

OFFICE OF THE

*Appanoose County Auditor*

**KELLY HOWARD**

COURTHOUSE  
201 N. 12th St., Rm 11  
CENTERVILLE, IOWA 52544

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Meeting Agenda  
January 20, 2025

The Appanoose County Board of Supervisors will meet Monday, January 20, 2024 at 9:00 A.M. in the Boardroom of the Courthouse. Items on the agenda include:

1. Pledge
2. Declaration of items to be added to the agenda/Approve agenda
3. Approve minutes of the January 2 & 13, 2025 meetings
4. Approve reports (1/3, 1/17 payrolls, Auditor, Recorder & VA Quarterly Reports)
5. Approve bills
6. Delaney Evers: 2024 Tourism Report
7. Brad Wardlow & Jim Buban: 1500 N 14<sup>th</sup> St, Centerville back taxes
8. Open/Approve Courthouse Interior bid contractor
9. Approve FY24 Cost Allocation Plan
10. Approve MercyOne Memorandum of Understanding
11. Approve Resolution 2025-7: Set Public Hearing for Tax Sale #3255 (Parcel 300261003550000-All of the Coal located in the 640 Acres of 14-69-18)
12. Approve Tax Abatement Parcel 240222005531000
13. Approve Tax Suspension List
14. Approve Superior Electric & Data Estimate #3644 (Video Conference System)
15. County Engineer report
16. Public Comments
17. Adjourn

Posted 1/15/15

January 2, 2025

Appanoose County Board of Supervisors met in regular session January 2, 2025, at 9:00 A.M. in the Boardroom of the Courthouse. Present: Jeff Kulmatycki, Chairman, Dustin Harvey, and Scott Buban Boardmembers. Absent: none.

The meeting started with the pledge.

Kulmatycki motioned to approve the agenda. Seconded by Harvey. All voted aye.

Kulmatycki motioned to approve the minutes of the December 16, 2024 meeting. Seconded by Buban. All voted aye.

Buban nominated Kulmatycki for Chairman. Seconded by Harvey. All voted aye.

Kulmatycki nominated Harvey for Vice-Chairman. Seconded by Buban. All voted aye.

Harvey motioned to set the regular public meetings for the first and third Mondays of the month (unless it's a holiday, then Tuesday) at 9 A.M. Seconded by Buban. All voted aye.

Buban appointed Appanoose Weekly as the legal publication for the county. Seconded by Harvey. All voted aye.

Buban approved February 17<sup>th</sup>, May 26<sup>th</sup>, July 4<sup>th</sup>, September 1<sup>st</sup>, November 11<sup>th</sup>, 27<sup>th</sup>, 28<sup>th</sup>, December 25<sup>th</sup>, 26<sup>th</sup> and January 1<sup>st</sup> as 2025 holidays. Seconded by Harvey. All voted aye.

Harvey motioned to appoint Kulmatycki to App Co Trails, CHCSI, CIJDC, CV-TPA, EMS Council Alternate, PACT, Service Agency, SIEDA, SIRG, WIA-IHCC Workforce Investment, 10-15; Harvey to Conservation Board, Board of Health, ADLM, LEPC, Railroad, Rathbun Land & Water, Service Agency, Soap Creek Watershed, Tourism and 8<sup>th</sup> Judicial District; Buban to Centerville Zoning Board of Adjustment, CIJDC Alternate, CV-P&D Regional Planning, DECAT, DHS Advisory, Emergency Management, Empowerment, EMS Council, Moulton Watershed, Opioid, Railroad Alternate, So Cen Behavioral Health; Linda Demry to RASW; and County Medical Examiners re-appointed. Seconded by Buban. All voted aye.

Buban motioned to re-appoint Dr. Ryan Arnevik and Marilyn Wood to the Board of Health. Seconded by Harvey. All voted aye.

Harvey motioned to appoint Jeremy Long, Amy Tubbs and Danielle Joiner to the Zoning Commission and Connie Brown, James Zaputil and Jerry Power to Zoning Board of Adjustment. Seconded by Buban. All voted aye.

Buban motioned to approve 12/20 payroll and Sheriff's Quarterly Report. Seconded by Harvey. All voted aye.

Harvey motioned to approve the bills. Seconded by Buban. All voted aye.

Access Sys	Construction & Maint.	127.53
Access Sys	Typing-Print.-Bind.Serv.	144.73
ADLM EH	Off. Supplies & Forms	22500.00
Agriland FS	Engineering Services	35579.53
Albia Motor	Vehicle Repair & Maintce	535.34
Albia Newspapers	Typing-Print.-Bind.Serv.	524.07
Alliant	Gas & Heat	6280.57
Amer Home Fdg	Community Support Program	1761.90
Sec Rds	Mileage & Transp. Expense	4997.36
App Co Tourism	Contrib. & Purchase Serv	103504.51
App Co Treas	Off. Supplies & Forms	363.70
Baker's	Equipment Repair	124.46
Bauer Built Tire & Service	Engineering Services	10200.00
BKE LLC	Engineering Services	310.00

Black Rain Court Reporting	Legal Serv. Dep-Subp-Tran	294.00
Blankenship Repair	Engineering Services	600.00
Bratz Oil	Mileage & Transp. Expense	1600.09
L Bryant	Engineering Services	599.80
BUG PRO	Extermination Services	90.00
C-D Supply	Custodial Supplies	806.96
Calhoun Burns	Engineering Services	15096.25
Cantera Aggregates	Engineering Services	10684.64
Capital One	Jail Equip. & Furniture	781.74
Card Services	Park Maint. & Supplies	341.33
CarQuest	Engineering Services	1069.14
Cville Iron	Engineering Services	1906.51
C'ville Produce & Feed	Park Maint. & Supplies	96.73
Central IA Det	Juvenile Detention & Shel	5740.00
Chariton Valley Elec	Electric Light & Power	319.11
Cville Wtrwks	Engineering Services	10469.58
CocoBeen Reptiles	Park Maint. & Supplies	300.00
Contech	Bridge & Culvert Maint.	12506.40
Davis Co Sch	Community Support Program	800.00
J De Vries	Legal & Ct-Related Serv.	915.00
Eastern IA Tire	Engineering Services	4023.12
EveryStep	Homemaker-Home Health Aid	1865.19
First National Bank	Educational & Train.Serv.	1153.36
Fogle TV	Building Repair & Maintce	151.66
Geotech Materials	Engineering Services	192.89
PJ Greufe	Health Insurance	1500.00
Hamilton Produce	Bridge & Culvert Maint.	129.53
Hills San	Engineering Services	525.00
Holiday Inn	Educational & Train.Serv.	1159.20
Homestead	Food Preparation Service	10062.50
Hotsy Cleaning Systems	Engineering Services	550.00
Hy-Vee	Medical & Health Services	3704.97
Ia Assn of Naturalists	Dues & Memberships	20.00
Impressive Designs	Off. Supplies & Forms	21.00
IMWCA	Workmens' Comp. Ins.	12770.00
Interstate Batt	Engineering Services	405.90
IA Cancer Consortium	Dues & Memberships	20.00
IA Heart Center	Medical & Health Services	213.44
IA Law Enforcement Academy	Educational & Train.Serv.	300.00
IA Media Network	Legal Serv. Dep-Subp-Tran	522.77
IA Police Chiefs Assn	Dues & Memberships	125.00
Iowa QRM	Rent Payments	275.00
A Jaramillo Ayon	Community Support Program	1850.00
John Deere	Engineering Services	3616.34
Kids World	Community Support Program	7844.53
Kimball	Engineering Services	322.52
R Lamb	Medical & Health Services	600.00
K Laurson	Off. Supplies & Forms	234.08
Lexipol	Dues & Memberships	1456.40
LexisNexis	Dues & Memberships	200.00
Liberty	Telephone & Telegr.Serv.	658.78
Lockridge	Engineering Services	657.54
C Maddy	Community Support Program	250.00
Mail Serv	Vehicle Renewal Notices	1190.28
B Matkovich	Rent Payments	400.00
MATURA	Community Support Program	295.85
M McGill	Mileage & Transp. Expense	357.30

MHC Kenworth	Engineering Services	1224.48
M Milani	Educational & Train.Serv.	21.00
MMIT	Off. Equip Repair & Maint	129.91
Monroe Pub Hlth	Community Support Program	1535.16
Numa Towing	Engineering Services	200.00
Nyhart Co	Acct.-Audit.-Cler.Serv.	2150.00
Official Pest Control	Extermination Services	120.00
OnAgain Heating & Cooling	Building Repair & Maintce	94.00
Orchard Pl	Community Support Program	2563.40
Petty C-Sheriff	Jail Equip. & Furniture	19.76
R Pfannebecker	Building Repair & Maintce	193.37
Phelps Uniform	Engineering Services	81.94
Proctor Corp	Heat-Cool-Elevator-Rpr-Mn	2419.00
Quick Shop	Transportation	99.00
Quill	Off. Supplies & Forms	511.88
Rainbo Oil	Engineering Services	1148.39
RASWC	Engineering Services	188.70
RRWA	Water & Sewer	116.60
Renodry USA	Building Perm. Improvemnt	19324.00
RICOH	Off. Supplies & Forms	30.90
River Hills	Medical & Health Services	199.00
G Roefer	Medical & Health Services	200.00
SCICAP	Community Support Program	23421.26
Secretary of State	Off. Supplies & Forms	30.00
Sinclair NAPA	Engineering Services	992.85
Snap-On Tools	Engineering Services	73.25
Stericycle	Off. Supplies & Forms	33.39
Jeff Stevenson	Engineering Services	299.90
D Sturms	Mileage & Transp. Expense	266.20
Thomas Funeral Home	Mileage & Transp. Expense	750.00
Thomson Reuters	Educational & Train.Serv.	152.60
UMB Bank, N.A.	G.O. Bonds Principal	250.00
UnityPoint	Engineering Services	84.00
US Bank	Engineering Supplies	1505.43
US Cellular	Off. Supplies & Forms	955.92
USPS	Off. Supplies & Forms	120.00
Walker Welding	Bridge & Culvert Maint.	2747.50
Weston Heating	Engineering Services	301.50
Windstream	Off. Supplies & Forms	830.71
Ziegler	Engineering Services	799.88
Grand Total		377780.01

Buban motioned to approve Resolution 2025-1. Seconded by Harvey. All voted aye.

#### RESOLUTION #2025-01

#### CONSTRUCTION EVALUATION RESOLUTION

WHEREAS, Iowa Code section 459.304(3) sets out the procedure if a board of supervisors wishes to adopt a "construction evaluation resolution" relating to the construction of a confinement feeding operation structure; and

WHEREAS, only counties that have adopted a construction evaluation resolution can submit to the Department of Natural Resources (DNR) an adopted recommendation to approve or disapprove a construction permit application regarding a proposed confinement feeding operation structure; and

WHEREAS, only counties that have adopted a construction evaluation resolution and submitted an adopted recommendation may contest the DNR's decision regarding a specific application; and

WHEREAS, by adopting a construction evaluation resolution the board of supervisors agrees to evaluate every construction permit application for a proposed confinement feeding operation structure received



by the board of supervisors between February 1, 2025 and January 31, 2026 and submit an adopted recommendation regarding that application to the DNR; and  
WHEREAS, the board of supervisors must conduct an evaluation of every construction permit application using the master matrix created in Iowa Code section 459.305, but the board's recommendation to the DNR may be based on the final score on the master matrix or may be based on reasons other than the final score on the master matrix;  
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY that the Board of Supervisors hereby adopts this construction evaluation resolution pursuant to Iowa Code section 459.304(3).

/s/ Jeff Kulmatycki, Chair, Board of Supervisors Date: 1/2/2025

ATTEST: /s/Kelly Howard, County Auditor Date: 1/2/2025

Harvey motioned to approve Resolution 2025-2. Seconded by Buban. All voted aye.

#### Resolution 2025-2

##### Compensation of Members of Election Boards

WHEREAS, Iowa Code § 49.20 authorizes the county board of supervisors to establish the compensation of members of election boards, and  
WHEREAS, it is vital to the Appanoose County elections process to build and maintain a strong pool of election board members;  
WHEREAS, it is recommended by the State Auditor's Office the compensation rate be established on a yearly basis, and  
NOW, THEREFORE BE IT RESOLVED that the Appanoose County Board of Supervisors hereby authorizes that, effective January 2, 2025 and until the end of the calendar year the following:

##### Regular Election Officials

7:00 A.M. Openings (all day): \$160

12:00 P.M. Openings (half day): \$90

##### Chairpersons

7:00 A.M. Openings (all day): \$180

12:00 P.M. Openings (half day): \$100

Absentee Board: \$13 per hour, maximum \$160

On-Call Workers: \$30, maximum five on-call workers

In-Office Worker(s) as needed: \$13 per hour

Election School Pay Rate: \$20

Post-Election Audit Pay Rate: \$20

Mileage Rate: \$0.45 per mile. Mileage is paid only when traveling more than five miles to the polls, election school, and picking up and returning election equipment.

PASSED and ADOPTED this 2<sup>nd</sup> day of January, 2025.

AYES: /s/Jeff Kulmatycki, Dustin Harvey, Scott Buban NAYS: none

ATTEST: /s/Kelly Howard, Auditor

Buban motioned to approve the 2025 ISAC Wellness Agreement. Seconded by Harvey. All voted aye.

Buban motioned to accept Annette Harvey's resignation as Veteran Affairs Commissioner effective 12/31/24 and appoint Ryan Stober to the vacated term. Seconded by Harvey. All voted aye.

Buban motioned to approve Resolution 2025-3. Seconded by Harvey. All voted aye.

#### RESOLUTION #2025-3 FOR INTERFUND OPERATING TRANSFER

Whereas, funds were deposited into the Conservation Reserve Fund, and

Whereas, the rock claims from trail grant were paid out of General Basic, and

Whereas, it is desired to transfer monies from the Conservation Reserve Fund to the General Fund, and  
Whereas, said operating transfer is in accordance with section 331.432, Code of Iowa,

Now, therefore, be it resolved by the Board of Supervisors of Appanoose County, Iowa as follows:

Section 1. The sum of \$20,000.00 is ordered to be transferred from Conservation Reserve (15000) to the General Basic (01000), effective January 2, 2025.

Section 2. The Auditor is directed to correct her books accordingly and to notify the Treasurer of this operating transfer.

The above and foregoing resolution was adopted by the Board of Supervisors of Appanoose County, Iowa, on January 2, 2025 the vote being as follows:

Ayes:/s/Jeff Kulmatycki, Dustin Harvey, Scott Buban Naves: none

Attest: /s/Kelly Howard, County Auditor

Harvey motioned to approve Resolution 2025-4. Seconded by Buban. All voted aye.

#### RESOLUTION #2025-4

#### OPERATING TRANSFER

WHEREAS, Appanoose County, Iowa, pursuant to Iowa Code 331.430 and in strict compliance with all laws applicable to the County, desires to clean up funds that have a balance and transfer to another appropriate fund;

WHEREAS, presently the County is showing the following fund with a cash balance and the intent where to transfer the cash balance:

CURRENT FUND	AMOUNT	TRANSFER TO	REASON FOR TRANSFER
30000 – Capital Projects	\$1	21010 – LOSST Revenue	Jail project complete

WHEREAS, after transfer mentioned above, this fund will have a zero balance and will no longer be utilized and is requested for closure.

NOW THEREFORE BE IT RESOLVED by the Appanoose County Board of Supervisors, directing the County Auditor to proceed with the operating transfer above. Said transfers will be added to the next budget amendment.

PASSED AND ADOPTED this 2<sup>nd</sup> day of January, 2025.

/s/ Jeff Kulmatycki, Chairperson, Board of Supervisors

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the Board of Supervisors of Appanoose County, Iowa, at a meeting held on 1/2/2025 by the following vote:

AYES: Kulmatycki, Harvey, Buban NAYS: none

ATTEST: /s/ Kelly Howard, Appanoose County Auditor

Buban motioned to approve the ICAP member acknowledgment and appoint Kulmatycki as the member proxy. Seconded by Harvey. All voted aye.

Harvey motioned to approve the deputy appointments for the Auditor (Kari Smith, Jewell Cohrs and Meggie Whisler) and Sheriff (Jonathon Printy, Chief Deputy, Rachel Lawrence, Jordan Harvey, Robert Murry, Gary Buckallew, Robert Houser, Chase Chidester, and Casara Willey). Seconded by Buban. All voted aye.

Harvey motioned to approve Resolution 2025-5. Seconded by Buban. All voted aye.

#### RESOLUTION FOR ESTABLISHING STOP REGULATIONS

#### Appanoose County Resolution No. 2025-5

WHEREAS, the Board of Supervisors is empowered under the authority of the Code of Iowa Sections 321.255 and 321.345 to designate the location and erection of stop signs, and

WHEREAS, the County Board and County Engineer may designate certain roads as through roads with the erection of stop signs at specified locations furnishing access thereto or designation of any

intersections as a stop intersection and erect like signs at one or more locations of access to such intersections, and

WHEREAS, traffic through the intersection discussed herein changed due to the additional residential construction in the Lake Sundown subdivision resulting in a significant change to the volume of traffic and primary direction of travel at this intersection, and

WHEREAS, the below-described road intersection is a safety concern to the public, as determined by the County Engineer, the County will adopt the following:

NOW THEREFORE BE IT RESOLVED by the Appanoose County Board of Supervisors, meeting in regular session, and upon recommendation of the Appanoose County Engineer that the County place and maintain a stop sign at the following location

1. Traffic stops all ways at the intersection of Hwy J3T and 450<sup>th</sup> Street in Section 33-70-16.

Resolution adopted this 2nd day of January, 2025

Appanoose County Board of Supervisors

/s/ Jeff Kulmatycki, Member, Dustin Harvey, Member, Scott Buban, Member

Buban motioned to approve Resolution 2025-6. Seconded by Harvey. All voted aye.

#### RESOLUTION FOR ESTABLISHING STOP REGULATIONS

#### Appanoose County Resolution No. 2025-6

WHEREAS, the Board of Supervisors is empowered under the authority of the Code of Iowa Sections 321.255 and 321.345 to designate the location and erection of stop signs, and

WHEREAS, the County Board and County Engineer may designate certain roads as through roads with the erection of stop signs at specified locations furnishing access thereto or designation of any intersections as a stop intersection and erect like signs at one or more locations of access to such intersections, and

WHEREAS, the below-described road intersection is a safety concern to the public, as determined by the County Engineer, the County will adopt the following:

NOW THEREFORE BE IT RESOLVED by the Appanoose County Board of Supervisors, meeting in regular session, and upon recommendation of the Appanoose County Engineer that the County place and maintain a stop sign at the following locations

1. Stop southbound traffic on 150<sup>th</sup> Ave at the intersection with 150<sup>th</sup> Avenue and 465<sup>th</sup> Street in Section 01-69-19.
2. Stop southbound traffic on 183<sup>rd</sup> Ave at the intersection with 183<sup>rd</sup> Avenue and 520<sup>th</sup> Street in Section 33-69-18.

Resolution adopted this 2nd day of January, 2025

Appanoose County Board of Supervisors

/s/ Jeff Kulmatycki, Member, Dustin Harvey, Member, Scott Buban, Member

County Engineer, Brad Skinner, provided an update to the board. A special meeting will need to be held to award the bid for the Clarkdale bridge project. Work has been completed on the 115<sup>th</sup> and 490<sup>th</sup> intersection the anonymous letter received at the last board meeting. They received notice that an Appanoose County Railroad bridge has been downgraded to 15 ton weight limit due to cracked piling. The bridge does need to be replaced. Crews have transitioned from culverts to brush cutting.

Public Comments: Sheriff Gary Anderson requested limited budget revisions.

The Board adjourned to meet the call of the Auditor at 9:26 A.M.

Appanoose County Board of Supervisors

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Attest:

\_\_\_\_\_  
Kelly Howard, Appanoose County Auditor

January 13, 2025

Appanoose County Board of Supervisors met in special session January 13, 2025, at 9:00 A.M. in the Boardroom of the Courthouse. Present: Jeff Kulmatyacki, Chairman, Dustin Harvey, and Scott Buban Boardmembers. Absent: none.

Harvey motioned to approve the agenda. Seconded by <sup>Buban</sup>Harvey. All voted aye.

Buban motioned to award project BROS-C004(105)-5F-04 to Iowa Bridge and Culvert for \$1,223,739.15 and authorize the county engineer to sign the contract documents. Seconded by Harvey. All voted aye.

There was discussion regarding the FY26 budget. No action taken.

The Board adjourned to meet the call of the Auditor at 10:15 A.M.

Appanoose County Board of Supervisors

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Attest:

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Kelly Howard, Appanoose County Auditor

**Report of Director of Veterans Affairs**  
**October1, 2024-December31, 2024**

[illegible]

## County Recorder's Report of Fees Collected

I Maegan Messamaker, Recorder of the County of Appanoose State of Iowa, do hereby certify that the following is a true and correct statement of the fees collected by me in my office for the quarter ending, December 31, 2024 and the same has been paid to the County Treasurer, as per duplicate vouchers which are provided upon request.

Recording Deeds	\$2,925.00
Real Estate Mortgages	\$7,965.00
Releases & Assignments	\$720.00
Hunting & Fishing Licenses	\$423.50
Copies	\$488.70
Boat Registration Writing Fees	\$48.00
Miscellaneous	\$3,384.00
Snow & ATV Writing Fees	\$514.00
R.E. Transfer Tax	\$5,662.14
Vital Records	\$1,200.00
County Conservation	\$40.00
Total	\$23,370.34

All of which is respectfully submitted.



Maegan Messamaker  
Appanoose County Recorder



1/14/25 8:31:59

Miscellaneous Receipt  
Appanoose County Treasurer

01/14/2025

Receipt# 23666

Received from Customer R 200 Appanoose County Auditor

<u>Payment Method</u>	<u>Amount</u>	<u>Check#</u>	<u>Paid by</u>
2 Check	120.00	1062	Appanoose County Auditor

#	Fund	Function	Rev	Dept	Prj	Sub	Post	Earned	Amount
1	01000	3	09000	5500	02		1	12/31/2024	120.00
								Photocopy/FAX Fees	
								k 120.00 CB	
								Quarterly Report	

Total Amount 120.00

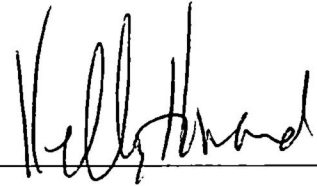


STATE OF IOWA, APPANOOSE COUNTY  
TO THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY, IOWA

I, Kelly Howard, Auditor of the above-named County and State do hereby certify that the following is a true and correct statement of the fees collected by me in my office for the quarter ended December 31st, 2024, and the same has been paid to the proper authorities as per duplicate voucher as attached:

Plat Books	\$120.00
Copy Work	\$0.00
Misc.	<u>\$0.00</u>
Total	<u><u>\$120.00</u></u>

RESPECTFULLY SUBMITTED, \_\_\_\_\_

A handwritten signature in black ink, appearing to read 'Kelly Howard', written over a horizontal line.

County Auditor



January 9, 2025

The Board of Supervisors  
Appanoose County Courthouse  
201 N. 12<sup>th</sup> Street  
Centerville, Iowa 52544

**RE: Completed FY 2024 Cost Allocation Plan**

Dear Board Members:

We have completed the **Appanoose County** cost allocation plan based on actual expenditures for the year ended June 30, 2024. One bound copy of the plan is enclosed for your files. Additional copies of the plan are being provided to the County Auditor. Also enclosed herein is a standard federal Certification 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 2024 cost allocation plan will result in the following indirect cost recoveries during **FY 2026**:

**DHS 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 2026 is \$55,434. This amount includes the required carry-forward adjustment to reconcile actual and projected costs for FY 2024 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,

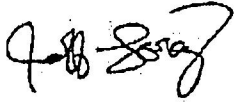
Board of Supervisors  
January 9, 2025  
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the **total reimbursement for the year should be about \$18,326**. We will track these payments each quarter and report the actual results to you after the close of the year. A copy of our correspondence to the local office of DHHS which provides guidance for claiming these costs on the LAE reports is also enclosed herein for your reference.

Please contact me if you have any questions relating to the cost allocation plan. We are pleased for 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: Kelly Howard, County Auditor



## 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, 2024, to establish cost allocations or billings for use in FY 2026, 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: Appanoose County

Signature: \_\_\_\_\_

Printed Name of Official: \_\_\_\_\_

Title: \_\_\_\_\_

Date of Execution: \_\_\_\_\_

Dec 26, 2024

To:

Appanoose County Board of Supervisors

Please find enclosed an updated Memorandum of Understanding between MercyOne Centerville Medical Center and the Appanoose County Board of Supervisors to be reviewed and signed by the Appanoose County Attorney and approved and signed by the Appanoose County Board of Supervisors.

Changes in the updated document:

Page 2, under 1. Commitment of MercyOne Centerville Medical Center to Provide Indigent Care. Removed items after the first sentence.

Page 3 and signature page – updated to be current for the members of the Appanoose County Board of Supervisors, Appanoose County Attorney and President of MercyOne Centerville Medical Center.

Please call my cell number with any issues or concerns.

When the document is ready, if you call me, I will come and pick it up.

Best Regards,

A handwritten signature in black ink that reads "Jeff Willier, Pharm.D." with a stylized flourish at the end.

Jeff Willier, Pharm.D.

Director of Pharmacy

MercyOne Centerville Medical Center

[Jeffrey.willier@mercyoneiowa.org](mailto:Jeffrey.willier@mercyoneiowa.org)

641-437-3442 (office)

641-895-7117 (cell)

**MEMORANDUM OF UNDERSTANDING**  
**BETWEEN**  
***APPANOOSE COUNTY BOARD OF SUPERVISORS***  
**AND**  
***MERCYONE CENTERVILLE MEDICAL CENTER***  
**(Identifier #MOU4JW)**

**THIS AGREEMENT** is made this 2<sup>nd</sup> day of January 2025 by and between **the Appanoose County Board of Supervisors** located at Centerville Iowa (Appanoose County) and **MercyOne Centerville Medical Center**, a non-profit corporation organized and existing under the laws of the State of Iowa, located at One St Joseph's Drive, Centerville Iowa.

**RECITALS:**

**WHEREAS** MercyOne Centerville Medical Center is an Iowa not-for-profit Critical Access Hospital that provides a disproportionate share of healthcare services to the Medicaid population in addition to supporting programs that benefit the indigent, uninsured or underinsured population in the State of Iowa;

**WHEREAS** MercyOne Centerville Medical Center desires to participate in the drug discount program established under Section 340B of the Public Health Services Act (the "340B Program");

**WHEREAS**, in order to participate in the 340B Program MercyOne Centerville Medical Center must enter into an agreement with a unit of the [state or local] government pursuant to which MercyOne Centerville Medical Center commits to provide health care services to low-income individuals who are neither entitled to benefits under Title XVIII of the Social Security Act nor eligible for assistance under the State plan of Title XIX under this Act;

**WHEREAS** MercyOne Centerville Medical Center desires to make such a formal commitment to the Appanoose County Board of Supervisors; and

**WHEREAS** the Appanoose County Board of Supervisors agrees to

accept such commitment on behalf of the citizens of Appanoose County. This Memorandum of Understanding is not an exclusive arrangement to participate with one hospital / organization.

**NOW, THEREFORE**, in consideration of the mutual agreements and covenants contained herein and for other good and valuable consideration, the receipt and sufficiency of which hereby are acknowledged, it is mutually agreed and covenanted, under seal, by and between the parties to this Agreement, as follows:

**1. Commitment of MercyOne Centerville Medical Center to Provide Indigent Care.**

During the term of this Agreement, MercyOne Centerville Medical Center agrees to continue its historic commitment to the provision of health care to indigent, uninsured and underinsured residents of Appanoose County.

**2. Acceptance and Acknowledgements of the Appanoose County Board of Supervisors.**

- (a) The Appanoose County Board of Supervisors accepts the commitment of MercyOne Centerville Medical Center set forth above;
- (b) The Appanoose County Board of Supervisors has executed a certification form, attached hereto, which acknowledges that the healthcare services provided by MercyOne Centerville Medical Center are being provided to low-income individuals who are neither entitled to benefits under Title XVIII of the Social Security Act nor eligible for assistance under the State plan of Title XIX under this Act; and
- (c) The Appanoose County Board of Supervisors authorizes MercyOne Centerville Medical Center to submit the attached certification in support of MercyOne Centerville Medical Center's application to enroll in the 340B program.

**3. Representations of MercyOne Centerville Medical Center.**

**MercyOne Centerville Medical Center** represents that as of the date hereof:

- (a) MercyOne Centerville Medical Center constitutes a corporation duly organized and validly existing in good standing under the laws of the State of Iowa with the corporate power and authority to enter into and perform its obligations under this Agreement; and
- (b) MercyOne Centerville Medical Center is a tax-exempt corporation under Section 501 (c) (3) of the Internal Revenue Code of the United States, as amended and under applicable laws of the State of Iowa.

**4. Term and Termination.** The term of this Agreement shall commence on the date first above written and shall continue until terminated by either party upon not less than sixty (60) days prior written notice to the other party.

**5. Notice.** All notices required or permitted to be given under this Agreement shall be deemed given when delivered by hand or sent by registered or certified mail, return receipt requested, addressed as follows:

Sent to: Appanoose County Board of Supervisors  
Attention:  
Jeff Kulmatycki, Supervisor  
Scott Buban, Supervisor  
Dustin Harvey, Supervisor

**6. Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Iowa (excepting any conflict of law's provisions which would serve to defeat application of Iowa substantive law).



IN WITNESS WHEREOF, MercyOne Centerville Medical Center and the Appanoose County Board of Supervisors have executed this Agreement as of the day and year first written above by their duly authorized representatives.

WITNESS:

Name: \_\_\_\_\_ Name: Nicole Clapp  
Jeff Kulmatycki, Supervisor Nicole Clapp, President

Name: \_\_\_\_\_ Name: Jeff Willier  
Scott Buban, Supervisor Jeff Willier, Pharm.D.

Name: \_\_\_\_\_  
Dustin Harvey, Supervisor

This Agreement has been reviewed for legal sufficiency by:

\_\_\_\_\_  
Ty Stewart,  
Appanoose County Attorney

Resolution # 2025-7

WHEREAS, it has been determined by the Board of Supervisors of Appanoose County, Iowa, that Tax Sale #3255: All of the Coal located in the 640 Acres of Section 14, Township 69, Range 18, #300261003550000 Appanoose County, Iowa is no longer needed for the purpose for which it was acquired by the County and it is in the best interest of the county that said property be sold:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY, IOWA;

1. That a public hearing be held February 3, 2025 at \_\_\_\_\_ A.M. in the Appanoose County Courthouse to consider the sale of the above-described property upon motion by \_\_\_\_\_ and seconded by \_\_\_\_\_.
2. That following the public hearing an auction will be held in which the property will be sold to the highest bidder with the county reserving the right to accept or reject any or all bids; who will also pay the current year's taxes, the cost of publication of this notice and the cost of recording the deed.
3. That the Appanoose County Auditor is hereby authorized and directed to publish a notice of public hearing on said proposal to convey and sell property no less than four nor more than twenty days prior to that date of such hearing.
4. This resolution shall become effective upon its passage and publication.

Passed and adopted this 20<sup>th</sup> day of January 2025.

APPANOOSE COUNTY BOARD OF SUPERVISORS

Ayes:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Nays:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ATTEST:

\_\_\_\_\_  
County Auditor



*Appanoose County Treasurers Office*

*Jennifer Salstrand, Treasurer*

*Courthouse*

*201 North 12<sup>th</sup> St*

*Centerville, IA 52544*

*Phone: 641-856-3097*

*Fax: 641-856-8104*

*Email: [jsalstrand@appanoosecounty.net](mailto:jsalstrand@appanoosecounty.net)*

\*\*\*\*\*

**January 6, 2025**

**To: Appanoose County Board of Supervisors**

**Jeff Kulmatycki, Chair**

**Scott Buban**

**Dustin Harvey**

**I am writing regarding a Mobile Home that is a BLL (Building on Leased Land). The mobile home per the Assessor's office has burned and is no longer there. The Assessor's office removed it from their records for the 2012/2013 year payable in 2015/2016. It is my opinion that we will not collect the prior years taxes that have accrued to a total of \$12,544.00 Therefore, in accordance with Iowa Code, Chapter 445.16, I am requesting that you, acting in your capacity as Appanoose County Board of Supervisors, resolve to abate interest and costs for the mobile home in the amount of \$12,544.00**

**Jennifer Salstrand  
Appanoose County Treasurer**

# STATEMENT OF TAXES

Appanoose County Treasurer  
201 N 12th St  
Centerville, Iowa 52544  
Phone 641-856-3097  
jsalstrand@appanoosecounty.net

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Date 01/06/2025

Entity#: 3007000  
Name: Fry, Roy R. &  
Fry, Debra S.  
Address: 2709 710th Ave  
City: Moravia, IA 52571-

Statement amounts reflect calculation through end of 1/2025

Receipt Key	1st Tax	Interest	Drainage	Cost		
Dist Parcel/V.I.N.	2nd Due	Due	INT Due		Total	Due
2015/2016-10-08402-01	168.00	272.00		4.00		
240- 240222005531000	168.00	257.00			869.00	
2014/2015-10-08398-01	160.00	288.00		4.00		
240- 240222005531000	160.00	274.00			886.00	
2013/2014-10-08354-01	180.00	356.00		4.00		
240- 240222005531000	180.00	340.00			1,060.00	
2012/2013-10-08331-01	166.00	359.00		4.00		
240- 240222005531000	166.00	344.00			1,039.00	
2011/2012-10-08315-01	263.00	615.00		4.00		
240- 240222005531000	263.00	592.00			1,737.00	
2010/2011-10-08314-01	257.00	648.00		4.00		
240- 240222005531000	257.00	625.00			1,791.00	
2009/2010-10-08293-01	248.00	670.00		4.00		
240- 240222005531000	248.00	647.00			1,817.00	
2008/2009-10-08275-01	284.00	818.00		4.00		
240- 240222005531000	284.00	792.00			2,182.00	
2007/2008-10-08285-01				4.00		
240- 240222005531000	292.00	867.00			1,163.00	

# STATEMENT OF TAXES

Appanoose County Treasurer  
201 N 12th St  
Centerville, Iowa 52544  
Phone 641-856-3097  
jsalstrand@appanoosecounty.net

Page- 2

Date 01/06/2025

**Entity#:**

**Name:** Fry, Roy R. &  
Fry, Debra S.

**Address:** 2709 710th Ave

**City:** Moravia, IA 52571-

Statement amounts reflect calculation through end of 1/2025

Receipt Key	1st Tax	Interest	Drainage	Cost		
Dist Parcel/V.I.N.	2nd Due	Due	INT Due		Total	Due

Acre: .00

Tax Due:	3,744.00
Interest Due:	8,764.00
Drainage Interest Due:	
Cost/Admin. Due:	36.00
<b>Grand Total Due:</b>	<b>12,544.00</b>
<b>Total Consolidated Tax:</b>	<b>12,544.00</b>



***Appanoose County Treasurer's Office***

***Courthouse***

***201 N 12<sup>th</sup> St***

***Centerville, IA 52544***

***Phone: 641-856-3097***

***Fax: 641-856-8104***

***Email: jsalstrand@appanoosecounty.net***

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*January 3, 2025*

*Tracy Larsen  
Iowa Department of Human Services  
410 S 11<sup>th</sup> St  
PO Box 290  
Oskaloosa IA 52577*

*RE: Tax Suspensions*


*Attached you will find a list of names and real estate parcels which we show as suspended through the Department of Human Services in Appanoose County. In accordance with Chapter 427.9 and 427.11 Code of Iowa, these names were certified by the Department of Human Services to the Appanoose County Board of Supervisors. Would you please certify to the Appanoose County Treasurer whether these names listed currently qualify for the tax suspension in Chapter 427.9 and 427.11? If they do not qualify, please list the date the suspension was cancelled so the Treasurer may mark the county system/record accordingly and proceed with collection of the taxes owed. Thank you for your assistance in this matter.*

*Appanoose County Board of Supervisors*

\_\_\_\_\_  
*Jeff Kulmatycki, Chairperson*

\_\_\_\_\_  
*Dustin Harvey*

\_\_\_\_\_  
*Scott Buban*

  
*Jennifer Salstrand, Appanoose County Treasurer*

Superior Electric & Data  
PO Box 741  
Centerville, IA 52544  
641-216-8278

# Estimate

Date	Estimate #
1/14/2025	3644

Name / Address
Board of Supervisors

Description	Qty	Rate	Total
Install Conference Video System			
Owl Conference Video System		1,400.00	1,400.00T
Wireless Router		250.00	250.00T
Monitor & Mount 50"		645.00	645.00T
Cable & Fittings		180.00	180.00T
HDMI		95.00	95.00T
Receptacle For Monitor		150.00	150.00T
Surge Protector		30.00	30.00T
Labor		1,520.00	1,520.00
Signature: _____			
TERMS: 50% Due Once Estimate Has Been Accepted 50% Due At Completion of Project			
		Sales Tax (0.0%)	\$0.00
Estimate is good for 15 days TERMS 50% Due Once Estimate Has Been Accepted 50% Due At Completion of Project		Total	\$4,270.00