

**PROCEEDINGS:
IDA COUNTY BOS
AUG. 17 MINUTES**

**Ida Grove, Iowa
Aug. 17, 2026**

The Board of Supervisors met in adjourned session on Aug. 17, 2026, at 6 p.m. Members present Devlun Whiteing and Creston Schubert. Kyle Rohlk was absent. Whiteing called the meeting to order. During public comments to the board, Dylan Gramlich, with the labor union, talked about the local jobs in the area the wind turbines create. At 6:05 p.m. motion by Schubert to go into the public hearing for Ordinance #35 Amendment to Amended Section 31 of Zoning Ordinance Wind Energy Regulations, seconded by Whiteing. Motion carried with votes of Devlun Whiteing, Aye; Creston Schubert, Aye. MidAmerican representatives were present and discussion on the ordinance took place. At 6:09 a motion by Schubert to end the public hearing, seconded by Whiteing. Motion carried with votes of Devlun Whiteing, Aye; Creston Schubert, Aye. A motion to approve waiving additional readings of Ordinance #35 Amendment to Amended Section 31 of Zoning Ordinance Wind Energy Regulations by Schubert, seconded by Whiteing. Motion carried all voting Aye. A motion by Schubert to approve Ordinance #35, seconded by Whiteing. Motion carried all voting Aye.

For details on the following Ordinance #35, can be found at idacountyiowa.gov or contact the Ida County Auditor's Office.

With there being no further business, the board adjourned to meet on Tuesday, Aug. 25 at 9 a.m.

/s/ Kristy Gilbert
Auditor
/s/ Devlun Whiteing
Chair

*Published in Ida County Courier
on Thursday, Aug. 27, 2026*

**PUBLIC NOTICE:
WOOD • SCCV017583**

**PUBLIC NOTICE
THE IOWA DISTRICT COURT
IDA COUNTY
UNITED BANK OF IOWA
Plaintiff(s),
vs.
Layla Rafe Loralie Wood
Defendant(s).
NO. SCCV017583
DATE PETITION FILED: 8/5/2026
ORIGINAL NOTICE
TO THE ABOVE-NAMED
DEFENDANT(S):**

You are notified that a petition has been filed in the office of the clerk of this court naming you as a defendant in this action, which petition prays for an action to enforce a Promissory Note and Security Agreement.

The name and address of the plaintiff is United Bank of Iowa, 501 2nd St. Ida Grove IA 51445. The plaintiff's phone number is 712-364-3393.

You must serve a motion or answer within a reasonable time, file your motion or answer with the Clerk of Court for Ida County, at the IDA county courthouse. If you do not, judgment by default may be rendered against you for the relief demanded in the petition.

If you need assistance to participate in court due to a disability, call the disability coordinator at 712-279-6035. Persons who are hearing or speech impaired may call Relay Iowa TTY (1-800-735-2942). **Disability coordinators cannot provide legal advice.**

CLERK OF COURT
IDA County Clerk of Court
**IMPORTANT: YOU ARE ADVISED
TO SEEK LEGAL ADVICE AT ONCE
TO PROTECT YOUR INTERESTS.**

*Published in Ida County Courier
on Thursday, Aug. 13, 20 and 27, 2026*

**TRUST NOTICE:
KATHRYN L. SPOTTS**

**IN THE MATTER
OF THE TRUST:
Kathryn L. Spotts
Family Revocable Living Trust**

To all persons regarding Kathryn L. Spotts, deceased, who died on or about July 29, 2026. You are hereby notified that Stacey A. Ernst and Teresa J. Lansink are the trustees of the Kathryn L. Spotts Family Revocable Living Trust. Any action to contest the validity of the trust must be brought in the District Court of Ida County, Iowa, within the later to occur of four (4) months from the date of second publication of this notice or thirty (30) days from the date of mailing this notice to all heirs of the decedent settlor whose identities are reasonably ascertainable. Any suit not filed within this period shall be forever barred.

Notice is further given that any person or entity possessing a claim against the trust must mail proof of the claim to the trustee at the address listed below via certified mail, return receipt requested, by the later to occur of four (4) months from the second publication of this notice or thirty (30) days from the date of mailing this notice if required or the claim shall be forever barred unless paid or otherwise satisfied.

Dated on Aug. 10, 2026
Kathryn L. Spotts
Family Revocable Living Trust
Stacey A. Ernst, Co-trustee
411 Highland Avenue
Sac City, Iowa 50583
Teressa J. Lansink
1008 Valley View Drive
Ida Grove, Iowa 51445
Laurel L. Boerner #AT0001050
Attorney for Trustees
Boerner & Goldsmith Law Firm P.C.
500 Second Street
Ida Grove, IA 51445
Date of second publication:
August 27, 2026

*Published in Ida County Courier
on Thursday, Aug. 20 and 27, 2026*

**PROCEEDINGS:
GALVA CITY COUNCIL • AUG. 10 MINUTES / CLAIMS**

Aug. 10, 2026 • 5 p.m.

The Galva City Council met in regular session on the above date with Mayor Wanberg presiding. Council members present; Freese, Miller, Pauley, Vogt, absent, Wuebker. Motion by Freese second by Miller approving the agenda, all ayes, motion carried. Motion to approve consent agenda by Freese second by Miller approving the Consent Agenda, all ayes, motion carried. Consent Agenda: a. Allow Bills Presented b. Minutes of July 13, 2026 c. Library Minutes of Aug. 4, 2026 d. Clerk/Treasurer Financial Reports. Ida County Sheriff did not attend. City Maintenance worker John DuBord attended to report on concerns in town; such as citizens blowing grass in the streets while mowing, Iowa Rural Water helping find water leaks in town to address water loss issues, and ISG and Brad Pedersen addressing BOD levels at the sewer plant. Motion to approve Building Permits for Matt and Jeff Brosamle by Freese, second by Pauley, all ayes, motion carried. City Attorney Will Cook has notified the clerk he will be reducing his scope of practice and has referred the City to Crary Huff out of

Sioux City. Council tabled this until the next meeting. Motion to accept the bid to replace the big shop door was made by Miller, second by Pauley, all ayes, motion carried. Motion to accept the bid to lay a gravel road to the sewer lift station from the entrance was made by Pauley, second by Miller, all ayes, motion carried. Motion to accept the bid for the clean-up at the burn site was made by Vogt, second by Freese, all ayes, motion carried. Motion to approve the amendment of the Ordinance Title 3 Chapter 3, Junk and Abandoned Vehicles was made by Freese, second by Pauley, all ayes, motion approved. First reading of the Amended Ordinance will be at the September meeting. Public comments; Kendal Zobel attended to address concerns of the potential Data Center moving in to the south of town pulling off of the City Water Tower. No other citizens attended. Mayor and Council comments; interest from Rod's Fertilizer in purchasing the grass lot south of the well house.
AgState.....Fuel.....122.52
Auditor of State ..Annual fees 1,500.00
Badger MeterBeacon189.72
Brenda Naberhaus...Supplies.....72.84

CRW...Purchase of Water.....5,213.30
EFTPS...FED/FICA Taxes...1,801.28
Foundation Analytical.....
Water/Wastewater Testing.....228.25
GlobeLife.....
Employee Paid insurance.....76.23
Hach.....Sewer supplies.....557.49
Holstein Electric.....
Siren Repairs.....2,085.71
Holstein Sanitation.....
Fuel surcharge.....263.64
Ida County Courier...Legals.....77.48
Iowa DNR. Sewer Permit Fees.210.00
Iowa One Call..... Fees6.30
Iowa State Bank.....
City Hall/Library.....1,327.95
IPERS.....Pension.....1,399.93
KCAU..... Ads250.00
MidAmerican Energy
Utilities.....1,306.90
Midwest Assistance Program.....
GIS Map.....525.00
North West REC
WWTP Utilities.....1,079.24
Sackett Septic Service
Sewer Clean out632.50
Schaller Telephone...City Hall..40.81
Library.....50.45
Stevensons Hardware
Supplies.....32.52
Triple C Pest Control.....

Fogging275.00
USDA. Wastewater Treatment Plant6,259.00
Water Excise Taxes.....
Water Taxes.....716.92
Brad Pedersen.....
Sewer Affidavit Salary616.50
Brenda Naberhaus.....
Wages/Stipend.....977.96
Cindee Lichter.....Wages103.45
John DuBord.....Salary ...2,550.44
Judy Whitmer.....Wages279.30
Vanessa Harder.....Salary ...2,698.91
Aug-26 TOTAL33,527.54
RECEIPTS: GENERAL; 3,884.71
ROAD USE; 3,915.71 T&A; 202.12
L.O.S.T; 4,873.14 WATER; 15,849.27
SEWER; 9,680.20 SOLID WASTE; 3,806.34.
DISBURSEMENTS: GENERAL; 8,648.59 ROAD USE; 3,057.04 T&A; 843.87 L.O.S.T; 741.26 WATER; 14,675.42 SEWER; 4,215.61 SOLID WASTE; 10,222.08.
Mayor Gary Wanberg
ATTEST: City Clerk Vanessa Harder

*Published in Ida County Courier
on Thursday, Aug. 27, 2026*

**PROCEEDINGS:
IDA GROVE CITY COUNCIL • AUG. 17 MINUTES**

**City of Ida Grove
Council Meeting Minutes
Monday, Aug. 17, 2026 • 5:30 p.m.
City Hall, 403 3rd Street
Call to Order:** City Clerk, Heather Sweeden, called the meeting to order at 5:33 p.m. **Roll Call:** Council members present: Jason Schable, Jason Behrendsen & Jared Bogue. Councilmen Gregor Ernst & Jeff Miesner and Mayor Nathan Weilt were absent. Attorney Reininger was present. **Approval of Agenda:** Motion by Schable, second by Behrendsen to appoint Bogue as presiding officer, due to the absence of the Mayor & Mayor Protem. Motion carried 3-0. Motion by Schable, second by Behrendsen to approve the agenda. Motion carried 3-0. **Ethan Reitz - Private Sewer Service Line Repair:** Reitz notified City Hall he is rescinding his cost share request; no action taken. **Travis Chizek - Development on Linden Lane/Industrial Drive:** Chizek reported they are ready to move forward with residential construction on lots they own on Industrial Drive; specifically, the northwesternmost lot on the cul-de-sac. Several items were discussed such as the elevation of the manhole cover in the cul-de-sac, water drainage, building permit requirements, and the city developing a gravel road to access the property. After discussion, the following action

items were noted: additional detail and information is needed from Chizek for building permit review and potential approval. Sholtz stated the manhole can be adjusted to ground level, cost estimates will be obtained for review and consideration at the Sept. 8 meeting for items such as rock, dirt work, and intakes/tubing, and Attorney Reininger will prepare an agreement to ensure construction completion within 3 years of beginning the project. **Consent Agenda:** Motion by Schable, second by Behrendsen to approve the consent agenda consisting of the following: claims in the amount of \$233,535.65, financial reports, Casey's Class E alcohol license with ownership updates effective 8/6/2026, The Shovel Sportsman's Class C alcohol license renewal effective 7/31/2026, and permits. Motion carried 3-0. **408 Second Street Demolition:** Bedrock Gravel will be demolishing the building around August 20th, pending final approval from IA DNR. Council recapped cost estimates for sealing the Hoffman Agency wall, roof cap, and minor dirt work totaling roughly \$5,500. Motion by Behrendsen, second by Schable to approve additional costs for roof capping, dirt/drainage, and water proofing/sealant. Motion carried 3-0. **Ordinance 630 - Amending Driveways off Alleys, Final Reading:** Motion by Behrendsen,

second by Schable to approve the final reading of Ordinance 630. Motion carried 3-0. **Resolution 2026-38 Adopting Ordinance 630:** Motion by Behrendsen, second by Schable to approve. Motion carried 3-0. **Ordinance 631 - Amending Tree Planting, Second Reading:** Motion by Behrendsen, second by Schable to approve the 2nd reading as presented. Motion carried 3-0. **Resolution 2026-39 Adopting Ordinance 631:** Motion by Behrendsen, second by Schable to table until next meeting. Motion carried 3-0. **Draft Tree Planting Permit Application/Criteria:** Council directed to use the City of Grinnell application as a basis for developing a tree planting & tree removal permit application for the City of Ida Grove; to be considered at the next regular meeting. **Resolution 2026-41 Hiring Rec Center Receptionists:** Motion by Behrendsen, second by Schable to hire Rec Center Receptionists Talon Schramm & Alicia Burgus, \$9.50/hour. Motion carried 3-0. **Bike Racks at City Ballfields - Memorial for Rhett Leonard:** Reininger updated council that Kiwanis plans to pour a concrete base and install a bike rack at the City Ballfields in honor of Rhett Leonard. Hawkeye Fabrication will design a plaque for Kiwanis to review at an upcoming meeting. **Support of Grant Application to Missouri**

River Historic Development for City Park Improvements: Ida Grove Kiwanis Charitable Foundation requested the City's support of a grant application to Missouri River Historic Development; applying for up to \$250,000 in funding for the Shelter House Project at City Park. Motion by Behrendsen, second by Schable to approve supporting the project. Motion carried 3-0. **Michael Grote - CPO Payment:** Motion by Behrendsen, second by Schable to approve payment to Michael Grote for temporary Certified Pool Operator in the amount of \$250. Motion carried 3-0. **Traffic Light Smart System:** Motion by Behrendsen, second by Schable to approve payment to General Traffic Controls in the amount of \$10,750 to replace & repair the traffic light smart system. Motion carried 3-0. **City News & Notes:** The County is drafting a countywide ordinance regarding e-bikes/scooters for future council review. **Adjournment:** Motion by Schable, second by Behrendsen to adjourn at 6:59 p.m. Motion carried 3-0.

Heather Sweeden, City Clerk
Nathan Weilt, Mayor

*Published in Ida County Courier
on Thursday, Aug. 27, 2026*

**PUBLIC NOTICE:
IDA COUNTY WIND ENERGY • ORDINANCE #35**

**Ordinance #35
AMENDMENT TO
AMENDED SECTION 31 OF THE
ZONING ORDINANCE
Wind Energy Regulations**

This ordinance hereby amends the Wind Energy Regulations in Ida County Zoning Ordinance Section 31, as adopted on March 22, 2015 and subsequently amended through the enactment of Ordinance #27 on February 8, 2016, by inserting the following Section 31.13 immediately following Section 31.12:

Section 31.13. WIND ENERGY DEVICE REPOWERING.

Subject to the requirements and standards in this Section 31.13 of this Ordinance, the Owner of an existing wind energy device lawfully operating in Ida County may repower said wind energy device without applying for a new conditional use permit, or obtaining approval pursuant to Sections 31.5, 31.6, 31.7, or 31.8 of this Ordinance, nor shall a new building permit be required for the repowering of any existing wind energy device, provided that the requirements of this Section 31.13 are met prior to the start of construction. For the purposes of this Section 31, "repower" or "repowering" shall mean to replace, refurbish, or modernize wind energy devices or components thereof expressly with the intent to extend operational life or increase energy generating capacity only; provided, however, that repowering activities do not include activities performed for purposes of ordinary maintenance, repair, or replacement of parts of existing wind energy devices in a manner that does not change overall physical dimensions (e.g., total height or rotor diameter) or energy generating capacity.

Owner shall provide certification by a licensed professional engineer that the wind energy devices will be structurally sound following the proposed repower.

3. **Siting.** The Owner shall provide the latitude and longitude of the existing wind energy devices proposed to be repowered and shall utilize existing sites only unless approved by the zoning administrator.

4. **Height.** The Owner shall provide a narrative description of the anticipated change in total height of the wind energy devices to be repowered to the zoning administrator, who will verify that the total height of each wind energy device shall increase by no more than fifteen percent (15%).

5. **Setbacks.** The zoning administrator shall verify that the repowered wind energy devices will be consistent with the following setback requirements, notwithstanding the anticipated increase in total height thereof.

Repowered wind energy devices shall remain consistent with the 1,250 minimum setback from any human occupied dwelling as set forth in Section 31.4(2) of this Ordinance unless written consent is obtained from the owner thereof.

Notwithstanding the minimum setback applicable to new wind energy devices set forth in Section 31.4(2), each repowered wind energy device must be set back a minimum distance equal to 105% of its total height from public right of way, overhead utility lines, and adjacent property lines unless this property line setback has been waived by written consent of the property owner or entity with jurisdiction over the street, utility line, or property.

To facilitate review by the zoning administrator, the Owner shall provide a parcel map for each wind energy device to be repowered illustrating the applicable setback distances under this Section 31.13(5).

6. **Federal Aviation Administration (FAA) Approvals.** The Owner shall confirm in writing that Determinations of No Hazard to Air Navigation obtained from the FAA shall be provided to the zoning administrator

prior to beginning construction on the repowering.

7. **Aircraft Detection Lighting System (ADLS).** If the existing wind energy devices to be repowered do not utilize an ADLS to monitor airspace and activate obstruction lighting only when aircraft are nearby, the Owner shall apply for all federal and state regulatory approvals required to install and operate an ADLS prior to commencing construction on the repowering. If such approvals are obtained, the Owner shall install and operate an ADLS on the repowered wind energy devices. The Owner may construct one or more new radar towers as may be required to operate such an ADLS, so long as any such tower complies with the setback provisions set forth in Section 31.4. If the Owner fails to obtain a federal or state regulatory approval required to install or operate an ADLS, the Owner may proceed with repowering subject to the other requirements in this Section 31.13.

8. **Mitigation.** Consistent with Section 31.9, prior to the start of repowering the Owner shall execute a roads agreement with Ida County that clearly and specifically lays out the respective rights and obligations of Ida County and the owner concerning the construction, maintenance and use of roads in connection with the repowering. Following repowering, the owner shall also remedy effects on any established public drainage tile caused by such repowering.

9. **Updated Decommissioning Plan.** The Owner shall provide the zoning administrator with an updated decommissioning plan outlining the anticipated means and proposed financing methods adequate to remove the repowered wind energy devices upon the same becoming a discontinued use as defined in this Ordinance.

10. **Legal Compliance.** The Owner shall acknowledge in writing repowering performed pursuant to this Section 31.13 shall not relieve the Owner from compliance with the legal requirements applicable to wind energy devices set forth in

Section 31.4(5) through 31.4(15) of this Ordinance.

11. **Liability.** Ida County assumes no liability whatsoever by virtue of the Owner undertaking repowering of the wind energy devices.

12. **Public Notice.** The Owner shall provide notice of its intent to perform repowering activities prior to commencing said activities. This notice requirement may be satisfied by either (a) submitting a written notice to the Ida County Board of Supervisors and then attending a public meeting of the same or (b) publishing notice indicating the township, section, and range numbers of the wind energy devices to be repowered in a newspaper of general circulation within Ida County.

13. **Fees.** The Owner shall pay a \$500 submission fee and a fee of \$500 per wind energy device to be repowered to cover costs associated with verifying that the standards set forth in this Section 31.13 have been met and costs associated with activities to be undertaken in connection with the roads agreement described herein.

14. Upon receipt of a submission pursuant to this Section 31.13, the zoning administrator shall within 15 days thereafter evaluate the submission to determine whether the requirements set forth herein have been satisfied and either (a) provide the Owner with written authorization to commence repowering activities or (b) specifically identify any deficiencies to be remedied by the Owner in order to establish such compliance.

Passed and Approved by the Ida County Board of Supervisors effective on the 17th day of August 2026.

/s/ Devlun Whiteing
Devlun Whiteing, Board Chair
/s/ Creston Schubert
Creston Schubert
Kyle Rohlk
ATTEST:
/s/ Kristy Gilbert
Kristy Gilbert, Ida County Auditor

*Published in Ida County Courier
on Thursday, Aug. 27, 2026*

**PUBLIC NOTICE:
CITY OF IDA GROVE • ORDINANCE #630**

**ORDINANCE NUMBER 630
AN ORDINANCE AMENDING
ALLEYS AND UNPAVED
STREETS**

BE IT ENACTED by the City Council of the City of Ida Grove, Iowa,

Section 1.

Ida Grove City Code 12.20.045 is amended to read:

"12.20.045 Whether alleys are paved or unpaved, a driveway may be allowed and said driveway need not be the same surface material as the alley. All driveways shall be aggregate, paved, or other hard surface material. Said driveway must be approved through the normal permitting process. Additionally, driveways attached to unpaved alleys may be paved but shall have a 45-degree tapered edge interfacing with gravel. In no case shall the maximum driveway width be larger than 24 feet or 30 percent of the property length abutting the alley, whichever is greater, or wider than 42 feet at the alley's edge.

42 feet at the street edge. When streets are unpaved, temporary driveway approach may be allowed of the same surface material as the street.

Deviations may be approved on a case-by-case basis by obtaining approval from the City Council."

Section 2.

When Effective. This ordinance will be in effect after its final passage and approval and publication as provided by law.

Section 3.

If any portion of this ordinance is determined to be invalid, such determination will not affect the remainder of the ordinance.

APPROVED AND SIGNED by the Mayor of the City of Ida Grove, Iowa, on the 17th day of August, 2026.

Nathan Weilt, Mayor

ATTEST:

Heather Sweeden, City Clerk
1st Reading- August 3, 2026
2nd Reading- Waived
3rd Reading- August 17, 2026
Published- August 27, 2026

*Published in Ida County Courier
on Thursday, Aug. 27, 2026*

**PROCEEDINGS:
IDA COUNTY PUBLIC SAFETY • APRIL MINUTES**

**MINUTES
IDA COUNTY PUBLIC SAFETY
AND COMMUNICATIONS
COMMISSION
GALVA CITY HALL • 7 p.m.**

The April 2026 meeting of the Ida County Public Safety and Communications Commission was called to order by Mayor Gary Chase at 6:42 p.m. with the following members present: Mayors Gary Chase; Nathan Weilt; Kathy Breyfogle. Gaylen Freese was in attendance to represent the city of Galva. Also in attendance was Supervisors Kyle Rohlk; Devlun Whiteing; Creston Schubert and Sheriff Wade Harriman.

One guest (Tammy Nuckolls) was in attendance from the city of Holstein.

Supervisor Creston Schubert made a motion to approve the agenda. Second by Gaylen Freese. Motion carried.

Mayor Kathy Breyfogle made a motion to approve the minutes from the February 2026 meeting. Second by Mayor Nathan Weilt. Motion carried.

Sheriff Wade Harriman then gave a brief report on activities from his

office. He told the commission that his office had logged a total of 736.5-hours on patrol in the month of March and made a total of 13-arrests while responding to 669-calls for service.

Sheriff Harriman also told the commission that deputies issued 135-citations to motorists in the month of March, and that his office had booked in 24-inmates into the county jail. Deputies also served a total of 48-civil processes in the month of March.

Under communications the Sheriff told the commission members that his office had ensured that the emergency radios in each of the school buildings in Ida County were operational and had conducted training with school staff. He advised the commission that his office had a memorandum of understanding with Sac County so that alerts transmitted from schools in Sac and Ida County would be broadcast at the same time to each agency.

There was nothing to report on in the jail portion of the meeting.

Under personnel Sheriff Harriman

told the commission that all annual employee evaluations had been completed, and that Deputy Kale Ladwig will graduate from the Iowa Law Enforcement Academy on April 24, 2026.

There was no unfinished business to discuss.

Under new business Sheriff Harriman had a drone presentation done by Chief Deputy Anderson. Sheriff Harriman told the commission that his office's goal was to utilize the drone in case of search and rescue; accident investigations; criminal investigations and to assist local fire departments and other law enforcement agencies.

Next meeting date was set for May 17, 2026, at 6:30 p.m. in Holstein.

Supervisor Creston Schubert made a motion to adjourn the meeting. Second by Mayor Nathan Weilt. Motion carried. Meeting adjourned at 7:32 p.m.

*Published in Ida County Courier
on Thursday, Aug. 27, 2026*

PUBLIC NOTICE:
IDA COUNTY FY 2025/2026 ANNUAL FINANCIAL REPORT

FY 2025/2026 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2026
County Name: IDA COUNTY County Number:47

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	3,245,589	2,023,036		0		5,268,625	10,229,270	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0	5,114,635	2
Less: Credits to Taxpayers	3	206,577	114,971		0		321,548	116,300	3
Net Current Property Taxes	4	3,039,012	1,908,065		0		4,947,077	4,998,335	4
Delinquent Property Tax Revenue	5	553	-2		0		551	90	5
Penalties, Interest & Costs on Taxes	6	26,001					26,001	10,000	6
Other County Taxes/TIF Tax Revenues	7	101,247	3,709,748	0	0	0	3,810,995	4,577,927	7
Intergovernmental	8	348,971	3,280,036	0	0	0	3,629,007	3,472,073	8
Licenses & Permits	9	24,509	40,376	0	0	0	64,885	27,200	9
Charges for Service	10	326,223	10,087	0	0	0	336,310	310,475	10
Use of Money & Property	11	508,777	9,575	10,220	0	0	528,572	122,320	11
Miscellaneous	12	135,432	220,500	0	0	0	355,932	242,101	12
Subtotal Revenues	13	4,510,725	9,178,385	10,220	0	0	13,699,330	13,760,521	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	0	1,379,120	1,200	2,749,630	0	4,129,950	5,607,007	15
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	16
Total Revenues & Other Sources	17	4,510,725	10,557,505	11,420	2,749,630	0	17,829,280	19,367,528	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	1,959,439	902,199			0	2,861,638	2,985,179	18
Physical Health Social Services	19	267,291	0			0	267,291	445,984	19
County Environment and Education	20	410,702	434,170			0	844,872	1,218,969	20
Roads & Transportation	21	0	5,473,464			0	5,473,464	6,315,721	21
Government Services to Residents	22	448,666	8,000			0	456,666	472,676	22
Administration	23	1,199,631	93,295			0	1,292,926	1,432,309	23
Nonprogram Current	24	0	0			0	0		24
Debt Service	25	0	0	0	2,748,430		2,748,430	2,748,430	25
Capital Projects	26	0	5,194	1,255,624		0	1,260,818	2,673,328	26
Subtotal Expenditures	27	4,285,729	6,916,322	1,255,624	2,748,430	0	15,206,105	18,292,596	27
Other Financing Uses:									
Operating Transfers Out	28	122,934	4,005,816	0	1,200	0	4,129,950	5,607,007	28
Refunded Debt/Payments to Escrow	29	0	0	0	0	0	0		29
Total Expenditures & Other Uses	30	4,408,663	10,922,138	1,255,624	2,749,630	0	19,336,055	23,899,603	30
Changes in fund balances	31	102,062	-364,633	-1,244,204	0	0	-1,506,775	-4,532,075	31
Beginning Fund Balance - July 1, 2025	32	2,344,179	7,837,795	1,606,296	105	0	11,788,375	10,933,851	32
Increase (Decrease) in Reserves (GAAP Budget)	33	0	0	0	0	0	0		33
Fund Balance - Nonspendable	34	0	0	0	0	0	0		34
Fund Balance - Restricted	35	570,253	7,473,162	362,092	105	0	8,405,612	5,080,049	35
Fund Balance - Committed	36	0	0	0	0	0	0	501,646	36
Fund Balance - Assigned	37	370,393	0	0	0	0	370,393	251,258	37
Fund Balance - Unassigned	38	1,505,595	0	0	0	0	1,505,595	568,823	38
Total Ending Fund Balance - June 30, 2026	39	2,446,241	7,473,162	362,092	105	0	10,281,600	6,401,776	39

Additional details are available at: Ida County Auditor's Office 401 Moorehead St Ida Grove, IA 51445
Notes to the financial statement, if any: -
Telephone : (712) 364-2626