

OFFICE OF THE
Appanoose County Auditor

KELLY HOWARD

COURTHOUSE
201 N. 12th St., Rm 11
CENTERVILLE, IOWA 52544
Phone (641) 856-6191
auditor@appanoosecounty.net

Meeting Agenda
May 18, 2026

The Appanoose County Board of Supervisors will meet May 18, 2026 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 May 4, 2026 meeting
4. Approve reports (5/8 payroll, 4/26 Prisoner Room & Board Transfer)
5. Approve bills
6. Approve Liquor Licenses: Mexican Affair (pending dram), Honey Creek Resort
7. Approve Cost Advisory Contract FY26-FY28
8. Approve voiding Auditor Warrants over one year old
9. Approve Application for Tax Abatement
10. County Engineer report
 - a. Approve hirings
11. 9:10 A.M. Public Hearing: FY26 County Budget Amendment #2
12. Approve Resolution 2026-14: FY26 County Budget Amendment #2
13. Approve Resolution 2026-15: FY26 County Budget Amendment #2 Appropriations
14. Public Comments
15. Adjourn

Join Zoom meeting Online:

<https://zoom.us/j/6578806191?pwd=zxhtModzmQTn7WKa79RVJrQ7jDfA8R.1&omn=99701628053>

Or dial-in: (312) 626-6799, Meeting ID: 657 880 6191, Passcode: 1fQX33

Posted 5/14/26

May 4, 2026

Appanoose County Board of Supervisors met in regular session May 4, 2026, at 9:00 A.M. in the Boardroom of the Courthouse. Present: Jeff Kulmatycki, Chairman, Dustin Harvey (online) and Scott Buban, Boardmembers. Absent: none.

The meeting started with the pledge.

Scratch #7 Gary Messersmith. Buban motioned to approve the amended agenda. Seconded by Harvey. All voted aye.

Harvey motioned to approve the minutes of the April 20, 2026 meeting. Seconded by Buban. All voted aye.

Buban motioned to approve 4/24/26 payroll, DHS Quarterly Report and Wells Township Financials. Seconded by Harvey. All voted aye.

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

Access Sys	Typing-Print.-Bind.Serv.	1059.18
Alliant	Electric Light & Power	866.98
Amazon	Food Preparation Service	227.70
Arrowhead Forensics	Law Enf. Equip & Weapons	210.57
Bailey Off	Off. Supplies & Forms	368.32
D Barnthouse	Building Repair & Maintce	150.00
BKE LLC	Engineering Services	545.00
Black Hawk Co	Medical & Health Services	50.00
Bratz Oil	Vehicle Repair & Maintce	1005.51
Calhoun Burns	Bridge & Culvert Maint.	14615.00
M Cardani	Educational & Train.Serv.	146.02
Cville Iron	Engineering Services	212.96
Chariton Valley Elec	Engineering Services	41.80
City Cville	Water & Sewer	8123.15
City of Plano	Maintenance Contract	331.08
City of Unionville	Maintenance Contract	244.99
Coleman Moore Co	Flood & Eros.Contr.Struct	783.50
CR Environmental	Engineering Services	5602.32
Danley's Construction	Engineering Services	23020.00
Davison Fuels & Oil	Fuels	124.93
Eastern IA Tire	Engineering Services	1331.38
Farmers Mutual	E911 Telephone Expense	348.00
Fogle Home & Hardware	Off. Equip Repair & Maint	307.32
GreatAmerica	Telephone & Telegr.Serv.	263.43
PJ Greufe	Health Insurance	1500.00
Hamilton Produce	Engineering Services	82.47
Interstate Batt	Engineering Services	103.60
J & J Ready Mix	Engineering Services	7224.75
JF Petroleum	Engineering Services	264.50
K Laurson	Off. Equip Repair & Maint	195.54
Legends	Engineering Services	100.89
Liberty	Telephone & Telegr.Serv.	55.00
Lindsey Boys Sales	Engineering Services	882.50
Mast Overhead Doors	Engineering Services	896.10
Midwest Card & ID Solutions	Construction & Maint.	500.00
Numa Towing	Engineering Services	445.00
R Pfannebecker	Building Repair & Maintce	225.00
Phelps Uniform	Engineering Services	557.08
Professional Office Services	Vehicle Renewal Notices	561.18
Quill	Off. Supplies & Forms	339.69

Rainbo Oil	Engineering Services	949.45
RASWC	Garbage Serv	10.90
M Sias	Salary-Regular Employees	1129.17
Sidwell	Computer & Microfilm Supp	832.50
Sign Solutions	Engineering Services	223.13
Smith Fertilizer	Transportation	348.00
Thomas Funeral Home	Funeral Services	1800.00
TerviPay	Medical & Health Services	876.32
Truck Center	Engineering Services	1269.69
UMB Bank, N.A.	G.O. Bonds Principal	434275.00
Windstream	Telephone & Telegr.Serv.	2658.58
US Bank	Off. Supplies & Forms	12.90
US Cellular	Telephone & Telegr.Serv.	684.60
Verizon	Contrib. & Purchase Serv	200.04
Visa	Off. Supplies & Forms	478.85
Wayne Co Sheriff	Legal Serv. Dep-Subp-Tran	56.75
Wex Bank	Transportation	46.69
J Willier	Legal & Ct-Related Serv.	435.00
Grand Total		520200.01

Buban motioned to approve the liquor licenses Brownie’s Bait Breakfast & Beer, Elliott’s General Store and Rathbun Marina. Seconded by Harvey. All voted aye.

Buban motioned to set the public hearing for the FY26 County Budget Amendment #2 for 5/18/26 at 9:10 A.M. Seconded by Harvey. All voted aye.

Buban motioned to approve the tax abatement for parcel 370042002881000 for \$2,372. Seconded by Harvey. All voted aye.

Harvey motioned to approve the promotions of Derek Ewing and Lincoln Ballanger to Crew Forman effective 3/27/26 with a starting wage of \$28/hr. Seconded by Buban. All voted aye.

County Engineer, Brad Skinner provided an update to the board. Dust control prep is underway. There are three approved vendors and should begin in the next couple weeks. The deck on the bridge on 130th has been poured. It should be done in the next month. Half the curbs in Numa have been poured. The entire project should be done by the end of May. The outside new hires should start next week pending pre-employment testing. The Moulton shed is ready for electrical and will be ready before the end of the month. They met with the City of Rathbun regarding dust control. The county does not pay for dust control for normal traffic. The county is working on a couple projects in the area (ditching and water flow).

Public Comments: none.

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

The Board adjourned to meet the call of the Auditor at 9:11 A.M.

Appanoose County Board of Supervisors

Attest:

Kelly Howard, Appanoose County Auditor

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Public Comments: none.

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The Board adjourned to meet the call of the Auditor at 9:11 A.M.

Appanoose County Board of Supervisors

Attest:

Kelly Howard, Appanoose County Auditor

DISTRICT COURT OF APPANOOSE COUNTY IOWA

REPORT OF FEES COLLECTED
PRISONER ROOM AND BOARD

To the Board of Supervisors of Appanoose County:

I, Sara Oden, Clerk/clerk's Designee of the District Court of the above-named County and State, do hereby certify that the following is a true and correct statement of the fees collected by the Clerk of Court for the month of April, 2026, and the same has been paid to the County as per receipt attached.

COUNTY SHARE OF PRISONER ROOM & BOARD

1000-1000-4440-05-302	Total Prisoner Room & Board Reimbursement	
	100% General Basic	\$1918.52
29000-01000-4440-05-301	60% Transfer to Sheriff	
		\$1151.11

Transfer authorized by Appanoose County Board of Supervisors
This _____ day of _____, 20_____.

Signed: _____
Chairperson

Pending DRAM

Applicant

Help

Name of Legal Entity : MEXICAN AFFAIR LLC

Business Name (DBA) : MEXICAN AFFAIR LLC

Business Type : Limited Liability Company

Insurance Company : AUTO OWNERS INSURANCE COMPANY

Premises Address

Street : 11866 160TH AVE

Suite/Apt :

City : MORAVIA

County : APPANOOSE

State : IOWA

ZIP : 52571-8859

Mailing Address

Street : 11866 160TH AVE

Suite/Apt :

City : MORAVIA

County : APPANOOSE

State : IOWA

ZIP : 52571-8859

Application Information

Application ID : 0-010-447-823

Application Type : Special Class "C" Retail Alcohol License (BW) Renewal

Current Stage : Dramshop Review

Term : 12 months

Effective Date : 24-May-2026

Expiration Date : 23-May-2027

Contact Information

Name : ROBERT RANGEL

Phone Number : (641) 226-0049

Email : mexicanaffairiowa@gmail.com

① Application history that predates November of 2022 is not accessible online. Please make a Public Records Request for this information.

Application History

Application ID	Application Type	Stage	Date
0-010-447-823	Special Class "C" Retail Alcohol Dramshop Review		29-Apr-2026
0-010-447-823	Special Class "C" Retail Alcohol New		29-Apr-2026

Ownership

Name : RANGEL, GABRIELA

% of Ownership : 10.0000

Position : Wife

Name : RANGEL, ROBERTO

% of Ownership : 90.0000

Position : Owner

***PROFESSIONAL SERVICES PROVIDED TO
IOWA COUNTIES
BY COST ADVISORY SERVICES, INC.***



Cost Advisory Services, Inc. (CASI) was incorporated in the State of Iowa in 2004. Our Iowa based company currently provides annual cost allocation services to 92 Iowa counties, 6 Iowa cities, Iowa Workforce Development, and 7 Iowa Community Colleges.

The primary objective in developing cost allocation plans is to assist county governments in obtaining reimbursements for indirect costs expended on behalf of the Iowa Department of Health and Human Services (DHHS). Indirect costs typically include items such as audit fees, insurance costs, building space costs that are not otherwise treated as direct costs, accounting and payroll services, and eligible legal services provided by county attorney offices, among others. Once documented in annual cost allocation plans, the indirect costs are claimed on quarterly Local Administrative Expense (LAE) reports that are prepared for counties by staff at local DHHS offices. These claims are then reimbursed from federal funds based on a formula developed by the central office of DHHS. Currently, the reimbursement is approximately one-third of the total direct and indirect costs that are claimed. Because the reimbursements are entirely from federal funds, a basic condition for eligibility is that an annual cost allocation plan be prepared in accordance with the procedures and regulations contained in 2 CFR, Part 200. CASI possesses both the expertise to deal with these regulations as well as a propriety cost allocation software program that enhances the cost allocation process.

While LAE reimbursements are the main objective for preparing cost allocation plans for county governments, there are other uses that may benefit individual counties. Some counties utilize their cost allocation plans to claim reimbursement of indirect costs that are expended in support of Title XIX (Medicaid) programs at local health departments. Again, because federal Title XIX funds are involved in indirect cost reimbursements from these programs, an annual cost allocation plan is required that conforms to 2 CFR, Part 200. Still another use of cost allocation plans by some of the larger counties is in recovering indirect costs that are expended in support of enterprise funds.

CASI staff welcomes the opportunity to discuss and explain the professional services that we provide to our current and prospective clients. We can be reached at:

Jeff Lorenz 515.238.7989 or by email at jlorenz@casiowa.com

Danielle Kleinschmidt 515.250.8439 or by email at dkleinschmidt@casiowa.com

Roger Stirler 515.250.2687 or by email at rstirler@casiowa.com

**CONTRACT TO PROVIDE
PROFESSIONAL CONSULTING SERVICES TO
APPANOOSE COUNTY, IOWA**

This Contract entered into this ____ day of _____, 2026, and effective immediately by and between **Cost Advisory Services, Inc.** (hereinafter called the "**Consultant**") and **Appanoose County, Iowa** (hereinafter called the "**County**") witnesseth that:

Whereas the County performs programs that it operates with outside funding, and

Whereas the County supports these programs with central services that are paid from the County's general funds, and

Whereas federal and other outside users of county central services will typically pay a fair share of these costs if supported by an appropriate cost allocation plan, and

Whereas the Consultant is staffed with personnel knowledgeable and experienced in the requirements of developing, negotiating, and implementing such governmental cost allocation plans, and

Whereas the County desires to engage the Consultant to assist in developing cost allocation plans that conform to federal and state requirements and will be approved by their representatives.

Now Therefore, the County agrees to engage the Consultant and the Consultant hereby agrees to perform the following services.

1. Scope of Services. The Consultant shall do, perform, and carry out in a good and professional manner the following services:
 - A. Develop annual central service cost allocation plans based on actual costs incurred for fiscal years 2026, 2027, and 2028 that appropriately document the various costs expended by the County to support and administer general fund and non-general fund programs. Each year's plan will contain a determination of the allowable costs of providing each supporting service in accordance with the provisions of 2 CFR Part 200. The types of services to be included in each plan shall include items such as accounting, payroll, purchasing, IT, human resources, and legal services; building occupancy costs; and other central service and centrally budgeted items such as insurance costs, dues and memberships, annual audit fees, etc. The consultant will analyze all required data, perform all cost allocation calculations, and complete each cost allocation plan in the required form to be submitted for federal and/or state approval. County staff involvement will be limited to locating and providing access to accounting, payroll, and other

financial records; answering brief questions to enable the Consultant to appropriately interpret County records; and participating in brief interviews of selected personnel to enable the Consultant to determine the appropriate methods of allocating costs across all benefited County programs.

- B. Provide copies of each year's completed cost allocation plan to the County Board of Supervisors and the County Auditor.
 - C. File each completed cost allocation plan with the central office of the Iowa Department of Health and Human Services (DHHS) and negotiate the completed cost allocation plans, as necessary, with the appropriate federal and state representatives.
 - D. Provide guidance to local representatives of DHHS in making quarterly Local Administrative Expense (LAE) claims for eligible indirect costs incurred by the County.
 - E. Monitor the status of LAE claims to ensure that the County receives all recoveries due.
 - F. If necessary, and as requested by an in-house program at the County, compute an indirect cost rate that will provide the basis for the County to recover eligible indirect costs that are expended in support of this program.
2. Time of Performance. The services to be performed hereunder by the Consultant shall be undertaken and completed in such sequence as to assure their expeditious completion and best carry out the purposes of the Contract, as determined by the County.
3. Term of Contract. It is expressly understood and agreed that the effective date of this Contract shall be the date first written above and shall continue in full force and effect for a period of three years. It is further understood and agreed that the results of the completed cost allocation plan for any given fiscal year shall be implemented for DHHS indirect cost recovery purposes in the second succeeding fiscal year. For example, the results of the FY 2026 cost allocation plan shall be used to determine the amounts of eligible indirect cost recoveries for FY 2028.
4. Compensation. The County agrees to pay the Consultant an amount not to exceed Four Thousand Four Hundred Fifty Dollars (\$4,450.00) for each annual cost allocation plan. This amount shall include reimbursement for all expenses to be incurred by the Consultant.
5. Method of Payment. The County shall pay the amount stated in paragraph 4 above upon delivery to the Board of Supervisors of each year's completed cost allocation plan, and other schedules if so required.

6. Warranty of Benefit to County. The Consultant warrants to the County that its annual fee for preparation of each cost allocation plan shall not exceed 50 percent of the actual reimbursements that are to be obtained for the County as a direct result of preparing the cost allocation plan. In the event annual payment to the Consultant exceeds 50 percent of the related indirect cost reimbursements to the County, then the difference will be promptly refunded to the County. It is also expressly understood and agreed that should the County recover more than double the Consultant's fees in any year, then the excess recoveries will belong solely to the County and no additional fee is due to the Consultant.
7. Changes. The County may, from time to time, require changes in the scope of services to be performed by the Consultant under this Contract. Such changes that are mutually agreed upon by the County and Consultant shall be incorporated in a written amendment to this Contract.
8. Services and Materials to be Furnished by County. The Consultant shall provide guidance to the County in determining the data that is required to complete each cost allocation plan. The County agrees to respond to all reasonable requests for data in a timely manner and shall provide adequate liaison between the Consultant and other agencies of the County government.
9. Termination of Contract for Cause. If, through any cause, the Consultant shall fail to fulfill in timely and proper manner its material obligation under this Contract, the County shall thereupon have the right to terminate this Contract by giving written notice via U.S. Post Office Certified Mail – Return Receipt Requested – to the Consultant of such termination and specifying the effective date thereof postmarked at least fifteen (15) days before the effective date of such termination. Provided however, prior to termination for default, the County will provide adequate written notice to the Consultant affording it the opportunity to cure the deficiencies or to submit a specific plan to resolve the deficiencies within ten (10) days (or the period specified in the notice) after receipt of the notice. Failure to adequately cure the deficiency shall result in termination action. The Consultant shall be compensated for services satisfactorily rendered and expenses incurred through the effective date of termination hereunder.

10. Special Termination. Either party may, at its option, cancel any year of the plan preparation by giving the other party notice by June 30 of the year on which the plan will be based. For example, the County may cancel the work to be done for FY 2027 by giving the Consultant notice on or before June 30, 2027. The County may terminate this Contract at any time without cause by giving the Consultant written notice via Certified Mail. Under this provision, the Consultant shall be entitled to full compensation as specified in paragraph 4 above for any cost allocation plan for which work has already begun.
11. Termination Due to Lack of Funds. The Consultant shall have the right to terminate this contract without penalty by giving fifteen (15) days written notice to the County if adequate funds are not available from Federal Agencies or other outside users to reimburse the County.
12. Information and Reports. The Consultant shall furnish the County, upon request, with copies of all documents and other materials prepared or developed in relation with or as part of the project.
13. Records and Inspection. The Consultant shall maintain full and accurate records with respect to all matters covered under this Contract. The County shall have free access at all proper times to such records, and the right to examine and audit the same and to make transcripts therefrom, and to inspect all program data, documents, proceedings, and activities.
14. Provisions Concerning Certain Waivers. Subject to applicable law, any right or remedy that the County may have under this contract may be waived in writing by the County through a formal waiver, if in the judgment of the County, this contract, as so modified, will still conform to the terms and requirements of pertinent laws.
15. Matters to be Disregarded. The titles of the several sections, sub-sections, and paragraphs set forth in this contract are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of the provisions of this contract.
16. Completeness of Contract. This contract and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this contract or any part thereof shall have any validity or bind any of the parties hereto.
17. County Not Obligated to Third Parties. The County and the Consultant are the only parties to this Contract and are the only parties entitled to enforce its terms. Nothing in this Contract gives, is intended to give, or shall be construed to give or provide, any right or benefit, whether directly or indirectly or otherwise, to third persons.

18. When Rights and Remedies Not Waived. In no event shall the making by the County of any payment to the Consultant constitute or be construed as a waiver by the County of any breach of covenant, or any default which may then exist on the part of the Consultant, and the making of any such payment by the County while any such breach or default exists shall in no way impair or prejudice any right or remedy available to the County with respect to such breach or default.
19. Personnel. The Consultant represents that it has, or will secure at its own expense, all personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the County. All the services required hereunder shall be performed by the Consultant or under its supervision, and all personnel engaged in the work shall be fully qualified to perform such services.
20. Consultant Liability if Audited. The Consultant will assume all financial and statistical information provided to the Consultant by the County's employees or representatives is accurate and complete. The County shall be solely responsible for any disallowance of funds paid to the County under the plan resulting from inaccurate or incomplete information provided by the County. The Consultant shall provide assistance to the County in the event that an audit is undertaken of County indirect cost recoveries.
21. Applicable Law. Iowa law shall govern the terms and performance under this Contract.
22. Indemnification. Each party shall be responsible for its own acts and will be responsible for all damages, costs, fees, and expenses that arise out of the performance of this Contract, and which are due to that party's own negligence, tortious acts, and other unlawful conduct and the negligence, tortious acts, and other unlawful conduct of its respective agents, officers, and employees.
23. Delays. The Consultant shall not be liable for delays in performance that are caused in whole or in part by the County, third parties, or forces beyond its control. The period of performance shall be extended by the time period of any delays that are not the fault of the Consultant.
24. Assignment. The Consultant agrees not to assign, convey, or transfer its interest in this Contract to any other entity without the prior written consent of the County which consent shall not be unreasonably withheld. Provided, however, the Consultant may assign, convey, or transfer its interest in this Contract to an entity that succeeds to substantially all of the business of the Consultant by merger or otherwise.
25. Notices. Notices shall be effective upon receipt. Any notices, bills, invoices, or reports required by this Contract shall be sufficient if sent by either party hereto in the United States mail, postage paid, to the addresses stated below:

For the County:

Board of Supervisors
Appanoose County Courthouse
201 N 12th
Centerville, IA, 52544

For the Consultant:

Cost Advisory Services, Inc.
P.O. Box 755
Johnston, Iowa 50131

IN WITNESS WHEREOF, the County and the Consultant have executed this Contract as of the date first written above.

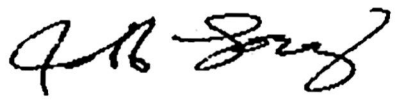
APPANOOSE COUNTY, IOWA:

By: _____
(County Official)

(Title)

Attest: _____

COST ADVISORY SERVICES, INC.:

By: 

Jeff Lorenz, President

OFFICE OF THE
Appanoose County Auditor

KELLY HOWARD

COURTHOUSE
201 N. 12th St., Rm 11
CENTERVILLE, IOWA 52544
Phone (641) 856-6191
auditor@appanoosecounty.net

May 13, 2026

Appanoose County Board of Supervisors

Re: Outstanding checks

In accordance with Iowa Code, the following checks are over one year old and need to be voided.

<u>Disbursement #</u>	<u>Name</u>	<u>Amount</u>	<u>Fund</u>
60454	American Legion Post	\$50.00	02000
60500	Larry Coltrain	\$257.15	02000
61686	Larry Coltrain	\$108.55	02000
64776	Blue Sun Graphics	\$45.00	01000
66157	Dylan Van Donselaar	\$16.93	20000

Kelly Howard
Appanoose County Auditor

BoS Approval: _____

APPLICATION FOR TAX ABATEMENT

Appanoose county

(Please type or print)

APPLICANT INFORMATION

Applicant (Owner of Record): Susan L. Cerato RT

ADDRESS 17022 HWY 46 CITY Aluma STATE Iowa

PHONE 241-436-7543 NAME OF OWNERS OF RECORD (IF ANY) _____

Susan Cerato

ADDRESS OF PROPERTY REQUESTED FOR ABATEMENT 17022 HWY 46, Aluma IA 52544

LEGAL DESCRIPTION _____

EXISTING PROPERTY USE (CIRCLE) RESIDENTIAL AGRICULTURAL VACANT COMMERCIAL/INDUSTRIAL

TYPE OF IMPROVEMENTS

AGRICULTURAL

RESIDENTIAL

CONSTRUCTION OF A NEW STRUCTURE

NEW CONSTRUCTION

REHABILITATION OF AN EXISTING STRUCTURE

NEW MODULAR OR NEW MANUFACTURED HOME PLACED ON

PERMANENT FOUNDATION

IMPROVEMENT TO EXISTING RESIDENTIAL STRUCTURE

COMMERCIAL/INDUSTRIAL

NEW CONSTRUCTION

IMPROVEMENT ON EXISTING STRUCTURE

BRIEF DESCRIPTION OF PROJECT: Garage and workshop
or maintenance shop

CURRENT PROPERTY VALUE (FROM ASSESSOR'S RECORDS): LAND: \$ 214,300 BUILDINGS \$ _____

ESTIMATED OR ACTUAL COST OF IMPROVEMENTS \$ 50,000

PROJECT START DATE: 10-6-25 ESTIMATED OR ACTUAL COMPLETION DATE: June 15, 26

IF RESIDENTIAL RENTAL PROPERTY, COMPLETE THE FOLLOWING:

NUMBER OF UNITS: _____ DATE OF OCCUPANCY: _____

TENANTS (OCCUPYING THE BUILDING WHEN PURCHASED, OR PRESENT TENANTS IF UNKNOWN): _____

RELOCATION BENEFITS RECEIVED BY ELIGIBLE TENANTS: _____

LIST OF BUILDINGS DEMOLISHED: _____

APPLICANT ACKNOWLEDGEMENTS:

TAX ABATEMENT SCHEDULE: 3 YEAR 100%

A COPY OF THE REQUIRED SEWER PERMIT OR WAIVER IS ATTACHED (REQUIRED): YES NO

A COPY OF THE BUILDING PERMIT IS ATTACHED IF REQUIRED: YES NO

The property to which improvements are made conform to the Appanoose County Revitalization Plan as adopted. YES NO

This abatement shall not apply to property tax levies imposed by school districts on residential property after July 1, 2024, as stated in Iowa Code Section (404.3D)

The applicant certifies that all information provided in the support of this application is given for the purpose of obtaining an exemption from taxes on New Construction and is true and complete to the best of the applicant's knowledge.

Applicant's signature: [Signature] date signed: 5-4-26

COUNTY SUPERVISORS ACTION:

APPROVED RESOLUTION NO. _____ DATE _____

DISAPPROVED REASON FOR DISAPPROVAL _____

COUNTY ASSESSOR ACTION:

DATE OF REVIEW: _____ APPROVED DISAPPROVED (CIRCLE ONE)

REASON FOR DISAPPROVAL: _____

ASSESSED VALUATION OF IMPROVEMENTS: \$ _____

A NOTICE OF TERMINATION WAS SENT TO THE APPLICANT ON (DATE): _____

NOTE: No change may be made once an application is approved and an exemption is granted.

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
 Board of Supervisors of APPANOOSE COUNTY
 Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of APPANOOSE COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 5/18/2026 09:10 AM **Contact:** Kelly Howard **Phone:** (641) 856-6191

Meeting Location: Boardroom, Courthouse
 201 N 12th St, 1st Floor

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	4,967,635	0	4,967,635
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	214,262	0	214,262
Net Current Property Tax	4	4,753,373	0	4,753,373
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	12,000	0	12,000
Other County Taxes/TIF Tax Revenues	7	1,449,276	0	1,449,276
Intergovernmental	8	4,611,580	10,764	4,622,344
Licenses & Permits	9	15,200	0	15,200
Charges for Service	10	422,245	0	422,245
Use of Money & Property	11	158,750	0	158,750
Miscellaneous	12	316,675	0	316,675
Subtotal Revenue	13	11,739,099	10,764	11,749,863
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,006,181	2,000	1,008,181
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	12,745,280	12,764	12,758,044
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	4,055,043	10,000	4,065,043
Physical Health and Social Services	19	702,355	0	702,355
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,407,303	0	1,407,303
Roads & Transportation	22	5,075,411	0	5,075,411
Government Services to Residents	23	682,066	0	682,066
Administration	24	1,831,937	15,000	1,846,937
Nonprogram Current	25	0	0	0
Debt Service	26	549,150	0	549,150
Capital Projects	27	299,336	10,764	310,100
Subtotal Expenditures	28	14,602,601	35,764	14,638,365
Other Financing Uses:				
Operating Transfers Out	29	1,006,181	2,000	1,008,181
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	15,608,782	37,764	15,646,546
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,863,502	-25,000	-2,888,502
Beginning Fund Balance - July 1, 2025	33	8,473,601	0	8,473,601
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	575	0	575
Fund Balance - Restricted	36	2,096,333	2,000	2,098,333
Fund Balance - Committed	37	1,969,244	0	1,969,244
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	1,543,947	-27,000	1,516,947
Total Ending Fund Balance - June 30, 2026	40	5,610,099	-25,000	5,585,099

Explanation of Changes: Adding add'l revenue & expense for prisoner room & board transfer (\$2,000); adding add'l revenue & expense in Conservation for kayak grant received (\$10,764); adding add'l expense for court appointed attorney costs (\$10,000); adding add'l expense for prepaid IT labor contract (\$10,000) and server installation costs (\$5,000).

FY26 BUDGET AMENDMENT #2
5/18/26

Sheriff – Fund 01 29

\$2,000: Adding additional revenue and expense for prisoner room & board transfer (01 & 29)

Conservation – Fund 15

\$10,764: Adding additional revenue and expense due to grant for kayak fleet & equipment, PFD's and kayaking trailer (15)

Administration – Fund 01

\$10,000: Adding additional expense for court appointed attorney costs (01).

\$15,000: Adding additional expense for prepaid IT contract and additional server costs (01).

Total Revenue \$12,764

29000-10000-9000-05-301	\$2,000
15000-06100-2594-22	\$10,764

Total Expense \$37,764

01000-10300-829-05-301	\$2,000
15000-10210-600-22	\$10,764
01000-01620-425-31	\$10,000
01000-09110-262-52	\$15,000

RESOLUTION NO 2026-15

APPROPRIATIONS AMENDMENT

WHEREAS, Resolution No 2025-28 dated June 16, 2025 set appropriations by department for Fiscal Year 2026, and

WHEREAS, the FY26 Budget was amended on December 15, 2025 with the following appropriations by department:

<u>Dept# & Name</u>	<u>Amount</u>	<u>Dept# & Name</u>	<u>Amount</u>
28-Medical Examiner	\$20,000	51-Courthouse	\$48,787
52-IT	\$20,000	99-Non-Dept	\$91,420

NOW THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Appanoose County, Iowa to amend department appropriations by the following amounts:

<u>Dept# & Name</u>	<u>Amount</u>	<u>Dept# & Name</u>	<u>Amount</u>
05-Sheriff	\$2,000	22-Conservation	\$10,764
31-Courts	\$10,000	52-IT	\$15,000

The above and foregoing resolution was adopted by the Board of Supervisors of Appanoose County, Iowa on May 18, 2026, the vote thereon being as follows:

AYES:

NAYS:

Chairperson, Board of Supervisors

Attest:

Kelly Howard, Appanoose County Auditor