

Story County Board of Supervisors
Tentative Agenda
Administration Building,
900 6th St., Nevada, IA
3/24/26

1. SPECIAL NOTE TO THE PUBLIC: - This Meeting Is Also Being Offered Via Zoom. While Joining Via Zoom, If You Have A Question And/Or Comment, You May Raise Your Hand To Speak During Public Forum Or Use The Chat Feature And The Chair Will Ask The Zoom Moderator To Review All Comments During Public Forum.

Members of the public can participate by using the information below:

To join the zoom meeting by computer, tablet, smartphone :

Join from a PC, Mac, iPad, iPhone or Android device:

Please click this URL to join.

[HTTPS://US02WEB.ZOOM.US/J/84805508697?
PWD=2YHCFNMLRKFAX9LBIS8CJK6BETSZNP.1](https://us02web.zoom.us/j/84805508697?pwd=2YHCFNMLRKFAX9LBIS8CJK6BETSZNP.1)

Webinar ID: 848 0550 8697

Passcode: 646002

Or One tap mobile:

+13017158592,,84068041164# US (Washington DC)

+13052241968,,84068041164# US

Or join by phone:

Dial(for higher quality, dial a number based on your current location):

US: +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325 or +1 312 626 6799 or
+1 646 931 3860 or +1 929 205 6099 or +1 360 209 5623 or +1 386 347 5053 or +1 507
473 4847 or +1 564 217 2000 or +1 669 444 9171 or +1 669 900 6833 or +1 689 278 1000
or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799

Webinar ID: 840 6804 1164

2. CALL TO ORDER: 10:00 A.M.
3. PLEDGE OF ALLEGIANCE:
4. ADOPTION OF AGENDA:
5. PUBLIC COMMENT #1:
This comment period is for the public to address topics on today's agenda
6. AGENCY REPORTS:

- I. Heartland Senior Services Annual Report - Deb Schildroth

Department Submitting Auditor

Documents:

[HEARTLAND OF STORY COUNTY FY25 REPORT.PDF](#)

- II. Heartland Of Story County American Rescue Plan Act (ARPA) Annual Report - Deb Schildroth, Executive Director

Department Submitting Board of Supervisors

III. ACCESS American Rescue Plan Act (ARPA) Annual Report - Lisa Diggs

Department Submitting Board of Supervisors

7. CONSIDERATION OF MINUTES:

I. 3/17/26 Minutes

Department Submitting Auditor

8. CONSIDERATION OF PERSONNEL ACTIONS:

9. CONSIDERATION OF CLAIMS:

10. CONSENT AGENDA:

(All items listed under the consent agenda will be enacted by one motion. There will be no separate discussion of these items unless a request is made prior to the time the Board votes on the motion.)

I. Consideration Of 2026 Rock Hauling Contract With Martin Marietta For \$460,542.50

Department Submitting Engineer

Documents:

[2026 ROCK HAUL CONTRACT.PDF](#)

II. Consideration Of Adopt-A-Road Renewal Applications Effective 1/1/26-12/31/26; A) 1995-08 Sigma Phi Epsilon On R38; B) 1995-09 Arnold Air Society On 530th Ave; C) 1997-02 Sigma Kappa Sorority On R38; D) 2000-02 Ames Gold K Kiwanis On 220th St; E) 2002-01 Knights Of Columbus On Lincoln Hwy; F) 2005-02 Tall Dog Bike Club On R70; G) 2007-01 OTS - Omega Tau Sigma On Riverside Road; H) 2009-03 Phi Kappa Theta On R38; I) 2011-01 Helen & Matthew Benesh On 190th St; J) 2016-02 Family Of Jameson O'Connor On R70; K) Teddy Perry On 190th St; L) Alpha Chi Omega On 500th Ave

Department Submitting Engineer

Documents:

[2026 ADOPT A ROAD RENEWALS.PDF](#)

III. Consideration Of Appointments Of Linda Hagedorn, Elizabeth Waage And Misty Zimmerman For The Analysis Of Social Services Evaluation Team (ASSET) For A Three-Year Term Ending 3/31/2029

Department Submitting Board of Supervisors

Documents:

[ASSET26 HAGEDORN WAAGE ZIMMERMAN.PDF](#)

IV. Consideration Of Fire Alarm Inspection Agreement At Calhoun Group Home With Midwest Alarm Services For \$408.96 Effective 4/1/26-3/31/27

Department Submitting Facilities Management

Documents:

[CALHOUN MIDWEST.PDF](#)

V. Consideration Of Fire Alarm Inspection Agreement At Hazel Group Home (TLC) With Midwest Alarm Services For \$389.64 Effective 4/1/26-3/31/27

Department Submitting Facilities Management

Documents:

[HAZEL MIDWEST.PDF](#)

VI. Consideration Of Fire Alarm Inspection Agreement At Duluth Group Home With Midwest Alarm Services For \$408.96 Effective 4/1/26-3/31/27

Department Submitting Facilities Management

Documents:

[DULUTH MIDWEST.PDF](#)

VII. Consideration Of National Opioids Six Remnant Settlement (RDSA) Signed 3.16.26 By Supervisor Heddens

Department Submitting Auditor

Documents:

[OPIOID SETTLEMENT RDSA.PDF](#)

VIII. Consideration Of Renewal License Fees Between Story County And Insight For Adobe Acrobat Pro Effective 1/23/26 - 10/22/2026 For \$203.08

Department Submitting Information Technology

Documents:

[INSIGHT ADOBE.PDF](#)

IX. Consideration Of Grant Agreement Using American Rescue Plan Act (ARPA) Funding Between Story County And Minerva Valley Companies For Broadband Expansion Plans For Up To \$10,000 With A Performance Period Ending 12/31/26

Department Submitting Board of Supervisors

Documents:

[MINERVA VALLEY ARPA.PDF](#)

X. Consideration Of Story County FY25 Cost Allocation Plan

Department Submitting Auditor

Documents:

[TRANSMITTAL LETTER.PDF](#)
[STORY COUNTY FY25 COST ALLOCATION PLAN.PDF](#)
[STORY COUNTY FY 2025 CERTIFICATION STATEMENT.PDF](#)

XI. Consideration Of Resolution #26-75, Setting Date And Time For Public Hearing For March 31, 2026, For Consideration On The Proposed Plans, Specifications, And Form Of Contract For The Dakins Lake Cabin

Department Submitting Conservation

Documents:

[RESOLUTION 26 75.PDF](#)

XII. Consideration Of Renewal License Fees Between Story County And Insight For Adobe Acrobat Pro Effective 1/23/26 - 10/22/26 For \$722.12

Department Submitting Information Technology

Documents:

[INSIGHT ADOBE MULTIPLE.PDF](#)

XIII. Consideration Of Resolution #26-77, Setting Date And Time For Public Hearing For April 7, 2026, For Consideration Of The Proposed Plans, Specifications, And Form Of Contract For Secondary Roads Nevada Shop Expansion Project

Department Submitting Engineer

Documents:

[RESOLUTION 26 77.PDF](#)

11. PUBLIC HEARING ITEMS:

12. ADDITIONAL ITEMS:

- I. Discussion And Consideration Of Resolution #26-76, For The Voluntary Annexation To The City Of Nevada For Land Under The Ownership Of The City Of Nevada Described As Parcel L As Recorded In The Office Of The Story County Recorder, Story County, Iowa, On 08/13/2024, As Instrument #2024-05745 - Leanne Harter

Department Submitting Planning and Development

Documents:

RESOLUTION 26 76.PDF

13. DEPARTMENTAL REPORTS:

14. OTHER REPORTS:

15. UPCOMING AGENDA ITEMS:

16. PUBLIC COMMENT #2:

Comments from the Public on Items not on this Agenda. The Board may not take any Action on the Comments due to the Requirements of the Open Meetings Law, but May Do So In the Future.

17. LIAISON ASSIGNMENTS, COMMITTEE MEETINGS UPDATES, AND ANNOUNCEMENTS FROM THE SUPERVISORS:

18. ADJOURNMENT:

Story County strives to ensure that its programs and activities do not discriminate on the basis of race, color, national origin, sex, age or disability. Persons requiring assistance, auxiliary aids or services, or accommodation because of a disability may contact the county's ADA coordinator at (515) 382-7204.

Story County Board of Supervisors Annual Report March 24, 2026

Board of Supervisors' ASSET Allocation

FY24/25: \$119,299 and we expended all funds.

FY25/26: \$121,172 and we anticipate expending all funds.

On behalf of those we serve, thank you for your ongoing support and funding.

Who We Served During FY 2024-25:

Unduplicated Participation Total: 785

- Excluding Ames, 275 residents from 14 Story County communities utilized services
- Unduplicated Ames residents: 505
- Unduplicated outside Story County: 5

Adult Day Center (ADC):

Mission: ADC enhances the quality of life by providing caregivers with dependable daily respite and offering adults 60+ a safe, supportive environment with enriching activities compassionate care.

ADC serves individuals who have chronic health condition, dementia, or a dementia-related condition. Of the people that attend ADC, 90% have dementia or a dementia-related condition. This program benefits both the individual and their caregiver(s) and is a cost-effective alternative to long-term care.

Upon moving into the new space at the Sixty Forward Center in September 2024, the number of people served increased by 70% and the units of service provided increased by 38%.

- **ADC**
 - 3,863 units provided
 - 74 individuals served

Nutrition – Meals on Wheels (MOW) and Senior Food Program:

Mission: Providing access to nutritious and well-balanced meals that helps individuals maintain their desired level of independence.

Mary Greeley Medical Center prepares and packages the meals for MOW and Heartland, through a dedicated volunteer base of approximately 85 people, ensures that the meals are delivered countywide.

- **Meals on Wheels**
 - 24,511 meals delivered
 - 261 people served

Heartland contracts with Polk County Supplemental Foods for the Senior Food Program. A box of shelf-stable foods is made available on a monthly basis to households who meet specific income guidelines.

- **Senior Food Program**
 - 827 boxes
 - 95 people served

Heartland resumed the Congregate Meal program in November 2025 after discontinuing it during the pandemic and building construction. Meals are offered every Thursday at the Sixty Forward Center, and we are serving an average of 10 participants each week.

Outreach:

Mission: Connecting people to programs and services by assessing their needs and identifying available community resources that support their independence.

- 355 individuals/families served
- 603 units of service provided

In October 2025, Heartland began offering Outreach hours at public libraries across Story County. The libraries involved in this pilot are Ames Public Library, Bertha Bartlett Public Library, Huxley Public Library, Nevada Public Library, and Slater Public Library. While attendance has been smaller than anticipated, participants have been engaged and are receiving needed resource information. Later this spring, we will review the pilot to better understand timing and community preferences and use this information to determine next steps.

Sixty Forward Center- A Year in Review (October 2024-August 2025)

Strength and Cardio Room

- Nearly 500 individuals successfully on-boarded, representing 10 of the 15 Story County communities.
- Over half of the individuals are using equipment in their fitness routine for the first time.

Fitness Room

- 15 fitness classes offered weekly.
- 360 individuals participating representing 8 of the 15 Story County communities.

Prime Time Alive

- 21 monthly education programs exploring diverse and impactful topics have been offered.
 - Combined average attendance of 34.5 participants per session (virtual and in-person).

Story County Public Health

- Bingosize and Keys to Brain Fitness classes
 - Classes offered weekly with 18 and 12 participants in each, respectively.

Heartland of Story County

- Collaborating with Ames High School to offer Tech Support twice per month
 - Over the course of 12 Tech Support sessions, we've connected with approximately 60 participants.

The Bistro

We served an average of 1,225 customer tickets per month, with many tickets representing multiple guests.

The top five favorite menu items

- Breakfast Quesadilla
- Chicken Salad Croissant
- Eggs Your Way
- Quiche of the Day
- Reuben Panini

Between October and August, the Sixty Forward Center welcomed approximately 27,040 visitors through its doors.

We're excited for the year ahead. Through partnerships, we've seen how working together allows us to create a welcoming, innovative space where adults 60+ feel supported, connected, and empowered to thrive.

In Appreciation,

Deb

Deb Schildroth
Executive Director

Martin Marietta Aggregates

2026 Ames Mine Rock Hauling - Story County

Segment ID	Length	Distance To Mine	Tons/Mile	Tons	Material	Freight	Delivered	Segment Cost
	(mi)	(mi)	250		cost per ton (1" roadstone)	cost per ton		
O25	1	25.5	250	250	\$18.10	\$10.65	\$28.75	\$7,187.50
P20	1.5	23.5	250	375	\$18.10	\$10.15	\$28.25	\$10,593.75
20Q	1	23.5	250	250	\$18.10	\$10.15	\$28.25	\$7,062.50
21P	1	23	250	250	\$18.10	\$9.90	\$28.00	\$7,000.00
22P	1	23.5	250	250	\$18.10	\$10.15	\$28.25	\$7,062.50
23P	1	24.5	250	250	\$18.10	\$10.40	\$28.50	\$7,125.00
24P	1	25.5	250	250	\$18.10	\$10.65	\$28.75	\$7,187.50
P25	1	26.5	250	250	\$18.10	\$10.90	\$29.00	\$7,250.00
P22	1	23.5	250	250	\$18.10	\$10.15	\$28.25	\$7,062.50
21Q	1	23.5	250	250	\$18.10	\$10.15	\$28.25	\$7,062.50
22Q	1	24.5	250	250	\$18.10	\$10.40	\$28.50	\$7,125.00
23Q	1	25.5	250	250	\$18.10	\$10.65	\$28.75	\$7,187.50
Q25	1	27.5	250	250	\$18.10	\$11.15	\$29.25	\$7,312.50
Q22	1	24.5	250	250	\$18.10	\$10.40	\$28.50	\$7,125.00
20R	1	24	250	250	\$18.10	\$10.15	\$28.25	\$7,062.50
Q20	1	24.5	250	250	\$18.10	\$10.40	\$28.50	\$7,125.00
19R	1	22.5	250	250	\$18.10	\$9.90	\$28.00	\$7,000.00
R20	1	25.5	250	250	\$18.10	\$10.65	\$28.75	\$7,187.50
R23	1	26.5	250	250	\$18.10	\$10.90	\$29.00	\$7,250.00
R25	1	28.5	250	250	\$18.10	\$11.40	\$29.50	\$7,375.00
S25	1.25	29.5	250	325	\$18.10	\$11.60	\$29.70	\$9,652.50
23T	1	28.5	250	250	\$18.10	\$11.40	\$29.50	\$7,375.00
22T	1	27.5	250	250	\$18.10	\$11.15	\$29.25	\$7,312.50
S22	1	26.5	250	250	\$18.10	\$10.90	\$29.00	\$7,250.00
21T	1	26.5	250	250	\$18.10	\$10.90	\$29.00	\$7,250.00
20T	1	26.5	250	250	\$18.10	\$10.90	\$29.00	\$7,250.00

Segment ID	Length	Distance To Mine	Tons/Mile	Tons	Material	Freight	Delivered	Segment Cost
S20	1	26.5	250	250	\$18.10	\$10.90	\$29.00	\$7,250.00
19T	1	26.5	250	250	\$18.10	\$10.90	\$29.00	\$7,250.00
T20	.5	27	250	125	\$18.10	\$10.90	\$29.00	\$3,625.00
U20	1.5	28.5	250	375	\$18.10	\$11.40	\$29.50	\$11,062.50
21U	1	28	250	250	\$18.10	\$11.15	\$29.25	\$7,312.50
T23	1.5	28.5	250	375	\$18.10	\$11.40	\$29.50	\$11,062.50
T25	1.25	30.5	250	325	\$18.10	\$11.85	\$29.95	\$9,733.75
21V	.75	29.5	250	200	\$18.10	\$11.60	\$29.70	\$5,940.00
V22	.5	30.5	250	125	\$18.10	\$11.85	\$29.95	\$3,743.75
24U	1	31.5	250	250	\$18.10	\$12.10	\$30.20	\$7,550.00
23V	1	31.5	250	250	\$18.10	\$12.10	\$30.20	\$7,550.00
24W	1	33.5	250	250	\$18.10	\$12.60	\$30.70	\$7,675.00
23W	1	32.5	250	250	\$18.10	\$12.30	\$30.40	\$7,600.00
19V	1	28.5	250	250	\$18.10	\$11.40	\$29.50	\$7,375.00
V20	1	28.5	250	250	\$18.10	\$11.40	\$29.50	\$7,375.00
20Y	1	31.5	250	250	\$18.10	\$12.10	\$30.20	\$7,550.00
19Y	1	30.5	250	250	\$18.10	\$11.85	\$29.95	\$7,487.50
X19	1	29.5	250	250	\$18.10	\$11.60	\$29.70	\$7,425.00
W19	1	28.5	250	250	\$18.10	\$11.40	\$29.50	\$7,375.00
W20	1	29.5	250	250	\$18.10	\$11.60	\$29.70	\$7,425.00
X20	1	30.5	250	250	\$18.10	\$11.85	\$29.95	\$7,487.50
W22	1	30.5	250	250	\$18.10	\$11.85	\$29.95	\$7,487.50
22X	1	31.5	250	250	\$18.10	\$12.10	\$30.20	\$7,550.00
X22	.5	31	250	125	\$18.10	\$11.85	\$29.95	\$3,743.75
21X	1	31	250	250	\$18.10	\$11.85	\$29.95	\$7,487.50
20V	1	28	250	250	\$18.10	\$11.15	\$29.25	\$7,312.50
18Y	1	30.5	250	250	\$18.10	\$11.85	\$29.95	\$7,487.50
W18	1	28.5	250	250	\$18.10	\$11.40	\$29.50	\$7,375.00
V17	1.5	24.5	250	375	\$18.10	\$10.40	\$28.50	\$10,687.50
V18	1	26.5	250	250	\$18.10	\$10.90	\$29.00	\$7,250.00
18V	1	26.5	250	250	\$18.10	\$10.90	\$29.00	\$7,250.00

Segment ID	Length	Distance To Mine	Tons/Mile	Tons	Material	Freight	Delivered	Segment Cost
17V	1	25.5	250	250	\$18.10	\$10.65	\$28.75	\$7,187.50
U17	1	24.5	250	250	\$18.10	\$10.40	\$28.50	\$7,125.00
16T	.75	22	250	200	\$18.10	\$9.70	\$27.80	\$5,560.00
17T	1.5	23.5	250	375	\$18.10	\$10.15	\$28.25	\$10,593.75
T17	.5	25	250	125	\$18.10	\$10.40	\$28.50	\$3,562.50
18T	.5	25.5	250	125	\$18.10	\$10.65	\$28.75	\$3,593.75

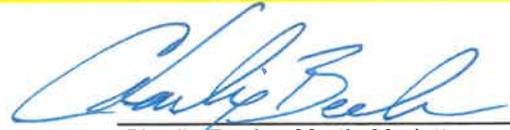
15800

Total: \$460,542.50

Hauling must be completed prior to June 10th, 2026

Recommended for Approval by:

 3-16-26
 Darren R. Moon, P.E. Date

 3-10-26
 Charlie Beeler, Martin Marietta Date

Approved By:

 Board of Supervisors Date

STORY COUNTY
837 N Avenue
Nevada, IA 50201
515-382-7355

Email: engineerweb@storycountyia.gov

APPLICATION RENEWAL FOR STORY COUNTY
ADOPT-A-ROAD LITTER REMOVAL PROGRAM

Permit Number: 1995-08

Road Name: R38 from Hwy 30 S to 250th

SPONSOR:

Sigma Phi Epsilon Number of Volunteers: 21
Name of Sponsor (Organization, Group or Individual)

~~XXXXXXXXXX~~ 228 Gray Ave, Ames, Iowa, 50014
Mailing Address (Street, P.O. Box, City, State, Zip Code)

Ben Pierce 228 Gray Ave 515-999-6648 Ben.Pierce0217@gmail.com
Contact Person Address Phone # Email

Description of the road for which application is being made:
The current road we have R38 from Hwy 30 S to 250th

Number of miles requested for litter removal: 1

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

This agreement shall remain in force from January 1, 2026 until December 31, 2026.

[Signature] 2/27/2026
Applicant Date

STORY COUNTY APPROVAL
[Signature] 3-16-26
County Engineer Date

Chair, Story County Board of Supervisors Date

The following tentative dates are for your Adopt-A-Road Project location. Alternate date(s) are required to the Engineer's Office prior to clean up date noted date(s) are not used.

Spring clean-up date will be 03/29/2026 Fall clean-up will be: TBD

Updated 3/6/20

RECEIVED

DEC 23 2025

STORY COUNTY ENGINEER

STORY COUNTY

837 N Avenue

Nevada, IA 50201

515-382-7355

Email: engineerweb@storycountyiowa.gov

APPLICATION RENEWAL FOR STORY COUNTY ADOPT-A-ROAD LITTER REMOVAL PROGRAM

Permit Number: 1995-09

Road Name: 530th Ave from 250th to 270th

SPONSOR:

Arnold Air Society

Number of Volunteers: 30

Name of Sponsor (Organization, Group or Individual)

131 Armory, Ames, IA, 50011 - Air Force ROTC Det 250

Mailing Address (Street, P.O. Box, City, State, Zip Code)

Celia Cerfogli

515-795-6151

celiacer@iastate.edu

Contact Person

Address

Phone #

Email

Description of the road for which application is being made:

530th Ave from 250th to 270th

Number of miles requested for litter removal: 2

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

This agreement shall remain in force from January 1, 2026 until December 31, 2026.

Celia Cerfogli

16 Dec 2025

Applicant

Date

STORY COUNTY APPROVAL

Damon Moran

3-16-26

County Engineer

Date

Chair, Story County Board of Supervisors

Date

The following tentative dates are for your Adopt-A-Road Project location. Alternate date(s) are required to the Engineer's Office prior to clean up date noted date(s) are not used.

Spring clean-up date will be

Fall clean-up will be:

STORY COUNTY
837 N Avenue
Nevada, IA 50201
515-382-7355

Email: engineerweb@storycountyia.gov

APPLICATION RENEWAL FOR STORY COUNTY
ADOPT-A-ROAD LITTER REMOVAL PROGRAM

Permit Number: 1997-02
Road Name: R38

SPONSOR:

Sigma Kappa Sorority Number of Volunteers: 121
Name of Sponsor (Organization, Group or Individual

233 Gray Avenue Ames IA 50014
Mailing Address (Street, P.O. Box, City, State, Zip Code)

Foundation Chair

Emma Hattel	233 Gray Avenue Ames, IA 50014	(515)-205-09 94	Sigkapvpps1874@gmail.com
Contact Person	Address	Phone #	Email

Description of the road for which application is being made:
R38 from Zumwalt Station south to 260th

Number of miles requested for litter removal: 1 mile

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

This agreement shall remain in force from January 1, 2026, until December 31, 2026.

Emma Hattel 1/29/2026
Applicant Date

STORY COUNTY APPROVAL
 3-16-26
County Engineer Date

Chair, Story County Board of Supervisors Date

The following tentative dates are for your Adopt-A-Road Project location. Alternate date(s) are required to the Engineer's Office prior to clean up date noted date(s) are not used.

Spring clean-up date will 4/21/2026 Fall clean-up will be: 10/6/26

RECEIVED

FEB 06 2026

STORY COUNTY
837 N Avenue
Nevada, IA 50201
515-382-7355

Email: engineerweb@storycountyia.gov

STORY COUNTY ENGINEER

APPLICATION RENEWAL FOR STORY COUNTY
ADOPT-A-ROAD LITTER REMOVAL PROGRAM

Permit Number: 2000-02
Road Name: 220th St

SPONSOR:

Ames Golden K Kiwanis Number of Volunteers: 12
Name of Sponsor (Organization, Group or Individual)

5125 Emerson, Ames, IA 50014
Mailing Address (Street, P.O. Box, City, State, Zip Code)

Mark Lohafer 5125 Emerson, Ames, IA 515-460-3364 cypackbum@aol.com
Contact Person Address Phone # Email

Description of the road for which application is being made:
220th St from 570th Ave to 590th Ave

Number of miles requested for litter removal: 2

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above-described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

This agreement shall remain in force from January 1, 2026, until December 31, 2026.

Mark E Lohafer Feb 4, 2026
Applicant Date

STORY COUNTY APPROVAL
[Signature] 3-16-26
County Engineer Date

Chair, Story County Board of Supervisors Date

The following tentative dates are for your Adopt-A-Road Project location. Alternate date(s) are required to the Engineer's Office prior to clean up date noted date(s) are not used.

Spring clean-up date will be April 30, 2026 Fall clean-up will be: October 15, 2026

RECEIVED

DEC 23 2025

STORY COUNTY ENGINEER

STORY COUNTY

837 N Avenue
Nevada, IA 50201
515-382-7355

Email: engineerweb@storycountyia.gov

APPLICATION RENEWAL FOR STORY COUNTY
ADOPT-A-ROAD LITTER REMOVAL PROGRAM

Permit Number: 2002-01

Road Name: Lincoln Hwy from S27 E to 670th

SPONSOR:

Knights Of Columbus Number of Volunteers: 6

Name of Sponsor (Organization, Group or Individual)

61097 190th St - Nevada, IA 50201

Mailing Address (Street, P.O. Box, City, State, Zip Code)

Steve Larsen Same 515-450-1161 splarsen11@

Contact Person

Address

Phone #

Email

gmail.com

Description of the road for which application is being made:

Lincoln Highway East of Nevada - Same Spot

Number of miles requested for litter removal: 2

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

This agreement shall remain in force from January 1, 2026 until December 31, 2026.

Steve Larsen for K of C 12/19/25
Applicant Date

STORY COUNTY APPROVAL

[Signature] 3-16-26
County Engineer Date

Chair, Story County Board of Supervisors Date

The following tentative dates are for your Adopt-A-Road Project location. Alternate date(s) are required to the Engineer's Office prior to clean up date noted date(s) are not used.

Spring clean-up date will be

TBD

Fall clean-up will be:

TBD

STORY COUNTY

837 N Avenue

Nevada, IA 50201

515-382-7355

Email: engineerweb@storycountyiowa.gov

APPLICATION RENEWAL FOR STORY COUNTY
ADOPT-A-ROAD LITTER REMOVAL PROGRAM

Permit Number: 2005-02

Road Name: R70 From Hwy 30 S to 260th

SPONSOR:

Tall Dog Bike Club

Number of Volunteers: 16

Name of Sponsor (Organization, Group or Individual)

127 HIGH AVE. AMES IA 50010

Mailing Address (Street, P.O. Box, City, State, Zip Code)

Lee Hackborth 127 High Ave Ames 515 291-6897

Contact Person

Address

Phone #

Email

Description of the road for which application is being made:

R-70 (from Hwy 30 bridge south to 260th)

Number of miles requested for litter removal: 2

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

This agreement shall remain in force from January 1, 2026 until December 31, 2026.

Lee Hackborth

Applicant

12/30/25

Date

STORY COUNTY APPROVAL

[Signature]

County Engineer

3-16-26

Date

Chair, Story County Board of Supervisors

Date

The following tentative dates are for your Adopt-A-Road Project location. Alternate date(s) are required to the Engineer's Office prior to clean up date noted date(s) are not used.

Spring clean-up date will be

MAY 16

Fall clean-up will be:

OCT 17 (or 24)

STORY COUNTY

837 N Avenue

Nevada, IA 50201

515-382-7355

Email: engineerweb@storycountyia.gov

**APPLICATION RENEWAL FOR STORY COUNTY
ADOPT-A-ROAD LITTER REMOVAL PROGRAM**

Permit Number: 200701

Road Name: _____

SPONSOR:

OTS- Omega Tau Sigma

Number of Volunteers: _____

Name of Sponsor (Organization, Group or Individual)

1800 Christensen Dr. Ames Iowa 50010

Mailing Address (Street, P.O. Box, City, State, Zip Code)

Heidi Clemmensen 3942 3rd Street

281-687-1053

heidic1@iastate.edu

Contact Person

Address

Phone #

Email

Description of the road for which application is being made:

Riverside Road from Hwy 69 east to R63 (Dayton Ave)

Number of miles requested for litter removal: 2.0 miles

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above-described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

This agreement shall remain in force from January 1, 2026, until December 31, 2026.

Heidi Clemmensen- Omega Tau Sigma

February 2, 2026

Applicant

Date

STORY COUNTY APPROVAL



County Engineer

3-16-26

Date

Chair, Story County Board of Supervisors

Date

The following tentative dates are for your Adopt-A-Road Project location. Alternate date(s) are required to the Engineer's Office prior to clean up date noted date(s) are not used.

Spring clean-up date will be

April 25th

Fall clean-up will be:

TBD



Story County Adopt a Road Program Application

Permit Number: 2009-03

Road Name: R38

SPONSOR:

PHI KAPPA THETA IOWA XI

Name of Sponsor (Organization, Group or Individual)

2110 LINCOLN WAY AMES, IA 50014

Mailing Address (Street, P.O. Box, City, State, Zip Code)

DYLAN CARNEY

35020A MAIN ST BATAVIA, IL

630-601-0882

Name of Contact Person

Address

Phone #

Description of the road for which application is being made: R38 (N 500th Ave)

from Lincoln Way North to Cameron School
road

A sketch noting the location must accompany the application.

Number of miles requested for litter removal 3

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above-described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

This agreement shall remain in force from January 1, 2026, until December 31, 2026.

DYLAN CARNEY

2/23/26

Applicant

Date

STORY COUNTY APPROVAL

3-16-26

County Engineer

Date

Chair, Story County Board of Supervisors

Date

The following tentative dates are for the cleaning up of our Adopt A Road Project. I know that if the date does not work, an alternate date will be given to the Engineer's Office prior to the cleaning up.

Spring Clean-Up Date 4/19/26 Fall Clean-Up Date 10/4/26

STORY COUNTY

837 N Avenue

Nevada, IA 50201

515-382-7355

Email: engineerweb@storycountyiowa.gov

**APPLICATION RENEWAL FOR STORY COUNTY
ADOPT-A-ROAD LITTER REMOVAL PROGRAM**

Permit Number: 2011-01

Road Name: W 190th from 510th to 520th

SPONSOR:

Helen

Helen and Matthew

Number of Volunteers: 2

Name of Sponsor (Organization, Group or Individual)

6507 Prairie Ridge Road Ames, IA 50014

Mailing Address (Street, P.O. Box, City, State, Zip Code)

Helen Benesh

"

515-708-1978

hmbenesh@gmail.com

Contact Person

Address

Phone #

Email

Description of the road for which application is being made:

Black Top W 190th St 510th to 520th

Number of miles requested for litter removal: 1

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

This agreement shall remain in force from January 1, 2026 until December 31, 2026.

Helen M Benesh

12-30-2025

Applicant

Date

STORY COUNTY APPROVAL



3-16-26

County Engineer

Date

Chair, Story County Board of Supervisors

Date

The following tentative dates are for your Adopt-A-Road Project location. Alternate date(s) are required to the Engineer's Office prior to clean up date noted date(s) are not used.

Spring clean-up date will be

April 30, 2026

Fall clean-up will be:

October 15, 2026

STORY COUNTY

837 N Avenue
Nevada, IA 50201
515-382-7355

Email: engineerweb@storycountyiowa.gov

RECEIVED

DEC 18 2025

APPLICATION RENEWAL FOR STORY COUNTY
ADOPT-A-ROAD LITTER REMOVAL PROGRAM

STORY COUNTY ENGINEER

Permit Number: 2016-02

Road Name: R70 from Cambridge N to 290th

SPONSOR:

Family of Jameson O'Connor

Number of Volunteers: 10

Name of Sponsor (Organization, Group or Individual)

511 N. 2nd Ave Huxley Iowa 50124
Mailing Address (Street, P.O. Box, City, State, Zip Code)

Patrick & Gail O'Connor

515-229-5076

Contact Person

Address

Phone #

Email

pkocannon24@gmail.com

Description of the road for which application is being made:

580th Ave Cambridge

Number of miles requested for litter removal: 2

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

This agreement shall remain in force from January 1, 2026 until December 31, 2026.

Patrick O'Connor

12-15-2025

Applicant

Date

STORY COUNTY APPROVAL

[Signature]

3-16-26

County Engineer

Date

Chair, Story County Board of Supervisors

Date

The following tentative dates are for your Adopt-A-Road Project location. Alternate date(s) are required to the Engineer's Office prior to clean up date noted date(s) are not used.

Spring clean-up date will be

April 4th 2026

Fall clean-up will be:

Oct 1st 2026

STORY COUNTY
837 N Avenue
Nevada, IA 50201
515-382-7355

Email: engineerweb@storycountyia.gov

APPLICATION RENEWAL FOR STORY COUNTY
ADOPT-A-ROAD LITTER REMOVAL PROGRAM

Permit Number: 2019-01
Road Name: 190th St from 610th E to S14

SPONSOR:

Number of Volunteers: 4

Teddy Perry

Name of Sponsor (Organization, Group or Individual)

135 Waterfront Drive Ames, Iowa 50010
Mailing Address (Street, P.O. Box, City, State, Zip Code)

Joanie Perry
Contact Person

Same
Address

515-509-3760
Phone #

joank1@austlook.com
Email

Description of the road for which application is being made:

memorial site of my son 190th St from 610th to S14

Number of miles requested for litter removal: 1

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

This agreement shall remain in force from January 1, 2026 until December 31, 2026.

Joanie Rae Perry
Applicant

01-22-26
Date

STORY COUNTY APPROVAL

[Signature]
County Engineer

3-16-26
Date

Chair, Story County Board of Supervisors _____ Date

The following tentative dates are for your Adopt-A-Road Project location. Alternate date(s) are required to the Engineer's Office prior to clean up date noted date(s) are not used.

Spring clean-up date will be

06-20-26

Fall clean-up will be:

09-12-26

we still have vests

STORY COUNTY
837 N Avenue
Nevada, IA 50201
515-382-7355

Email: engineerweb@storycountyia.gov

**APPLICATION RENEWAL FOR STORY COUNTY
ADOPT-A-ROAD LITTER REMOVAL PROGRAM**

Permit Number: 2024-01
Road Name:

SPONSOR:

Alpha Chi Omega

Number of Volunteers:
113

Name of Sponsor (Organization, Group or Individual)

301 Lynn Ave, Ames, IA 50014.

Mailing Address (Street, P.O. Box, City, State, Zip Code)

_____ Jaylyn Pistner	_____ 301 Lynn Ave, Ames	_____ 651-529-4768	_____ jpistner@iastate.edu
Contact Person	Address	Phone #	Email

Description of the road for which application is being made:
500th Ave from 150th St to 170th

Number of miles requested for litter removal: 2 miles

Approval is hereby requested to enter the County highway right-of-way to perform litter removal on the above-described road/roads.

Story County reserves the right to terminate this agreement and remove the Adopt-A-Road signs when in the sole judgment of the County it is found that the sponsor(s) has not met the terms and conditions of this agreement.

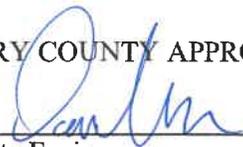
This agreement shall remain in force from January 1, 2026, until December 31, 2026.

Jaylyn Pistner 2/3/26

Applicant

Date

STORY COUNTY APPROVAL



County Engineer

3-16-26

Date

Chair, Story County Board of Supervisors

Date

The following tentative dates are for your Adopt-A-Road Project location. Alternate date(s) are required to the Engineer's Office prior to clean up date noted date(s) are not used.

Spring clean-up date will
be

4-18

Fall clean-up will be:

9-6



NOTICE OF APPOINTMENT

PERSON APPOINTED: Linda Hagedorn

BOARD COMMISSION OR COMMITTEE APPOINTED TO:

Analysis of Social Services Evaluation Team (ASSET)

LENGTH OF TERM: 3-Year Term

IS THIS APPOINTMENT TO FILL AN UNEXPIRED TERM? No

IF SO, WHOSE TERM:

WHO NEEDS TO BE NOTIFIED? ASSET Administrative Assistant

DATE APPOINTED: 4/1/26

DATE TERM EXPIRES: 3/31/29



NOTICE OF APPOINTMENT

PERSON APPOINTED: Elizabeth Waage

BOARD COMMISSION OR COMMITTEE APPOINTED TO:

Analysis of Social Services Evaluation Team (ASSET)

LENGTH OF TERM: 3-Year Term

IS THIS APPOINTMENT TO FILL AN UNEXPIRED TERM? No

IF SO, WHOSE TERM:

WHO NEEDS TO BE NOTIFIED? ASSET Administrative Assistant

DATE APPOINTED: 4/1/26

DATE TERM EXPIRES: 3/31/29



NOTICE OF APPOINTMENT

PERSON APPOINTED: Misty Zimmerman

BOARD COMMISSION OR COMMITTEE APPOINTED TO:

Analysis of Social Services Evaluation Team (ASSET)

LENGTH OF TERM: 3-Year Term

IS THIS APPOINTMENT TO FILL AN UNEXPIRED TERM? No

IF SO, WHOSE TERM:

WHO NEEDS TO BE NOTIFIED? ASSET Administrative Assistant

DATE APPOINTED: 4/1/26

DATE TERM EXPIRES: 3/31/29



3001 99th Street
 Urbandale, IA 50322
 (515) 288-4000

INVOICE

Customer Story County Iowa Facilities Management
 Customer Number 63592
Invoice Number 537976
 Invoice Date 3/8/2026
Due Date 4/7/2026
 PO Number _____
 Job / Service Ticket # _____

CURRENT CHARGES

Quantity	Description		Rate	Amount
Story County - The Calhoun - 3911 Calhoun Ave, Ames, IA				
12.00	Fire Alarm System Inspection	4/1/2026 - 3/31/2027	\$34.08	\$408.96
			Subtotal	\$408.96
			Tax	\$0.00
			Payments/Credits Applied	\$0.00
			Invoice Balance Due	\$408.96

NOTES

This invoice may reflect a modest increase. If you have any questions, please contact our customer care team.

If you have questions please contact (515) 288-4000 or CustomerCare@mw-as.com

Monitoring Center: (800) 227-9805

Please detach and return this portion with your payment to ensure proper credit.

REMIT TO:



PO Box 4511
 Davenport, IA 52808

REMITTANCE INFORMATION

Customer Number 63592
 Invoice Number 537976
TOTAL DUE \$408.96

Amount enclosed: _____

Story County Facilities Management
 900 6th St
 Nevada, IA 50201





3001 99th Street
 Urbandale, IA 50322
 (515) 288-4000

INVOICE

Customer Story County Iowa Facilities Management
 Customer Number 63592
 Invoice Number 537978
 Invoice Date 3/8/2026
 Due Date 4/7/2026
 PO Number _____
 Job / Service Ticket # _____

CURRENT CHARGES

Quantity	Description		Rate	Amount
<i>Story County - The Hazel GH - 124 S Hazel Ave, Ames, IA</i>				
12.00	Fire Alarm System Inspection	4/1/2026 - 3/31/2027	\$32.47	\$389.64
			Subtotal	\$389.64
			Tax	\$0.00
			Payments/Credits Applied	\$0.00
			Invoice Balance Due	\$389.64

NOTES

This invoice may reflect a modest increase. If you have any questions, please contact our customer care team.

If you have questions please contact (515) 288-4000 or CustomerCare@mw-as.com

Monitoring Center: (800) 227-9805

Please detach and return this portion with your payment to ensure proper credit.

REMIT TO:



PO Box 4511
 Davenport, IA 52808

REMITTANCE INFORMATION

Customer Number 63592
 Invoice Number 537978
TOTAL DUE \$389.64

Amount enclosed: _____

Story County Facilities Management
 900 6th St
 Nevada, IA 50201





3001 99th Street
 Urbandale, IA 50322
 (515) 288-4000

INVOICE

Customer Story County Iowa Facilities Management
 Customer Number 63592
Invoice Number 537977
 Invoice Date 3/8/2026
Due Date 4/7/2026
 PO Number _____
 Job / Service Ticket # _____

CURRENT CHARGES

Quantity	Description	Rate	Amount
Story County - The Duluth - 620 Duluth, Ames, IA			
12.00	Fire Alarm System Inspection	4/1/2026 - 3/31/2027 \$34.08	\$408.96
		Subtotal	\$408.96
		Tax	\$0.00
		Payments/Credits Applied	\$0.00
		Invoice Balance Due	\$408.96

NOTES

This invoice may reflect a modest increase. If you have any questions, please contact our customer care team.

If you have questions please contact (515) 288-4000 or CustomerCare@mw-as.com

Monitoring Center: (800) 227-9805

Please detach and return this portion with your payment to ensure proper credit.

REMIT TO:



PO Box 4511
 Davenport, IA 52808

REMITTANCE INFORMATION

Customer Number 63592
 Invoice Number 537977
TOTAL DUE \$408.96
 Amount enclosed: _____

Story County Facilities Management
 900 6th St
 Nevada, IA 50201



EXHIBIT G

**Six (6) Remnant Defendants’
Combined Subdivision Participation and Release Form
 (“Combined Participation Form”)**

Governmental Entity: Story County	State: IA
Authorized Official: Lisa Heddens	
Address 1: 900 Sixth Street	
Address 2:	
City, State, Zip: Nevada	Iowa 50201
Phone: 5153827201	
Email: Lheddens@storycountyia.gov	

The governmental entity identified above (“Governmental Entity”), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the six (6) Remnant Defendants’ Settlement Agreement (“RDSA”), dated February 3, 2026, and described further in Paragraph 1, and acting through the undersigned authorized official, hereby elects to participate in the RDSA, release all Released Claims against all Released Entities, and agrees as follows:

1. The Governmental Entity hereby elects to participate in the RDSA as a Participating Subdivision with each of the following six (6) Remnant Defendants that are parties to the RDSA: (1) Associated Pharmacies, Inc. (and American Associated Pharmacies), (2) J M Smith Corporation, (3) Morris and Dickson Co., L.L.C., (4) Louisiana Wholesale Drug Company, Inc., (5) North Carolina Mutual Wholesale Drug Company, Inc., and (6) United Natural Foods, Inc. (and SuperValu).
2. The Governmental Entity is aware of and has reviewed the RDSA, understands that all capitalized terms not defined in this Combined Participation Form have the meanings defined in the RDSA, and agrees that by executing this Combined Participation Form, the Governmental Entity elects to participate in the RDSA and become a Participating Subdivision as provided in the RDSAs.
3. The Governmental Entity shall promptly, and in any event no later than 14 days after the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed against any Released Entity in the RDSA. With respect to any Released Claims pending in *In Re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs’ Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice for each of six (6) Remnant Defendants listed in Paragraph 1 above substantially in the form found at <https://nationalopioidsettlement.com/additional-settlements/>.
4. The Governmental Entity agrees to the terms of each of the RDSA pertaining to Participating



Subdivisions as defined therein.

5. By agreeing to the terms of the RDSA settlements and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
6. The Governmental Entity agrees to use any monies it receives through the RDSA solely for the purposes provided therein.
7. The Governmental Entity submits to the jurisdiction of the MDL Court and agrees to follow the process for resolving any disputes described in the RDSA.
8. The Governmental Entity has the right to enforce the RDSA as provided therein.
9. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes of the RDSA, including without limitation all provisions related to release of any claims, and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in the RDSA in any forum whatsoever. The release provided for in the RDSA is intended by the Parties to be broad and shall be interpreted so as to give the Released Entities in the RDSA the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The RDSA shall be a complete bar to any Released Claim against the Released Entities.
10. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the RDSA.
11. In connection with the releases provided in the RDSA, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her would have materially affected his or her settlement with the debtor or released party.



A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims in the RDSA, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the RDSA.

12. The Governmental Entity understands and acknowledges that nothing herein is intended to modify in any way the terms of any of the RDSA, to which Governmental Entity hereby agrees. To the extent this Combined Participation Form is interpreted differently from the RDSA in any respect, the RDSA controls.

I have all necessary power and authorization to execute this Combined Participation Form on behalf of the Governmental Entity.

Signature:	<div style="border: 1px solid black; padding: 2px;"><small>Signed by:</small> <i>Lisa K. Heddens</i> <small>32D744F40B744D8...</small></div>
Name:	<u>Lisa K Heddens</u>
Title:	<u>Supervisor</u>
Date:	<u>3/16/2026</u>





Ship To 10669915
 Story County
 Colin Gerst / 26052034
 900 6TH ST
 NEVADA IA 50201-2004

Invoice

Invoice No. 1101366418	Date: 04-MAR-2026	Sales Order No. 339642021	Account No. 10669915	Payment Terms Net 60 days	Due Date 03-MAY-2026	Sales Rep Name Bob Erwin	Account Clerk: Christine Nudd
PO No. 26052034	PO Release No:		Contract No. 1005612802	State Contract No.		Ship Via Electronic Delivery/ESD	
FEIN: 36-3949000		Service Order No	Service Rep Name		Original Invoice No		

To pay online or sign up for e-invoicing, click [here](#)

Material	Material Description	Qty	Unit Price	Extended Price
* 30002133CC01A12	Adobe Acrobat Pro for teams - Subscripti Coverage Dates: 23-JAN-2026 - 22-OCT-2026 License Type: Cloud SAAS Media Type: ESD OMNIA PARTNERS (COBB COUNTY) IT PRODUCTS AND SERVICES(# 23-6692-03) List Price: 242.91 Discount: 16.397%	1	203.08	203.08

Sub Total 203.08
Ttl Freight Charge 0.00
Total Amount Due 203.08
Currency USD

(T) Denotes taxable item * Denotes non-shippable item



Please Remit To:
 Insight Public Sector, Inc.
 P.O. Box 731072
 DALLAS TX 75373-1072

Ship To 10669915
 Story County
 Colin Gerst / 26052034
 900 6TH ST
 NEVADA IA 50201-2004

Send address changes to addresschange@insight.com
 For proper credit, please return this portion with payment.

ACCOUNT NO	10669915
INVOICE DATE	04-MAR-2026
INVOICE NUMBER	1101366418
BALANCE DUE	203.08
Amount Paid	
CURRENCY	USD

Bill to: 10669915
STORY COUNTY
ACCOUNTS PAYABLE
 900 6TH ST
 NEVADA IA 50201-2004

Please remit electronically to:
 Insight Public Sector, Inc.
 c/o JPMorgan Chase
 Account: 816365761
 Swift code: chasus33
 Wire ABA: 021000021
 ACH ABA: 124001545

0010669915311013664189000002030874970000000000000000

00387010210000F7176680300387

717668-03-00387





Ship To 10669915

Story County
 Colin Gerst / 26052034
 900 6TH ST
 NEVADA IA 50201-2004

Invoice

Invoice No. 1101366418	Date: 04-MAR-2026	Sales Order No. 339642021	Account No. 10669915	Payment Terms Net 60 days	Due Date 03-MAY-2026	Sales Rep Name Bob Erwin	Account Clerk: Christine Nudd
PO No. 26052034	PO Release No:		Contract No. 1005612802	State Contract No.		Ship Via Electronic Delivery/ESD	
FEIN: 36-3949000	Service Order No		Service Rep Name		Original Invoice No		

Material	Material Description	Qty	Unit Price	Extended Price
----------	----------------------	-----	------------	----------------

THANK YOU FOR YOUR ORDER.
 FOR ALL INQUIRIES PLEASE CALL 800-934-4477.

The Terms and Conditions and Return Policy and Procedures set forth on www.ips.insight.com/TermsandConditions are specifically incorporated herein unless purchase is being made pursuant to a separate written agreement in which case the terms of the separate written agreement shall govern.

003570202U0000P7176890300387



**GRANT AGREEMENT
AN AGREEMENT WITH MINERVA VALLEY COMPANIES
FOR BROADBAND EXPANSION PLANS
Subrecipient No. 53**

THIS AGREEMENT (“Agreement”) is entered into by and between Story County, an Iowa Municipal corporation, whose mailing address and telephone number is 900 Sixth Street, Nevada, Iowa 50201, telephone 515-382-7200, hereinafter referred to as “County”, and the Minerva Valley Companies, hereinafter referred to as “Grantee”, whose mailing address and telephone number is 104 N. Pine Street PO Box 176, Zearing, Iowa 50278, telephone (641) 487-7399.

1. PURPOSE AND INTENT

The purpose of the agreement is for the Grantee to expand broadband to a service area in Warren and Richland Townships in North Central Story County.

The Grantee acknowledges that (1) the source of funding awarded for this project is the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) funds; (2) any and all compliance requirements for use of SLFRF funds; and (3) any and all reporting requirements for expenditures of SLFRF funds. (All definitions from “*Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds*” dated September 23, 2025, version 10.1.)

In order to accomplish the objectives of the American Rescue Plan Act (ARPA) to respond to the public health emergency or negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality, the County and Grantee agree as follows:

2. DISBURSEMENT OF FUNDS

The County will pay Grantee an amount not to exceed \$10,000. The funds will be disbursed in one lump-sum payment of \$10,000.

3. REPORTING

In exchange for payment received, Grantee agrees to provide the County quarterly reporting on expenditures and obligations made with ARPA funds and annual reporting regarding the referenced broadband expansion to Story County. A timeline for quarterly reporting is attached as Exhibit A.

4. TERMS

The terms of this service agreement shall begin upon the execution of this agreement by the Chair of the Story County Board of Supervisors. Agreement shall terminate upon the exhaustion of ARPA funds by Grantee. Agreement will terminate no later than 12/31/2026.

- (A) This Agreement shall remain in effect until one of the following events has occurred:
- a. The Grantee and the County replace this Agreement with another written agreement;
 - b. All of Grantee’s obligations under this Agreement have been discharged, including, without limitation, any obligation to reimburse the County for disbursements; or
 - c. This Agreement has been terminated pursuant to the provisions of Section 4 hereof.

5. TERMINATION

The County, in its sole and absolute discretion, may terminate this Agreement:

- a. if the Grantee has breached any provision of this Agreement or has failed to comply with any applicable state or federal law or regulation applicable to any Project; or
- b. if any representation or warranty made by the Grantee in any Proposal, this Agreement, or any certification or other supporting documentation thereunder or hereunder shall prove to have been incorrect in any material respect at the time made.
- c. *Notice of Termination.* The County shall provide the Grantee with written notice of termination of this Agreement. The termination of this Agreement shall be effective as of the date such notice of termination is sent by the County. The County may terminate this agreement without penalty to the County, at any time, without cause, by giving written notice to the Grantee at least fifteen (15) days before the effective date of such termination.
- d. *Effect of Termination.* Upon termination of this Agreement, the Grantee shall reimburse the County for all costs and disbursements of the project terminated on a schedule to be negotiated in good faith between the County and the Grantee, but in no event more than 60 days from the date of such termination. The Grantee shall return any unused portion of the funds to the County within thirty days of notification of termination.
- e. Grantee may terminate this agreement by giving a 21-day notice by certified mail to the County.

6. AFFIRMATIVE COVENANTS

- a. *Ratification.* By executing this Agreement, the Grantee (i) affirms and ratifies all statements, representations and warranties contained in all written documents that it has submitted to the County in connection with this Agreement (including, without limitation, the Agreement and the Application attached hereto as of the date hereof) and (ii) agrees that on each date, if any, that additional information is attached hereto and made a part hereof, it will be deemed to have affirmed and ratified all such statements, representations and warranties (including, without limitation, those contained or provided in connection with such additional information).
- b. *No Litigation.* No action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, public board or body, other than as disclosed to the County in writing, is pending or, to the knowledge of the authorized representatives of the Grantee executing this Agreement, threatened (1) seeking to restrain or enjoin the execution and delivery of this Agreement, or the undertaking of any Project (defined below) or (2) contesting or affecting the validity of this Agreement; and neither the corporate existence of the Grantee nor the title to office of any authorized representatives of the Grantee executing this Agreement, is being contested.
- c. *No Conflicts.* The authorization, execution and delivery of this Agreement, and performance by the Grantee of the Project and of its obligations under this Agreement, will not constitute a breach of, or a default under, any law, ordinance, resolution, agreement, indenture or other instrument to which the Grantee is a party or by which it or any of its properties is bound.

- d. SAM.gov Registration. Grantee shall inform the County whether or not they are actively registered with the System for Award Management (“SAM”) and confirms that the Unique Entity Identifier (“UEI”) or Taxpayer Identification Number (“TIN”) herein listed is the correct number for the Grantee as of the date hereof. If Grantee is not registered with the System for Award Management (“SAM”) they will be required to register and provide the County with their Unique Entity Identifier (“UEI”) before awarded funds will be released to the Grantee.

Unique Entity Identifier (“UEI”) or Taxpayer Identification Number (“TIN”) -
FKXFS49L2WR3

- e. Reporting and Compliance with Laws. The Grantee shall comply with all reporting requirements as determined by Story County. In addition, the Grantee agrees that the Project shall be constructed or undertaken and shall be expended in full compliance with all applicable provisions of federal, state and local law and all regulations thereunder. Without limiting the generality of the foregoing, the Grantee covenants to comply in all respects with all applicable law, regulation and rule regarding bidding, procurement, employment and anti-discrimination.
- f. Civil Rights Compliance. Recipients of Federal financial assistance from the Treasury are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) Public Law 88-352, 42 U.S.C. 2000d-1 et seq., and the Department's implementing regulations, 31 CFR part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. 1681 et seq., and the Department's implementing regulations, 31 CFR part 28; Age Discrimination Act of 1975.
- g. If for any reason Grantee is unable to meet the terms as agreed upon above Grantee shall notify the COUNTY and return any unused portion of the funds to the COUNTY within 30 days of that notification.

7. ASSIGNMENTS

Grantee's obligation and duties under this Agreement shall not be assigned without the permission of the County.

8. INDEMNIFICATION

Grantee shall hold harmless the County for any injury or damage caused by the acts or omissions of Grantee on employees or agents, and Grantee agrees to indemnify the County for any such injury or damages.

9. DISPUTES

Any disputes that arise between the County and Grantee would be governed by Iowa law and be litigated in Story County.

10. ACCESS TO BOOKS AND RECORDS

Unless otherwise required by applicable laws, Grantee shall allow the County access to all books and records for purposes of auditing or reviewing Grantee's claims, upon request by the County. Grantee's failure to provide access under this section shall constitute a material breach of the agreement.

- a. Recordkeeping. The Grantee shall maintain accounts and records with respect to the Project in accordance with generally accepted accounting principles as issued from time to time by the Governmental Accounting Standards Board (GASB). Grantee shall keep and maintain all financial records and supporting documentation related to the Project for a period of seven years after all proceeds have been expended or returned to the County. Wherever practicable, Grantee shall collect, transmit, and store such records in open and machine-readable formats. Grantee agrees to make such records available to the County or the United States Treasury upon request, and to any other authorized oversight body, including but not limited to the Government Accountability Office (GAO), the Treasury's Office of Inspector General (OIG) and the Pandemic Relief Accountability Committee (PRAC). Grantee agrees to make such accounts and records available for on-site inspection during regular business hours of the Grantee and permit the County, the United States Treasury or any other such authorized oversight body to audit, examine, and reproduce such accounts and records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data, and other information relating to all matters covered by this agreement.

11. REQUIREMENTS

Grantee hereby agrees to perform all duties in accordance with all state and federal laws and regulations. This provision includes but is not limited to Iowa Code Section 144.32. Grantee assures that no person shall be on the grounds of race, color, national origin, or sex, as provided by Title VI of the Civil Rights Act of 1964 be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under this program or activity. Failure to perform duties in accordance with the applicable laws and regulations shall be considered a material breach of this agreement by the Grantee.

12. COMPLETE AGREEMENT

This is the entire agreement between the County and Grantee.

STORY COUNTY, IOWA (County)
By: _____

Angie M Phillips (Grantee)
By: _____

Chairperson of the Board of Supervisors

Authorized Representative

Dated: _____

Dated: _____

Exhibit A

Report	Year	Quarter	Period Covered	Due Date (Treasury)	Due Date (to Story County)
1	2021	2-4	March 3 - December 31	31-Jan-22	NA
2	2022	1	January 1 - March 31	30-Apr-22	NA
3	2022	2	April 1 - June 30	31-Jul-22	NA
4	2022	3	July 1 - September 30	31-Oct-22	NA
5	2022	4	October 1 - December 31	31-Jan-23	NA
6	2023	1	January 1 - March 31	30-Apr-23	NA
7	2023	2	April 1 - June 30	31-Jul-23	NA
8	2023	3	July 1 - September 30	31-Oct-23	NA
9	2023	4	October 1 - December 31	31-Jan-24	NA
10	2024	1	January 1 - March 31	30-Apr-24	NA
11	2024	2	April 1 - June 30	31-Jul-24	NA
12	2024	3	July 1 - September 30	31-Oct-24	NA
13	2024	4	October 1 - December 31	31-Jan-25	NA
14	2025	1	January 1 - March 31	30-Apr-25	NA
15	2025	2	April 1 - June 30	31-Jul-25	NA
16	2025	3	July 1 - September 30	31-Oct-25	NA
17	2025	4	October 1 - December 31	31-Jan-26	NA
18	2026	1	January 1 - March 31	30-Apr-26	4/3/2026
19	2026	2	April 1 - June 30	31-Jul-26	7/6/2026
20	2026	3	July 1 - September 30	31-Oct-26	10/5/2026
21	2026	4	October 1 - December 31	31-Mar-27	1/6/2027

26 MAR 17 PM 4:27
STORY COUNTY AUDITOR



March 17, 2026

The Board of Supervisors
Story County Administration Building
900 6th Street
Nevada, Iowa 50201

RE: Completed FY 2025 Cost Allocation Plan

Dear Board Members:

We have completed the **Story County** cost allocation plan based on actual expenditures for the year ended June 30, 2025. An electronic copy of the plan is enclosed for your files. Also enclosed is a standard federal Certificate of Cost Allocation Statement that is required where reimbursement is claimed from federal grant programs. The statement says that to the best of the County's knowledge, the cost allocation plan is correct and was prepared in accordance with the federal cost principles contained in 2 CFR Part 200. Please have the Board Chairperson sign the statement, retain a copy on file and return the original to me. A copy of the plan will also be placed on file at the central office of the Iowa Department of Health and Human Services (DHHS).

The FY 2025 cost allocation plan will result in the following indirect cost recoveries during **FY 2027**:

DHHS Local Administrative Expenses

This category relates to the indirect costs that the county incurs for the local DHHS office. These indirect costs include expense items such as audit fees, liability and property insurance, building space costs, accounting services and legal services. The total indirect costs to be claimed on quarterly Local Administrative Expense (LAE) reports for FY 2027 is \$479,853. This amount includes the required carry-forward adjustment to reconcile actual and projected costs for FY 2025 and is shown on Exhibit B near the beginning of the cost allocation plan. We estimate that about 33 percent of the total claims for the year will be reimbursed to the County from federal funds. Accordingly, the **total**

Board of Supervisors
March 17, 2026
Page – 2

reimbursement for the year should be about \$158,351. A copy of our correspondence to the local office of DHHS which provides guidance for claiming these costs on the LAE reports is also enclosed for your reference.

Please contact me if you have any questions relating to the cost allocation plan. We are pleased with the confidence that you have placed in us and look forward to being of continuing service to you.

Sincerely,

Cost Advisory Services, Inc.



Jeff Lorenz
President

Enclosures

Cc: Lucinda Martin, County Auditor



CENTRAL SERVICE COST ALLOCATION PLAN
STORY COUNTY, IOWA
FY 2025



**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
CENTRAL SERVICE COST ALLOCATION PLAN**

Table of Contents

	<u>Schedule</u>
SUMMARY SCHEDULES	
Exhibit A - Summary of Allocated Costs by Department	Exhibit A
Exhibit B - Computations of Carry-Forward and Fixed Costs	Exhibit B
Exhibit C - Reconciliation of Total Costs	Exhibit C
Exhibit D - Summary of Allocated Activities and Allocation Basis	Exhibit D
 BUILDING DEPRECIATION	
Department Narrative	1.1
Total Departmental Costs	1.2
Costs to Be Allocated by Function Before Allocated Additions	1.3.1
Costs to Be Allocated by Function Including Allocated Additions	1.3.2
Detailed Functional Allocations - Admin Building	1.4.1
Detailed Functional Allocations - Human Services Center	1.4.2
Detailed Functional Allocations - Justice Center	1.4.3
Departmental Allocation Summary	1.5
 EQUIPMENT DEPRECIATION	
Department Narrative	2.1
Total Departmental Costs	2.2
Costs to Be Allocated by Function Before Allocated Additions	2.3.1
Costs to Be Allocated by Function Including Allocated Additions	2.3.2
Detailed Functional Allocations - Equipment Depreciation	2.4.1
Departmental Allocation Summary	2.5
 OTHER POLICY & ADMIN.	
Department Narrative	3.1
Total Departmental Costs	3.2
Costs to Be Allocated by Function Before Allocated Additions	3.3.1
Costs to Be Allocated by Function Including Allocated Additions	3.3.2
Detailed Functional Allocations - Audit Fee	3.4.1
Detailed Functional Allocations - Cost Plan Fee	3.4.2
Departmental Allocation Summary	3.5
 INSURANCE	
Department Narrative	4.1

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
CENTRAL SERVICE COST ALLOCATION PLAN**

Table of Contents

	<u>Schedule</u>
Total Departmental Costs	4.2
Costs to Be Allocated by Function Before Allocated Additions	4.3.1
Costs to Be Allocated by Function Including Allocated Additions	4.3.2
Detailed Functional Allocations - General Liability	4.4.1
Detailed Functional Allocations - Public Officials Liab	4.4.2
Detailed Functional Allocations - Property Insurance	4.4.3
Detailed Functional Allocations - Worker Compensation	4.4.4
Detailed Functional Allocations - Law Enforcement Liability	4.4.5
Detailed Functional Allocations - Unemployment Insurance	4.4.6
Departmental Allocation Summary	4.5
 BOARD OF SUPERVISORS	
Department Narrative	5.1
Total Departmental Costs	5.2
Costs to Be Allocated by Function Before Allocated Additions	5.3.1
Costs to Be Allocated by Function Including Allocated Additions	5.3.2
Detailed Functional Allocations - Personnel Services	5.4.1
Departmental Allocation Summary	5.5
 FACILITIES MANAGEMENT	
Department Narrative	6.1
Total Departmental Costs	6.2
Costs to Be Allocated by Function Before Allocated Additions	6.3.1
Costs to Be Allocated by Function Including Allocated Additions	6.3.2
Detailed Functional Allocations - Admin Building	6.4.1
Detailed Functional Allocations - Human Services Center	6.4.2
Detailed Functional Allocations - Justice Center	6.4.3
Departmental Allocation Summary	6.5
 INFORMATION TECHNOLOGY	
Department Narrative	7.1
Total Departmental Costs	7.2
Costs to Be Allocated by Function Before Allocated Additions	7.3.1
Costs to Be Allocated by Function Including Allocated Additions	7.3.2
Detailed Functional Allocations - Information Technology	7.4.1
Departmental Allocation Summary	7.5

**COST ADVISORY SERVICES, INC.
 STORY COUNTY, IOWA - FY 2025
 CENTRAL SERVICE COST ALLOCATION PLAN**

Table of Contents

	<u>Schedule</u>
AUDITOR	
Department Narrative	8.1
Total Departmental Costs	8.2
Costs to Be Allocated by Function Before Allocated Additions	8.3.1
Costs to Be Allocated by Function Including Allocated Additions	8.3.2
Detailed Functional Allocations - Payroll Services	8.4.1
Detailed Functional Allocations - Accounting Services	8.4.2
Departmental Allocation Summary	8.5
 COUNTY ATTORNEY	
Department Narrative	9.1
Total Departmental Costs	9.2
Costs to Be Allocated by Function Before Allocated Additions	9.3.1
Costs to Be Allocated by Function Including Allocated Additions	9.3.2
Detailed Functional Allocations - Social Services	9.4.1
Departmental Allocation Summary	9.5

COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025

SUMMARY OF ALLOCATED COSTS BY DEPARTMENT

SCH. REF.:		1.5	2.5	3.5	4.5	5.5	6.5	7.5	8.5	9.5
DEPARTMENTS RECEIVING ALLOCATIONS	TOTAL	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	OTHER POLICY & ADMIN.	INSURANCE	BOARD OF SUPERVISORS	FACILITIES MANAGEMENT	INFORMATION TECHNOLOGY	AUDITOR	COUNTY ATTORNEY
Elections	105,912	-	-	1,215	2,766	12,844	-	61,650	27,438	-
Treasurer	330,335	12,044	-	2,074	4,651	19,901	148,458	132,107	11,100	-
Sheriff	1,597,291	216,150	-	21,626	144,458	161,467	588,324	396,321	68,945	-
E911 Service Board	7,599	-	-	721	1,198	1,835	-	-	3,844	-
Recorder	212,848	9,293	-	980	2,195	9,174	114,550	70,457	6,199	-
Animal Control	65,372	-	-	1,132	5,768	10,939	-	35,229	12,305	-
Gen.Betterment	5,968	-	-	2,026	1,883	-	-	-	2,059	-
County Engineer	352,522	-	-	13,271	69,602	64,290	-	105,686	99,673	-
Veterans Affairs	29,175	541	-	229	527	2,329	4,010	17,614	3,925	-
Conservation Board	291,632	-	-	10,359	45,859	49,259	-	132,107	54,048	-
Health Board-Sanitarian	76,170	2,494	-	770	1,732	7,339	30,746	26,421	6,668	-
I.R.V.M.	14,761	-	-	538	2,484	5,081	-	-	6,658	-
General Assistance	308,793	19,521	-	835	1,952	9,104	144,729	123,300	9,352	-
Group Homes	5,568	-	-	137	199	-	-	-	5,231	-
BooST Early Childhood	-	-	-	-	-	-	-	-	-	-
BooST School Ready	-	-	-	-	-	-	-	-	-	-
Homeland Security	-	-	-	-	-	-	-	-	-	-
Plan And Zone	74,954	2,494	-	732	1,651	6,916	30,746	26,421	5,995	-
Social Services	470,553	-	-	2,975	121	-	39,068	-	4,313	424,076
CICS MH Region	29,955	-	-	-	1,190	-	-	-	28,765	-
Mental Health	44,091	-	-	0	0	-	-	44,036	56	-
Juvenile Court Services	127,537	14,929	-	150	218	-	110,682	-	1,558	-
County Assessor	220,167	7,839	-	2,044	4,147	13,056	96,629	88,071	8,381	-
EMA	87,288	4,401	-	636	1,346	5,152	54,244	17,614	3,895	-
City Assessor	11,772	-	-	1,820	2,828	-	-	-	7,123	-
GIS Services	3,727	-	-	164	388	1,835	-	-	1,340	-
All Other	411,018	25,758	-	10,849	67,501	6,845	247,650	-	52,414	-
Subtotal	5,425,559	460,699	-	75,286	364,666	387,366	2,005,149	1,277,034	431,283	424,076
Direct Billed	234,000	32,454	-	-	-	-	201,546	-	-	-
Unallocated Costs	5,291,627	-	-	37,980	205,860	858,478	-	-	786,816	3,402,492
Total	10,951,185	493,153	-	113,266	570,526	1,245,844	2,206,695	1,277,034	1,218,099	3,826,568

COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025

COMPUTATIONS OF CARRY-FORWARD AND FIXED COSTS

DEPARTMENTS RECEIVING ALLOCATIONS	TOTAL ACTUAL COSTS ALLOCATED FOR CURRENT YEAR	TOTAL ESTIMATED COSTS FOR THE CURRENT YEAR	CARRY-FORWARD DIFFERENCE (ACTUAL LESS ESTIMATED)	ACTUAL COSTS FOR CURRENT YEAR PLUS CARRY-FORWARD	ADJUSTMENTS	FIXED ALLOCATIONS FOR SECOND YEAR AFTER CURRENT YEAR ACTUAL
Elections	105,912	-		105,912		105,912
Treasurer	330,335	-		330,335		330,335
Sheriff	1,597,291	-		1,597,291		1,597,291
E911 Service Board	7,599	-		7,599		7,599
Recorder	212,848	-		212,848		212,848
Animal Control	65,372	-		65,372		65,372
Gen.Betterment	5,968	-		5,968		5,968
County Engineer	352,522	-		352,522		352,522
Veterans Affairs	29,175	-		29,175		29,175
Conservation Board	291,632	-		291,632		291,632
Health Board-Sanitarian	76,170	-		76,170		76,170
I.R.V.M.	14,761	-		14,761		14,761
General Assistance	308,793	-		308,793		308,793
Group Homes	5,568	-		5,568		5,568
BooST Early Childhood	-	-		-		-
BooST School Ready	-	-		-		-
Homeland Security	-	-		-		-
Plan And Zone	74,954	-		74,954		74,954
Social Services	470,553	461,253	9,300	479,853		479,853
CICS MH Region	29,955	-		29,955		29,955
Mental Health	44,091	-		44,091		44,091
Juvenile Court Services	127,537	-		127,537		127,537
County Assessor	220,167	-		220,167		220,167
EMA	87,288	-		87,288		87,288
City Assessor	11,772	-		11,772		11,772
GIS Services	3,727	-		3,727		3,727
All Other	411,018	-		411,018		411,018

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025**

RECONCILIATION OF TOTAL COSTS

	COST PLAN SCHEDULE REFERENCE	TOTAL COST PER FINANCIALS	TOTAL COST ADJUSTMENT ADDITIONS	LESS UNALLOWABLE & EXCLUSIONS	TOTAL COSTS
BUILDING DEPRECIATION	1.2	-	572,402	-	572,402
EQUIPMENT DEPRECIATION	2.2	-	120,129	-	120,129
OTHER POLICY & ADMIN.	3.2	134,739	-	-	134,739
INSURANCE	4.2	810,476	8,928	-	819,404
BOARD OF SUPERVISORS	5.2	1,233,609	-	-	1,233,609
FACILITIES MANAGEMENT	6.2	2,370,129	-	-	2,370,129
INFORMATION TECHNOLOGY	7.2	1,822,127	-	(283,331)	1,538,796
AUDITOR	8.2	838,256	-	-	838,256
COUNTY ATTORNEY	9.2	3,323,721	-	-	3,323,721
TOTALS		<u>10,533,057</u>	<u>701,460</u>	<u>(283,331)</u>	<u>10,951,185</u>
TOTAL COSTS FROM EXHIBIT A					<u>10,951,185</u>
DIFFERENCE					<u>-</u>

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
SUMMARY OF ALLOCATED ACTIVITIES AND ALLOCATION BASIS**

<u>Department</u>	<u>Sch.</u>	<u>Allocated Functions</u>	<u>Allocation Basis</u>	<u>Data Source</u>	<u>Function Short Name</u>
BUILDING DEPRECIATION	1.4.1	Admin Building	Usable Square Feet of Space	Building Floor Plans	Admin Bldg
	1.4.2	Human Services Center	Usable Square Feet of Space	Building Floor Plans	Hum Svc Ctr
	1.4.3	Justice Center	Usable Square Feet of Space	Building Floor Plans	Justice Ctr
EQUIPMENT DEPRECIATION	2.4.1	Equipment Depreciation	Current Year Depreciation	Depreciation Schedule	Equip Depr
OTHER POLICY & ADMIN.	3.4.1	Audit Fee	Departmental Expenditures	Expense Summary by Department	Audit
	3.4.2	Cost Plan Fee	Consultant Hours	Consultant Time Summary	Cost Plan
	3.4.3				Gen Gov't
INSURANCE	4.4.1	General Liability	Adjusted Departmental Expenditures	Expense Summary by Department	Gen Liab
	4.4.2	Public Officials Liab	Average Employees in Each Department	Individual Earnings Summary	Pub Off
	4.4.3	Property Insurance	Insured Values of Buildings and Contents	Statement of Insured Values	Property
	4.4.4	Worker Compensation	Worker Compensation Premiums	Exp. Summary/Insurance Policy	Work Comp
	4.4.5	Law Enforcement Liability	Direct Allocation to Sheriff Department	Direct Allocation	Law Enf Liab
	4.4.6	Unemployment Insurance	Departmental Salaries	Expense Summary by Department	Unempl
	4.4.7				Other Ins
BOARD OF SUPERVISORS	5.4.1	Personnel Services	Average Employees in Each Department	Individual Earnings Summary	Personnel
	5.4.2				Gen Gov't
FACILITIES MANAGEMENT	6.4.1	Admin Building	Usable Square Feet of Space	Building Floor Plans	Admin Bldg
	6.4.2	Human Services Center	Usable Square Feet of Space	Building Floor Plans	Hum Svc Ctr
	6.4.3	Justice Center	Usable Square Feet of Space	Building Floor Plans	Justice Ctr
INFORMATION TECHNOLOGY	7.4.1	Information Technology	Number of Computers in Supported Depts.	Departmental Computer Listing	IT
AUDITOR	8.4.1	Payroll Services	Average Employees in Each Department	Individual Earnings Summary	Payroll
	8.4.2	Accounting Services	Non-Payroll Accounting Transactions	Transaction Listing	Acctng
	8.4.3				Gen Gov't
COUNTY ATTORNEY	9.4.1	Social Services	Direct Allocation to Social Services	Direct Allocation	Soc Svcs
	9.4.2				Gen Gov't

**COST ADVISORY SERVICES, INC.
 STORY COUNTY, IOWA – 2025
 STATEMENT OF FUNCTION & BENEFIT**

BUILDING DEPRECIATION

Story County has implemented the provisions of GASB – 34 with regard to recording the costs and deprecation expenses for fixed assets. The Social Services Department claims Building Depreciation on their quarterly Local Administrative Report submitted to the State of Iowa Department of Human Services. An appropriate direct-billed credit has been applied on schedule 1.4.2. The following building depreciation expenses have been allocated in this plan.

Facility	Description	Allocation Basis
Administration Building	Constructed in 1966. The costs of the Administration Building and subsequent improvements. The depreciation expense totals \$88,588.	Usable Square Feet of Space Occupied
Human Services Center	Constructed in 1998. The costs of the building and subsequent improvements. The depreciation expense totals \$109,255.	Usable Square Feet of Space Occupied
Justice Center	Constructed in 2003. The costs of the building and subsequent improvements. The depreciation expense totals \$374,559.	Usable Square Feet of Space Occupied

NOTE: The depreciation expenses allocated in this plan are actual FY 2025 expenditures.

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
BUILDING DEPRECIATION**

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

	<u>Line Item</u>		<u>Genl</u>										
	<u>Exp Codes</u>	<u>Total</u>	<u>Admin</u>	<u>Admin Bldg</u>	<u>Hum Svc Ctr</u>	<u>Justice Ctr</u>							
Salaries & Wages		\$0	\$0	\$0	\$0	\$0							
Employee Benefits		\$0	\$0	\$0	\$0	\$0							
Other Expense Items:													
Total Departmental Expenditures		\$0	\$0	\$0	\$0	\$0							
Cost Adjustments:													
Deductions / Exclusions (D & E Codes)													
<i>Specify Other Adjustments:</i>													
Building Depreciation	V	572,402		88,588	109,255	374,559							
Functional Costs Before Additions		\$572,402	\$0	\$88,588	\$109,255	\$374,559							

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
BUILDING DEPRECIATION						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	Admin Bldg	Hum Svc Ctr	Justice Ctr
Costs Before Additions (From Sch. 1.3.1)		\$572,402	\$0	\$88,588	\$109,255	\$374,559
% of Functional Costs Excl. GA		100.00%		15.48%	19.09%	65.44%
Reallocate General Admin			0	0	0	0
Adjusted Functional Costs		\$572,402	\$0	\$88,588	\$109,255	\$374,559
% of Total Costs Excl. GA		100.00%		15.48%	19.09%	65.44%
First Additions:						
Total First Additions		\$0				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 1st Additions		0				
Reallocate 1st Incoming AO		0		0	0	0
Total for 1st Allocation		\$572,402		\$88,588	\$109,255	\$374,559
Second Additions:						
Total Second Additions		\$0				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 2nd Additions		0				
Reallocate 2nd Incoming AO		0		0	0	0
Total for 2nd Allocation		0		0	0	0
Total Costs		\$572,402		\$88,588	\$109,255	\$374,559

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
BUILDING DEPRECIATION**

DETAIL ALLOCATION OF: Admin Bldg

User Department	First Allocation					Second Allocation			Total Allocated
	Allocation Units	% of Total Alloc. Units	First Allocation	Less Dir. Billed \$	Net First Allocation	Allocation Units	% of Total Alloc. Units	Second Allocation	
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0.0000%	-	-
Other Policy & Admin.		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	750	3.0167%	2,672	-	2,672	750	3.0167%	-	2,672
Facilities Management	780	3.1373%	2,779	-	2,779	780	3.1373%	-	2,779
Information Technology	2,110	8.4868%	7,518	-	7,518	2,110	8.4868%	-	7,518
Auditor	7,161	28.8030%	25,516	-	25,516	7,161	28.8030%	-	25,516
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	3,380	13.5950%	12,044	-	12,044	3,380	13.5950%	-	12,044
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder	2,608	10.4899%	9,293	-	9,293	2,608	10.4899%	-	9,293
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian	700	2.8155%	2,494	-	2,494	700	2.8155%	-	2,494
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	700	2.8155%	2,494	-	2,494	700	2.8155%	-	2,494
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor	2,200	8.8488%	7,839	-	7,839	2,200	8.8488%	-	7,839
EMA	1,235	4.9674%	4,401	-	4,401	1,235	4.9674%	-	4,401
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	3,238	13.0239%	11,538	-	11,538	3,238	13.0239%	-	11,538
Total	24,862	100.0000%	88,588	-	88,588	24,862	100.0000%	-	88,588

Allocation Base: Usable Square Feet of Space
Source: Building Floor Plans

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
BUILDING DEPRECIATION**

DETAIL ALLOCATION OF: Hum Svc Ctr

User Department	First Allocation					Second Allocation			Total Allocated
	Allocation Units	% of Total Alloc. Units	First Allocation	Less Dir. Billed \$	Net First Allocation	Allocation Units	% of Total Alloc. Units	Second Allocation	
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0.0000%	-	-
Other Policy & Admin.		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Facilities Management	2,843	14.0750%	15,378	-	15,378	2,843	14.0750%	-	15,378
Information Technology		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	2,258	11.1788%	12,213	-	12,213	2,258	11.1788%	-	12,213
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs	100	0.4951%	541	-	541	100	0.4951%	-	541
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance	3,609	17.8672%	19,521	-	19,521	3,609	17.8672%	-	19,521
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services	6,000	29.7044%	32,454	(32,454)	-	6,000	29.7044%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services	2,760	13.6640%	14,929	-	14,929	2,760	13.6640%	-	14,929
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	2,629	13.0155%	14,220	-	14,220	2,629	13.0155%	-	14,220
Total	20,199	100.0000%	109,255	(32,454)	76,802	20,199	100.0000%	-	76,802

Allocation Base: **Usable Square Feet of Space**
 Source: **Building Floor Plans**

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
BUILDING DEPRECIATION**

DETAIL ALLOCATION OF:

Justice Ctr

User Department	First Allocation					Second Allocation			Total Allocated
	Allocation Units	% of Total Alloc. Units	First Allocation	Less Dir. Billed \$	Net First Allocation	Allocation Units	% of Total Alloc. Units	Second Allocation	
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0.0000%	-	-
Other Policy & Admin.		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Facilities Management		0.0000%	-	-	-	-	0.0000%	-	-
Information Technology		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	3,150	3.5167%	13,172	-	13,172	3,150	3.5167%	-	13,172
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	51,690	57.7078%	216,150	-	216,150	51,690	57.7078%	-	216,150
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court	34,732	38.7755%	145,237	-	145,237	34,732	38.7755%	-	145,237
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	89,572	100.0000%	374,559	-	374,559	89,572	100.0000%	-	374,559

Allocation Base: Usable Square Feet of Space
Source: Building Floor Plans

COST ADVISORY SERVICES, INC.				
STORY COUNTY, IOWA - FY 2025				
BUILDING DEPRECIATION				
DEPARTMENTAL ALLOCATION SUMMARY				
	Total			
User Department	Allocations	Admin Bldg	Hum Svc Ctr	Justice Ctr
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Other Policy & Admin.	-	-	-	-
Insurance	-	-	-	-
Board of Supervisors	2,672	2,672	-	-
Facilities Management	18,157	2,779	15,378	-
Information Technology	7,518	7,518	-	-
Auditor	25,516	25,516	-	-
County Attorney	25,386	-	12,213	13,172
Elections	-	-	-	-
Treasurer	12,044	12,044	-	-
Sheriff	216,150	-	-	216,150
E911 Service Board	-	-	-	-
Recorder	9,293	9,293	-	-
Animal Control	-	-	-	-
Gen.Betterment	-	-	-	-
County Engineer	-	-	-	-
Veterans Affairs	541	-	541	-
Conservation Board	-	-	-	-
Health Board-Sanitarian	2,494	2,494	-	-
I.R.V.M.	-	-	-	-
General Assistance	19,521	-	19,521	-
Group Homes	-	-	-	-
BooST Early Childhood	-	-	-	-
BooST School Ready	-	-	-	-
Homeland Security	-	-	-	-
Plan And Zone	2,494	2,494	-	-
Social Services	-	-	-	-
CICS MH Region	-	-	-	-
Mental Health	-	-	-	-
Juvenile Court Services	14,929	-	14,929	-
County Assessor	7,839	7,839	-	-
EMA	4,401	4,401	-	-
City Assessor	-	-	-	-
GIS Services	-	-	-	-
Clerk of Court	145,237	-	-	145,237
All Other	25,758	11,538	14,220	-
Subtotals	539,948	88,588	76,802	374,559
Direct Billed	32,454	-	32,454	-
Total	572,402	88,588	109,255	374,559

**COST ADVISORY SERVICES, INC.
 STORY COUNTY, IOWA – 2025
 STATEMENT OF FUNCTION & BENEFIT**

EQUIPMENT DEPRECIATION

Story County has implemented the provisions of GASB–34 with regard to recording the costs and depreciation expenses for fixed assets. The County has adopted a capitalization policy of \$5,000 for individual items of equipment. The following Equipment Depreciation expenses have been allocated in this plan.

Item	Description	Allocation Basis
Equipment Depreciation	The Board of Supervisors, General Services, and Information Technology Departments recorded depreciation for equipment. The related Depreciation expense is \$120,129.	Current year depreciation expense by department.

NOTE: The depreciation expenses allocated in this plan are actual FY 2025 expenditures.

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
EQUIPMENT DEPRECIATION**

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

	<u>Line Item</u>	<u>Total</u>	<u>Genl</u>	<u>Equip Depr</u>									
	<u>Exp Codes</u>		<u>Admin</u>										
Salaries & Wages		\$0	\$0	\$0									
Employee Benefits		\$0	\$0	\$0									
Other Expense Items:													
Total Departmental Expenditures		\$0	\$0	\$0									
Cost Adjustments:													
Deductions / Exclusions (D & E Codes)													
<i>Specify Other Adjustments:</i>													
Equipment Depreciation	V	120,129		120,129									
Functional Costs Before Additions		\$120,129	\$0	\$120,129									

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
EQUIPMENT DEPRECIATION**

COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS

	<u>Alloc. Codes</u>	<u>Total</u>	<u>Gen. Admin</u>	<u>Equip Depr</u>
Costs Before Additions (From Sch. 2.3.1)		\$120,129	\$0	\$120,129
% of Functional Costs Excl. GA		100.00%		100.00%
Reallocate General Admin			0	0
Adjusted Functional Costs		\$120,129	\$0	\$120,129
% of Total Costs Excl. GA		100.00%		100.00%
First Additions:				
Total First Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 1st Additions		0		
Reallocate 1st Incoming AO		0		0
Total for 1st Allocation		\$120,129		\$120,129
Second Additions:				
Total Second Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 2nd Additions		0		
Reallocate 2nd Incoming AO		0		0
Total for 2nd Allocation		0		0
Total Costs		\$120,129		\$120,129

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
EQUIPMENT DEPRECIATION									
DETAIL ALLOCATION OF:									
Equip Depr									
First Allocation									
Second Allocation									
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	11,794	9.8180%	11,794	-	11,794	11,794	9.8180%	-	11,794
Facilities Management	19,643	16.3513%	19,643	-	19,643	19,643	16.3513%	-	19,643
Information Technology	88,692	73.8307%	88,692	-	88,692	88,692	73.8307%	-	88,692
Auditor	-	0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	120,129	100.0000%	120,129	-	120,129	120,129	100.0000%	-	120,129
Allocation Base:	Current Year Depreciation								
Source:	Depreciation Schedule								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
EQUIPMENT DEPRECIATION									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Equip Depr							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin.	-	-							
Insurance	-	-							
Board of Supervisors	11,794	11,794							
Facilities Management	19,643	19,643							
Information Technology	88,692	88,692							
Auditor	-	-							
County Attorney	-	-							
Elections	-	-							
Treasurer	-	-							
Sheriff	-	-							
E911 Service Board	-	-							
Recorder	-	-							
Animal Control	-	-							
Gen.Betterment	-	-							
County Engineer	-	-							
Veterans Affairs	-	-							
Conservation Board	-	-							
Health Board-Sanitarian	-	-							
I.R.V.M.	-	-							
General Assistance	-	-							
Group Homes	-	-							
BooST Early Childhood	-	-							
BooST School Ready	-	-							
Homeland Security	-	-							
Plan And Zone	-	-							
Social Services	-	-							
CICS MH Region	-	-							
Mental Health	-	-							
Juvenile Court Services	-	-							
County Assessor	-	-							
EMA	-	-							
City Assessor	-	-							
GIS Services	-	-							
Clerk of Court	-	-							
All Other	-	-							
Subtotals	120,129	120,129							
Direct Billed	-	-							
Total	120,129	120,129							

**COST ADVISORY SERVICES, INC.
 STORY COUNTY, IOWA – 2025
 STATEMENT OF FUNCTION & BENEFIT**

OTHER POLICY & ADMINISTRATION

The costs of various miscellaneous expenses that benefit all County operating departments and programs are budgeted and charged to a non-departmental account. These expenses also benefit federal and state programs conducted by the County and other outside users of County resources.

Other Policy & Administration costs have been allocated in this cost allocation plan as follows:

Item	Description	Allocation Basis
Annual Audit Fee	The costs of the County’s annual financial audit benefit all departments and activities conducted by the County.	Total Expenditures of All County Departments
Cost Plan Fee	The County annually engages the services of a private consulting firm to develop and implement the County’s central service cost allocation plan. This function includes the costs paid for those services in FY 2025.	Hours Expended by Consultant in Development and Implementation of Cost Allocation Plan

Other expenses that were charged to the OP&A account in FY 2025 have not been allocated in this plan.

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
OTHER POLICY & ADMIN.**

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

	Line Item	Total	Genl Admin	Audit	Cost Plan	Gen Gov't
	Exp Codes					
Salaries & Wages						
% of Total S&W		0.00%				
% of S&W Excl. GA		0.00%				
Employee Benefits						
Other Expense Items:						
Emp. & Vol. Recognition	V	5,277				5,277
Post-Offer Physicals	V	6,849				6,849
Employee Programs	V	10,098				10,098
Audit/Clerical Serv	V	97,506		89,286	8,220	
Dues & Memberships	V	15,009				15,009
Total Departmental Expenditures		\$134,739	\$0	\$89,286	\$8,220	\$37,233
Cost Adjustments:						
Deductions / Exclusions (D & E Codes)		0	0			
Specify Other Adjustments:						
Functional Costs Before Additions		\$134,739	\$0	\$89,286	\$8,220	\$37,233

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
OTHER POLICY & ADMIN.						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	Audit	Cost Plan	Gen Gov't
Costs Before Additions (From Sch. 3.3.1)		\$134,739	\$0	\$89,286	\$8,220	\$37,233
% of S&W Excl. GA (From Sch. 3.3.1)		0.00%				
% of Functional Costs Excl. GA		100.00%		66.27%	6.10%	27.63%
Reallocate General Admin	S		0	0	0	0
Adjusted Functional Costs		\$134,739	\$0	\$89,286	\$8,220	\$37,233
% of Total Costs Excl. GA		100.00%		66.27%	6.10%	27.63%
First Additions:						
Total First Additions		\$0				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 1st Additions		0				
Reallocate 1st Incoming AO	F	0		0	0	0
Total for 1st Allocation		\$134,739		\$89,286	\$8,220	\$37,233
Second Additions:						
Total Second Additions		\$2,703				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 2nd Additions		2,703				
Reallocate 2nd Incoming AO	F	(2,703)		1,791	165	747
Total for 2nd Allocation		2,703		1,791	165	747
Total Costs		\$137,442		\$91,077	\$8,385	\$37,980

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
OTHER POLICY & ADMIN.									
DETAIL ALLOCATION OF:									
Audit									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.	134,739	0.2604%	232	-	232				232
Insurance	819,404	1.5836%	1,414	-	1,414	819,404	1.5877%	28	1,442
Board of Supervisors	1,233,609	2.3841%	2,129	-	2,129	1,233,609	2.3903%	43	2,171
Facilities Management	2,370,129	4.5805%	4,090	-	4,090	2,370,129	4.5925%	82	4,172
Information Technology	1,896,352	3.6649%	3,272	-	3,272	1,896,352	3.6745%	66	3,338
Auditor	838,256	1.6200%	1,446	-	1,446	838,256	1.6242%	29	1,476
County Attorney	3,323,721	6.4234%	5,735	-	5,735	3,323,721	6.4402%	115	5,851
Elections	690,001	1.3335%	1,191	-	1,191	690,001	1.3370%	24	1,215
Treasurer	1,178,413	2.2774%	2,033	-	2,033	1,178,413	2.2833%	41	2,074
Sheriff	12,286,054	23.7440%	21,200	-	21,200	12,286,054	23.8060%	426	21,626
E911 Service Board	409,841	0.7921%	707	-	707	409,841	0.7941%	14	721
Recorder	556,812	1.0761%	961	-	961	556,812	1.0789%	19	980
Animal Control	642,949	1.2426%	1,109	-	1,109	642,949	1.2458%	22	1,132
Gen.Betterment	1,151,122	2.2247%	1,986	-	1,986	1,151,122	2.2305%	40	2,026
County Engineer	7,539,024	14.5699%	13,009	-	13,009	7,539,024	14.6079%	262	13,271
Veterans Affairs	130,195	0.2516%	225	-	225	130,195	0.2523%	5	229
Conservation Board	5,885,115	11.3736%	10,155	-	10,155	5,885,115	11.4033%	204	10,359
Health Board-Sanitarian	437,652	0.8458%	755	-	755	437,652	0.8480%	15	770
I.R.V.M.	305,862	0.5911%	528	-	528	305,862	0.5927%	11	538
General Assistance	474,595	0.9172%	819	-	819	474,595	0.9196%	16	835
Group Homes	78,064	0.1509%	135	-	135	78,064	0.1513%	3	137
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	415,605	0.8032%	717	-	717	415,605	0.8053%	14	732
Social Services	47,489	0.0918%	82	-	82	47,489	0.0920%	2	84
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health	41	0.0001%	0	-	0	41	0.0001%	0	0
Juvenile Court Services	85,359	0.1650%	147	-	147	85,359	0.1654%	3	150
County Assessor	1,161,045	2.2438%	2,003	-	2,003	1,161,045	2.2497%	40	2,044
EMA	361,269	0.6982%	623	-	623	361,269	0.7000%	13	636
City Assessor	1,034,220	1.9987%	1,785	-	1,785	1,034,220	2.0039%	36	1,820
GIS Services	93,372	0.1805%	161	-	161	93,372	0.1809%	3	164
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	6,163,529	11.9116%	10,635	-	10,635	6,163,529	11.9427%	214	10,849
Total	51,743,839	100.0000%	89,286	-	89,286	51,609,099	100.0000%	1,791	91,077
Allocation Base:	Departmental Expenditures								
Source:	Expense Summary by Department								

COST ADVISORY SERVICES, INC.			
STORY COUNTY, IOWA - FY 2025			
OTHER POLICY & ADMIN.			
DEPARTMENTAL ALLOCATION SUMMARY			
	Total		
User Department	Allocations	Audit	Cost Plan
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Other Policy & Admin.	232	232	-
Insurance	2,021	1,442	578
Board of Supervisors	2,171	2,171	-
Facilities Management	4,750	4,172	578
Information Technology	3,916	3,338	578
Auditor	4,367	1,476	2,891
County Attorney	6,718	5,851	867
Elections	1,215	1,215	-
Treasurer	2,074	2,074	-
Sheriff	21,626	21,626	-
E911 Service Board	721	721	-
Recorder	980	980	-
Animal Control	1,132	1,132	-
Gen.Betterment	2,026	2,026	-
County Engineer	13,271	13,271	-
Veterans Affairs	229	229	-
Conservation Board	10,359	10,359	-
Health Board-Sanitarian	770	770	-
I.R.V.M.	538	538	-
General Assistance	835	835	-
Group Homes	137	137	-
BooST Early Childhood	-	-	-
BooST School Ready	-	-	-
Homeland Security	-	-	-
Plan And Zone	732	732	-
Social Services	2,975	84	2,891
CICS MH Region	-	-	-
Mental Health	0	0	-
Juvenile Court Services	150	150	-
County Assessor	2,044	2,044	-
EMA	636	636	-
City Assessor	1,820	1,820	-
GIS Services	164	164	-
Clerk of Court	-	-	-
All Other	10,849	10,849	-
Subtotals	99,462	91,077	8,385
Direct Billed	-	-	-
Total	99,462	91,077	8,385

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA – 2025
STATEMENT OF FUNCTION & BENEFIT**

INSURANCE

The costs of the County’s various insurance policies have been budgeted and charged to a non-departmental account. Some of the County departments are charged directly for some of these coverages and therefore do not receive an allocation. Federal, state and county programs, as well as other outside users of County resources, benefit both directly and indirectly from these expenditures.

The following Insurance costs have been allocated in this cost allocation plan:

Item	Description	Allocation Basis
General Liability	Liability insurance for budgetary and non-budgetary funds	Adjusted Total Departmental Expenditures for all Unbilled Departments
Public Officials Liability	Public official’s errors and omissions and dishonesty insurance	Average Number of Employees in Departments for all Unbilled Departments
Property	Insurance for County Buildings and Their Contents	Insured Values of Covered Buildings for all Departments
Workers Compensation	Workers medical and disability insurance in the event of death, injury or illness occurring on the job	Workers Compensation Premiums for Unbilled Departments
Law Enforcement Liability	Direct Allocation to Sheriff’s Department	Direct Allocation
Unemployment	Unemployment coverage paid.	Departmental Salaries

The costs of other insurance coverages have not been allocated in this cost allocation plan.

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025**

INSURANCE

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

	Line Item	Total	Genl Admin	Gen Liab	Pub Off	Property	Work Comp	Law Enf Liab	Unempl	Other Ins
	Exp Codes									
Salaries & Wages										
% of Total S&W		0.00%								
% of S&W Excl. GA		0.00%								
Employee Benefits										
Other Expense Items:										
Insurance Reserve	V	150,084								150,084
Insurance & Bonds	V	648,222	30,208	113,361	34,324	262,292	78,534	94,716		34,786
Litigation/Settlements	V	12,170								12,170
Total Departmental Expenditures		\$810,476	\$30,208	\$113,361	\$34,324	\$262,292	\$78,534	\$94,716	\$0	\$197,041
Cost Adjustments:										
Deductions / Exclusions (D & E Codes)										
Specify Other Adjustments:										
Unemployment Compensation	V	8,928							8,928	
Functional Costs Before Additions		\$819,404	\$30,208	\$113,361	\$34,324	\$262,292	\$78,534	\$94,716	\$8,928	\$197,041

COST ADVISORY SERVICES, INC.											
STORY COUNTY, IOWA - FY 2025											
INSURANCE											
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS											
	Alloc. Codes	Total	Genl. Admin	Gen Liab	Pub Off	Property	Work Comp	Law Enf Liab	Unempl	Other Ins	
Costs Before Additions (From Sch. 4.3.1)		\$819,404	\$30,208	\$113,361	\$34,324	\$262,292	\$78,534	\$94,716	\$8,928	\$197,041	
% of S&W Excl. GA (From Sch. 4.3.1)		0.00%									
% of Functional Costs Excl. GA		100.00%		14.36%	4.35%	33.24%	9.95%	12.00%	1.13%	24.97%	
Reallocate General Admin	F		(30,208)	4,339	1,314	10,040	3,006	3,625	342	7,542	
Adjusted Functional Costs		\$819,404	\$0	\$117,700	\$35,638	\$272,332	\$81,540	\$98,341	\$9,270	\$204,583	
% of Total Costs Excl. GA		100.00%		14.36%	4.35%	33.24%	9.95%	12.00%	1.13%	24.97%	
First Additions:											
Total First Additions		\$1,981									
Re-alloc. Spec. Functions:											
Total Specific Functions		0		0	0	0	0	0	0	0	
All Other 1st Additions		1,981									
Reallocate 1st Incoming AO	F	(1,981)		285	86	658	197	238	22	495	
Total for 1st Allocation		\$821,385		\$117,985	\$35,724	\$272,990	\$81,737	\$98,579	\$9,292	\$205,078	
Second Additions:											
Total Second Additions		\$3,134									
Re-alloc. Spec. Functions:											
Total Specific Functions		0		0	0	0	0	0	0	0	
All Other 2nd Additions		3,134									
Reallocate 2nd Incoming AO	F	(3,134)		450	136	1,041	312	376	35	782	
Total for 2nd Allocation		3,134		450	136	1,041	312	376	35	782	
Total Costs		\$824,519		\$118,435	\$35,860	\$274,032	\$82,049	\$98,955	\$9,328	\$205,860	

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Gen Liab									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.	134,739	0.2903%	343	-	343				343
Insurance	819,404	1.7657%	2,083	-	2,083				2,083
Board of Supervisors	1,233,609	2.6583%	3,136	-	3,136	1,233,609	2.7141%	12	3,149
Facilities Management	2,370,129	5.1073%	6,026	-	6,026	2,370,129	5.2145%	23	6,049
Information Technology	1,896,352	4.0864%	4,821	-	4,821	1,896,352	4.1721%	19	4,840
Auditor	838,256	1.8063%	2,131	-	2,131	838,256	1.8442%	8	2,139
County Attorney	3,323,721	7.1621%	8,450	-	8,450	3,323,721	7.3125%	33	8,483
Elections	690,001	1.4869%	1,754	-	1,754	690,001	1.5181%	7	1,761
Treasurer	1,178,413	2.5393%	2,996	-	2,996	1,178,413	2.5926%	12	3,008
Sheriff	12,286,054	26.4747%	31,236	-	31,236	12,286,054	27.0305%	122	31,358
E911 Service Board	409,841	0.8831%	1,042	-	1,042	409,841	0.9017%	4	1,046
Recorder	556,812	1.1998%	1,416	-	1,416	556,812	1.2250%	6	1,421
Animal Control	642,949	1.3855%	1,635	-	1,635	642,949	1.4145%	6	1,641
Gen.Betterment	737,850	1.5900%	1,876	-	1,876	737,850	1.6233%	7	1,883
County Engineer	7,539,024	16.2455%	19,167	-	19,167	7,539,024	16.5865%	75	19,242
Veterans Affairs	130,195	0.2806%	331	-	331	130,195	0.2864%	1	332
Conservation Board	5,885,115	12.6816%	14,962	-	14,962	5,885,115	12.9478%	58	15,021
Health Board-Sanitarian	437,652	0.9431%	1,113	-	1,113	437,652	0.9629%	4	1,117
I.R.V.M.	305,862	0.6591%	778	-	778	305,862	0.6729%	3	781
General Assistance	474,595	1.0227%	1,207	-	1,207	474,595	1.0442%	5	1,211
Group Homes	78,064	0.1682%	198	-	198	78,064	0.1717%	1	199
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	415,605	0.8956%	1,057	-	1,057	415,605	0.9144%	4	1,061
Social Services	47,489	0.1023%	121	-	121	47,489	0.1045%	0	121
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health	41	0.0001%	0	-	0	41	0.0001%	0	0
Juvenile Court Services	85,359	0.1839%	217	-	217	85,359	0.1878%	1	218
County Assessor	1,161,045	2.5019%	2,952	-	2,952	1,161,045	2.5544%	11	2,963
EMA	361,269	0.7785%	918	-	918	361,269	0.7948%	4	922
City Assessor	1,034,220	2.2286%	2,629	-	2,629	1,034,220	2.2754%	10	2,640
GIS Services	93,372	0.2012%	237	-	237	93,372	0.2054%	1	238
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	1,239,747	2.6715%	3,152	-	3,152	1,239,747	2.7276%	12	3,164
Total	46,406,784	100.0000%	117,985	-	117,985	45,452,640	100.0000%	450	118,435
Allocation Base:	Adjusted Departmental Expenditures								
Source:	Expense Summary by Department								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:					Pub Off				
	First Allocation					Second Allocation			
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Board of Supervisors	10.00	3.5582%	1,271	-	1,271	10.00	3.5582%	5	1,276
Facilities Management	17.92	6.3774%	2,278	-	2,278	17.92	6.3774%	9	2,287
Information Technology	5.88	2.0939%	748	-	748	5.88	2.0939%	3	751
Auditor	6.96	2.4771%	885	-	885	6.96	2.4771%	3	888
County Attorney	29.15	10.3736%	3,706	-	3,706	29.15	10.3736%	14	3,720
Elections	7.00	2.4908%	890	-	890	7.00	2.4908%	3	893
Treasurer	10.85	3.8593%	1,379	-	1,379	10.85	3.8593%	5	1,384
Sheriff	88.00	31.3124%	11,186	-	11,186	88.00	31.3124%	43	11,229
E911 Service Board	1.00	0.3558%	127	-	127	1.00	0.3558%	0	128
Recorder	5.00	1.7791%	636	-	636	5.00	1.7791%	2	638
Animal Control	5.96	2.1213%	758	-	758	5.96	2.1213%	3	761
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	35.04	12.4675%	4,454	-	4,454	35.04	12.4675%	17	4,471
Veterans Affairs	1.27	0.4516%	161	-	161	1.27	0.4516%	1	162
Conservation Board	26.85	9.5525%	3,413	-	3,413	26.85	9.5525%	13	3,426
Health Board-Sanitarian	4.00	1.4233%	508	-	508	4.00	1.4233%	2	510
I.R.V.M.	2.77	0.9854%	352	-	352	2.77	0.9854%	1	353
General Assistance	4.96	1.7654%	631	-	631	4.96	1.7654%	2	633
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	3.77	1.3412%	479	-	479	3.77	1.3412%	2	481
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor	7.12	2.5318%	904	-	904	7.12	2.5318%	3	908
EMA	2.81	0.9990%	357	-	357	2.81	0.9990%	1	358
City Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
GIS Services	1.00	0.3558%	127	-	127	1.00	0.3558%	0	128
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	3.73	1.3275%	474	-	474	3.73	1.3275%	2	476
Total	281.04	100.0000%	35,724	-	35,724	281.04	100.0000%	136	35,860
Allocation Base:	Average Employees in Each Department								
Source:	Individual Earnings Summary								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:					Work Comp				
	First Allocation					Second Allocation			
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Board of Supervisors	1,477	1.8810%	1,537	-	1,537	1,477	1.8810%	6	1,543
Facilities Management	26,305	33.4953%	27,378	-	27,378	26,305	33.4953%	104	27,483
Information Technology	791	1.0066%	823	-	823	791	1.0066%	3	826
Auditor	1,003	1.2766%	1,043	-	1,043	1,003	1.2766%	4	1,047
County Attorney	3,322	4.2295%	3,457	-	3,457	3,322	4.2295%	13	3,470
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	45,637	58.1111%	47,498	-	47,498	45,637	58.1111%	181	47,680
Total	78,534	100.0000%	81,737	-	81,737	78,534	100.0000%	312	82,049
Allocation Base:	Worker Compensation Premiums								
Source:	Exp. Summary/Insurance Policy								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Law Enf Liab									
First Allocation									
Second Allocation									
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Facilities Management		0.0000%	-	-	-	-	0.0000%	-	-
Information Technology		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	100	100.0000%	98,579	-	98,579	100	100.0000%	376	98,955
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	100	100.0000%	98,579	-	98,579	100	100.0000%	376	98,955
Allocation Base:	Direct Allocation to Sheriff Department								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Unempl									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Board of Supervisors	868,962	3.5575%	331	-	331	868,962	3.5575%	1	332
Facilities Management	1,100,639	4.5059%	419	-	419	1,100,639	4.5059%	2	420
Information Technology	465,025	1.9038%	177	-	177	465,025	1.9038%	1	178
Auditor	589,723	2.4143%	224	-	224	589,723	2.4143%	1	225
County Attorney	2,372,547	9.7130%	903	-	903	2,372,547	9.7130%	3	906
Elections	293,007	1.1995%	111	-	111	293,007	1.1995%	0	112
Treasurer	679,023	2.7799%	258	-	258	679,023	2.7799%	1	259
Sheriff	7,316,636	29.9537%	2,783	-	2,783	7,316,636	29.9537%	11	2,794
E911 Service Board	64,866	0.2656%	25	-	25	64,866	0.2656%	0	25
Recorder	355,274	1.4545%	135	-	135	355,274	1.4545%	1	136
Animal Control	329,213	1.3478%	125	-	125	329,213	1.3478%	0	126
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	2,695,233	11.0341%	1,025	-	1,025	2,695,233	11.0341%	4	1,029
Veterans Affairs	86,228	0.3530%	33	-	33	86,228	0.3530%	0	33
Conservation Board	1,567,684	6.4180%	596	-	596	1,567,684	6.4180%	2	599
Health Board-Sanitarian	272,993	1.1176%	104	-	104	272,993	1.1176%	0	104
I.R.V.M.	148,244	0.6069%	56	-	56	148,244	0.6069%	0	57
General Assistance	281,662	1.1531%	107	-	107	281,662	1.1531%	0	108
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	285,642	1.1694%	109	-	109	285,642	1.1694%	0	109
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region	3,116,738	12.7597%	1,186	-	1,186	3,116,738	12.7597%	5	1,190
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor	723,228	2.9608%	275	-	275	723,228	2.9608%	1	276
EMA	172,072	0.7045%	65	-	65	172,072	0.7045%	0	66
City Assessor	494,415	2.0241%	188	-	188	494,415	2.0241%	1	189
GIS Services	56,760	0.2324%	22	-	22	56,760	0.2324%	0	22
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	90,661	0.3712%	34	-	34	90,661	0.3712%	0	35
Total	24,426,475	100.0000%	9,292	-	9,292	24,426,475	100.0000%	35	9,328
Allocation Base:	Departmental Salaries								
Source:	Expense Summary by Department								

COST ADVISORY SERVICES, INC.							
STORY COUNTY, IOWA - FY 2025							
INSURANCE							
DEPARTMENTAL ALLOCATION SUMMARY							
	Total						
User Department	Allocations	Gen Liab	Pub Off	Property	Work Comp	Law Enf Liab	Unempl
Building Depreciation	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-
Other Policy & Admin.	343	343	-	-	-	-	-
Insurance	2,083	2,083	-	-	-	-	-
Board of Supervisors	6,300	3,149	1,276	-	1,543	-	332
Facilities Management	217,793	6,049	2,287	181,554	27,483	-	420
Information Technology	6,594	4,840	751	-	826	-	178
Auditor	4,300	2,139	888	-	1,047	-	225
County Attorney	16,579	8,483	3,720	-	3,470	-	906
Elections	2,766	1,761	893	-	-	-	112
Treasurer	4,651	3,008	1,384	-	-	-	259
Sheriff	144,458	31,358	11,229	122	-	98,955	2,794
E911 Service Board	1,198	1,046	128	-	-	-	25
Recorder	2,195	1,421	638	-	-	-	136
Animal Control	5,768	1,641	761	3,241	-	-	126
Gen.Betterment	1,883	1,883	-	-	-	-	-
County Engineer	69,602	19,242	4,471	44,860	-	-	1,029
Veterans Affairs	527	332	162	-	-	-	33
Conservation Board	45,859	15,021	3,426	26,814	-	-	599
Health Board-Sanitarian	1,732	1,117	510	-	-	-	104
I.R.V.M.	2,484	781	353	1,293	-	-	57
General Assistance	1,952	1,211	633	-	-	-	108
Group Homes	199	199	-	-	-	-	-
BooST Early Childhood	-	-	-	-	-	-	-
BooST School Ready	-	-	-	-	-	-	-
Homeland Security	-	-	-	-	-	-	-
Plan And Zone	1,651	1,061	481	-	-	-	109
Social Services	121	121	-	-	-	-	-
CICS MH Region	1,190	-	-	-	-	-	1,190
Mental Health	0	0	-	-	-	-	-
Juvenile Court Services	218	218	-	-	-	-	-
County Assessor	4,147	2,963	908	-	-	-	276
EMA	1,346	922	358	-	-	-	66
City Assessor	2,828	2,640	-	-	-	-	189
GIS Services	388	238	128	-	-	-	22
Clerk of Court	-	-	-	-	-	-	-
All Other	67,501	3,164	476	16,147	47,680	-	35
Subtotals	618,659	118,435	35,860	274,032	82,049	98,955	9,328
Direct Billed	-	-	-	-	-	-	-
Total	618,659	118,435	35,860	274,032	82,049	98,955	9,328

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA – 2025
STATEMENT OF FUNCTION & BENEFIT**

BOARD OF SUPERVISORS

The Administrative Assistants in the Board of Supervisors Department provide personnel and purchasing support for the entire County. Federal, state and county programs, as well as other outside users of County resources, benefit both directly and indirectly from these expenditures.

The following Administration activities have been allocated as follows:

Item	Description	Allocation Basis
Personnel/Payroll Support	Activities include hiring, terminations, group plan support, RFP processing, contract negotiations, contract monitoring, etc.	Average Number of Employees in Departments

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
BOARD OF SUPERVISORS**

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

	Line Item	Total	Genl Admin	Personnel	Gen Gov't
	Exp Codes				
Salaries & Wages	V	\$886,398	\$33,434	\$329,703	\$523,261
% of Total S&W		100.00%	3.77%	37.20%	59.03%
% of S&W Excl. GA		100.00%		38.65%	61.35%
Employee Benefits	S	\$276,415	10,426	102,815	163,174
Other Expense Items:					
Office Supplies	S	5,614	212	2,088	3,314
Board Proceedings	V	38,313			38,313
Communication Services	S	5,162	195	1,920	3,047
Education & Training	S	15,170	572	5,643	8,955
Equipment Rent/Maint	S	3,991	151	1,484	2,356
Contractual Labor	S	738	28	274	435
Dues & Memberships	S	1,669	63	621	985
Office Equip. & Furniture	S	140	5	52	83
Total Departmental Expenditures		\$1,233,609	\$45,085	\$444,600	\$743,924
Cost Adjustments:					
Deductions / Exclusions (D & E Codes)		0	0		
Specify Other Adjustments:					
Functional Costs Before Additions		\$1,233,609	\$45,085	\$444,600	\$743,924

COST ADVISORY SERVICES, INC.					
STORY COUNTY, IOWA - FY 2025					
BOARD OF SUPERVISORS					
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS					
	Alloc. Codes	Total	Genl. Admin	Personnel	Gen Gov't
Costs Before Additions (From Sch. 5.3.1)		\$1,233,609	\$45,085	\$444,600	\$743,924
% of S&W Excl. GA (From Sch. 5.3.1)		100.00%		38.65%	61.35%
% of Functional Costs Excl. GA		100.00%		37.41%	62.59%
Reallocate General Admin	S		(45,085)	17,427	27,658
Adjusted Functional Costs		\$1,233,609	\$0	\$462,027	\$771,582
% of Total Costs Excl. GA		100.00%		37.45%	62.55%
First Additions:					
Total First Additions		\$22,871			
Re-alloc. Spec. Functions:					
Total Specific Functions		0		0	0
All Other 1st Additions		22,871			
Reallocate 1st Incoming AO	F	(22,871)		8,566	14,305
Total for 1st Allocation		\$1,256,479		\$470,592	\$785,887
Second Additions:					
Total Second Additions		\$116,059			
Re-alloc. Spec. Functions:					
Total Specific Functions		0		0	0
All Other 2nd Additions		116,059			
Reallocate 2nd Incoming AO	F	(116,059)		43,468	72,591
Total for 2nd Allocation		116,059		43,468	72,591
Total Costs		\$1,372,538		\$514,060	\$858,478

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
BOARD OF SUPERVISORS									
DETAIL ALLOCATION OF:									
Personnel									
First Allocation									
Second Allocation									
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admin.	-	0.0000%	-	-	-				-
Insurance	-	0.0000%	-	-	-				-
Board of Supervisors	10.00	3.5582%	16,745	-	16,745				16,745
Facilities Management	17.92	6.3774%	30,012	-	30,012	17.92	6.6127%	2,874	32,886
Information Technology	5.88	2.0939%	9,854	-	9,854	5.88	2.1711%	944	10,797
Auditor	6.96	2.4771%	11,657	-	11,657	6.96	2.5685%	1,116	12,773
County Attorney	29.15	10.3736%	48,817	-	48,817	29.15	10.7564%	4,676	53,493
Elections	7.00	2.4908%	11,721	-	11,721	7.00	2.5827%	1,123	12,844
Treasurer	10.85	3.8593%	18,162	-	18,162	10.85	4.0017%	1,739	19,901
Sheriff	88.00	31.3124%	147,354	-	147,354	88.00	32.4677%	14,113	161,467
E911 Service Board	1.00	0.3558%	1,674	-	1,674	1.00	0.3690%	160	1,835
Recorder	5.00	1.7791%	8,372	-	8,372	5.00	1.8448%	802	9,174
Animal Control	5.96	2.1213%	9,982	-	9,982	5.96	2.1995%	956	10,939
Gen.Betterment	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	35.04	12.4675%	58,671	-	58,671	35.04	12.9275%	5,619	64,290
Veterans Affairs	1.27	0.4516%	2,125	-	2,125	1.27	0.4683%	204	2,329
Conservation Board	26.85	9.5525%	44,953	-	44,953	26.85	9.9049%	4,305	49,259
Health Board-Sanitarian	4.00	1.4233%	6,698	-	6,698	4.00	1.4758%	642	7,339
I.R.V.M.	2.77	0.9854%	4,637	-	4,637	2.77	1.0217%	444	5,081
General Assistance	4.96	1.7654%	8,308	-	8,308	4.96	1.8306%	796	9,104
Group Homes	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready	-	0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security	-	0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	3.77	1.3412%	6,311	-	6,311	3.77	1.3907%	604	6,916
Social Services	-	0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health	-	0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services	-	0.0000%	-	-	-	-	0.0000%	-	-
County Assessor	7.12	2.5318%	11,915	-	11,915	7.12	2.6252%	1,141	13,056
EMA	2.81	0.9990%	4,701	-	4,701	2.81	1.0359%	450	5,152
City Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
GIS Services	1.00	0.3558%	1,674	-	1,674	1.00	0.3690%	160	1,835
Clerk of Court	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	3.73	1.3275%	6,247	-	6,247	3.73	1.3765%	598	6,845
Total	281.04	100.0000%	470,592	-	470,592	271.04	100.0000%	43,468	514,060
Allocation Base:	Average Employees in Each Department								
Source:	Individual Earnings Summary								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
BOARD OF SUPERVISORS									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Personnel							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin.	-	-							
Insurance	-	-							
Board of Supervisors	16,745	16,745							
Facilities Management	32,886	32,886							
Information Technology	10,797	10,797							
Auditor	12,773	12,773							
County Attorney	53,493	53,493							
Elections	12,844	12,844							
Treasurer	19,901	19,901							
Sheriff	161,467	161,467							
E911 Service Board	1,835	1,835							
Recorder	9,174	9,174							
Animal Control	10,939	10,939							
Gen.Betterment	-	-							
County Engineer	64,290	64,290							
Veterans Affairs	2,329	2,329							
Conservation Board	49,259	49,259							
Health Board-Sanitarian	7,339	7,339							
I.R.V.M.	5,081	5,081							
General Assistance	9,104	9,104							
Group Homes	-	-							
BooST Early Childhood	-	-							
BooST School Ready	-	-							
Homeland Security	-	-							
Plan And Zone	6,916	6,916							
Social Services	-	-							
CICS MH Region	-	-							
Mental Health	-	-							
Juvenile Court Services	-	-							
County Assessor	13,056	13,056							
EMA	5,152	5,152							
City Assessor	-	-							
GIS Services	1,835	1,835							
Clerk of Court	-	-							
All Other	6,845	6,845							
Subtotals	514,060	514,060							
Direct Billed	-	-							
Total	514,060	514,060							

**COST ADVISORY SERVICES, INC.
 STORY COUNTY, IOWA – 2025
 STATEMENT OF FUNCTION & BENEFIT**

FACILITIES MANAGEMENT

Building operations expenses, including custodial and maintenance salaries and wages, utilities, and other expenses required to maintain and operate County facilities, are budgeted and charged to the County’s General Basic Fund. The Social Services Department claims building expenses on their quarterly Local Administrative Report submitted to the State of Iowa Department of Human Services. An appropriate direct-billed credit has been applied on schedule 6.4.2. Federal and state programs, and other outside occupants of the facilities, may benefit either directly from these costs or indirectly from allocations to those central service activities that in turn benefit those outside users of County resources.

Costs applicable to the Courthouse and other buildings expenses have been allocated as follows:

Item	Description	Allocation Basis
Administration Building	Maintenance, repairs, and other operating costs applicable to the Administration Building	Usable Square Feet of Space Occupied
Human Services Center	Maintenance, repairs, and other operating costs applicable to the Human Services Center	Usable Square Feet of Space Occupied
Justice Center	Maintenance, repairs, and other operating costs applicable to the Justice Center	Usable Square Feet of Space Occupied

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
FACILITIES MANAGEMENT**

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

	Line Item	Genl											
	Exp Codes	Total	Admin	Admin Bldg	Hum Svc Ctr	Justice Ctr							
Salaries & Wages	V	\$1,130,280		\$456,932	\$379,003	\$294,344							
% of Total S&W		100.00%	0.00%	40.43%	33.53%	26.04%							
% of S&W Excl. GA		100.00%		40.43%	33.53%	26.04%							
Employee Benefits	V	\$465,922		185,218	164,186	116,517							
Other Expense Items:													
Custodial Supplies	V	\$97,688		40,902	21,871	34,914							
Equip. Parts & Supplies	V	\$169,117		61,650	38,936	68,531							
Vehicle Fuels/Maint	V	\$16,119		6,283	6,369	3,467							
Office Supplies	V	\$16,021		5,715	5,079	5,227							
Uniforms & Equipment	V	\$13,665		13,665									
Employee Mileage & Exps.	V	\$210		210									
Communication Services	V	\$15,726		5,143	4,857	5,726							
Education & Training	V	\$2,363		2,363									
Utilities	V	\$295,857		69,842	37,148	188,866							
Bldg Repairs & Maint	V	\$144,085		29,232	19,791	95,063							
Equipment Rent/Maint	V	\$1,453		826	316	312							
Equipment & Machinery	V	\$1,622		674	948								
Total Departmental Expenditures		\$2,370,129	\$0	\$878,656	\$678,504	\$812,968							
Cost Adjustments:													
Deductions / Exclusions (D & E Codes)		0	0										
Specify Other Adjustments:													
Functional Costs Before Additions		\$2,370,129	\$0	\$878,656	\$678,504	\$812,968							

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
FACILITIES MANAGEMENT						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	Admin Bldg	Hum Svc Ctr	Justice Ctr
Costs Before Additions (From Sch. 6.3.1)		\$2,370,129	\$0	\$878,656	\$678,504	\$812,968
% of S&W Excl. GA (From Sch. 6.3.1)		100.00%		40.43%	33.53%	26.04%
% of Functional Costs Excl. GA		100.00%		37.07%	28.63%	34.30%
Reallocate General Admin	S		0	0	0	0
Adjusted Functional Costs		\$2,370,129	\$0	\$878,656	\$678,504	\$812,968
% of Total Costs Excl. GA		100.00%		37.07%	28.63%	34.30%
First Additions:						
Total First Additions		\$289,433				
Re-alloc. Spec. Functions:						
Property	P	180,864		64,137	24,707	92,019
Equip Depr	P	19,643		19,643	0	0
Total Specific Functions		200,506		83,780	24,707	92,019
All Other 1st Additions		88,926				
Reallocate 1st Incoming AO	F	(88,926)		32,967	25,457	30,502
Total for 1st Allocation		\$2,659,561		\$995,403	\$728,669	\$935,489
Second Additions:						
Total Second Additions		\$244,559				
Re-alloc. Spec. Functions:						
Property	P	690		245	94	351
Total Specific Functions		690		245	94	351
All Other 2nd Additions		243,869				
Reallocate 2nd Incoming AO	F	(243,869)		90,407	69,813	83,648
Total for 2nd Allocation		244,559		90,652	69,907	84,000
Total Costs		\$2,904,120		\$1,086,055	\$798,576	\$1,019,489

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
FACILITIES MANAGEMENT									
DETAIL ALLOCATION OF:									
Hum Svc Ctr									
First Allocation									
Second Allocation									
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-	-	-	-	-
Equipment Depreciation	-	0.0000%	-	-	-	-	-	-	-
Other Policy & Admin.	-	0.0000%	-	-	-	-	-	-	-
Insurance	-	0.0000%	-	-	-	-	-	-	-
Board of Supervisors	-	0.0000%	-	-	-	-	-	-	-
Facilities Management	2,843	14.0750%	102,560	-	102,560	-	-	-	102,560
Information Technology	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	-	0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	2,258	11.1788%	81,456	-	81,456	2,258	13.0099%	9,095	90,551
Elections	-	0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	-	0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	-	0.0000%	-	-	-	-	0.0000%	-	-
E911 Service Board	-	0.0000%	-	-	-	-	0.0000%	-	-
Recorder	-	0.0000%	-	-	-	-	0.0000%	-	-
Animal Control	-	0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	-	0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs	100	0.4951%	3,607	-	3,607	100	0.5762%	403	4,010
Conservation Board	-	0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian	-	0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.	-	0.0000%	-	-	-	-	0.0000%	-	-
General Assistance	3,609	17.8672%	130,193	-	130,193	3,609	20.7940%	14,537	144,729
Group Homes	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready	-	0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security	-	0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	-	0.0000%	-	-	-	-	0.0000%	-	-
Social Services	6,000	29.7044%	216,447	(201,546)	14,901	6,000	34.5702%	24,167	39,068
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health	-	0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services	2,760	13.6640%	99,566	-	99,566	2,760	15.9023%	11,117	110,682
County Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
EMA	-	0.0000%	-	-	-	-	0.0000%	-	-
City Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
GIS Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	2,629	13.0155%	94,840	-	94,840	2,629	15.1475%	10,589	105,429
Total	20,199	100.0000%	728,669	(201,546)	527,123	17,356	100.0000%	69,907	597,030
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
FACILITIES MANAGEMENT									
DETAIL ALLOCATION OF:									
Justice Ctr									
First Allocation									
Second Allocation									
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-	-	-	-	-
Equipment Depreciation	-	0.0000%	-	-	-	-	-	-	-
Other Policy & Admin.	-	0.0000%	-	-	-	-	-	-	-
Insurance	-	0.0000%	-	-	-	-	-	-	-
Board of Supervisors	-	0.0000%	-	-	-	-	-	-	-
Facilities Management	-	0.0000%	-	-	-	-	-	-	-
Information Technology	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	-	0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	3,150	3.5167%	32,899	-	32,899	3,150	3.5167%	2,954	35,853
Elections	-	0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	-	0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	51,690	57.7078%	539,850	-	539,850	51,690	57.7078%	48,474	588,324
E911 Service Board	-	0.0000%	-	-	-	-	0.0000%	-	-
Recorder	-	0.0000%	-	-	-	-	0.0000%	-	-
Animal Control	-	0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	-	0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs	-	0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board	-	0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian	-	0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.	-	0.0000%	-	-	-	-	0.0000%	-	-
General Assistance	-	0.0000%	-	-	-	-	0.0000%	-	-
Group Homes	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready	-	0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security	-	0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	-	0.0000%	-	-	-	-	0.0000%	-	-
Social Services	-	0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health	-	0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services	-	0.0000%	-	-	-	-	0.0000%	-	-
County Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
EMA	-	0.0000%	-	-	-	-	0.0000%	-	-
City Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
GIS Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court	34,732	38.7755%	362,741	-	362,741	34,732	38.7755%	32,571	395,312
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
Total	89,572	100.0000%	935,489	-	935,489	89,572	100.0000%	84,000	1,019,489
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.				
STORY COUNTY, IOWA - FY 2025				
FACILITIES MANAGEMENT				
DEPARTMENTAL ALLOCATION SUMMARY				
	Total			
User Department	Allocations	Admin Bldg	Hum Svc Ctr	Justice Ctr
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Other Policy & Admin.	-	-	-	-
Insurance	-	-	-	-
Board of Supervisors	30,028	30,028	-	-
Facilities Management	133,789	31,229	102,560	-
Information Technology	92,676	92,676	-	-
Auditor	314,529	314,529	-	-
County Attorney	126,404	-	90,551	35,853
Elections	-	-	-	-
Treasurer	148,458	148,458	-	-
Sheriff	588,324	-	-	588,324
E911 Service Board	-	-	-	-
Recorder	114,550	114,550	-	-
Animal Control	-	-	-	-
Gen.Betterment	-	-	-	-
County Engineer	-	-	-	-
Veterans Affairs	4,010	-	4,010	-
Conservation Board	-	-	-	-
Health Board-Sanitarian	30,746	30,746	-	-
I.R.V.M.	-	-	-	-
General Assistance	144,729	-	144,729	-
Group Homes	-	-	-	-
BooST Early Childhood	-	-	-	-
BooST School Ready	-	-	-	-
Homeland Security	-	-	-	-
Plan And Zone	30,746	30,746	-	-
Social Services	39,068	-	39,068	-
CICS MH Region	-	-	-	-
Mental Health	-	-	-	-
Juvenile Court Services	110,682	-	110,682	-
County Assessor	96,629	96,629	-	-
EMA	54,244	54,244	-	-
City Assessor	-	-	-	-
GIS Services	-	-	-	-
Clerk of Court	395,312	-	-	395,312
All Other	247,650	142,221	105,429	-
Subtotals	2,702,574	1,086,055	597,030	1,019,489
Direct Billed	201,546	-	201,546	-
Total	2,904,120	1,086,055	798,576	1,019,489

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA – 2025
STATEMENT OF FUNCTION & BENEFIT**

INFORMATION TECHNOLOGY

The costs of various Data Processing Services that benefit various county departments are budgeted and charged to a separate account in the General Basic Fund. These expenses benefit, both directly and indirectly, all departments and programs throughout the County, including federal, state and other outside users of County resources.

Allowable costs have been allocated as follows:

Item	Description	Allocation Basis
Information Technology	Costs of supporting and maintaining the County’s computer networks	Number of Supported Computers for Each Department

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
INFORMATION TECHNOLOGY						
COSTS TO BE ALLOCATED						
			First Allocation	Second Allocation	Sub-total	Total
Expenditures per Financial Statement:			\$1,822,127			\$1,822,127
Deductions:						
	Data Processing Equip		(\$283,331)			
	Total Deductions		(\$283,331)			(\$283,331)
Allocated Additions:						
	Building Depreciation		\$7,518	\$0	\$7,518	
	Equipment Depreciation		88,692	0	88,692	
	Other Policy & Admin.		3,839	77	3,916	
	Insurance		6,569	25	6,594	
	Board of Supervisors		9,854	944	10,797	
	Facilities Management		84,478	8,198	92,676	
	Information Technology			198,392	198,392	
	Auditor			10,046	10,046	
	County Attorney			0	0	
	Total Allocated Additions		\$200,951	\$217,683	\$418,634	\$418,634
Departmental Cost Adjustments:						
	Total Departmental Cost Adjustm		\$0			\$0
Total Adjusted Expenditures			\$1,739,747	\$217,683		\$1,957,429

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025
INFORMATION TECHNOLOGY**

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

	Line Item Exp Codes	Total	Genl Admin	IT								
Salaries & Wages	V	\$475,196		\$475,196	\$0							
% of Total S&W		100.00%	0.00%	100.00%								
% of S&W Excl. GA		100.00%		100.00%								
Employee Benefits	S	\$175,027		175,027	0							
Other Expense Items:												
Office Supplies	S	94		94								
Data Processing Supplies	S	5,272		5,272								
Data Processing Software	S	269,266		269,266								
Fiber Optics	S	14,604		14,604								
Postage & Mailing	S	27		27								
Employee Mileage & Exps.	S	125		125								
Communication Services	S	36,375		36,375								
Data Processing Service	S	85,152		85,152								
Education & Training	S	13,668		13,668								
Equipment Rent/Maint	S	434,118		434,118								
Contractual Labor	S	29,872		29,872								
Data Processing Equip	D	283,331	283,331									
Total Departmental Expenditures		\$1,822,127	\$283,331	\$1,538,796								
Cost Adjustments:												
Deductions / Exclusions (D & E Codes)		(283,331)	(283,331)									
Specify Other Adjustments:												
Functional Costs Before Additions		\$1,538,796	\$0	\$1,538,796								

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
INFORMATION TECHNOLOGY						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	IT		
Costs Before Additions (From Sch. 7.3.1)		\$1,538,796	\$0	\$1,538,796		
% of S&W Excl. GA (From Sch. 7.3.1)		100.00%		100.00%		
% of Functional Costs Excl. GA		100.00%		100.00%		
Reallocate General Admin	S		0	0	0	
Adjusted Functional Costs		\$1,538,796	\$0	\$1,538,796		
% of Total Costs Excl. GA		100.00%		100.00%		
First Additions:						
Total First Additions		\$200,951				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0		
All Other 1st Additions		200,951				
Reallocate 1st Incoming AO	F	(200,951)		200,951	0	
Total for 1st Allocation		\$1,739,747		\$1,739,747		
Second Additions:						
Total Second Additions		\$217,683				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0		
All Other 2nd Additions		217,683				
Reallocate 2nd Incoming AO	F	(217,683)		217,683	0	
Total for 2nd Allocation		217,683		217,683		
Total Costs		\$1,957,429		\$1,957,429		

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INFORMATION TECHNOLOGY									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	IT							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin.	-	-							
Insurance	-	-							
Board of Supervisors	61,044	61,044							
Facilities Management	68,674	68,674							
Information Technology	198,392	198,392							
Auditor	105,686	105,686							
County Attorney	246,600	246,600							
Elections	61,650	61,650							
Treasurer	132,107	132,107							
Sheriff	396,321	396,321							
E911 Service Board	-	-							
Recorder	70,457	70,457							
Animal Control	35,229	35,229							
Gen.Betterment	-	-							
County Engineer	105,686	105,686							
Veterans Affairs	17,614	17,614							
Conservation Board	132,107	132,107							
Health Board-Sanitarian	26,421	26,421							
I.R.V.M.	-	-							
General Assistance	123,300	123,300							
Group Homes	-	-							
BooST Early Childhood	-	-							
BooST School Ready	-	-							
Homeland Security	-	-							
Plan And Zone	26,421	26,421							
Social Services	-	-							
CICS MH Region	-	-							
Mental Health	44,036	44,036							
Juvenile Court Services	-	-							
County Assessor	88,071	88,071							
EMA	17,614	17,614							
City Assessor	-	-							
GIS Services	-	-							
Clerk of Court	-	-							
All Other	-	-							
Subtotals	1,957,429	1,957,429							
Direct Billed	-	-							
Total	1,957,429	1,957,429							

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA – 2025
STATEMENT OF FUNCTION & BENEFIT**

COUNTY AUDITOR

The County Auditor is the County’s chief financial officer. Duties of the Office include the performance of payroll and employee benefit administration services, accounts payable claims processing services, other duties necessary for the maintenance of the County’s formal accounting records, real property transfer services, clerking for the Board of Supervisors, voter registration, and elections administration. The costs of payroll and accounting services benefit all County departments and programs as well as federal, state and other outside users of County resources.

General Administrative expenses of the Auditor’s Office typically include the salary and related support costs for the County Auditor. These costs were identified and allocated among all benefited activities of the Office based on the total salaries and wages of those supervised activities prior to the allocations of allowable services as stated below. Therefore, the costs of the allocated Payroll and Accounting activities do include appropriate shares of the departmental General Administrative expenses.

Allowable costs of the Payroll and Accounting activities have been allocated as follows:

Item	Description	Allocation Basis
Payroll Services	Costs of performing payroll services and administering the County’s employee benefit programs	Number of Employees in All County Departments
Accounting Services	Costs of performing accounts payable claims processing services and for maintaining the County’s formal accounting records	Number of Non-payroll Expenditure Transactions Processed for County Budgetary and Non-budgetary Departments

All other costs of the Auditor’s Office have been excluded from allocation in this cost allocation plan.

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA - FY 2025**

AUDITOR

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

	Line Item	Total	Genl Admin	Payroll	Acctng	Gen Gov't
	Exp Codes					
Salaries & Wages	V	\$603,672	\$115,992	\$56,459	\$154,203	\$277,018
% of Total S&W		100.00%	19.21%	9.35%	25.54%	45.89%
% of S&W Excl. GA		100.00%		11.58%	31.62%	56.80%
Employee Benefits	S	\$193,835	37,244	18,129	49,514	88,949
Other Expense Items:						
Office Supplies	S	8,183	1,572	765	2,090	3,755
Postage & Mailing	S	25,188	4,840	2,356	6,434	11,558
Employee Mileage & Exps.	S	28	5	3	7	13
Communication Services	S	2,248	432	210	574	1,031
Education & Training	S	1,085	208	101	277	498
Equipment Rent/Maint	S	3,738	718	350	955	1,715
Dues & Memberships	S	280	54	26	72	128
Total Departmental Expenditures		\$838,256	\$161,066	\$78,398	\$214,126	\$384,666
Cost Adjustments:						
Deductions / Exclusions (D & E Codes)		0	0			
Specify Other Adjustments:						
Functional Costs Before Additions		\$838,256	\$161,066	\$78,398	\$214,126	\$384,666

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
AUDITOR						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	Payroll	Acctng	Gen Gov't
Costs Before Additions (From Sch. 8.3.1)		\$838,256	\$161,066	\$78,398	\$214,126	\$384,666
% of S&W Excl. GA (From Sch. 8.3.1)		100.00%		11.58%	31.62%	56.80%
% of Functional Costs Excl. GA		100.00%		11.58%	31.62%	56.80%
Reallocate General Admin	P		(161,066)	11,648	31,814	117,604
Adjusted Functional Costs		\$838,256	\$0	\$90,047	\$245,940	\$502,269
% of Total Costs Excl. GA		100.00%		10.74%	29.34%	59.92%
First Additions:						
Total First Additions		\$424,009				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 1st Additions		424,009				
Reallocate 1st Incoming AO	F	(424,009)		45,548	124,402	254,059
Total for 1st Allocation		\$1,262,265		\$135,594	\$370,342	\$756,329
Second Additions:						
Total Second Additions		\$50,882				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 2nd Additions		50,882				
Reallocate 2nd Incoming AO	F	(50,882)		5,466	14,928	30,488
Total for 2nd Allocation		50,882		5,466	14,928	30,488
Total Costs		\$1,313,147		\$141,060	\$385,271	\$786,816

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
AUDITOR									
DETAIL ALLOCATION OF:									
Payroll									
First Allocation						Second Allocation			
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admin.	-	0.0000%	-	-	-				-
Insurance	-	0.0000%	-	-	-				-
Board of Supervisors	10.00	3.5582%	4,825	-	4,825				4,825
Facilities Management	17.92	6.3774%	8,647	-	8,647				8,647
Information Technology	5.88	2.0939%	2,839	-	2,839				2,839
Auditor	6.96	2.4771%	3,359	-	3,359				3,359
County Attorney	29.15	10.3736%	14,066	-	14,066	29.15	12.1338%	663	14,729
Elections	7.00	2.4908%	3,377	-	3,377	7.00	2.9134%	159	3,537
Treasurer	10.85	3.8593%	5,233	-	5,233	10.85	4.5142%	247	5,480
Sheriff	88.00	31.3124%	42,458	-	42,458	88.00	36.6256%	2,002	44,460
E911 Service Board	1.00	0.3558%	482	-	482	1.00	0.4162%	23	505
Recorder	5.00	1.7791%	2,412	-	2,412	5.00	2.0810%	114	2,526
Animal Control	5.96	2.1213%	2,876	-	2,876	5.96	2.4812%	136	3,012
Gen.Betterment	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	35.04	12.4675%	16,905	-	16,905	35.04	14.5830%	797	17,702
Veterans Affairs	1.27	0.4516%	612	-	612	1.27	0.5283%	29	641
Conservation Board	26.85	9.5525%	12,953	-	12,953	26.85	11.1734%	611	13,563
Health Board-Sanitarian	4.00	1.4233%	1,930	-	1,930	4.00	1.6648%	91	2,021
I.R.V.M.	2.77	0.9854%	1,336	-	1,336	2.77	1.1526%	63	1,399
General Assistance	4.96	1.7654%	2,394	-	2,394	4.96	2.0650%	113	2,507
Group Homes	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready	-	0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security	-	0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	3.77	1.3412%	1,819	-	1,819	3.77	1.5688%	86	1,904
Social Services	-	0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health	-	0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services	-	0.0000%	-	-	-	-	0.0000%	-	-
County Assessor	7.12	2.5318%	3,433	-	3,433	7.12	2.9614%	162	3,595
EMA	2.81	0.9990%	1,355	-	1,355	2.81	1.1686%	64	1,419
City Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
GIS Services	1.00	0.3558%	482	-	482	1.00	0.4162%	23	505
Clerk of Court	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	3.73	1.3275%	1,800	-	1,800	3.73	1.5527%	85	1,885
Total	281.04	100.0000%	135,594	-	135,594	240.27	100.0000%	5,466	141,060
Allocation Base:	Average Employees in Each Department								
Source:	Individual Earnings Summary								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
AUDITOR									
DETAIL ALLOCATION OF:					Acctng				
	First Allocation					Second Allocation			
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.	80	0.5745%	2,128	-	2,128				2,128
Insurance	38	0.2729%	1,011	-	1,011				1,011
Board of Supervisors	126	0.9048%	3,351	-	3,351				3,351
Facilities Management	1,115	8.0067%	29,652	-	29,652				29,652
Information Technology	271	1.9460%	7,207	-	7,207				7,207
Auditor	164	1.1777%	4,361	-	4,361				4,361
County Attorney	465	3.3391%	12,366	-	12,366	465	3.8329%	572	12,938
Elections	859	6.1684%	22,844	-	22,844	859	7.0806%	1,057	23,901
Treasurer	202	1.4505%	5,372	-	5,372	202	1.6650%	249	5,621
Sheriff	880	6.3192%	23,403	-	23,403	880	7.2537%	1,083	24,486
E911 Service Board	120	0.8617%	3,191	-	3,191	120	0.9891%	148	3,339
Recorder	132	0.9479%	3,510	-	3,510	132	1.0880%	162	3,673
Animal Control	334	2.3984%	8,882	-	8,882	334	2.7531%	411	9,293
Gen.Betterment	74	0.5314%	1,968	-	1,968	74	0.6100%	91	2,059
County Engineer	2,946	21.1550%	78,346	-	78,346	2,946	24.2833%	3,625	81,971
Veterans Affairs	118	0.8473%	3,138	-	3,138	118	0.9727%	145	3,283
Conservation Board	1,455	10.4482%	38,694	-	38,694	1,455	11.9933%	1,790	40,485
Health Board-Sanitarian	167	1.1992%	4,441	-	4,441	167	1.3765%	205	4,647
I.R.V.M.	189	1.3572%	5,026	-	5,026	189	1.5579%	233	5,259
General Assistance	246	1.7665%	6,542	-	6,542	246	2.0277%	303	6,845
Group Homes	188	1.3500%	5,000	-	5,000	188	1.5496%	231	5,231
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	147	1.0556%	3,909	-	3,909	147	1.2117%	181	4,090
Social Services	155	1.1130%	4,122	-	4,122	155	1.2776%	191	4,313
CICS MH Region	1,034	7.4236%	27,493	-	27,493	1,034	8.5214%	1,272	28,765
Mental Health	2	0.0144%	53	-	53	2	0.0165%	2	56
Juvenile Court Services	56	0.4021%	1,489	-	1,489	56	0.4616%	69	1,558
County Assessor	172	1.2351%	4,574	-	4,574	172	1.4178%	212	4,786
EMA	89	0.6391%	2,367	-	2,367	89	0.7336%	110	2,476
City Assessor	256	1.8383%	6,808	-	6,808	256	2.1102%	315	7,123
GIS Services	30	0.2154%	798	-	798	30	0.2473%	37	835
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	1,816	13.0405%	48,295	-	48,295	1,816	14.9689%	2,235	50,529
Total	13,926	100.0000%	370,342	-	370,342	12,132	100.0000%	14,928	385,271
Allocation Base:	Non-Payroll Accounting Transactions								
Source:	Transaction Listing								

COST ADVISORY SERVICES, INC.			
STORY COUNTY, IOWA - FY 2025			
AUDITOR			
DEPARTMENTAL ALLOCATION SUMMARY			
	Total		
User Department	Allocations	Payroll	Acctng
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Other Policy & Admin.	2,128	-	2,128
Insurance	1,011	-	1,011
Board of Supervisors	8,176	4,825	3,351
Facilities Management	38,300	8,647	29,652
Information Technology	10,046	2,839	7,207
Auditor	7,720	3,359	4,361
County Attorney	27,668	14,729	12,938
Elections	27,438	3,537	23,901
Treasurer	11,100	5,480	5,621
Sheriff	68,945	44,460	24,486
E911 Service Board	3,844	505	3,339
Recorder	6,199	2,526	3,673
Animal Control	12,305	3,012	9,293
Gen.Betterment	2,059	-	2,059
County Engineer	99,673	17,702	81,971
Veterans Affairs	3,925	641	3,283
Conservation Board	54,048	13,563	40,485
Health Board-Sanitarian	6,668	2,021	4,647
I.R.V.M.	6,658	1,399	5,259
General Assistance	9,352	2,507	6,845
Group Homes	5,231	-	5,231
BooST Early Childhood	-	-	-
BooST School Ready	-	-	-
Homeland Security	-	-	-
Plan And Zone	5,995	1,904	4,090
Social Services	4,313	-	4,313
CICS MH Region	28,765	-	28,765
Mental Health	56	-	56
Juvenile Court Services	1,558	-	1,558
County Assessor	8,381	3,595	4,786
EMA	3,895	1,419	2,476
City Assessor	7,123	-	7,123
GIS Services	1,340	505	835
Clerk of Court	-	-	-
All Other	52,414	1,885	50,529
Subtotals	526,331	141,060	385,271
Direct Billed	-	-	-
Total	526,331	141,060	385,271

**COST ADVISORY SERVICES, INC.
STORY COUNTY, IOWA – 2025
STATEMENT OF FUNCTION & BENEFIT**

COUNTY ATTORNEY

The County Attorney is the chief legal officer of the County and serves as legal adviser to all County Departments. Certain costs of the Attorney’s Office are eligible for reimbursement to the County from Federal programs. Specifically, the costs related to effort expended by the Office in providing civil services to Children in Need of Assistance cases are allowable for partial reimbursement.

Allowable costs of ChINA cases have been determined based on an analysis of professional staff effort expended. The resultant costs were then allocated as follows:

Item	Description	Allocation Basis
Social Services	Costs of providing eligible services to Children in Need of Assistance cases.	Direct Allocation to Social Services

All other costs of the County Attorney’s Office, including all costs of prosecutorial duties and costs related to juvenile delinquency actions, have been excluded from allocation in this cost allocation plan.

COST ADVISORY SERVICES, INC.					
STORY COUNTY, IOWA - FY 2025					
COUNTY ATTORNEY					
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS					
	Alloc.		Genl.		
	Codes	Total	Admin	Soc Svcs	
			Gen Gov't		
Costs Before Additions (From Sch. 9.3.1)		\$3,323,721	\$459,143	\$317,058	\$2,547,521
% of S&W Excl. GA (From Sch. 9.3.1)		100.00%		11.17%	88.83%
% of Functional Costs Excl. GA		100.00%		11.07%	88.93%
Reallocate General Admin	S		(459,143)	51,291	407,852
Adjusted Functional Costs		\$3,323,721	\$0	\$368,349	\$2,955,373
% of Total Costs Excl. GA		100.00%		11.08%	88.92%
First Additions:					
Total First Additions		\$451,744			
Re-alloc. Spec. Functions:					
Total Specific Functions		0		0	0
All Other 1st Additions		451,744			
Reallocate 1st Incoming AO	F	(451,744)		50,064	401,680
Total for 1st Allocation		\$3,775,466		\$418,413	\$3,357,053
Second Additions:					
Total Second Additions		\$51,103			
Re-alloc. Spec. Functions:					
Total Specific Functions		0		0	0
All Other 2nd Additions		51,103			
Reallocate 2nd Incoming AO	F	(51,103)		5,663	45,439
Total for 2nd Allocation		51,103		5,663	45,439
Total Costs		\$3,826,568		\$424,076	\$3,402,492

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
COUNTY ATTORNEY									
DETAIL ALLOCATION OF:									
Soc Svcs									
First Allocation									
Second Allocation									
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Board of Supervisors		0.0000%	-	-	-				-
Facilities Management		0.0000%	-	-	-				-
Information Technology		0.0000%	-	-	-				-
Auditor		0.0000%	-	-	-				-
County Attorney		0.0000%	-	-	-				-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services	100	100.0000%	418,413	-	418,413	100	100.0000%	5,663	424,076
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	100	100.0000%	418,413	-	418,413	100	100.0000%	5,663	424,076
Allocation Base:	Direct Allocation to Social Services								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
COUNTY ATTORNEY									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Soc Svcs							
Building Depreciation	0	0							
Equipment Depreciation	0	0							
Other Policy & Admin.	0	0							
Insurance	0	0							
Board of Supervisors	0	0							
Facilities Management	0	0							
Information Technology	0	0							
Auditor	0	0							
County Attorney	0	0							
Elections	0	0							
Treasurer	0	0							
Sheriff	0	0							
E911 Service Board	0	0							
Recorder	0	0							
Animal Control	0	0							
Gen.Betterment	0	0							
County Engineer	0	0							
Veterans Affairs	0	0							
Conservation Board	0	0							
Health Board-Sanitarian	0	0							
I.R.V.M.	0	0							
General Assistance	0	0							
Group Homes	0	0							
BooST Early Childhood	0	0							
BooST School Ready	0	0							
Homeland Security	0	0							
Plan And Zone	0	0							
Social Services	424,076	424,076							
CICS MH Region	0	0							
Mental Health	0	0							
Juvenile Court Services	0	0							
County Assessor	0	0							
EMA	0	0							
City Assessor	0	0							
GIS Services	0	0							
Clerk of Court	0	0							
All Other	0	0							
Subtotals	424,076	424,076							
Direct Billed	0	0							
Total	424,076	424,076							

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal based on the Fiscal Year ended June 30, 2025, to establish cost allocations or billings for use in FY 2027, are allowable in accordance with the requirements of 2 CFR 200 “Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards”, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Story County

Signature: _____

Printed Name of Official: _____

Title: _____

Date of Execution: _____



Ship To 10669915
 Story County
 Patterson Tim / 26052036
 900 6TH ST
 NEVADA IA 50201-2004

Invoice

Invoice No. 1101368834	Date: 11-MAR-2026	Sales Order No. 339699201	Account No. 10669915	Payment Terms Net 60 days	Due Date 10-MAY-2026	Sales Rep Name Bob Erwin	Account Clerk: Christine Nudd
PO No. 26052036	PO Release No:		Contract No. 1005612802	State Contract No.		Ship Via Electronic Delivery/ESD	
FEIN: 36-3949000		Service Order No	Service Rep Name	Original Invoice No			

To pay online or sign up for e-invoicing, click [here](#)

Material	Material Description	Qty	Unit Price	Extended Price
* 30002133CC01A12	Adobe Acrobat Pro for teams - Subscripti Coverage Dates: 23-FEB-2026 - 22-OCT-2026 License Type: Cloud SAAS Media Type: ESD OMNIA PARTNERS (COBB COUNTY) IT PRODUCTS AND SERVICES(# 23-6692-03) List Price: 215.92 Discount: 16.390%	4	180.53	722.12

Sub Total 722.12
Ttl Freight Charge 0.00
Total Amount Due 722.12
Currency USD

(T) Denotes taxable item * Denotes non-shippable item



Please Remit To:
 Insight Public Sector, Inc.
 P.O. Box 731072
 DALLAS TX 75373-1072

Ship To 10669915
 Story County
 Patterson Tim / 26052036
 900 6TH ST
 NEVADA IA 50201-2004

Send address changes to addresschange@insight.com
 For proper credit, please return this portion with payment.

ACCOUNT NO	10669915
INVOICE DATE	11-MAR-2026
INVOICE NUMBER	1101368834
BALANCE DUE	722.12
Amount Paid	
CURRENCY	USD

Bill to: 10669915
STORY COUNTY
ACCOUNTS PAYABLE
900 6TH ST
NEVADA IA 50201-2004

Please remit electronically to:
 Insight Public Sector, Inc.
 c/o JPMorgan Chase
 Account: 816365761
 Swift code: chasus33
 Wire ABA: 021000021
 ACH ABA: 124001545



0010669915311013688345000007221264970000000000000000

00337010240000P7178470300337

71784703-00337





Ship To 10669915

Page 2 of 2

Story County
 Patterson Tim / 26052036
 900 6TH ST
 NEVADA IA 50201-2004

Invoice

Invoice No. 1101368834	Date: 11-MAR-2026	Sales Order No. 339699201	Account No. 10669915	Payment Terms Net 60 days	Due Date 10-MAY-2026	Sales Rep Name Bob Erwin	Account Clerk: Christine Nudd
PO No. 26052036	PO Release No:		Contract No. 1005612802	State Contract No.		Ship Via Electronic Delivery/ESD	
FEIN: 36-3949000	Service Order No		Service Rep Name		Original Invoice No		

Material	Material Description	Qty	Unit Price	Extended Price
----------	----------------------	-----	------------	----------------

THANK YOU FOR YOUR ORDER.
 FOR ALL INQUIRIES PLEASE CALL 800-934-4477.

The Terms and Conditions and Return Policy and Procedures set forth on www.ips.insight.com/TermsandConditions are specifically incorporated herein unless purchase is being made pursuant to a separate written agreement in which case the terms of the separate written agreement shall govern.

00337020200000P7178470300337



DO NOT WRITE IN THE SPACE ABOVE. RESERVED FOR RECORDER

Prepared by Leanne Harter, Story County Planning and Development, 900 6th St., Nevada, Iowa 50201 515-382-7245
Return to Planning & Development

**STORY COUNTY IOWA
RESOLUTION OF THE BOARD OF SUPERVISORS
RESOLUTION #26-76**

WHEREAS, there has been submitted to the Board of Supervisors of Story County, Iowa, a copy of a petition for voluntary annexation into the City of Nevada; and

WHEREAS, said annexation petition includes a parcel of land consisting of 22.45 acres of real property including right-of-way along West T Avenue, located in Section 1, Grant Township, Story County, Iowa, in the unincorporated area of Story County, owned by the City of Nevada as shown on Attachment A; and

WHEREAS, the subject property is adjacent to the existing corporate limits of the City of Nevada and designated as Natural Resource Areas and Agricultural Conservation Area on the Story County Cornerstone to Capstone (C2C) Comprehensive Plan Future Land Use Map; and

WHEREAS, a consultation on the proposed annexation was held on March 18, 2026, where the Story County Board of Supervisors were invited; and

WHEREAS, it appears that all conditions and requirements prescribed by Chapter 368, City Development, Code of Iowa, have been complied with and met;

AND WHEREAS, it is the opinion of the Board of Supervisors of Story County, Iowa, that it is advisable and in the best interests of Story County, Iowa, and all persons concerned, that the Board of Supervisors support the proposed annexation.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Story County, Iowa, support the annexation of land hereinafter described and shown on Attachment A into the City of Nevada.

IT IS FURTHER RESOLVED that the Chair of the Board of Supervisors and the County Auditor are authorized and they are hereby directed to certify a copy of this Resolution to be forwarded to the City Clerk of the City of Nevada, Iowa.

Dated this 24th day of March 2026

Chairperson, Board of Supervisors

Attest:

County Auditor

ROLL CALL
FOR ALLOWANCE

Latifah Faisal Yea___ Nay___ Absent___
Lisa Heddens Yea___ Nay___ Absent___
Linda Murken Yea___ Nay___ Absent___

ALLOWED BY
VOTE OF BOARD

Yea___ Nay___ Absent___

CHAIRPERSON

Above tabulation made by _____

ATTACHMENT A

* City of Nevada sent 2 of these, 1 was certified



City Hall | 1209 6th Street | Nevada, IA 50201-0530
p. (515) 382-5466 | f. (515) 382-4502

RECEIVED

FEB 26 2026

STORY COUNTY
BOARD OF SUPERVISORS

February 24th, 2026

Notice of Consultation Regarding Annexation

Enclosed please find copies of a voluntary annexation application, legal description and a map of the territories in relationship to the City.

In accordance with Iowa Code §368.7, the City invites the Board and Trustees to a consultation to discuss any concerns with this annexation. The meeting will be held on Wednesday, March 18th, 2026 at 9:00 A.M. in the Council Chambers of Nevada City Hall, 1209 6th Street to review any concerns of the governing bodies affected by this annexation.

The Board and Trustees may make written recommendations for modification to the proposed annexation no later than seven business days following the date of consultation. If the Board or Trustees have no desire to participate in the consultation and do not object to the annexation, please let the City know and enter a resolution indicating the same.

Jordan Cook
City Administrator

A handwritten signature in black ink that reads 'J. Cook'.

cc: Story County Planning & Zoning

Mayor
Ryan Condon
City Administrator
Jordan Cook
City Clerk
Erin Mousel



Council Members
Luke Spence
Andy Kelly
Charlie Good
Sandy Ehrig
Jason Sampson
Henry Corbin

February 18, 2026

RE: Proposed Annexation

The Nevada City Council has been actively discussing potential locations for a designated site where the City and its residents may dispose of tree limbs, leaves, and other yard debris. To help meet this community need, the City has been generously donated an approximately 22.49-acre parcel of land intended for this purpose. The property is currently located within Story County but lies directly contiguous to the City of Nevada's corporate limits. The parcel is now entirely owned by the City of Nevada, and because the annexation involves 100% City-owned property, the proposed annexation is fully voluntary. Additionally, the property is not subject to any existing moratorium agreement. In order to fully utilize the land for municipal operations and ensure appropriate oversight and service delivery, the City is evaluating annexation of the parcel into the city limits.

Respectfully,

A handwritten signature in blue ink that reads 'J. Cook'.

 Jordan Cook
City Administrator

CITY OF NEVADA

VOLUNTARY ANNEXATION PETITION

APPLICATION FORM

(This form must be filled out completely before your application will be accepted)

1. Property Address for this Voluntary Annexation or a description of the General Location if an Address has not been assigned:

Parcel L, being a part of Lots 13 and 14 in the Southeast Quarter of Section 1, Township 83 North, Range 23 West of the 5th P.M., Story County, Iowa, as further shown and described on a Plat of Survey filed of record in the Office of the Story County Recorder as Instrument No. 2024-05745.

Legal Description (attach, if lengthy):

2. That part of Lots 13 and 14 in the Southeast Quarter of Section 1, Township 83 North, Range 23 West of the 5th P.M., Story County, Iowa, being more particularly described as follows: Commencing at the Center of said Section 1; thence S88°31'41"E, 530.36 feet along the north line of said Southeast Quarter to the Northwest Corner of the East 40 Acres of the North 50 Acres of said Southeast Quarter and the point of beginning; thence continuing S88°31'41"E, 412.53 feet; thence S00°19'05"E, 800.00 feet; thence S88°31'41"E, 275.00 feet; thence S00°19'05"E, 604.68 feet to the north line of the Chicago & Northwestern Railroad (U.P.R.R.); thence following said line N85°53'48"W, 362.93 feet; thence N16°19'05"W, 53.35 feet; thence N85°53'48"W, 843.25 feet to the west line of said Southeast Quarter; thence N00°19'05"W, 476.77 feet along said line to the Southwest Corner of said North 50 Acres; thence S88°31'03"E, 530.36 feet along said line to the Southwest Corner of said East 40 Acres of the North 50 Acres; thence N00°19'05"W, 821.78 feet to the point of beginning, containing 22.45 acres, which includes 0.31 acres of existing public right of way. The foregoing is Parcel L on that certain Plat of Survey recorded with the Recorder in and for Story County, Iowa on August 13, 2024, as Instrument Number 2024-05745.

3. Property Owner: City of Nevada

Address: 1209 6th Street Nevada, Iowa 50201
(Street) (City) (State) (Zip)

Telephone: 515-382-5466 515-382-5466 515-877-4502
(Home) (Business) (Fax)

4. Applicant: City of Nevada

Address: 1209 6th Street Nevada, Iowa 50201
(Street) (City) (State) (Zip)

Telephone: 515-382-5466 515-382-5466 515-877-4502
(Home) (Business) (Fax)

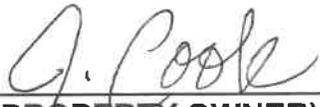
5. Contact Person: Jordan Cook, City Administrator

Address: 1209 6th Street Nevada, Iowa 50201
(Street) (City) (State) (Zip)

Telephone: 515-382-5466 515-382-5466 515-877-4502
(Home) (Business) (Fax)

Obtaining approval of this Voluntary Annexation does not absolve the applicant from obtaining all other applicable permits, such as Building Permits, IDOT access permits, et cetera.

I (We) certify that I (We) am (are) familiar with applicable state and local codes and ordinances, the procedural requirements of the City of Nevada and have submitted all the required information.

Signed by:  Date: February 24, 2026
(PROPERTY OWNER)

(Note: No other signature may be substituted for the Property Owner's Signature.)

and:  Date: 02/24/26
(APPLICANT)

and: Jordan Cook -  Date: 02/24/26
(Contact Person)

This Annexation Petition must include signatures by the owners of 50% of the area of all real estate included within the boundaries of said tract as described in said petition, and in addition, duly signed by the owners of 50% of the area of all real estate lying outside of said tract but within 200 feet of the boundaries thereof, and intervening streets and alleys not to be included in computing such 200 feet.

February 24th, 2026

Legal Description

Parcel L as recorded in the Office of the Story County Recorder, Story County Iowa on 08/13/2024 as Instrument #2024-05745.

PLAT OF SURVEY

Instrument #: 2024-05745
88/13/2024 10:28:45 AM Total Pages: 2
SURV. SURVEYS AND PLATS
Recording Fee: \$ 12.00
Stacie Herridge, Recorder, Story County Iowa

LOCATION: IN LOTS 13 & 14 IN THE SE1/4 OF SEC. 1-83-23
STORY COUNTY, IOWA

PROPRIETOR: PT. E. 40 AC. OF N. 50 AC.: CLEM ACRES, LLC
REMAINDER: WEST INDIAN RESEARCH ACRES, LLC

REQUESTED BY: CHRISTIAN CLEM & JORDAN COOK

PREPARED BY & RETURN TO: R. BRADLEY STUMBO, PLS #17161
STRAND ASSOCIATES, INC.
AMES, IA 50010
515-233-0000

Survey Description - Parcel L:
That part of Lots 13 and 14 in the Southeast Quarter of Section 1, Township 83 North, Range 23 West of the 5th P.M., Story County, Iowa, being more particularly described as follows: Commencing at the Center of said Section 1; thence S88°31'41"E, 530.36 feet along the north line of said Southeast Quarter to the Northwest Corner of the East 40 Acres of the North 50 Acres of said Southeast Quarter and the point of beginning; thence continuing S88°31'41"E, 412.53 feet; thence S00°19'05"E, 800.00 feet; thence S88°31'41"E, 275.00 feet; thence S00°19'05"E, 604.68 feet to the north line of the Chicago & Northwestern Railroad (U.P.R.R.); thence following said line N85°53'48"W, 362.93 feet; thence N16°19'05"W, 53.35 feet; thence N85°53'48"W, 843.25 feet to the west line of said Southeast Quarter; thence N00°19'05"W, 476.77 feet along said line to the Southwest Corner of said North 50 Acres; thence S88°31'03"E, 530.36 feet along said line to the Southwest Corner of said East 40 Acres of the North 50 Acres; thence N00°19'05"W, 821.78 feet to the point of beginning, containing 22.45 acres, which includes 0.31 acres of existing public right of way.

Survey Description - Parcel M:
That part of Lots 13 and 14 in the Southeast Quarter of Section 1, Township 83 North, Range 23 West of the 5th P.M., Story County, Iowa, being more particularly described as follows: Commencing at the Center of said Section 1; thence S88°31'41"E, 942.89 feet along the north line of said Southeast Quarter to the point of beginning; thence continuing S88°31'41"E, 1621.42 feet; thence S00°18'52"W, 83.00 feet; thence S88°31'41"E, 90.00 feet to the east line of said Section 1; thence S00°18'52"W, 738.94 feet along said line to the Northeast Corner of Parcel G in the East Half of said Southeast Quarter; thence N88°31'03"W, 659.90 feet to the Northwest Corner thereof; thence S00°18'45"W, 617.48 feet to the Southwest Corner thereof and the north line of the Chicago & Northwestern Railroad (U.P.R.R.); thence N85°53'48"W, 762.55 feet along said line; thence N00°19'05"W, 604.68 feet; thence N88°31'41"W, 275.00 feet; thence N00°19'05"W, 800.00 feet to the point of beginning, containing 42.41 acres, which includes 1.91 acres of existing public right of way.

Easement Description - Access:
The West 260.00 feet of the South 35.00 feet of the North 68.00 feet, as measured parallel with the north line, of Parcel M in Lots 13 and 14 of the Southeast Quarter of Section 1, Township 83 North, Range 23 West of the 5th P.M., Story County, Iowa.

Note: This plat has been prepared to adjust the boundary lines between existing tax parcels. New deeds shall be recorded for the new parcels.



I hereby certify that this land surveying document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Land Surveyor under the laws of the State of Iowa.

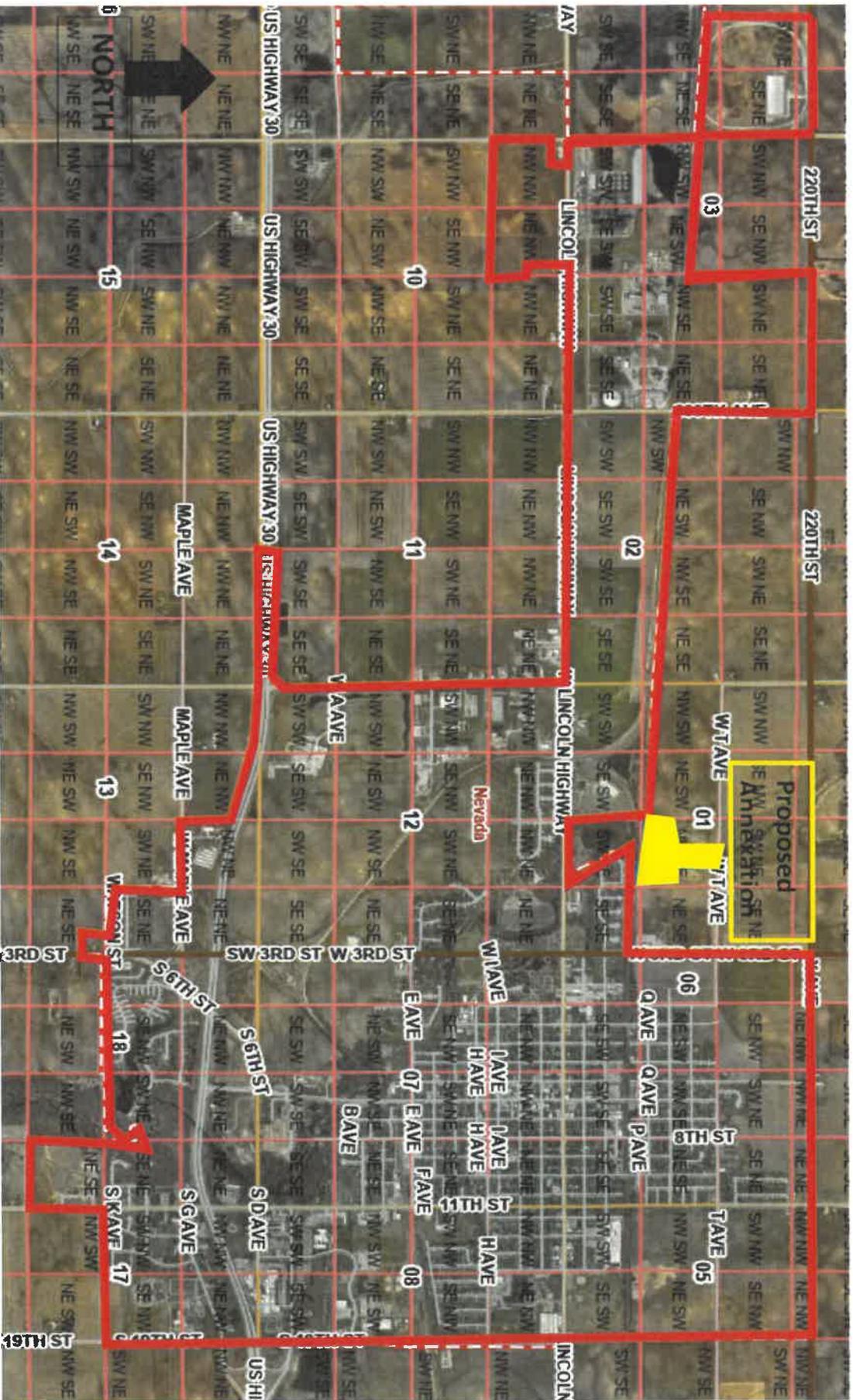
R. Bradley Stumbo
R. BRADLEY STUMBO, PLS
License number 17161

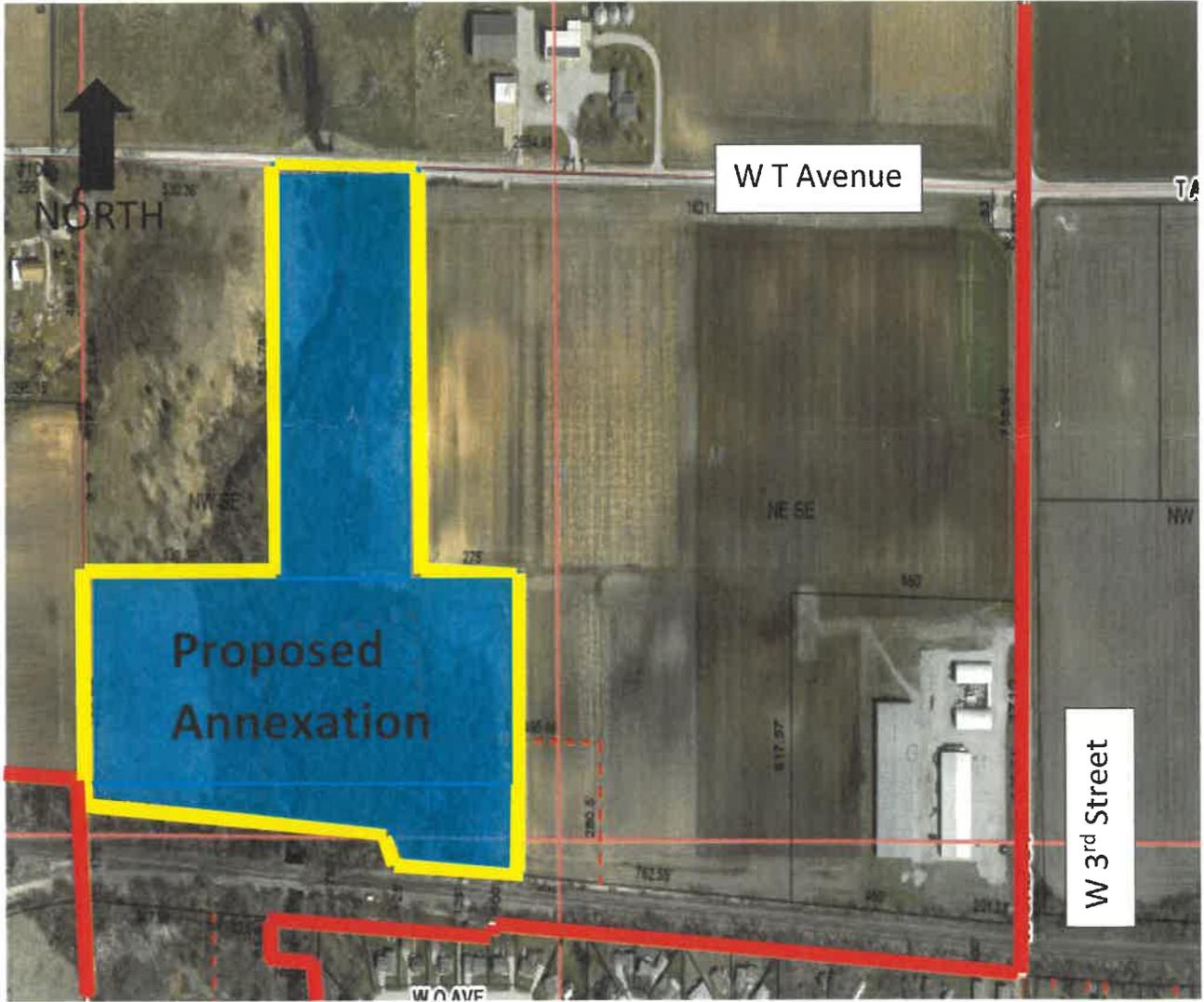
8/6/24
DATE

My license renewal date is December 31, 2025.



Proposed Annexation





NORTH

W T Avenue

Proposed
Annexation

W 3rd Street

W O AVE