

OFFICE OF THE
Appanoose County Auditor
KELLY HOWARD

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

Meeting Agenda
August 17, 2026

The Appanoose County Board of Supervisors will meet on August 17, 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 August 3, 2026 meeting
4. Approve reports (8/14 payroll, FY26 Cash AFR, 7/26 Prisoner Room & Board Transfer; Pleasant & Taylor Township Financials)
5. Approve bills
6. Delaney Kruzic, PACT: Tourism update
7. Approve Resolution 2026-27: Hotel/Motel Tax Ballot Language
8. Approve Applications for Tax Abatement: Jearmie Baker
9. Approve Memorandum of Understanding with MercyOne Centerville
10. Approve Tax Abatement (Parcel 390061008651000) Appanoose County
11. Accept 8/4/26 Sundown Lake RIZ Election Post Election Audit Report
12. Approve Resolution 2026-28: Resolution to Close Fund 06000 (Mental Health)
13. Accept Resignation Letter Griffen Cosgrove effective 8/19/26; Accept Retirement Shawn Oden effective 8/12/26
14. County Engineer
 - a. Discussion and possible approval of FLAP worksheet
 - b. Approval of IRVM grant
15. Public Comments
16. 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 8/12/26

August 3, 2026

Appanoose County Board of Supervisors met in regular session August 3, 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 July 20, 2026 meeting. Seconded by Harvey. All voted aye.

Harvey motioned to approve 7/31 payroll, DHS Quarterly Report, Vermillion & Walnut Township Financials. Seconded by Buban. All voted aye.

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

Access Sys	Typing-Print.-Bind.Serv.	1008.88
ADLM EH	Construction & Maint.	10684.00
Alliant	Electric Light & Power	1967.13
Amazon	Food Preparation Service	603.60
App Co	Off. Supplies & Forms	217.47
R Argo	Engineering Services	375.00
D Barnthouse	Building Repair & Maintce	100.00
B Barrell	Legal Serv. Dep-Subp-Tran	39.02
Bratz Oil	Mileage & Transp. Expense	108.12
Cville Iron	Engineering Services	159.54
Central IA Fasteners	Engineering Services	161.52
Chariton Valley Elec	Engineering Services	28.00
City Cville	Water & Sewer	8582.37
CJ's Storage	Law Enf. Equip & Weapons	315.00
Coleman Moore Co	Engineering Services	140.00
S Dittmer	Legal Serv. Dep-Subp-Tran	68.60
Eastern IA Tire	Engineering Services	837.40
Farmers Mutual	E911 Telephone Expense	342.50
Fogle Home & Hardware	Equip. Parts & Supplies	195.30
Galls	Uniforms	511.24
Good Guys Glass Auto	Engineering Services	250.00
Hamilton Produce	Engineering Services	133.92
Henry Adkins	Election Supplies	2361.92
Hills San	Garbage Serv	525.00
C Howard	Engineering Services	1125.00
IDVA	Contract Services	2691.95
ICEOO	Educational & Train.Serv.	275.00
IA Media Network	Typing-Print.-Bind.Serv.	416.18
IA ME	Medical & Health Services	2047.00
ISU	Educational & Train.Serv.	575.00
Kimball	Engineering Services	720.96
Kris Koestner	Rent Payments	650.00
A Kruzic	Rent Payments	650.00
R Lamb	Medical & Health Services	300.00
K Laurson	Educational & Train.Serv.	82.11
Lockridge	Plumbing Rpr & Maint	50.27
Mainstay Systems	Building Repair & Maintce	1377.00
MHC Kenworth	Engineering Services	441.60
Myers Custom Sign	Engineering Services	40.00
Wahltek	Radio and related equipme	2103.32
Numa Towing	Engineering Services	2850.76

Phelps Uniform	Engineering Services	379.72
Proctor Corp	Heat-Cool-Elevator-Rpr-Mn	2416.00
Professional Office Services	Vehicle Renewal Notices	644.61
Quick Shop	Transportation	90.02
Quill	Office Equip. & Furniture	178.24
RACOM	Off. Equip Repair & Maint	677.87
Rainbo Oil	Engineering Services	2116.45
G Roefer	Medical & Health Services	200.00
P Schoonover	Engineering Services	150.00
M Sias	Salary-Regular Employees	1129.17
Simmons Bldg Materials	Off. Supplies & Forms	5.51
B Skinner	Educational & Train.Serv.	14.93
Snap-On Tools	Engineering Services	3479.50
Southtown Living	Rent Payments	650.00
Stateline Refrigeration	Off. Equip Repair & Maint	215.00
Ty Stewart	Legal Serv. Dep-Subp-Tran	481.04
D Sturms	Mileage & Transp. Expense	281.92
D Sulser	Educational & Train.Serv.	50.15
T-Mobile	Radio and related equipme	566.21
TerviPay	Food Preparation Service	367.90
Uniti	Engineering Services	1831.34
US Bank	Off. Supplies & Forms	95.96
US Cellular	Contrib. & Purchase Serv	60.00
Vanguard Appraisals	Computer & Microfilm Supp	4000.00
Verizon	Contrib. & Purchase Serv	220.04
Weston Heating	Engineering Services	33.00
J Willier	Legal & Ct-Related Serv.	450.00
Ziegler	Engineering Services	139327.43
Grand Total		206223.69

FYI- MMP: White Pork #65977.

Harvey motioned to approve turning over auditor payroll warrant 66173 \$18.47 to the Great Iowa Treasurer Hunt. Seconded by Buban. All voted aye.

Buban motioned to approve Resolution 2026-25. Seconded by Harvey. All voted aye.

RESOLUTION NO 2026-25

RESOLUTION APPROVING FINAL PLAT OF BECK'S OWL HOLLOW SUBDIVISION

WHEREAS, the final plat and accompanying materials for Beck's Owl Hollow Subdivision have been filed with the Appanoose County Auditor;

WHEREAS, the plat of Beck's Owl Hollow Subdivision as filed is found to be correct and complies in all respects with the provisions of the laws of the State of Iowa and the ordinances of Appanoose County, Iowa; and

WHEREAS, Jubal D. Beck and Carol A. Beck, husband and wife, as joint tenants with full rights of survivorship and not as tenants in common, as owners and proprietors, seek final approval of the plat.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY, IOWA, that the Plat of Beck's Owl Hollow Subdivision is hereby approved and accepted by Board of Supervisors of Appanoose County, Iowa.

BE IT FURTHER RESOLVED THAT THE Appanoose County Auditor is authorized and directed to file the final plat of Beck's Owl Hollow Subdivision, as well as any other documents related thereto, with the Appanoose County Recorder.

Passed and approve this 3rd day of August, 2026

/s/Jeff Kulmatycki, Chairman of the Board of Supervisors

Attest: /s/ Kelly Howard, Appanoose County Auditor

Harvey motioned to approve plans and sign the cover sheet to project FM-C004(133)55-04 (Culvert repair Hwy J3T & Hwy J18). Seconded by Buban. All voted aye.

Buban motioned to approve Resolution 2026-26. Seconded by Harvey. All voted aye.

RESOLUTION NO. 2026-26

WHEREAS, a request has been made by the County Engineer to vacate excess right-of-way which is described as follows:

A part of the Southwest Quarter of Section 6, Township 69 North, Range 18 West of the Fifth Principal Meridian, Appanoose County, Iowa, more particularly described as follows,

Commencing at the Southwest Corner of Section 6, Township 69 North, Range 18 West of the Fifth Principal Meridian, Appanoose County, Iowa, thence proceeding along the West line of said Section 6 North 89°25'34" East, a distance of 694.98 feet; thence North 00°34'26" West, a distance of 40.00 feet to the Point of Beginning; thence North 00°34'26" West, a distance of 29.85 feet; thence along the westerly Right-of-Way of 470th Street the following two courses: North 89°25'34" East, a distance of 140.35 feet; and South 44°34'59" East, a distance of 41.51 feet; thence departing said Right-of-Way line South 89°25'34" West, a distance of 169.19 feet to the Point of Beginning, said tract containing 0.106 acres, more or less. WHEREAS, the adjacent landowner has signed a petition requesting the right-of-way vacation,

WHEREAS, the Appanoose County Board of Supervisors have determined that provisions of Chapter 306 of the Iowa Code have been met; and

WHEREAS, it has been determined to in the best interest of the County and the affected property owner that the County does not retain the excess right-of-way, but instead transfer said right-of-way to the adjoining property owner by resolution; and

WHEREAS, the adjoining property owner is: Randall and Jonetta Walker

NOW, THEREFORE, BE IT RESOLVED by the Appanoose County Board of Supervisors the above-described right-of-way easement is hereby vacated and ownership of same is transferred to the adjoining property owner.

PASSED AND APPROVED this 3rd of August 2026

Signed: Appanoose County Board of Supervisors /s/Jeff Kulmatycki, Chairperson, Dustin Harvey, Member, Scott Buban, Member

ATTEST:/s/Kelly Howard, County Auditor

County Engineer, Brad Skinner, provided an update to the board. Crews are working on summertime ditching and pipe replacements. There're two local bridge projects that will start in early fall.

Public Comments: Sheriff Gary Anderson stated the Opioid Committee approved giving funds to Circle of Freedom.

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

The Board adjourned to meet the call of the Auditor at 9:07 A.M.

Appanoose County Board of Supervisors

Attest:

Kelly Howard, Appanoose County Auditor

FY 2025/2026 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget
For the fiscal year ended June 30, 2026
County Name: APPANOOSE COUNTY County Number:04

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	3,412,304	1,552,265		0		4,964,569	4,967,635	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0		2
Less: Credits to Taxpayers	3	145,028	59,742		0		204,770	214,262	3
Net Current Property Taxes	4	3,267,276	1,492,523		0		4,759,799	4,753,373	4
Delinquent Property Tax Revenue	5	-730	-706		0		-1,436		5
Penalties, Interest & Costs on Taxes	6	81,288					81,288	12,000	6
Other County Taxes/TIF Tax Revenues	7	278,361	1,153,945	0	0	0	1,432,306	1,449,276	7
Intergovernmental	8	569,247	4,365,425	0	0	0	4,934,672	4,622,344	8
Licenses & Permits	9	50	35,166	0	0	0	35,216	15,200	9
Charges for Service	10	463,530	5,428	0	0	0	468,958	422,245	10
Use of Money & Property	11	508,276	4,632	0	0	0	512,908	158,750	11
Miscellaneous	12	793,158	162,189	0	0	0	955,347	316,675	12
Subtotal Revenues	13	5,960,456	7,218,602	0	0	0	13,179,058	11,749,863	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	250	0	0	0	0	250		14
Operating Transfers In	15	0	1,008,144	0	0	0	1,008,144	1,008,181	15
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0		16
Total Revenues & Other Sources	17	5,960,706	8,226,746	0	0	0	14,187,452	12,758,044	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	2,853,176	786,765			0	3,639,941	4,065,043	18
Physical Health Social Services	19	426,676	45,000			0	471,676	702,355	19
County Environment and Education	20	885,251	151,086			0	1,036,337	1,407,303	20
Roads & Transportation	21	0	4,958,277			0	4,958,277	5,075,411	21
Government Services to Residents	22	654,481	6,188			0	660,669	682,066	22
Administration	23	1,673,944	0			0	1,673,944	1,846,937	23
Nonprogram Current	24	0	0			0	0		24
Debt Service	25	0	549,150	0	0	0	549,150	549,150	25
Capital Projects	26	0	123,068	0	0	0	123,068	310,100	26
Subtotal Expenditures	27	6,493,528	6,619,534	0	0	0	13,113,062	14,638,365	27
Other Financing Uses:									
Operating Transfers Out	28	4,963	1,003,181	0	0	0	1,008,144	1,008,181	28
Refunded Debt/Payments to Escrow	29	0	0	0	0	0	0		29
Total Expenditures & Other Uses	30	6,498,491	7,622,715	0	0	0	14,121,206	15,646,546	30
Changes in fund balances	31	-537,785	604,031	0	0	0	66,246	-2,888,502	31
Beginning Fund Balance - July 1, 2025	32	6,519,176	5,658,231	0	0	0	12,177,407	8,541,546	32
Increase (Decrease) in Reserves (GAAP Budget)	33	0	0	0	0	0	0		33
Fund Balance - Nonspendable	34	0	0	0	0	0	0	575	34
Fund Balance - Restricted	35	857,651	3,851,334	0	0	0	4,708,985	2,098,337	35
Fund Balance - Committed	36	0	2,410,928	0	0	0	2,410,928	1,969,244	36
Fund Balance - Assigned	37	0	0	0	0	0	0		37
Fund Balance - Unassigned	38	5,123,740	0	0	0	0	5,123,740	1,584,888	38
Total Ending Fund Balance - June 30, 2026	39	5,981,391	6,262,262	0	0	0	12,243,653	5,653,044	39

Additional details are available at: Appanoose County Auditor's Office, 201 N 12th St #11, Centerville, IA 52544
Notes to the financial statement, if any: -
Telephone : (641) 856-6191

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 July, 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	\$2073.10
29000-01000-4440-05-301	60% Transfer to Sheriff	
		\$1243.86

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

Signed: _____
Chairperson

Appanoose COUNTY, Pleasant TOWNSHIP

SUMMARY STATEMENT OF STATEMENT OF RECEIPTS AND DISBURSEMENTS

Fiscal Year July 1, 25 thru June 30, 26

Code of Iowa 359.23 Receipts and Expenditures – Annual Statement Each township clerk shall prepare, on or before September 30 of each year, a statement in writing showing all receipts of money and disbursements in the clerk's office for each separate tax levy authorized by law for the preceding fiscal year, showing the current public debt of the township, and showing the balance as of June 30 of all separate reserve accounts held by the township, which shall be certified as correct by the trustees of the township. The statement shall be in a form prescribed by the county finance committee in consultation with the department of management. Each township clerk shall send a copy of this written statement to the county auditor no later than seven days after the statement is certified by the trustees. The county auditor shall post the statement or a summary of the statement in a prominent place in the building where the auditor's office is located. The county treasurer shall withhold disbursement of township taxes until the statement is filed with the county auditor. The county auditor shall notify the county treasurer if the taxes are to be withheld.

1	SUMMARY	TOWNSHIP FUNDS					TOTAL
		01 Cemetery	07 Fire	09 Spec Cemetery			
2	BEGINNING FUND BALANCE JULY <u>1205</u>	12,378.22	0	1724.20			14,102.42
3	add (+) TOTAL REVENUE	7120.41	10,034.65	0			17,155.06
4	less (-) TOTAL DISBURSEMENTS	7482.00	10,034.65	0			17,516.65
5	equals (=) ENDING FUND BALANCE JUNE 30, <u>2026</u>	12,016.63	0	1724.20			13,740.83
6	PUBLIC DEBT BALANCES AT YEAR END						
7	RESERVE FUND BALANCES AT YEAR END						

CERTIFICATION

To the County Auditor of the above-named County: We hereby certify that the above statements are correct as appears in the records of the township clerk.

Jan Mobley
Township Clerk
8-10-26
Date

John Wright
Br. Sano
Chris Quibley
Township Trustees

Appanoose COUNTY, Pleasant

TOWNSHIP CLERK'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

Fiscal Year July 1, 2025 thru June 30, 2026

1	STATEMENT OF RECEIPTS		TOWNSHIP FUNDS					TOTAL
			01 Cemetery	07 Fire	09 Spec Cemetery			
2	BEGINNING FUND BALANCE 07/01/ <u>2025</u>	+ Cash on hand						
3		+ Checking	12,378.22	0	1724.20			14,102.42
4		+ Savings						
5		+ Other						
6		= Total	12,378.22	0	1724.20			14,102.42
7	DATE	RECEIPTS DURING FISCAL YEAR						
8	7-13-25	Appanoose Co Treasurer	160.87	221.63				382.50
9	8-15-25	Appanoose Co Treasurer	108.51	153.16				261.67
10	9-15-25	Appanoose Co Treasurer	1094.60	1544.97				2639.57
11	10-9-25	Appanoose Co Treasurer	2244.25	3168.08				5412.33
12	11-4-25	Appanoose Co Treasurer	351.48	496.16				847.64
13	12-15-25	Appanoose Co Treasurer	107.68	152.00				259.68
14	1-15-26	Appanoose Co Treasurer	110.23	155.60				265.83
15	2-13-26	Appanoose Co Treasurer	149.58	211.14				360.72
16	3-13-26	Appanoose Co Treasurer	365.61	576.15				881.76
17	04-15-26	Appanoose Co Treasurer	1990.45	2804.26				4794.71
18	5-15-26	Appanoose Co Treasurer	338.84	478.30				817.14
19	6-15-26	Appanoose Co Treasurer	94.34	133.20				227.54
20	10-9-25	CE Rep Claim App Co Treasurer	3.97					3.97
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38	TOTAL REVENUE FROM ATTACHED PAGES		7120.41	10,034.65	0			17,155.06
39	TOTAL REVENUE FOR YEAR		7120.41	10,034.65	0			17,155.06
40	TOTAL TO BE ACCOUNTED FOR (Beginning Balance + Total Revenue)		19,498.63	10,034.65	1724.20			31,257.48

Apanoose COUNTY, Pleasant

TOWNSHIP CLERK'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

1	STATEMENT OF DISBURSEMENTS		TOWNSHIP FUNDS					TOTAL
			01 Cemetery	07 Fire	09 Spec Cemetery			
2	DATE	DISBURSEMENTS DURING FISCAL YEAR						
3	7-7-25	Joe Sivetts	1360.00					1360.00
4	7-15-25	Analysis Service Charge	9.00					9.00
5	8-8-25	Joe Sivetts	1360.00					1360.00
6	8-14-25	Analysis Service Charge	9.00					9.00
7	9-6-25	Joe Sivetts	1700.00					1700.00
8	9-15-25	Analysis Service Charge	9.00					9.00
9	10-6-25	Joe Sivetts	680.00					680.00
10	10-15-25	Analysis Service Charge	9.00					9.00
11	11-9-25	Joe Sivetts	340.00					340.00
12	11-17-25	Analysis Service Charge	9.00					9.00
13	12-12-25	Analysis Service Charge	9.00					9.00
14	11-17-25	Depository Service	9.00					9.00
15	1-15-26	Analysis Service Charge	9.00					9.00
16	2-13-26	Analysis Service Charge	9.00					9.00
17	3-13-26	Analysis Service Charge	9.00					9.00
18	4-14-26	Analysis Service Charge	9.00					9.00
19	4-26-26	Brandon Roof	275.00					275.00
20	4-26-26	Brandon Roof	275.00					275.00
21	5-16-26	Brandon Roof	275.00					275.00
22	5-14-26	Analysis Service Charge	9.00					9.00
23	5-23-26	Brandon Roof	275.00					275.00
24	5-28-26	Brandon Roof	275.00					275.00
25	6-8-26	Brandon Roof	275.00					275.00
26	6-12-26	Analysis Service Charge	9.00					9.00
27	6-22-26	Brandon Roof	275.00					275.00
28	6-30-26	Cincinnati Fire Dept		10,034.65				10,034.65
29								
30								
31								
32								
33	TOTAL DISBURSEMENTS FROM ATTACHED PAGES		7482.00	10,034.65	—			17,516.65
34	TOTAL DISBURSEMENTS FOR YEAR							
35	ENDING FUND BALANCE 06/30/26	+ Cash on hand						
36		+ Checking	12,016.63	—	1724.20			13,740.83
37		+ Savings						
38		+ Other						
39	= Total							
40	TOTAL TO BE ACCOUNTED FOR Total Disbursements + Ending Balance (must = Page R1 line 40)		19,498.63	10,034.65	1724.20			31,257.48

APPANOOSE

COUNTY,

TAYLOR

TOWNSHIP

SUMMARY STATEMENT OF RECEIPTS AND DISBURSEMENTS

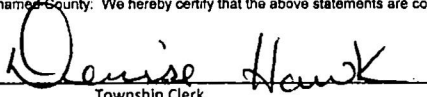
Fiscal Year July 1, 2025 thru June 30, 2026

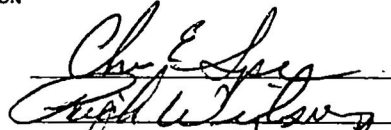
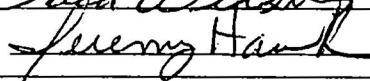
Code of Iowa 359.23 Receipts and Expenditures - Annual Statement Each township clerk shall prepare, on or before September 30 of each year, a statement in writing, showing all receipts of money and disbursements in the clerk's office for each separate tax levy authorized by law for the preceding fiscal year, showing the current public debt of the township, and showing the balance as of June 30 of all separate reserve accounts held by the township, which shall be certified as correct by the trustees of the township. The statement shall be in a form prescribed by the county finance committee in consultation with the department of management. Each township clerk shall send a copy of this written statement to the county auditor no later than seven days after the statement is certified by the trustees. The county auditor shall post the statement or a summary of the statement in a prominent place in the building where the auditor's office is located. The county treasurer shall withhold disbursement of township taxes until the statement is filed with the county auditor. The county auditor shall notify the county treasurer if taxes are to be withheld.

SUMMARY		TOWNSHIP FUNDS									
		Cemetery and Parks	Fire and Emergency Services								TOTAL
1											
2	BEGINNING FUND BALANCE JULY 1, 2025 add (+)	23,009.66	6,355.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,365.45
3	TOTAL REVENUE less (-)	10,808.46	16,483.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,292.26
4	TOTAL DISBURSEMENTS equals (=)	13,592.59	22,839.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,432.18
5	ENDING FUND BALANCE JUNE 30, 2026	20,225.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,225.53
6	PUBLIC DEBT BALANCES AT YEAR END										0.00
7	RESERVE FUND BALANCES AT YEAR END										0.00

CERTIFICATION

To the County Auditor of the above-named County: We hereby certify that the above statements are correct as appears in the records of the township clerk.


Township Clerk
7-25-26
Date



Township Trustees

FILED APP CO AUDITOR
JUL 30 '26 PM12:12

APPANOOSE

COUNTY,

TAYLOR

TOWNSHIP

CLERK'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

1	STATEMENT OF RECEIPTS	TOWNSHIP FUNDS										TOTAL
		Cemetery and Parks	Fire and Emergency Services									
2	BEGINNING FUND BALANCE											
3	Cash on Hand											0.00
4	Checking	23,009.66	6,355.79									29,365.45
5	Savings											0.00
6	Other											0.00
7	Total	23,009.66	6,355.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,365.45
8	DATE RECEIPTS DURING FISCAL YEAR											
9	7/11/2025 APPANOOSE CO AUDITOR- CD INTEREST	0.25										0.25
10	7/15/2025 APPANOOSE CO TREASURER	42.40	46.22									88.62
11	7/17/2025 RYAN WILSON- 2 CEMETERY PLOTS @ \$50 EACH	100.00										100.00
12	8/15/2025 APPANOOSE CO TREASURER	112.58	199.50									312.08
13	8/19/2025 WETTESTAD MARKING FEE- MAIN STATION	30.00										30.00
14	9/6/2025 MAIN STATION PLOT#222 TYSEN HAGENAAN	100.00										100.00
15	9/15/2025 APPANOOSE CO TREASURER	1,478.19	2,619.58									4,097.77
16	10/15/2025 APPANOOSE CO TREASURER	3,503.59	6,093.74									9,597.33
17	11/14/2025 APPANOOSE CO TREASURER	401.44	711.32									1,112.76
18	12/15/2025 APPANOOSE CO TREASURER	137.65	243.92									381.57
19	1/15/2026 APPANOOSE CO TREASURER	41.20	73.01									114.21
20	2/13/2026 APPANOOSE CO TREASURER	52.81	93.63									146.44
21	3/13/2026 APPANOOSE CO TREASURER	386.38	684.70									1,071.08
22	4/15/2026 APPANOOSE CO TREASURER	2,948.74	5,110.34									8,059.08
23	5/6/2026 MARKING FEE STEELE- MAIN STATION	30.00										30.00
24	5/15/2026 APPANOOSE CO TREASURER	125.89	223.11									349.00
25	6/15/2026 APPANOOSE CO TREASURER	217.09	384.73									601.82
26	6/22/2026 Carolyn Woodward Memorial- Main Station	1,100.00										1,100.00
27	6/30/2026 APPANOOSE CO AUDITOR- CD INTEREST	0.25										0.25
28												0.00
29												0.00
30												0.00
31												0.00
32												0.00
33												0.00
34												0.00
35												0.00
36												0.00
37	TOTAL REVENUE FROM THIS PAGE	10,808.46	16,483.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,292.26
38	TOTAL REVENUE FROM ATTACHED PAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	TOTAL REVENUE FOR YEAR	10,808.46	16,483.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,292.26
40	TOTAL TO BE ACCOUNTED FOR (Beginning Balance + Total Revenue)	33,818.12	22,839.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,657.71

FILED APP CO AUDIT
JUL 30 '26 PM12:12

APPANOOSE

COUNTY,

TAYLOR

TOWNSHIP

CLERK'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

1	STATEMENT OF DISBURSEMENTS			TOWNSHIP FUNDS										
2	DATE	RECEIPTS DURING FISCAL YEAR	Cemetery and Parks	Fire and Emergency Services									TOTAL	
3	7/2/2025	CK#505 City of Moravia Fire & EM SVCS 7/1/25-12/30/25		6,355.79									6,355.79	
4	7/2/2025	CK#506 Selix Lawn & Landscape June 5x @ \$375	1,875.00										1,875.00	
5	7/29/2025	CK#507 Selix Lawn & Landscape July 4 x @ \$375	1,500.00										1,500.00	
6	9/1/2025	CK#508 Selix Lawn & Landscape August 4 x @ \$375	1,500.00										1,500.00	
7	10/6/2025	CK#509 Selix Lawn & Landscape September 4x @ \$375	1,500.00										1,500.00	
8	11/3/2025	CK#510 Selix Lawn & Landscape October 2 x @ \$375	750.00										750.00	
9	12/7/2025	CK#511 Selix Lawn & Landscape November 1 x @ \$375	375.00										375.00	
10	1/4/2026	CK#512 City of Moravia Fire & EM SVCS 1/1/26-6/30/26		9,914.28									9,914.28	
11	5/4/2026	CK#513 Selix Lawn & Landscape 3x April @ \$375	1,125.00										1,125.00	
12	6/1/2016	CK#514 Selix Lawn & Landscape 4x May @ \$375	1,500.00										1,500.00	
13	6/10/2026	CK#515 Longley Trucking -Rock Denny & Main Station	3,467.59										3,467.59	
14	6/30/2026	VOID CK#516											0.00	
15	6/30/2026	CK#517 City of Moravia Fire & EM SVCS 7/1/26-12/30/26		6,569.52									6,569.52	
16													0.00	
17													0.00	
18													0.00	
19													0.00	
20													0.00	
21													0.00	
22													0.00	
23													0.00	
24													0.00	
25													0.00	
26													0.00	
27													0.00	
28													0.00	
29													0.00	
30													0.00	
31													0.00	
32	TOTAL DISBURSEMENTS FROM THIS PAGE		13,592.59	22,839.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,432.18	
33	TOTAL DISBURSEMENTS FROM ATTACHED PAGES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	TOTAL DISBURSEMENTS FOR YEAR		13,592.59	22,839.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,432.18	
36	ENDING FUND BALANCE 06/30/____		Cash on Hand										0.00	
37			Checking	20,225.53	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,225.53	
			Savings										0.00	
38			Other										0.00	
39			TOTAL	20,225.53	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,225.53	
40	TOTAL TO BE ACCOUNTED FOR													
	Total Disbursements + Ending Balance (must = Page R1 Line 40)		33,818.12	22,839.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,657.71	

FILED APP CO AUDITOR
JUL 30 '26 PM12:12

RESOLUTION NO. _____

A RESOLUTION CALLING A GENERAL ELECTION ON A PROPOSITION TO REPEAL THE EXISTING APPANOOSE COUNTY HOTEL AND MOTEL TAX AND IMPOSE A REPLACEMENT HOTEL AND MOTEL TAX IN THE UNINCORPORATED AREAS OF APPANOOSE COUNTY, IOWA, PURSUANT TO IOWA CODE CHAPTER 423A

RECITALS:

WHEREAS, Appanoose County, Iowa, currently imposes a seven percent (7%) local hotel and motel tax pursuant to Iowa Code § 423A.4;

WHEREAS, a hotel and motel tax imposed by a county applies only outside the incorporated areas of the county, and a county tax may not be imposed within the corporate boundaries of a land use district during any period in which the land use district imposes its own hotel and motel tax. Iowa Code § 423A.4(1);

WHEREAS, the Board of Supervisors of Appanoose County has determined that it is in the best interests of the County to submit to the registered voters residing in the unincorporated areas of Appanoose County a proposition to repeal the existing County hotel and motel tax and impose a replacement seven percent (7%) local hotel and motel tax at the same rate;

WHEREAS, Iowa Code section 423A.4 requires voter approval before a county may impose or repeal a local hotel and motel tax, and provides that, when the tax applies only in the unincorporated areas of a county, only the registered voters residing in those areas may vote on the proposition. Iowa Code § 423A.4(4);

WHEREAS, the repeal authorized by this Resolution remains subject to the limitation concerning outstanding obligations payable from local hotel and motel tax revenues under Iowa Code § 423A.4(4)(a); and

WHEREAS, the Board of Supervisors desires to submit the proposition set forth below at the general election scheduled for November 3, 2026.

NOW, THEREFORE, BE IT RESOLVED:

1. Election Called

A public measure shall be submitted at the general election to be held in Appanoose County, Iowa, on Tuesday, November 3, 2026, for consideration by the registered voters residing in the unincorporated areas of Appanoose County.

2. Ballot Proposition

The County Auditor is directed to submit the following public measure to the registered voters residing in the unincorporated areas of Appanoose County:

Shall Appanoose County, Iowa, repeal its existing seven percent (7%) local hotel and motel tax, said repeal being effective December 31, 2026, and impose a replacement seven percent (7%) local hotel and motel tax, beginning January 1, 2027, on the sales price from the renting of lodging in the unincorporated areas of Appanoose County, as authorized by Iowa Code chapter 423A, with the revenues expended in accordance with Iowa Code section 423A.7?

☐ YES

☐ NO

The proposition is intended as a single replacement measure. Approval requires a majority of those voting on the proposition to vote in favor.

3. Eligible Electors and Conduct of Election

Only registered voters residing in the unincorporated areas of Appanoose County shall be permitted to vote on the proposition, as provided by Iowa Code § 423A.4(4)(b).

The County Auditor is authorized and directed to take all actions necessary to submit and conduct the public measure at the general election, including preparing the ballot, determining the appropriate precincts and eligible electors, publishing any required notices, and performing all other duties required by Iowa law.

4. Certification and Notice to the Director of Revenue

If a majority of those voting on the proposition votes in favor, the County Auditor shall, within ten days after the election, provide written notice to the Director of Revenue by sending a copy of the abstract of votes from the favorable election, as required by Iowa Code § 423A.4(2).

The County shall also provide the Director of Revenue with the advance mailed notice required before the repeal and imposition of the tax, or shall request that the Director waive that notice requirement, as authorized by Iowa Code § 423A.4(3).

5. Effective Dates and Implementation

If approved by a majority of those voting on the proposition, and subject to compliance with all applicable requirements of Iowa Code chapter 423A:

1. The existing seven percent (7%) Appanoose County hotel and motel tax shall terminate effective December 31, 2026;

2. The replacement seven percent (7%) local hotel and motel tax shall be imposed beginning January 1, 2027, provided that the required notification to the Director of Revenue has occurred and all applicable notice requirements have been satisfied;
3. If the statutory notification or notice requirements are not satisfied in time for collection beginning January 1, 2027, the replacement tax shall not be collected until the first date on which it may lawfully be imposed under Iowa Code § 423A.4(3); and
4. The County shall collect and remit the replacement tax as provided in Iowa Code § 423A.5A and shall adopt any additional confirming or implementing resolution necessary to administer the tax.

The repeal authorized by this Resolution shall not take effect if prohibited by Iowa Code § 423A.4(4)(a), including where covered obligations remain outstanding and the funds required by that statute have not been properly set aside and pledged.

6. Use of Revenues

Revenues from the replacement hotel and motel tax shall be used in accordance with Iowa Code § 423A.7, including the statutory requirement that at least fifty percent (50%) of the revenue derived by a county from the local hotel and motel tax be used for the acquisition, construction, improvement, operation, or maintenance of qualifying recreation, convention, cultural, or entertainment facilities, the payment of related indebtedness, or the promotion and encouragement of tourist and convention business.

7. Severability

If any provision of this Resolution or application of any provision to any person or circumstance is determined to be invalid or unenforceable, that determination shall not affect the validity or enforceability of the remaining provisions or applications.

8. Effective Date

This Resolution shall become effective immediately upon its adoption.

PASSED AND APPROVED by the Appanoose County Board of Supervisors this ____ day of _____, 2026.

APPANOOSE COUNTY BOARD OF SUPERVISORS

Jeff Kulmatycki, Chairperson

Dustin Harvey, Supervisor

Scott Buban, Supervisor

ATTEST:

Kelly Howard, Appanoose County Auditor

APPLICATION FOR TAX ABATEMENT

Appanoose county

(Please type or print)

APPLICANT INFORMATION

Applicant (Owner of Record): Jearmie Baker

ADDRESS 23619 Hwy 5 CITY Centerville STATE Iow.

PHONE 641-856-7732 NAME OF OWNERS OF RECORD (IF ANY) _____

Big Wheel Commercial Wash L.L.C.

ADDRESS OF PROPERTY REQUESTED FOR ABATEMENT 23619 Hwy 5

LEGAL DESCRIPTION _____

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

TYPE OF IMPROVEMENTS

AGRICULTURAL

CONSTRUCTION OF A NEW STRUCTURE

REHABILITATION OF AN EXISTING STRUCTURE

RESIDENTIAL

NEW CONSTRUCTION

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: New Building for livestock Washout

I was Promised In 2019 a Tax abatement on This Property.
To Bring a Business To Appanoose County and Re-Hab The Property
I did not recieve any Tax abatement. This would be a
good Time for the existing Supervisor's To make This right
and Support your local Businesses,

2025

130 11 00 2026

CURRENT PROPERTY VALUE (FROM ASSESSOR'S RECORDS): LAND: \$ 730,770 BUILDINGS \$ _____

ESTIMATED OR ACTUAL COST OF IMPROVEMENTS \$ 340,000

PROJECT START DATE: 2/1/25 ESTIMATED OR ACTUAL COMPLETION DATE: 8/30/26

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: *Jeannie E. [Signature]* date signed: 7/1/26

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.

* Building Shell was Built first. The Interior foundation and pit was completed this year-2026

J. [Signature]

APPLICATION FOR TAX ABATEMENT

Appanoose county

(Please type or print)

APPLICANT INFORMATION

Applicant (Owner of Record): Jearmie Baker

ADDRESS 16684 481st CITY Mystic STATE Iowa

PHONE 641-896-7732 NAME OF OWNERS OF RECORD (IF ANY) _____

Jearmie and Melissa Baker

ADDRESS OF PROPERTY REQUESTED FOR ABATEMENT 16684 481st

LEGAL DESCRIPTION _____

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

TYPE OF IMPROVEMENTS

AGRICULTURAL

CONSTRUCTION OF A NEW STRUCTURE

REHABILITATION OF AN EXISTING STRUCTURE

RESIDENTIAL

NEW CONSTRUCTION

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: New garage Built 2026
40x80 Pole Building

2025 - 277,000

747,100 2026

CURRENT PROPERTY VALUE (FROM ASSESSOR'S RECORDS): LAND: \$ 4 BUILDINGS \$ _____

ESTIMATED OR ACTUAL COST OF IMPROVEMENTS \$ 93,440

PROJECT START DATE: 5/29/25 ESTIMATED OR ACTUAL COMPLETION DATE: 6-1-26

IF RESIDENTIAL RENTAL PROPERTY, COMPLETE THE FOLLOWING:

NUMBER OF UNITS: 10 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: Jennie Boh date signed: 7/1/26

COUNTY SUPERVISORS ACTION:

APPROVED _____ RESOLUTION NO _____ DATE 7/1/26
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.

12/1/2008 REMOVED OPEN PORCH AND CHANGED TO POOR CONDITION.

12/17/2014 INCREASED OBS FOR 2015 - DWELLING HAS BEEN VACANT AND UNMAINTAINED FOR SOME TIME.

6/30/2015 REMOVED ALL STRUCTURES AND ADDED VACANCY FOR 2016.

2/4/2016 ADDED NEW DWELLING FOR 2016 - PARTIALLY COMPLETE. EXTERIOR WALLS ARE 10" (4 IN CONC-2 IN FOAM- 4 IN CONC) PER OWNER.

5/18/2016 INSPECTED ON THIS DATE. ONLY BEDROOM IS MASTER SUITE WITH SHOWER ONLY AND WALK-IN CLOSET. BASEMENT IS UNFINISHED WALK-OUT. FIBERGLASS SERVICE SINK IN BASEMENT. MAIN LEVEL HAS PANTRY AN LAUNDRY ROOM.

2/21/2017 REDUCED OBS FOR WORK COMPLETED - STILL NEEDS SOME INTERIOR WORK AT THIS TIME (TRIM, FLOORING, COUNTER TOPS)

1/31/2018 INSPECTED THIS DATE - STILL NEEDS MINOR TRIM AND TILE WORK TO COMPLETE. WILL HAVE GAS FIREPLACE ON MAIN LEVEL AND WOOD-BURNING IN BASEMENT. FRONT OF DWELLING HAS HAD A FINISH APPLIED. KITCHEN IS MOSTLE COMPLETE.

9/28/2022 LISTED FOR \$389,000 - PRICED AS COMPLETE, ADDED 3/4 BATH AND BASEMENT FINISH FOR 2023.

11/02/2023 - REAL ESTATE LISTING \$385,000

Huge value for the money: 4400 sq.ft. inside and 4 acres outside!!! The pictures and floor plan tell part of the story but you must see it for yourself to fully understand all that is here and appreciate the amazing potential. Want to live in the country but still be within 10 minutes of Centerville and Lake Rathbun? Want a house that is built solid with plenty of room for family, friends, and all of your hobbies? How about a beautiful kitchen, 3-car attached garage, and 6 separate areas for bedrooms or offices? Plus several large open areas remain that will allow you to design your own space and make it your own. All things considered this is the best home on the market. Come and see why.

1/22/2026 ADDED NEW HEATED SHOP FOR 2026. GRADE 3 TO ACCOUNT FOR EXTRA INSULATED OVERHEAD DOORS.

Built before 1/1/26

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

THIS AGREEMENT is made this 1st day of August 2026 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

2

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
Dustin Harvey, Supervisor
Scott Buban, 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: _____
Jeff Kulmatycki, Supervisor

Name: Chad M. Kelley
Chad Kelley, Chief Operating Officer

Name: _____
Dustin Harvey, Supervisor

Name: Jeff Wilkner, Pharm.D.
Jeff Wilkner, Pharm.D.

Name: _____
Scott Buban, Supervisor

This Agreement has been reviewed for legal sufficiency by:

Ty Stewart,
Appanoose County Attorney

OFFICE OF THE

Appanoose County Auditor

Kelly Howard

COURTHOUSE

201 N. 12th St., Rm 11

CENTERVILLE, IOWA 52544

Phone (641) 856-6191

khoward@appanoosecounty.net

August 17, 2026

Appanoose County Board of Supervisors
Appanoose County Courthouse
Centerville, IA 52544

In 2025 a parcel of land owned by Appanoose County in the Auditor's Subdivision of the SE NE Section 17, Township 69 North, Range 18 in the City of Mystic, Appanoose County, Iowa was created by the Assessor's office. Unfortunately, due to the late creation of the parcel the Appanoose County Assessor's office was unable to make the parcel Exempt and remove the taxes for the 2025 Assessed Year and Payable 2026/2027. Therefore the Appanoose County Auditor's Office is requesting that the Board of Supervisor's cancel the taxes owed on Parcel 390061008651000 in the amount of \$6.00 for the 2025 Assessment Year.

Kelly Howard
Appanoose County Auditor

Tax District: 390

Appanoose County Auditor's
Certificate of Adjustment
Of Tax List Item

No. 2025-1
Date: 08/17/26

TO THE TREASURER OF APPANOOSE COUNTY: you are hereby authorized to enter an adjustment to the current tax list representing a(n):

☐

Increase

☒

Decrease

to the present abstracts, same to be entered opposite the listing having the description appearing below and of record in

Book: Mystic

Payable Year: 2025 Payable 2026-2027

Owner Name: Appanoose County

Parcel No.(s) 390061008651000

Reason for Adjustment: Parcel was should have been exempt in 2025 with no taxes due

Adjustment Computation:

See Attached Tax Statement. Taxes owed \$6.00.

TOTAL ADJUSTMENT FOR TAX DISTRICT

-\$6.00

SIGNED

Appanoose County Auditor

Date

Appanoose County Treasurer

Date

Appanoose County Treasurer**201 N 12th St**

Centerville, Iowa 52544

Phone 641-856-3097

jsalstrand@appanoosecounty.net

Receipt#

20715

390061008651000 00

Appanoose County Treasurer**201 N 12th St**

Centerville, Iowa 52544

Phone 641-856-3097

jsalstrand@appanoosecounty.net

Receipt#

20715

390061008651000 00

TOTAL TAX DUE: or **09/01/2026****\$6.00****\$3.00**

DED 000147500

Delinquent 10/01/2026

TAX DUE: **03/01/2027****\$3.00**

DED 000147500

Delinquent 04/01/2027

D APPANOOSE COUNTY
201 NORTH 12TH ST
CENTERVILLE IA 52544

D APPANOOSE COUNTY
201 NORTH 12TH ST
CENTERVILLE IA 52544

390 000 MYSTIC

CENTERVILLE

390 000 MYSTIC

CENTERVILLE

Parcel 390061008651000 00 Location:

390 000 MYSTIC CENTERVILLE

Gross Acres .25
Sect 017 Twn 069 Rng 018 Exempt Acres .00
Net Acres .25

Legal Description PT OF LOT 2 BLK 3 IN SE NE OF AUD SUB LYG S & E OF THE IOWA CHICAGO & EASTERN RR, EXC FORMER DEPOT & EXC UNNAM

VALUATIONS AND TAXES THIS YEAR

Res	Assessed	Taxable	Assessed	Taxable
Land:	340	151		
Buildings:				
Dwelling:				
TOTAL VALUE:	340	151	0	0

Less Military Exemption:

Less H65 Exemption:

NET TAXABLE VALUE: \$151 \$0

Value Times Levy per 1000 of: 36.8158400 .0000000

EQUALS GROSS TAX OF: 5.56 .00

Less Credits of:

Homestead/DVH Credit

Ag Land Credit

Family Farm Credit

Business Prop Tax Credit Fund

Low Income/Elderly Credit

Prepaid Tax

NET ANNUAL TAXES: \$6.00 \$0.00**TAXES DUE**

Delinquent Tax, Specials, Drainage, Tax Sale	
Delinquent Real Estate	no
Special Assessment	no
Drainage	no
Tax Sale	no
70 + Base Year: n/a	

Appanoose County

House Tax:

City EMS \$ 304.00 County EMS \$ 27,250.00

Taxing Authority:	Distribution of your current & prior year taxes			Total property taxes levied by taxing authority		
	%Total	Current	Prior	Current	Prior	Percent +/-
CIVIL SCHOOL	42.668	2.56		5,607,569.00	5,486,076.00	2.214
MYSTIC CORP	38.000	2.28		100,619.00	102,908.00	2.224
CO BASIC-SUPPLM	12.333	.74		2,924,239.00	3,414,905.00	14.368
AREA XV	3.333	.20		9,921,461.00	9,618,676.00	3.147
COUNTY SERVICES	1.500	.09		397,634.00	358,331.00	10.968
ASSESSOR	1.333	.08		339,564.00	325,397.00	4.353
AG EXTENSION	.833	.05		200,136.00	180,597.00	10.819

Online Payment Available at: www.iowatreasurers.org**TOTALS:** \$6.00 \$0.00**Appanoose County Treasurer****201 N 12th St**

Centerville, Iowa 52544

Phone 641-856-3097

jsalstrand@appanoosecounty.net

Receipt#

26/27 10-20715

DUE 09/01/2026

Date Paid: _____

CHECK# _____

\$3.00

DUE 03/01/2027

Date Paid: _____

CHECK# _____

\$3.00

Post-Election Audit Report / Auditor Certification

Sundown Lake R17 8/14/2026
Name / Date of Election

Appanoose
County Name

Union / Uderl
Precinct Name

Trustee 8/10/2026
Office Audited / Date of Audit

1. Audit Board Member Oath

I, [state your name], do solemnly swear or affirm that I will impartially, and to the best of my knowledge and ability, perform the duties of audit board member of this election, and will studiously endeavor to prevent fraud, deceit, and abuse in the conduct of the audit.

Audit board member signature

Mary Ann

Audit board member signature

Jewell Collins

Audit board member signature

Dennis Beeson

Audit board member signature

Audit board member signature

2. Certification of Ballot Seals

The seal/seals on ballot container was/were intact with no evidence of tampering.

Auditor/designee signature

Kelly Harris

Audit board member signature

Mary Ann

Audit board member signature

Jewell Collins

Audit board member signature

Dennis Beeson

Audit board member signature

Audit board member signature

3. Certification # Ballots Delivered to Audit Board

Ballots: election night tabulator report: _____

Ballots: counted/delivered to audit board: _____

Auditor/designee signature _____

19
19
Kelly Howard

Absentee & Special Voters Precinct only

Ballots: audit day tabulator report: _____

Ballots: counted/delivered to audit board: _____

Auditor/designee signature _____

Audit board member signature _____

Audit board member signature _____

Audit board member signature _____

Audit board member signature _____

Audit board member signature _____

4. Election Night Count of Votes (from Tally Book)

Votes

19

Candidate

Timothy J. Marshall

Votes

Candidate

Votes

Candidate

Votes

Candidate

Write-Ins

0

Undervotes

0

Overvotes

0

Total votes

19

5. Audit Board Count of Votes

# Votes	<u>19</u>	Candidate	<u>Timothy J. Marshall</u>
# Votes	<u> </u>	Candidate	<u> </u>
# Votes	<u> </u>	Candidate	<u> </u>
# Votes	<u> </u>	Candidate	<u> </u>
# Write-Ins	<u>0</u>		
# Undervotes	<u>0</u>		
# Overvotes	<u>0</u>		
# Total votes	<u>19</u>		

6. County Auditor Certification of Ballots Counted/Returned

Ballots counted/returned from audit board:

Auditor/designee signature

audit board: Velly Howard

7. Audit Board Certification

We performed a post-election audit of all ballots cast in the above precinct and election and hereby certify the results to the county auditor. We further certify that we have resealed the audited ballots, pursuant to Iowa law, and have transferred custody back to the county auditor.

Audit board member signature

Audit board member signature

Audit board member signature

Audit board member signature

Audit board member signature

Mr. Mrs
Jesse Cohen
Dennis Beeson

2026 County Auditor Election Certification

As County Auditor, I hereby certify I have performed the following duties regarding the preparation for and conduct of the above election:

7/22/2026
Date

7/22/2026
Date

7/22/2026
Date

3/4/2026
Date

- 1) I performed and/or supervised the testing of the voting equipment, as required under Iowa Code Section 52.35
- 2) I conducted and/or supervised the training course for all election personnel, as required under Section 49.124
- 3) I published or caused to be published the required notices as required under Section 49.53
- 4) Polling places were inspected and met accessibility standards, as required under section 49.21
- 5) I complied with administrative rules adopted by the Secretary of State under Chapter 52, including having a written voting security plan
- 6) I have notified the Secretary of State of each suspected incidence of election misconduct that I have referred to other agencies or law enforcement for investigation
- 7) I have immediately informed the Secretary of State's Office when I had a belief that a cybersecurity incident or data breach had occurred OR I hereby certify that I have no reason to believe that a cybersecurity incident or data breach has occurred in my county

County name

Name / date of election

Certification date:

County Auditor signature

Appanoose
Sundown Lake R17 Special Election
8/10/2026
Kelly Howard

RESOLUTION NO 2026-__

Resolution to Close Special Revenue Fund

WHEREAS, Appanoose County maintains governmental and fiduciary funds according to the Uniform Chart of Accounts for Iowa County Governments and the Iowa Department of Management, and

WHEREAS, Special Revenue Funds are used for a particular purpose and at times when the purpose is fulfilled or the fund is no longer being used, it becomes necessary to close said fund, and

WHEREAS, the remaining funds in the Appanoose County's Mental Health Disability Services Fund 06000 were returned to the Region during fiscal year 2026 creating a zero balance in the fund at the end of the fiscal year.

NOW, THEREFORE BE IT RESOLVED by the Appanoose County Board of Supervisors, direct the County Auditor to close Fund 06000.

PASSED AND ADOPTED the _____ day of _____, 2026.

Jeff Kulmatycki,
Chairman, Appanoose County Board of Supervisors

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

AYES: _____

NAYS: _____

ATTEST:

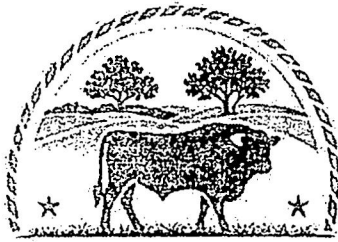
Kelly Howard, Appanoose County Auditor

I Griffin Cosgrove would like to give Africa!
notice that my last day will be 19th of August
2026

Griffin Cosgrove

08-05-26

Muskingum Museum 8-5-26



ODEN RANCH

PRODUCER OF
QUALITY BEEF SINCE 1900

*** FAMILY OWNED ***

Shawn Oden | 21676 573rd St, Exline, Iowa | 641-895-2606

August 5, 2026

Disability Retirement Letter

Appanoose County Secondary Roads Centerville, Iowa

To Whom It May Concern,

With deep sorrow and after much consideration, this letter serves as formal notice that Shawn Oden must retire from his position with Appanoose County Secondary Roads due to disabling health conditions that prevent him from safely and effectively performing his duties at this time. Shawn's final day of employment will be August 12, 2026, as required for official documentation.

This is not a decision Shawn takes lightly. In truth, it hardly feels like a decision at all, but a necessity brought on by circumstances beyond his control. Shawn has always taken great pride in his work and has considered it an honor to serve Appanoose County. He holds the men and women he has worked alongside in the highest regard and considers them family. The relationships, the teamwork, and the shared commitment to serving the community have been among the greatest blessings of his life.

It is with much sorrow and many tears that this letter is written. Shawn is profoundly grateful for the years he has spent with such a respected department and such quality people. He hopes his dedication and service will be remembered with the same respect and appreciation he feels for all of you.

Thank you for your understanding during this difficult time.

Sincerely,

Shawn Oden

Signature

Date

8-5-26

Mackenzi Mtani 8-5-26

FLAP Agreement Worksheet

Please provide FHWA with the following information in order to expedite the agreement process. Please make sure that you use State, Project Name, EFL App # for the agreement worksheet file naming which can be found in the notification letter.)

1. AUTHORITY

Iowa FLAP EFLHD's authority is 23 U.S.C. 204. Appanoose County's authority is Iowa Code Section 309

2. PROJECT SUMMARY:

EFL App# IA-25

The project is in the rural town of Moravia in unincorporated Appanoose County Iowa. Sections 2, 3, 10, 11, 13 and 14 in T70N R18W.

The project scope is a base stabilization completed by Appanoose County followed by paving asphalt 22 feet wide along 200th Avenue to the US Army Corps of Engineers Prairie Ridge Park.

3. PROJECT LOCATION:

	Begin	End
Termini Mile Post or Landmark	Hwy J18	Prairie Ridge Park
Termini Latitude (example: 35.000000°)	40.891813	40.859607
Termini Longitude (example: -82.000000°)	-92.906556	-92.887388

4. ROLES AND RESPONSIBILITIES – SCHEDULE

Responsible Lead	Product/Service/Role	Schedule Start-Finish (Month/Year)
Appanoose County	NEPA Document	1/27-8-27
Appanoose County	Final Design	9/26-6/27
Iowa DOT	Advertisement	10/27
Appanoose County	Construction Engineering	3/28-7/28
Contractor (TBD)	Construction	4/28-6/28
Iowa DOT	Contract Closeout	8/28

FLAP Agreement Worksheet

5. PROJECT BUDGET

Please fill in budget estimate as applicable.

Item	Estimate (\$)	Comments
Preliminary Engineering	\$10,000	County Local Expense
Construction Engineering	\$30,000	County Local Expense
Construction Cost	\$850,000	FLAP Grant and FM Funding
Right-of-way	NA	No additional ROW
Other Costs- Phase I Base Stabilization	\$105,000	County Local Expense
TOTAL PROJECT COST	\$995,000	

6. PROPOSED DESIGN STANDARDS

Final design standards will be determined through the NEPA process.

Criteria		Comments
Standard	Iowa DOT and SUDAS	
Functional Classification	Minor Collector	
Surface Type	Asphalt	
Design Volume	210	Summer AADT with 2% growth over 40 years

7. RIGHT-OF-WAY

Right-of-Way: No known right-of-way conflicts.

8. UTILITIES

Utilities: No utility conflicts are anticipated.

9. POINT OF CONTACT

Name & Title	Agency	Phone & Email
Brad Skinner	Appanoose County	641-856-6193 bskinner@appanoosecounty.net
Kenzie Milani	Appanoose County	641-856-6193 mmilani@appanoosecounty.net
Phil Brown	U.S. Army Corps of Engineers	641-647-2464 Phillip.H.Brown@usace.army.mil
Jordon Griffin	U.S. Army Corps of Engineers	816-389-3894 Jordon.P.Griffin@usace.army.mil

APPANOOSE COUNTY RESOLUTION NO. _____

RESOLUTION ACCEPTING A LIVING ROADWAY TRUST FUND GRANT

WHEREAS, Appanoose County Secondary Roads is responsible for the Integrated Roadside Management program and for managing certain roadside properties, and

WHEREAS Appanoose County Secondary Roads has applied for and been awarded by Iowa DOT a Living Roadway Trust Fund grant in the amount of \$3,000 for an Truck Accessory-Flat Bed to help with brush control, seeding, and spraying, and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERISORS OF APPANOOSE COUNTY that the County Engineer is authorized to sign and execute this agreement along with any other documentation necessary to receive grant funds towards the project referenced above in accordance with the grant guidelines and requirements.

Resolution adopted this 17th day of August 2026

Appanoose County Board of Supervisors

Board of Supervisors Chairperson

ATTEST:

Appanoose County Auditor