WARREN, LARRY L.	@SERVICE/CONSERVATION	611.41
WAYNE CO. PUBLIC HEALTH	@SERVICE/NV	1,439.72
WAYNE COUNTY HOSPITAL	@INMATE MEDS/SHERIFF	133.23
ZIEGLER INC	PARTS/SEC RDS	4,663.88
	Grand Total:	**$164,706.85**

There being no further business, the next scheduled meeting of the Wayne County Board of Supervisors will be held on the 4th day of August 2026, at 10:00AM in the Wayne County Courthouse Lower-Level Conference Room.
Lange made a motion to adjourn at 10:35AM, seconded by Wilson.

Chris Moore

Chris Moore, Board of Supervisor Chair

Attested Michelle Dooley

Michelle Dooley, Auditor