

March 16, 2026

Appanoose County Board of Supervisors met in regular session March 16, 2026, 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.

Scratch item 14b (Federal-Aid Agreement) Harvey motioned to approve the amended agenda. Seconded by Buban. All voted aye.

Buban motioned to approve the minutes of the March 2, 2026 meeting. Seconded by Harvey. All voted aye.

Harvey motioned to approve 3/13/26 payroll and 2/26 Prisoner Room & Board Transfer. Seconded by Buban. All voted aye.

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

Access Sys	Typing-Print.-Bind.Serv.	114.73
ADLM EM	Contrib. & Purchase Serv	2617.15
Agriland FS	Engineering Services	20068.63
Albia Newspapers	Off. Supplies & Forms	637.31
Alliant	Gas & Heat	11705.77
Amazon	Motor Vehicle	157.26
American Radiator	Engineering Services	910.00
Animal Health Center	Medical Supplies	80.00
App Co Tourism	Contrib. & Purchase Serv	17717.60
App Co Treas	Off. Supplies & Forms	280.84
App Co Water Rescue	Ambulance	20000.00
Arrowhead Forensics	Law Enf. Equip & Weapons	147.58
Baker's	Engineering Services	16.00
Belzer Equip	Engineering Services	135.30
Bratz Oil	Engineering Services	240.90
Brown's Shoe	Engineering Services	250.75
BUG PRO	Extermination Services	90.00
C.H. McGuinness	Building Repair & Maintce	1052.11
C-D Supply	Custodial Supplies	51.65
Calhoun Burns	Engineering Services	4853.75
Cantera Aggregates	Engineering Services	22732.50
Capital Sanitary Supply	Custodial Supplies	464.91
Card Services	Park Maint. & Supplies	564.43
CarQuest	Park Maint. & Supplies	2936.12
Cville Iron	Engineering Services	87.43
C'ville Produce & Feed	Park Maint. & Supplies	90.11
Chariton Valley Elec	Electric Light & Power	453.76
Cincinnati VFD	Ambulance	3927.00
Cville Wtrwks	Custodial Supplies	29727.77
City of Moulton	Ambulance	3063.00
City of Ottumwa	Construction & Maint.	7998.50
City of Plano	Maintenance Contract	143.27
City of Unionville	Maintenance Contract	106.01
Davis Co Sch	Community Support Program	560.00
Davison Fuels & Oil	Fuels	97.15
J De Vries	Legal & Ct-Related Serv.	830.00
DeLong Construction	Right of Way	2250.00
Eastern IA Tire	Engineering Services	749.24
ESRI	Computer & Microfilm Supp	2125.00
Farm & Home Publishers	Typing-Print.-Bind.Serv.	675.00

Farmers Mutual	Telephone & Telegr.Serv.	96.52
First National Bank	Dues & Memberships	151.59
Fogle Home & Hardware	Building Repair & Maintce	34.15
Foundation 2	Juvenile Detention & Shel	1072.95
Galls	Uniforms	67.29
Henry Adkins	Voting Machine Rpr & Mntc	3000.00
Hills San	Engineering Services	625.00
Holiday Inn	Educational & Train.Serv.	403.20
Homestead	Food Preparation Service	11655.00
HOOVER RENTAL & SALES	Engineering Services	3000.00
Housby Mack	Engineering Services	312.71
K Howington	Mileage & Transp. Expense	252.70
Hy-Vee	Food Preparation Service	2147.86
IACCVSO	Contract Services	90.00
Interstate Power Systems	E911 Other Capital Expens	1886.30
ICAA	Dues & Memberships	437.00
ICRA	Educational & Train.Serv.	200.00
IA Media Network	Off. Supplies & Forms	339.85
Iowa Public Health Assn	Educational & Train.Serv.	375.00
IA ME	Medical & Health Services	2164.00
ISSDA	Educational & Train.Serv.	250.00
ISACA	Educational & Train.Serv.	250.00
A Jaramillo Ayon	Community Support Program	1214.50
John Deere	Engineering Services	234.60
Kids World	Community Support Program	7453.61
K Laurson	Medical Supplies	248.00
Legends	Tires & Tubes	840.00
LexisNexis	Dues & Memberships	206.00
Liberty	Telephone & Telegr.Serv.	755.00
Lindsey Boys Sales	Engineering Services	863.00
Lockridge	Engineering Services	1109.62
Mainstay Systems	Jail Equip. & Furniture	348.00
Mid Country Machinery	Engineering Services	160.64
Midwest Alarm	Building Repair & Maintce	572.04
Midwest Wheel	Engineering Services	489.02
Monroe Pub Hlth	Community Support Program	1730.55
Moravia 1st Resp	Ambulance	13510.00
Moulton Ambulance	Ambulance	14582.00
Mystic 1st Resp	Ambulance	6519.00
Numa Towing	Vehicle Repair & Maintce	1461.01
O'Reilly	Engineering Services	165.21
Official Pest Control	Extermination Services	120.00
Ottumwa Courier	Off. Supplies & Forms	68.39
Owl Pharm	Prescriptions & Medicine	118.60
PACT	Contrib. & Purchase Serv	25000.00
Petty C-Sheriff	Postage & Mailing	17.93
R Pfannebecker	Building Repair & Maintce	190.99
Phelps Uniform	Engineering Services	88.68
Pitney Bowes	Off. Supplies & Forms	195.00
Pitney Bowes	Postage & Mailing	2290.00
Pitney Bowes	Off. Supplies & Forms	273.87
Precision Construction	Building Perm. Improvemnt	243291.52
Prof Computer	Off. Equip Repair & Maint	43.95
Professional Office Services	Vehicle Renewal Notices	11.72
Quick Shop	Transportation	65.65
Quill	Contract Services	281.80
Rainbo Oil	Engineering Services	682.28

RASWC	Engineering Services	20.90
RRWA	Water & Sewer	36.50
G Roefer	Medical & Health Services	200.00
SCICAP	Community Support Program	26527.70
Seymour 1st Resp	Ambulance	750.00
Simmons Bldg Materials	Building Perm. Improvemnt	105.55
Sinclair NAPA	Engineering Services	1037.98
SJ Smith Co Inc	Engineering Services	65.17
Southern App 1st Resp	Ambulance	4399.00
Stericycle	Off. Supplies & Forms	240.90
Ty Stewart	Official Pub.& Legal Not.	20.00
Stryker Sales, LLC	Law Enf. Equip & Weapons	1650.00
D Sturms	Mileage & Transp. Expense	1046.80
Thomas Funeral Home	Mileage & Transp. Expense	1500.00
Robin Thomas	Dues & Memberships	30.00
Thomson Reuters	Educational & Train.Serv.	170.91
Treasurer State of Iowa	Twp Clk & Trustees	203.17
TerviPay	Food Preparation Service	366.13
UPH	Engineering Services	294.00
US Bank	Mileage & Transp. Expense	12.12
US Cellular	Off. Supplies & Forms	1026.00
Verizon	Telephone & Telegr.Serv.	27.12
Visa	Off. Supplies & Forms	708.65
Walker Welding	Engineering Services	41.15
Windstream	Telephone & Telegr.Serv.	955.54
Ziegler	Engineering Services	1813.74
Grand Total		557970.86

Harvey motioned to approve the liquor license for Louies Lakeside Bistro BBQ (pending dram).
Seconded by Buban. All voted aye.

Buban motioned to approve the tobacco license for Elliott's General Store. Seconded by Harvey.
All voted aye.

Harvey motioned to approve voiding Auditor payroll checks and turning them over to the Great
Iowa Treasurer Hunt. Seconded by Buban. All voted aye.

Buban motioned to approve Resolution 2026-10. Seconded by Harvey. All voted aye.

Resolution 2026-10

Appanoose County Right-To-Use Subscription Asset Policy

GASB Statement No. 96, "Subscription-Based Information Technology Arrangements", is effective beginning July 1, 2025 (FY2026). GASB 96 requires a government end user (government) to recognize a subscription liability and an intangible right-to-use subscription asset.

For counties reporting on the accrual basis of accounting, the cumulative effect, if any, may require a restatement of beginning net position, fund balance, or fund net position (as applicable). This means subscription-based information technology arrangements (SBITA or subscription) in existence on June 30, 2025 will need to be reported as the beginning balance (July 1, 2025) for leases of FY2026.

A right-to-use subscription asset is an intangible capital asset. The asset represents the right to use an underlying asset identified in a subscription contract, as specified for a period of time. The County will recognize the intangible right-to-use subscription asset when:

- a) The contract conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.
- b) The minimum noncancelable contract term is greater than twelve months.

- c) The contract does not transfer ownership of the underlying asset.
- d) The underlying asset is used to conduct county business (This will not apply to custodial funds.)

Threshold for Capitalization of Right-To-Use SBITA Assets

The establishment of a right-to-use subscription asset capitalization threshold policy has been recommended. The policy should be approved by the Board of Supervisors. The threshold is to be consistently applied by all departments and offices of the County for financial reporting purposes and should overall capture most right-to-use subscription contracts. All right-to-use subscription assets at or above \$100,000.00 must be reported.

As a general rule, the threshold should be applied to individual subscription contracts.

Right-to-use lease asset classifications:

The government is required to disclose the amount of subscription assets (and the related amortization) separately from other capital assets.

Measurement and amortization:

Measurement: A government should initially measure the subscription asset as the sum of the following:

- a) The amount of the initial measurement of the subscription right-to-use asset. (A lessee should measure the subscription liability and right-to-use asset at the present value of payments expected to be made during the lease term.) (For the year of implementation, the subscription liability and right-to-use asset should be measured as of July 1, 2025.)
- b) Subscription payments made to the vendor at or before the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term.
- c) Initial direct costs that are ancillary charges necessary to place the subscription asset into service.

Amortization: A subscription asset should be amortized using the straight-line method over the shorter of the subscription term or the useful life of the underlying asset. The amortization of the lease asset should be reported as amortization expense.

At a minimum, amortization should be calculated on a monthly basis.

Approved on March 16, 2026.

Board Chair/s/ Jeff Kulmatycki Date: 3/16/2026

Attest: /s/Kelly Howard, County Auditor Date: 3/16/26

Harvey mentioned to approve the updated Voting System Security Policy (confidential per Resolution 2018-21). Seconded by Buban. All voted aye.

Buban motioned to approve sending an opt out letter to Community Services Network. Seconded by Harvey. All voted aye.

Harvey motioned to approve participating in the Six Remnant Opioid Settlement. Seconded by Buban. All voted aye.

Buban motioned to approve Resolution 2026-11. Seconded by Harvey. All voted aye.

RESOLUTION #2026-11 FOR INTERFUND OPERATING TRANSFER

Whereas, it is desired to transfer monies from the Rural Services Fund to the Secondary Road 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 \$250,795.25 is ordered to be transferred from the Rural Services Fund to the Secondary Road Fund, effective 3-16-2026.

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 3-16-2026 the vote being as follows:

Ayes: Jeff Kulmatycki, Dustin Harvey, Scott Buban

Nays: none

Attest: Kelly Howard, County Auditor

Assistant County Engineer, Makenzie Milani provided an update to the board. Trucks went out at 5 this morning due to the weather. Crews continue normal winter activities like brush cutting. Harvey asked about the open positions. Milani stated they've done interviews for the road foreman position and will be deciding later this week. Smith's position has not been posted yet.


Harvey motioned to accept the resignation letters for Roger Dyke effective 3/2/26 and Kevin Smith effective 3/13/26. Seconded by Buban. All voted aye.

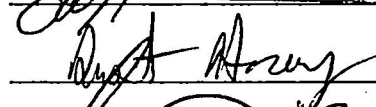
Public Comments: none


Buban motioned to adjourn. Seconded by Harvey. All voted aye.

The Board adjourned to meet the call of the Auditor at 9:04 A.M.

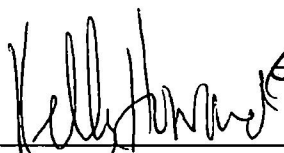
Appanoose County Board of Supervisors







Attest:



Kelly Howard, Appanoose County Auditor