

OFFICE OF THE

Appanoose County Auditor

KELLY HOWARD

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

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Meeting Agenda

April 20, 2020

The Appanoose County Board of Supervisors will meet Monday, April 20, 2020 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
3. Approve minutes of the April 6, 2020 meeting
4. Approve reports: 4/17 payroll, March Prisoner Room & Board Transfer, & Recorder Quarterly Report
5. Approve bills
6. Approve Liquor License: Elliott's General Store, Inc.
7. Approve Secondary Roads Hiring: Nicolas Wendland
8. Approve Nyhart Service Agreement
9. County Engineer Report
10. CDS Coordinator Report
11. Public Comments
12. Adjourn

The Boardroom will be limited to 10 in attendance. The public can call in at (978) 990-5000. Access Code 777593.

Posted 4/15/2020

April 6, 2020

Appanoose County Board of Supervisors met in regular session April 6, 2020 at 9:00 A.M. in the Boardroom of the Courthouse. Present: Mark Waits, Chairman, Neal Smith (via telephone) and Linda Demry, Boardmembers. Absent: none.

Meeting started with the Pledge.

An amended agenda adding "Emergency Personnel exemption" was posted 4/2/2020. Also, delete Secondary Roads Hiring New Employee. Demry motioned to approve the amended agenda and deletion. Seconded by Smith. All voted aye.

Smith motioned to approve the minutes from March 16 and March 17, 2020 meetings. Seconded by Demry. All voted aye.

Demry motioned to approve 3/20, 4/3 payrolls, February Prisoner Room & Board, Auditor & Sheriff's Quarterly Reports. Seconded by Smith. All voted aye.

Access Sys	Typing-Print.-Bind.Serv.	131.38
Iowegian	Off. Supplies & Forms	635.80
Ahlers & Cooney	Contrib. & Purchase Serv	5453.84
Alliant	Engineering Services	1151.06
Sec Rds	Mileage & Transp. Expense	98.75
App Co Sheriff	Sheriffs Transportation	232.41
App Co Treas	Off. Supplies & Forms	1179.10
Aramark	Engineering Services	247.77
Bailey Off	Off. Supplies & Forms	351.81
Banleaco	Off. Equip Repair & Maint	479.41
Bob Barker	Jail Equip. & Furniture	1075.78
Bratz Oil	Engineering Services	170.86
C-D Supply	Off. Supplies & Forms	850.59
Cantera Aggregates	Engineering Services	1390.39
Capital Sanitary Supply	Medical Supplies	57.81
CarQuest	Engineering Services	601.51
Casey's Business MC	Transportation	78.22
Caudill Portable Welding	Engineering Services	1274.28
C'ville Housing	Rent Payments	564.00
Cville Iron	Engineering Services	536.14
Cville Wtrwks	Engineering Services	345.05
Central IA Det	Juvenile Detention & Shel	348.00
Centurylink	E911 Telephone Expense	250.70
Chariton Valley Elec	Engineering Services	45.91
City Cville	Salary-Regular Employees	9908.96
City of Ottumwa/SIRG	Construction & Maint.	3553.64
City of Plano	Maintenance Contract	93.71
City of Unionville	Maintenance Contract	80.62
CLIA Laboratory Prog	Dues & Memberships	180.00
Coddington	Engineering Services	199.70
J Davis	Educational & Train.Serv.	103.70
L Demry	Mileage & Transp. Expense	176.99
Eastern IA Tire	Mileage & Transp. Expense	325.09
Election Source	Election Supplies	550.00
ESRI	Engineering Supplies	1250.00
First Bkod	Food Preparation Service	322.44
First Res	Outpatient M.H. Treatment	918.64
Fogle TV	Engineering Services	806.39
Galls	Uniforms	71.90
Gateway Hotel	Educational & Train.Serv.	145.60

GlaxoSmithKline	Prescriptions & Medicine	488.36
PJ Greufe	Health Insurance	1500.00
Hills San	Garbage Serv	84.00
J Hinojosa	Building Repair & Maintce	315.00
Historic Livingston Fdn	Contrib. & Purchase Serv	250.00
Hotsy Cleaning Systems	Engineering Services	255.00
Kelly Howard	Educational & Train.Serv.	98.06
Hy-Vee	Food Preparation Service	4226.00
IA Dept of Transp	Law Enf. Equip & Weapons	34.65
Independent Salt	Engineering Services	909.13
ICAA	Dues & Memberships	448.00
IA Prison Industries	Engineering Services	221.51
IA Workforce	Off. Supplies & Forms	303.86
ISACA	Educational & Train.Serv.	225.00
Kimball	Engineering Services	107.90
Lockridge	Off. Supplies & Forms	12.96
Mail Serv	Vehicle Renewal Notices	362.04
Mainstay Sys	Law Enf. Equip & Weapons	6022.00
McCoy Legal Serv	Legal & Ct-Related Serv.	351.90
Metal Culverts	Bridge & Culvert Maint.	11081.72
MHC Kenworth	Engineering Services	2242.16
Midwest Alarm	Building Repair & Maintce	88.58
MMIT	Off. Supplies & Forms	85.47
MMIT	Off. Equip Repair & Maint	82.55
Moravia Historical Society	Contrib. & Purchase Serv	400.00
Morris Concrete	Engineering Services	130.00
Natel	Telephone & Telegr.Serv.	1020.95
Nat'l Business Furniture	Jail Equip. & Furniture	2899.92
O'Reilly	Vehicle Repair & Maintce	104.99
Owl Pharm	Prescriptions & Medicine	82.00
Power Ins	Law Enf. Auto Ins.	32.00
PowerPlan	Engineering Services	799.08
Jerry Probasco	Twp Clk & Trustees	40.00
Quill	Off. Supplies & Forms	384.64
Rapids Reproductions	Off. Supplies & Forms	133.74
RRWA	Engineering Services	25.75
Ray O'Herron	Uniforms	22.99
RICOH	Off. Supplies & Forms	30.15
River Hills	Medical & Health Services	485.00
RK Auto	Vehicle Repair & Maintce	116.00
Safety X-Treme	Engineering Services	3612.53
Seneca	Engineering Services	310.00
Southern IA Oil	Engineering Services	510.36
R Taylor	Twp Clk & Trustees	40.00
Top Gun Tools	Engineering Services	39.50
US Bank	Educational & Train.Serv.	734.11
US Bank	Educational & Train.Serv.	2914.09
US Cellular	Off. Supplies & Forms	894.82
USPS	Postage & Mailing	1650.00
Vaughn Auto	Engineering Services	1233.25
WAGNER, TIMOTHY	Engineering Services	5.99
Teddy Walker	Educational & Train.Serv.	120.80
Walmart	Jail Equip. & Furniture	96.01
Watson & Ryan	Legal & Ct-Related Serv.	2104.16
K West	Twp Clk & Trustees	40.00
J Willier	Legal & Ct-Related Serv.	711.00
Windstream	Off. Supplies & Forms	690.30

Ziegler	Engineering Services	2605.79
Grand Total		91053.72

Waits motioned to approve bills. Seconded by Demry. Waits and Demry voted aye. Smith abstained (had not looked at the bills).

Barry Clickenbeard requested gravel on 578th Street. County Engineer, Brad Skinner, said he would follow-up.

Demry motioned to approve the Sheriff's request to make Deputy Sheriffs and jail staff exempt from Family First Coronavirus Response Act. Seconded by Smith. All voted aye.

Demry motioned to approve RMA's 60-day deferment on interest and principal payments. Seconded by Smith. All voted aye.

Demry motioned to open the FY20 County Budget Amendment hearing at 9:15 A.M. Seconded by Smith. All voted aye. The auditor explained what made up the amendment. Smith motioned to close the public hearing at 9:19 A.M. Seconded by Demry. All voted aye.

Demry motioned to approve the liquor license refund for Wray's American Smoked Meats. Seconded by Smith. All voted aye.

Smith motioned to approve Resolutions #2020-07 LOSST Change in Use. Seconded by Demry. All voted aye.

Resolution #2020-07

RESOLUTION CALLING FOR AN ELECTION ON THE QUESTION OF A CHANGE IN USE OF A LOCAL OPTION SALES AND SERVICE TAX REVENUES IN THE UNINCORPORATED PORTION OF APPANOOSE COUNTY, IOWA

WHEREAS, the Board, proposes to change the use for local option sales and services tax revenues allocated to the unincorporated portion of Appanoose County, Iowa; and
WHEREAS, Chapter 423B of the Code of Iowa, provides that before the Board may change the use of local option sales and services tax revenues it shall call a special county election to vote upon the proposition of issuing said bonds in accordance with the provisions of said statute; and
WHEREAS, the Daily Iowegian and Moravia Union is a legal newspaper, printed wholly in the English language, as defined by Section 618.3 of the Code of Iowa, and is published in said County and of general circulation therein;

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

Section 1. That there is hereby called a special county election on Tuesday, the 8th day of September, 2020, at which election there shall be submitted to the registered voters of the unincorporated portion of Appanoose County, Iowa the following question, to-wit:

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES or NO

Summary: To authorize a change in the use of one percent (1%) local sales and services tax in the unincorporated area of the County of Appanoose effective January 1, 2021.

The use of the one percent (1%) local sales and services tax shall be changed in the unincorporated area of the County of Appanoose effective January 1, 2021.

PROPOSED USES OF THE TAX:

If the change is approved, revenues from the sales and services tax shall be allocated as follows:

0% for property tax relief.

The specific purposes for which the revenues shall otherwise be expended are:

100% for a new law enforcement center or any other lawful purpose.

CURRENT USES OF THE TAX:

Revenues from the sales and services tax are currently allocated as follows:

60% from property tax relief, exclusively in the unincorporated area of the County.

The specific purposes for which the revenues shall otherwise be expended are:

20% to the secondary road fund for additional expenditures for mowing, brush cutting, and ditching. 20% for infrastructure for economic development and may be used as matching funds for grants to accomplish the intent of this section.

Section 2. That the voting place or places for said election, and the hours the polls shall be opened and closed shall be as set out in the notice of election, said notice to be prepared and approved by the County Commissioner of Elections.

Section 3. That the form of ballot to be used at said election shall be as follows: (a) in those precincts using paper ballots they shall be printed on some color other than white, pursuant to the provisions of Section 49.43 of the Code of Iowa; substantially in the form set forth in the Notice of Election, and (b) in those precincts using voting machines, if any, they shall be printed in black ink on clear, white material, of such size as will fit the ballot frame, and in as plain, clear type as the space will reasonably permit, pursuant to the provisions of Section 52.10 of the Code of Iowa, substantially in the form set forth in the Notice of Election. That said notice shall show the names of all candidates or nominees and the office each seeks, if any, and if more than one public measure shall be submitted to the electors at the time of the said election, all such measures shall be printed upon one ballot.

Section 4. That the Election Board for the voting precinct or precincts shall be appointed by the County Commissioner of Elections, not less than 15 days before the date of said election.

Section 5. That the Auditor of Appanoose County, Iowa, being the County Commissioner of Elections, is hereby directed to publish the notice of election twice in the Daily Iowegian and Moravia Union, being a legal newspaper, printed wholly in the English language, as defined by Section 618.3 of the Code of Iowa, published in said County and of general circulation therein the first publication shall be not less than 60 days before said election. The second notice, including a sample ballot shall be published not less than four clear days nor more than twenty days prior to the date of said election.

Section 6. That the County Commissioner of Elections shall cause to be prepared all such ballots and election registers and other supplies as may be necessary for the proper and legal conduct of said election.

Section 7. That the Auditor is hereby directed to file a certified copy of this Resolution in the office of the County Commissioner of Elections, which filing shall also constitute the "written notice" to the County Commissioner of Elections of the election date required to be given by the governing body under the provisions of Chapter 47 of the Code of Iowa.

PASSED AND APPROVED this 6th day of April, 2020

/s/: Mark Waits, Chairperson

ATTEST: /s/ Kelly Howard, County Auditor

Demry motioned to approve Resolutions #2020-08 LOSST Imposition. Seconded by Smith. All voted aye.

Resolution #2020-08

RESOLUTION REGARDING A SPECIAL ELECTION ON THE IMPOSITION OF A LOCAL OPTION SALES AND SERVICES TAX WITHIN APPANOOSE COUNTY, IOWA

WHEREAS, Chapter 423B of the Iowa Code (the "Code") establishes the requirements to request that the County Commissioner of Elections hold an election on the question of imposing a local sales and services tax; and

WHEREAS, the Code provides that the question of the imposition of a local sales and services tax shall be submitted to the registered voters of the incorporated and unincorporated areas of the County upon receipt by the County Commissioner of Elections of the motion or motions, requesting such submission, adopted by the governing body or bodies of the city or cities located within the county or of the county, for the unincorporated area of the county, representing at least one half of the population of the county; and

WHEREAS, the local sales and services tax currently imposed in Appanoose County, Iowa will expire on June 30, 2023; and

WHEREAS, the Board of Supervisors of Appanoose County, Iowa, to avoid a lapse in the collection of local sales and services tax revenues, desires that an election on the imposition of a new local sales and services tax, effective July 1, 2023, be placed on the ballot for the September 8, 2020 election pursuant to Iowa Administrative Code Section 701-107.2(2).

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

Section 1. That there is hereby called a special county election on Tuesday, the 8th day of September, 2020, at which election there shall be submitted to the registered voters of the unincorporated portion of Appanoose County, Iowa the following question, to-wit:

SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES or NO

Summary: To authorize imposition of a new local sales and services tax in the unincorporated area of the County of Appanoose, that will continue without repeal of the existing local sales and services tax at the rate of one percent (1%) to be effective from July 1, 2023, until repealed.

A new local sales and services tax shall be imposed in the unincorporated area of the County of Appanoose that will continue without repeal of the existing local sales and services tax at the rate of one percent (1%) to be effective on July 1, 2023.

Revenues from the sales and services tax are to be allocated as follows:

0% for property tax relief

100% for a new Law Enforcement Center or any other lawful purpose

Section 2. That the voting place or places for said election, and the hours the polls shall be opened and closed shall be as set out in the notice of election, said notice to be prepared and approved by the County Commissioner of Elections.

Section 3. That the form of ballot to be used at said election shall be as follows: (a) in those precincts using paper ballots they shall be printed on some color other than white, pursuant to the provisions of Section 49.43 of the Code of Iowa; substantially in the form set forth in the Notice of Election, and (b) in those precincts using voting machines, if any, they shall be printed in black ink on clear, white material, of such size as will fit the ballot frame, and in as plain, clear type as the space will reasonably permit, pursuant to the provisions of Section 52.10 of the Code of Iowa, substantially in the form set forth in the Notice of Election. That said notice shall show the names of all candidates or nominees and the office each seeks, if any, and if more than one public measure shall be submitted to the electors at the time of the said election, all such measures shall be printed upon one ballot.

Section 4. That the Election Board for the voting precinct or precincts shall be appointed by the County Commissioner of Elections, not less than 15 days before the date of said election.

Section 5. That the Auditor of Appanoose County, Iowa, being the County Commissioner of Elections, is hereby directed to publish the notice of election twice in the Daily Iowegian and Moravia Union, being a legal newspaper, printed wholly in the English language, as defined by Section 618.3 of the Code of Iowa, published in said County and of general circulation therein the first publication shall be not less than 60 days before said election. The second notice, including a sample ballot shall be published not less than four clear days nor more than twenty days prior to the date of said election.

Section 6. That the County Commissioner of Elections shall cause to be prepared all such ballots and election registers and other supplies as may be necessary for the proper and legal conduct of said election.

Section 7. That the Auditor is hereby directed to file a certified copy of this Resolution in the office of the County Commissioner of Elections, which filing shall also constitute the "written notice" to the County Commissioner of Elections of the election date required to be given by the governing body under the provisions of Chapter 47 of the Code of Iowa.

PASSED AND APPROVED this 6th day of April, 2020

/s/: Mark Waits, Chairperson

ATTEST: /s/ Kelly Howard, County Auditor

Smith motioned to approve the PPME, Local 2003 FY21 Union Contract. Seconded by Demry. All voted aye.

Waits motioned to approve the Interstate Power and Light Company Electric Line Easement. Seconded by Demry. All voted aye.

Smith motioned to approve the promotion of William Barbaglia to Crew Foreman effective 3/17/2020 at \$23.33 per hour. Seconded by Demry. All voted aye.

Demry motioned to approve the Weed Commissioner's Invoice Number 2007 at the Appanoose County mileage rate (\$0.45) without receipts but receipts must be submitted in the future. Seconded by Smith. All voted aye.

Demry motioned to approve Resolution #2020-11 FY20 County Budget Amendment (a copy of this resolution in its entirety can be found in the Auditor's Office). Seconded by Smith. All voted aye.

Demry motioned to approve Resolution #2020-12 FY20 County Budget Amendment Appropriations. Seconded by Smith. All voted aye.

RESOLUTION NO 2020-12
APPROPRIATIONS AMENDMENT

WHEREAS, Resolution No 2019-13 dated June 17, 2019 set appropriations by department for Fiscal Year 2020, and

WHEREAS, the FY20 Budget was amended on December 2, 2019 with the following appropriations by department:

<u>Dept# & Name</u>	<u>Amount</u>	<u>Dept# & Name</u>	<u>Amount</u>
21-Veterans Affairs	\$372	23-Public Health	\$10,150
31-District Court	\$10,000		

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>
21-Veterans Affairs	\$261	02-Auditor	\$4,673
36-EMS	\$4,278	60-Mental Health	\$30,000
99-Nondept	\$100,000		

The above and foregoing resolution was adopted by the Board of Supervisors of Appanoose County, Iowa on April 6, 2020, the vote thereon being as follows:

AYES: /s/Mark Waits, Neal Smith, Linda Demry

NAYS: none

Attest: /s/ Kelly Howard, Appanoose County Auditor

Demry motioned to approve Appanoose County Secondary Roads Five Year Program. Seconded by Smith. All voted aye.

Smith motioned to approve the Amended FY20 Secondary Roads DOT Budget. Seconded by Demry. All voted aye.

Demry motioned to approve FY21 Secondary Roads DOT Budget. Seconded by Smith. All voted aye.

Demry asked Skinner about gravel at Wind and Waves. Skinner had looked at it and it is on the list. Smith asked when rock hauling would begin. Skinner stated it started a couple weeks ago but the big rock haul is 3-4 weeks away.

Public comments: none

Demry motioned to adjourn. Seconded by Smith. All voted aye.

The Board adjourned to meet at the call of the Auditor at 9:35 A.M.

Appanoose County Board of Supervisors

Attest:

Kelly Howard, Appanoose County Auditor

DISTRICT COURT OF APPANOOSE COUNTY

REPORT OF FEES COLLECTED

PRISONER ROOM AND BOARD

To the Board of Supervisors of Appanoose County:

I, Jeannie Houser, 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 March, 2020, 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	\$ <u>459.93</u>
29000-01000-4440-05-301	60% Transfer to Sheriff	\$ <u>275.95</u>

Transfer authorized by Appanoose County Board of Supervisors this _____ day of

_____, 20_____.

Signed: _____

Chairperson

County Recorder's Report of Fees Collected

(See Chapter 342, Code)

STATE OF IOWA,
APPANOOSE }
County, } ss.

TO THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY:

I, Teddy Walker, Recorder of the above named County and State, do hereby certify that the following is a true and correct statement of the fees collected by me in my office for the quarter ending, March 31, 2020, and the same has been paid to the County Treasurer, as per duplicate voucher No. 18871, 18872, 18938, 18939, 19005, 19006 hereto attached:

For Recording Deeds	2355	00
For Real Estate Mortgages	6590	00
For Releases and Assignments	840	00
For Hunting and Fishing Licenses Writing Fees	31	75
For Furnishing Certified Copies of Records - Xerox Copies	494	40
Motor Boat Registration Writing Fees	32	50
Miscellaneous	2170	00
Snowmobile & ATV Writing Fees	55	00
R. E. Transfer Tax - 17.25%	4197	68
Vital Records -	1764	00
County Conservation - 50% Boat Titles	55	00
TOTAL	18585	33

All of which is respectfully submitted.

Teddy Walker
County Recorder.

Subscribed and sworn to before me by Teddy Walker

County Recorder, this 7 day of April, 2020.

Kelly Howard

Auditor APPANOOSE County.



Name of Applicant: <u>ELLIOTT'S GENERAL STORE</u>		
Name of Business (DBA): <u>ELLIOTT'S GENERAL STORE INC</u>		
Address of Premises: <u>23828 HWY J18</u>		
City <u>Moravia</u>	County: <u>Appanoose</u>	Zip: <u>52571</u>
Business	<u>(641) 724-3711</u>	
Mailing	<u>23828 HWY J18</u>	
City <u>Moravia</u>	State <u>IA</u>	Zip: <u>52571</u>

Contact Person

Name	<u>DAVID ELLIOTT</u>		
Phone: (641) 895-3100	Email	<u>delliott303@aol.com</u>	

Classification Class E Liquor License (LE)

Term: 12 months

Effective Date: 06/08/2020

Expiration Date: 06/07/2021

Privileges:

Class E Liquor License (LE)

Sunday Sales

Status of Business

BusinessType:	<u>Privately Held Corporation</u>		
Corporate ID Number:	<u>XXXXXXXXXX</u>	Federal Employer ID	<u>XXXXXXXXXX</u>

Ownership

DAVID ELLIOTT

First Name: DAVID Last Name: ELLIOTT
City: CENTERVILLE State: Iowa Zip: 52544
Position: PRESIDENT
% of Ownership: 50.00% U.S. Citizen: Yes

PEGGY ELLIOTT

First Name: PEGGY Last Name: ELLIOTT
City: CENTERVILLE State: Iowa Zip: 52544
Position: OWNER
% of Ownership: 50.00% U.S. Citizen: Yes

Insurance Company Information

Insurance Company:	<u>Western Surety Company</u>
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OFFICE OF
COUNTY ENGINEER

APPANOOSE COUNTY

CENTERVILLE IA 52544
641/856-6193

TO: Appanoose County Board of Supervisors
FROM: Brad Skinner, PE/LS
RE: Hiring of Sign Specialist
DATE: April 9, 2019

The following employee is being hired as Laborer:

Employee Name: Nicolas D Wendland
DOB: December 17, 1993
New Title: Laborer
Pay Rate/Union: \$21.96 per hour through June 30, \$22.40 per
hour through July 26, 2020 for duration of
probationary period, then \$22.65 from July
27, 2020 forward.
Telephone: 641-295-9722
Effective Date: April 27, 2020

Thanks.



Brad Skinner, PE/LS



**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 12 th 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 year ending June 30, 2020, Nyhart will provide the following actuarial services:

- Data collection and analysis
- Preparation of a comprehensive annual report / actuarial valuation
- Disclosures as required by GASB 75

Fees for services provided by Nyhart

<u>Service</u>	<u>Fee</u>
Full GASB 75 actuarial update	\$3,600

If a GASB results breakdown by employee groups is required additional fees will apply. The additional cost will be a 10% of project fee increase for a two group breakdowns plus an additional 1% for each extra group breakdown requested. The additional fee will be limited to 1/3 of the current year's fees.

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 to 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.

- Health Care Reform financial impact consulting
- Actuarial Value and Minimum Value determination
- Section 105(h) non-discrimination testing
- Iowa 509A actuarial certification
- Calculation of self-funded and COBRA premium rates
- Incurred But Not Reported (IBNR) Reserve calculations
- Medicare Part D Attestation
- What-if Modeling for health plan design and carrier changes
- Defined Benefit & Pension consulting and administration
- Defined Contribution, 401(k) & 403(b)
- Flex Accounts – FSA, HRA, & HSA consulting and administration

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 negligence, 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: _____