

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
June 1, 2026

The Appanoose County Board of Supervisors will meet June 1, 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 18, 2026 meeting
4. Approve reports (5/22 payroll)
5. Approve bills
6. Approve Liquor Licenses: Honey Creek (pending application submission)
7. Approve Nyhart Contract FY26-FY27
8. Re-appoint Ed Cox as Veteran Affairs Commissioner 3 yr term expiring 6/30/29
9. County Engineer report
 - a. Surplus equipment and materials to be disposed of, sold or given to another County Department
10. Public Comments
11. 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 5/27/26

May 18, 2026

Appanoose County Board of Supervisors met in regular session May 18, 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.

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

Buban motioned to approve the minutes of the May 4, 2026 meeting. Seconded by Harvey. All voted aye.

Harvey motioned to approve 5/8/26 payroll and 4/26 Prisoner Room & Board Transfer. Seconded by Harvey. All voted aye.

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

ADLM EM	Contrib. & Purchase Serv	13625.00
Agriland FS	Engineering Services	28783.75
Albia Newspapers	Typing-Print.-Bind.Serv.	849.81
Alliant	Electric Light & Power	7091.99
Amazon	Food Preparation Service	301.80
Sec Rds	Mileage & Transp. Expense	2892.91
App Co Treas	Off. Supplies & Forms	173.19
Arrowhead Forensics	Law Enf. Equip & Weapons	54.70
At-Scene, LLC	Dues & Memberships	1705.00
Bailey Off	Off. Supplies & Forms	34.52
Baker's	Building Repair & Maintce	175.00
Bloomfield Rent-All	Engineering Services	693.00
Bratz Oil	Fuels	1156.94
Brown's Shoe	Engineering Services	196.00
BUG PRO	Extermination Services	90.00
C-D Supply	Custodial Supplies	151.99
Calhoun Burns	Engineering Services	3628.00
Cantera Aggregates	Engineering Services	159568.83
Card Services	Park Maint. & Supplies	532.68
CarQuest	Engineering Services	309.52
C'ville Produce & Feed	Park Maint. & Supplies	197.15
Chariton Valley Elec	Electric Light & Power	323.23
City Cville	Water & Sewer	7525.89
City of Moulton	Care of Soldiers Graves	324.00
Concrete PolyFix	Park Maint. & Supplies	2993.89
CrawDaddy Outdoors	Park Land Acq. & Dev.	15717.09
Culligan Ultrapure	Building Repair & Maintce	117.50
Davis Co Sch	Community Support Program	560.00
Davison Fuels & Oil	Fuels	38.82
Denco	Engineering Services	62138.40
S Dittmer	Legal Serv. Dep-Subp-Tran	100.45
Farmers Mutual	Telephone & Telegr.Serv.	96.45
First National Bank	Educational & Train.Serv.	845.79
Fogle Home & Hardware	Plumbing Rpr & Maint	136.71
Galls	Uniforms	436.82
D Gee	Educational & Train.Serv.	468.63
Hills San	Engineering Services	525.00
Homestead	Food Preparation Service	10972.50
Hotsy Cleaning Systems	Law Enf. Equip & Weapons	1380.00
K Howington	Mileage & Transp. Expense	253.24
Hy-Vee	Educational & Train.Serv.	2865.00

Hy-Vee	Food Preparation Service	1170.39
Interstate Batt	Law Enf. Equip & Weapons	48.50
ICAA	Educational & Train.Serv.	90.00
IA Law Enforcement Academy	Educational & Train.Serv.	5125.00
IA Media Network	Legal Serv. Dep-Subp-Tran	431.00
IA Prison Industries	Educational & Train.Serv.	230.00
J & J Ready Mix	Engineering Services	3000.00
Jefferson Co Sheriff	Legal Serv. Dep-Subp-Tran	79.85
John Deere	Engineering Services	1176.14
Kids World	Community Support Program	7308.55
Kimball	Engineering Services	677.60
Kinetic Edge	Engineering Services	360.00
K Laurson	Educational & Train.Serv.	72.91
Legends	Engineering Services	270.36
LexisNexis	Dues & Memberships	212.18
Liberty	Telephone & Telegr.Serv.	525.00
Lockridge	Engineering Services	826.29
Metal Culverts	Bridge & Culvert Maint.	29055.00
T Micetich	Off. Equip Repair & Maint	78.30
Mid Country Machinery	Engineering Services	1727.88
Midwest Wheel	Engineering Services	1268.43
Monroe Pub Hlth	Community Support Program	2380.41
Numa Towing	Engineering Services	230.00
O'Reilly	Engineering Services	205.26
S Oden	Engineering Services	129.95
Petty C-Sheriff	Law Enf. Equip & Weapons	45.64
R Pfannebecker	Mileage & Transp. Expense	3.05
Phelps Uniform	Engineering Services	94.93
Polk Co Sheriff	Legal Serv. Dep-Subp-Tran	48.78
Prof Computer	Off. Equip Repair & Maint	43.95
Prof Rescue	Construction & Maint.	1382.00
Quill	Off. Supplies & Forms	292.21
Rainbo Oil	Engineering Services	969.44
RRWA	Engineering Services	57.00
River Hills	Medical & Health Services	160.00
G Roefer	Medical & Health Services	100.00
SCICAP	Community Support Program	29111.03
Shield Technology	Motor Vehicle	19272.50
Sinclair NAPA	Engineering Services	638.01
Solutions	Computer & Microfilm Supp	10599.99
Storey Kenworthy	Election Supplies	159.10
Summit Co	Off. Equip Repair & Maint	107.45
Thomas Funeral Home	Funeral Services	900.00
Thomson Reuters	Educational & Train.Serv.	170.91
TerviPay	Medical & Health Services	537.58
Windstream	Engineering Services	344.13
US Bank	Off. Supplies & Forms	636.63
US Cellular	Telephone & Telegr.Serv.	621.61
USPS	Postage & Mailing	78.00
Verizon	Telephone & Telegr.Serv.	29.05
Visa	Off. Supplies & Forms	116.91
Walker Welding	Engineering Services	40.04
P Whisler	Educational & Train.Serv.	247.23
Winger	Building Repair & Maintce	600.00
Ziegler	Engineering Services	6198.27
Grand Total		460315.63

Harvey motioned to approve the liquor license for Mexican Affair. Seconded by Buban. All voted aye. Honey Creek Resort had not submitted paper at the time of the meeting; therefore no action was taken.

Buban motioned to approve the FY26-FY28 Cost Advisory Contract. Seconded by Harvey. All voted aye.

Harvey motioned to approve voiding Auditor Warrants 60454 \$50, 60500 \$257.15, 61686 \$108.55, 64776 \$45, 66157 \$16.93. Seconded by Buban. All voted aye.

Kulmatycki spoke to the tax abatement applicant and work started two years ago, therefore, the project does not qualify for tax abatement. Harvey motioned to disapprove the application for tax abatement due to the project starting before 1/1/2026. Seconded by Buban. All voted aye.

There was discussion regarding previous employees returning to work for the county. Historically, past employees retained their years of service towards their vacation. Harvey motioned to approve the hiring of Matthew Steen as laborer effective 5/11/26 with a starting wage of \$26.62 and retaining his previous 3 years of service and Pleasant Schoonover as Motor Grader Operator effective 5/18/26 with a starting wage of \$27.36. Seconded by Buban. All voted aye.

County Engineer, Brad Skinner provided an update to the board. The asphalt project is almost complete. They're finishing paving through Numa and should be done this week. Shoulder work and painting should be completed in two weeks. The bridge on 130th should be done in a month. The Moulton building is almost done. Some plumbing and the overhead door remain. The recent rain has exposed some weak spots in pipes and need to be fixed.

Buban motioned to open the public hearing for the FY26 County Budget Amendment #2 at 9:10 A.M. Seconded by Harvey. All voted aye. There were no public comments. Harvey motioned to close the public hearing at 9:10 A.M. Seconded by Buban. All voted aye. Buban motioned to approve Resolution 2026-14: FY 26 County Budget Amendment #2. Seconded by Harvey. All voted aye. A complete copy is available in the Auditor's Office.

Harvey motioned to approve Resolution 2026-15. Seconded by Buban. All voted aye.

**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: /s/Jeff Kulmatycki, Dustin Harvey, Scott Buban NAYS: none
/s/Jeff Kulmatycki, Chairperson, Board of Supervisors

Attest: /s/Kelly Howard, Appanoose County Auditor

Skinner continued his report. On the next agenda he will have a list of equipment to dispose of for approval. Kulmatycki asked about dust control. Skinner stated that most dust control is done.

Public Comments: Dan Furlin questioned the paving project and stated it isn't smooth to drive on in a tractor or pulling a trailer.

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

The Board adjourned to meet the call of the Auditor at 9:21 A.M.

Appanoose County Board of Supervisors

Attest:

Kelly Howard, Appanoose County Auditor



THE HOWARD E. NYHART COMPANY, INC. ("NYHART")
SERVICE AGREEMENT ("AGREEMENT")

Agreement Between Nyhart, and:

Client Name: Appanoose County
Primary Contact Name: Kelly Howard
Primary Contact Address: 201 N 12th Street, Centerville, IA 52544
Primary Contact Phone: (641) 856-6191
Primary Contact Fax: (641) 856-8023
Primary Contact Email: khoward@appanoosecounty.net

Services to be provided by Nyhart

All services to be provided by Nyhart are subject to your full cooperation and prompt submission of complete and accurate information. Nyhart will rely on any and all information that you provide pursuant to this Agreement and on file at our office as to accuracy and completeness. Nyhart will have no responsibility to verify such information and no liability for errors or omissions as a result of relying on such information, except to the extent required by generally accepted professional standards and practices. Nyhart is not a law firm or a public accounting firm and does not provide legal or tax advice.

For the fiscal years ending June 30, 2026 and June 30, 2027, Nyhart will provide the following actuarial services:

- Data collection, review, and analysis. Feedback and commentary for inaccurate or unexpected data will be provided as necessary
Preparation of a comprehensive annual report / actuarial valuation
Disclosures as required by GASB 75
Interim GASB 75 report

Fees for services provided by Nyhart

Table with 2 columns: Service, Fee. Rows include FYE 6/30/2026 Full GASB 75 Actuarial Valuation Report (\$4,600) and FYE 6/30/2027 Interim GASB 75 Actuarial Valuation Report (\$2,500).

The fee for the interim GASB 75 report will be revised if there have been any significant events subsequent to our last full update. Examples of significant events include, but are not limited to, large premium rate and enrollment changes, material benefit design amendments, and participant contribution policy modification.



Client will be invoiced prior to the beginning of the project for 50% of the estimated fees for services outlined above. Once the labor accrued towards completion of the services exceeds 50% of the estimated fees, billing will occur monthly until the completion of the project. Each invoice is due upon receipt. If any invoice remains unpaid for longer than 90 days from the date of the invoice, Nyhart may either suspend the provision of the Services until payment is received, or terminate this Agreement with immediate effect. Failure of Nyhart to exercise any remedy set forth above shall not prevent Nyhart from doing so with respect to any future unpaid invoice or taking any other actions available to Nyhart under law.

Please select the method of delivery of your invoice:

- I would like my invoice sent electronically to the primary contact's email address.
- I would like my invoice sent via regular mail to the attention of the primary contact at the address shown on the first page.

For an alternative invoice recipient, please provide their information below. If this section is left blank, we will send the invoice to the primary contact's email address on file or address shown above.

Invoice recipient name _____

Invoice recipient email address _____

Invoice recipient address _____

There will be additional fees for revisions to preliminary or final results that are due to:

- Incorrect information provided to us, typical examples include material changes to census data, changes to eligibility requirements or employer subsidies. The additional fee will be limited to 1/3 of the current year's fee for this type of revision.
- Changes to actuarial assumptions requested by the client that are expected to need more than four hours of labor to update the results. The additional fee will be based on billed labor in excess of four hours at our current hourly rates.

Additional services available if requested by Client

In addition to GASB 75 services, Nyhart offers the following additional services. Fee estimates will be provided upon request. Please visit www.nyhart.com or contact your Nyhart consultant for more information.

- Healthcare reform financial impact consulting
- Actuarial and Minimum Value determinations
- Non-Discrimination testing
- High-Deductible Health Plan (HDHP) eligibility testing
- Calculation of self-funded and COBRA premium rates
- Incurred But Not Reported (IBNR) Reserve calculations
- Medicare Part D Attestation
- Scenario and sensitivity modeling for health plan design and carrier changes
- Forecasting of funding and accounting results
- Defined Benefit & Pension consulting and administration
- Defined Contribution, 401(k) & 403(b)
- Experience studies for key actuarial assumptions
- GASB 101 reporting for compensated absences (formerly GASB 16)

Relationship of the Parties

The legal relationship between Client and Nyhart shall be exclusively that of principal and agent. The parties hereto specifically agree and acknowledge that Nyhart shall not:

- Have discretionary authority over any aspect of the Plan;
- Be a fiduciary;
- Be responsible for ensuring that the Plan complies with any requirement to which the Plan is subject, or be liable to the Plan, Client, or any person if the Plan fails to comply with any such requirement;
- Have any duty or authority to enforce the payment of any contribution owed under the Plan;
- Be responsible for the adequacy of the trust established as part of the Plan, or be liable for any benefits owed under the Plan;
- Exercise discretion as to any Plan function; or
- Have any obligation to perform any service not specified in this Agreement or otherwise agreed to in writing by the parties (regardless of whether such service may be considered "customary" services to be provided by Nyhart).

Client agrees that Nyhart shall use all information and data supplied by or on behalf of the Client without having independently verified the accuracy or completeness of it except to the extent required by generally accepted professional standards and practices. If any documentation or information supplied to Nyhart at any time is incomplete, inaccurate or not up-to-date, or its provision is unreasonably delayed, Nyhart will not be responsible for any delays or liability arising therefrom, and will be entitled to charge the Client in respect of any resulting additional work actually carried out.

The Client further understands that the failure to provide, or cause to provide, complete, accurate, up-to-date, and timely documentation and information to Nyhart, whether intentional or by error, could result in an impairment of Nyhart's services.

Client Responsibilities and Representations

The Client has general responsibilities with respect to the Plan, including

- Providing all information required by Nyhart to perform its services under this Agreement on a timely basis;
- Serving as fiduciary for the Plan;
- Communicating Plan details to employees and answering employee questions;
- Ensuring adequate funding of the Plan; and
- Authorizing plan disbursements and ensuring accuracy of information provided.

Dispute Resolution

Nyhart and Client agree that before commencing any action or proceeding with respect to any dispute between the parties arising out of or relating to this Agreement or the Services they first shall attempt to settle such dispute through consultation and negotiation in good faith and in a spirit of mutual cooperation. Any such dispute will be submitted in writing to a panel of one (1) senior executive or official of each of Nyhart and Client, who will promptly meet and confer in an effort to resolve such dispute. Each party's representative will be identified by notice to the other, and may be changed at any time thereafter by notice to the other. Any mutually agreed decisions of the executives will be final and binding on the parties. In the event the executives are unable to resolve any dispute within thirty (30) days after submission to them, either party may then refer such dispute to mediation by a mutually acceptable mediator to be chosen by Nyhart and Client within forty-five (45) days after written notice by either party demanding mediation. Neither party may unreasonably withhold consent to the selection of a mediator. All communications and discussions in



furtherance of this paragraph shall be treated as confidential settlement negotiations, which are not subject to discovery. The costs of the mediator shall be shared equally, but each party shall pay its own attorneys' fees.

Any dispute which cannot be resolved between the parties through negotiation, mediation or other form of alternative dispute resolution within six months of the date of the initial demand for mediation by one of the parties may then be submitted to a court of competent jurisdiction. To facilitate an expeditious and economical judicial resolution of such dispute, Nyhart and Client agree to waive and not to demand a trial by jury, and not to include any employee, officer, director or trustee of either as a party, in any action, proceeding or counterclaim relating to such dispute. Nothing in this section will prevent either party from resorting to judicial proceedings if interim relief from a court is necessary to prevent serious and irreparable injury to that party or to others. Any claim, action or proceeding against Nyhart will be barred unless Client initiates the dispute resolution procedures outlined below within one year of first discovering the act, error or omission that is the basis for such claim.

Indemnification and Limitation of Liability

The liability of Nyhart, in tort, contract or otherwise, to Client, a Plan and the officers, directors, trustees, employees or shareholders of any of them, and to any other third party, for all claims arising in connection with or contributed to by this Agreement and the Services (including without limitation multiple claims arising out of or based upon the same act, error or omission, or series of continuous, interrelated or repeated acts, errors or omissions) shall not include loss of profit or incidental, consequential, indirect, punitive or similar damages and shall be further limited to the amount of fees for Services received by Nyhart under this Agreement for the twelve (12) months immediately preceding the act, error or omission upon which such liability is based. Nothing in this paragraph shall apply to any liability which has been finally determined to have arisen from willful misconduct or fraud on the part of Nyhart or which cannot lawfully be limited, modified or excluded.

Client shall indemnify Nyhart from and against any and all claim, loss, liability or damage (including attorney's fees) which Nyhart may incur by reason of its good faith service delivery to Client.

Nyhart shall indemnify the Client from and against any and all claim, loss, liability or damage (including attorney's fees) which the Client may incur: (i) arising out of any material breach by Nyhart of any of its material obligations, representations or warranties contained in this Agreement; or (ii) arising out of Nyhart's gross negligence or willful, fraudulent, or criminal misconduct associated with its performance of services under this Agreement. The parties further recognize that clerical errors and variations may occur. When discovered, they will be corrected or adjusted by Nyhart, in accordance with its normal procedures, to the extent reasonable and possible.



Acceptance

The items and conditions of this Agreement are agreed to and accepted by Client on behalf of the Plan. This Agreement is effective only when signed by all parties.

Appanoose County

By: _____

Printed Name: _____

Date: _____

Nyhart

By: _____

Printed Name: _____

Date: _____



Appanoose County Veterans Affairs
19999 St. Joseph Dr.
Centerville, Iowa 52544
641 856-6597

From: Appanoose County Commission of Veterans Affairs

May 12, 2026

To: Appanoose County Board of Supervisors

Subject: Reappointment of Ed Cox

The Commission of Veterans Affairs recommends Ed Cox be reappointed to the Commission effective 1 July 2026 for a three (3) year term which will expire on 30 June 2029.

Respectfully,

David Gee
Executive Director

Dennis Westerman
Commissioner

Ryan Stober
Commissioner

Purple Wave Sale Items

Dump Truck Snow Plow Mount	Has been removed from old truck is wore out
Semi rear fenders	Has been sitting in storage for 8+ years, we do not use because they don't hold up
Power screet	Been in storage 8+ years, out dated, engine is shot, bearings wore out
Concrete forms 4"	Don't use
2 New semi-front bumbers from western star trucks	Can not be used
Tire cage	Don't use, been in storage 8+ years
Truck bed tool box	Wore out
Coats plow	Off of truck that was sold
SL-1 Cat Skidloader	Engine blown, arms broke CAT299 D-2-2015-5000HRS DX200 405
Diamond boom mower	Off of MR-4 boom and mower shot. Has 10,000+ hrs on mower
Truck bed sprayer	Outdated and has been replaced
500 Gal water tank	Outdated and never used
Brine tank	From state truck purchase, don't use
BOBCAT Jack hammer skid loader attachment	Broke and parts are obsolete
MR-7 7210 John Deere	Trans & Range box are out, will not drive in L or D Range 1988 John Deere 7210 TBF0633
2 Dump Truck Boxes	Have been replaced, both are shot MK1-19057 MKE-24103
LM-2 John Deere Z255 Lawn Mower	Conservation mowes yard 1MOZ255DVDM134778
Miller Parts Welder	Missing 50% of welder, does not match any other welder we have
C-1 CAT D7E Dozer	Trans and undercarriage shot

1967 CAT D7E 47A4455-59F4153

2 V Plows for Model G Graders

Old models of graders and worn out