Tuesday, December 14, 2021

The Cass County Board of Supervisors met at 9:00 a.m. with all members present: Steve Baier chair; Stephen Green, John Hartkopf, Bernard Pettinger, and Mark O'Brien, remotely. Agenda upon motion by Green, 2nd by Pettinger was approved. Minutes of December 7, 2021 upon motion by Pettinger, 2nd by Hartkopf were approved.

County Engineer reviewed current road projects.

Baier discussed a request for authorization to scatter cremains.

Motion by Green; 2nd by Hartkopf: to adopt Resolution No. 2021-030 **AUTHORIZING SCATTERING OF CREMAINS** In the matter of cremains buried in a shallow grave in Section 17, Bear Grove Township, Cass County, Iowa:

Whereas the cremains were buried in a shallow grave with the top of the container less than three feet below the surface, and

Whereas the wishes of the individual(s) were that their cremains be on their private property, and

Whereas the closest surviving family wish to have the cremains scattered on the private property, and

Whereas the private property has changed ownership since said shallow burial, and

Whereas the new owners of the private property wish to scatter the cremains on the private property, and

Whereas there is no cemetery board or sexton for Bear Gove Township, Cass County, Iowa

Be It Resolved, Therefore, that the Cass County Board of Supervisors authorize that such cremains be scattered on the property either by the present owner(s) of the property or their designee in such manner of appropriate respect and compliance with Iowa Code 641—97.13 and having given prior notice of such scattering to the surviving family members of a sister in Illinois, a niece in Illinois, and a niece in Nebraska.

Vote: Ayes: Mark O'Brien, John Hartkopf, Stephen Green, Bernard Pettinger, and Steve Baier. Carried unanimously. Resolution ADOPTED this 14th day of December, 2021.

Supervisor Green reported on progress to establish a tax abatement program for valuation added by industrial / commercial improvements in rural Cass County. It has been difficult finding a copy of another county's program. He plans to have a resolution prepared by next session.

Resolution No. 2021-027

Board Member Green introduced the following Resolution entitled "RESOLUTION APPROVING POST-ISSUANCE COMPLIANCE POLICY" and moved that it be adopted. Board Member Hartkopf seconded the motion to adopt, and the roll being called thereon, the vote was as follows:

Vote: Ayes: Mark O'Brien, John Hartkopf, Stephen Green, Bernard Pettinger, and Steve Baier. Carried unanimously. Whereupon, the Chairperson declared the Resolution duly adopted as follows:

RESOLUTION APPROVING POST-ISSUANCE COMPLIANCE POLICY

WHEREAS, Cass County, sometimes hereinafter referred to as the County, is a political subdivision duly incorporated, organized and existing under and by virtue of the Constitution and laws of the State of Iowa; and WHEREAS, various requirements apply under the Internal Revenue Code and Income Tax Regulations (hereinafter "IRS Requirements") including information filing and other requirements related to issuance, the proper and timely use of bond-financed property, and arbitrage yield restriction and rebate requirements; and WHEREAS, to comply with the IRS Requirements, governmental bond issuers must ensure that the rules are met at the time the bonds, capital loan notes or lease-purchase obligations (hereinafter "bonds") are issued and throughout the term of the bonds; and

WHEREAS, this includes the continued review of post-issuance obligations and maintenance of records: NOW THEREFORE, BE IT RESOLVED, BY THE BOARD OF SUPERVISORS OF CASS COUNTY, STATE OF IOWA, THAT THE FOLLOWING WRITTEN PROCEDURES ARE ADOPTED WHICH SHALL APPLY WITH RESPECT TO ALL TAX-EXEMPT OBLIGATIONS INCURRED BY THE COUNTY:

Section 1. The "Post-Issuance Compliance Policy" (hereinafter "Policy") attached hereto as Exhibit A is hereby adopted and approved.

Section 2. The official designated in said policy shall take any and all action necessary to properly implement the policy.

PASSED AND APPROVED this 14th day of December, 2021.

Full resolution available on Cass County website.

Rolling Hills Bank: Resolution No. 2021-028

Board Member Hartkopf introduced the following Resolution entitled "RESOLUTION APPROVING AND AUTHORIZING A FORM OF LOAN AGREEMENT AND AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$1,000,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2022A, AND LEVYING A TAX TO PAY SAID NOTES; APPROVAL OF THE TAX EXEMPTION CERTIFICATE" and moved that it be adopted. Board Member Green seconded the motion to adopt, and the roll being called thereon, the vote was as follows:

Vote: Ayes: Mark O'Brien, John Hartkopf, Stephen Green, Bernard Pettinger, and Steve Baier. Carried unanimously. Whereupon, the Chairperson declared the Resolution duly adopted as follows:

RESOLUTION APPROVING AND AUTHORIZING A FORM OF LOAN AGREEMENT AND AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$1,000,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2022A, AND LEVYING A TAX TO PAY SAID NOTES; APPROVAL OF THE TAX EXEMPTION CERTIFICATE WHEREAS, the Issuer is a political subdivision, organized and exists under and by virtue of the laws and Constitution of the State of Iowa; and

WHEREAS, the Issuer is in need of funds to pay costs of emergency services communication equipment and systems including implementing the Iowa Statewide Interoperable Communications System (ISICS) in Cass County, essential county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$2,000,000 be authorized for said purpose(s); and

WHEREAS, pursuant to notice published as required by Sections 331.402 and 331.443 of the Code of Iowa, this Board has held a public meeting and hearing upon the proposal to institute proceedings for the issuance of the Notes, and the Board is therefore now authorized to proceed with the issuance of said Notes for such purpose(s); and

WHEREAS, the above mentioned Notes were heretofore sold and action should now be taken to issue said Notes conforming to the terms and conditions of the best bid received at the sale.

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

Section 1. Definitions. The following terms shall have the following meanings in this Resolution unless the text expressly or by necessary implication requires otherwise:

- "Issuer" and "County" shall mean Cass County, State of Iowa.
- "Loan Agreement" shall mean a Loan Agreement between the Issuer and a lender or lenders in substantially the form attached to and approved by this Resolution.
- "Note Fund" shall mean the fund created in Section 3 of this Resolution.
- "Notes" shall mean \$1,000,000 General Obligation Capital Loan Notes, Series 2022A, authorized to be issued by this Resolution.
- "Paying Agent" shall mean the County Auditor, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein as Issuer's agent to provide for the payment of principal of and interest on the Notes as the same shall become due.
- "Project" shall mean the costs of emergency services communication equipment and systems including implementing the Iowa Statewide Interoperable Communications System (ISICS) in Cass County.
- "Project Fund" shall mean the fund required to be established by this Resolution for the deposit of the proceeds of the Notes.
- "Rebate Fund" shall mean the fund so defined in and established pursuant to the Tax Exemption Certificate.
- "Registrar" shall mean the County Auditor of Cass County, Iowa, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein with respect to maintaining a register of the owners of the Notes. Unless otherwise specified, the Registrar shall also act as Transfer Agent for the Notes.
- "Resolution" shall mean this resolution authorizing the Notes.
- "Tax Exemption Certificate" shall mean the Tax Exemption Certificate approved under the terms of this Resolution and to be executed by the Treasurer and delivered at the time of issuance and delivery of the Notes.
- "Treasurer" shall mean the County Treasurer or such other officer as shall succeed to the same duties and responsibilities with respect to the recording and payment of the Notes issued hereunder.

Section 2. Levy and Certification of Annual Tax; Other Funds to be Used.

a) Levy of Annual Tax. That for the purpose of providing funds to pay the principal and interest of the Notes hereinafter authorized to be issued, there is hereby levied for each future year the following direct annual tax on all of the taxable property in Cass County, State of Iowa, to-wit:

AMOUNT

FISCAL YEAR (JULY 1 TO JUNE 30)

YEAR OF COLLECTION \$176,341 2022/2023

\$176,238 2023/2024

\$175,860 2024/2025

\$176,453 2025/2026

\$176,002 2026/2027

\$176,523 2027/2028

.. PASSED AND APPROVED this 14th day of December, 2021.

Full resolution available on Cass County website.

First Whitney Bank: Resolution No. 2021-029

Board Member Green introduced the following Resolution entitled "RESOLUTION APPROVING AND AUTHORIZING A FORM OF LOAN AGREEMENT AND AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$1,000,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2022B, AND LEVYING A TAX TO PAY SAID NOTES; APPROVAL OF THE TAX EXEMPTION CERTIFICATE" and moved that it be adopted. Board Member Hartkopf seconded the motion to adopt, and the roll being called thereon, the vote was as follows:

Vote: Ayes: Mark O'Brien, John Hartkopf, Stephen Green, Bernard Pettinger, and Steve Baier. Carried unanimously.

Whereupon, the Chairperson declared the Resolution duly adopted as follows:

Whereupon, the Chairperson declared said Resolution duly adopted as follows:

RESOLUTION APPROVING AND AUTHORIZING A FORM OF LOAN AGREEMENT AND AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$1,000,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2022B, AND LEVYING A TAX TO PAY SAID NOTES; APPROVAL OF THE TAX EXEMPTION CERTIFICATE WHEREAS, the Issuer is a political subdivision, organized and exists under and by virtue of the laws and Constitution of the State of Iowa; and

WHEREAS, the Issuer is in need of funds to pay costs of emergency services communication equipment and systems including implementing the Iowa Statewide Interoperable Communications System (ISICS) in Cass County, essential county purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$2,000,000 be authorized for said purpose(s); and

WHEREAS, pursuant to notice published as required by Sections 331.402 and 331.443 of the Code of Iowa, this Board has held a public meeting and hearing upon the proposal to institute proceedings for the issuance of the Notes, and the Board is therefore now authorized to proceed with the issuance of said Notes for such purpose(s); and

WHEREAS, the above mentioned Notes were heretofore sold and action should now be taken to issue said Notes conforming to the terms and conditions of the best bid received at the sale.

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

Section 1. Definitions. The following terms shall have the following meanings in this Resolution unless the text expressly or by necessary implication requires otherwise:

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- "Loan Agreement" shall mean a Loan Agreement between the Issuer and a lender or lenders in substantially the form attached to and approved by this Resolution.
- "Note Fund" shall mean the fund created in Section 3 of this Resolution.
- "Notes" shall mean \$1,000,000 General Obligation Capital Loan Notes, Series 2022B, authorized to be issued by this Resolution.
- "Paying Agent" shall mean the County Auditor, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein as Issuer's agent to provide for the payment of principal of and interest on the Notes as the same shall become due.
- "Project" shall mean the costs of emergency services communication equipment and systems including implementing the Iowa Statewide Interoperable Communications System (ISICS) in Cass County.
- "Project Fund" shall mean the fund required to be established by this Resolution for the deposit of the proceeds of the Notes.
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- "Registrar" shall mean the County Auditor of Cass County, Iowa, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein with respect to maintaining a register of the owners of the Notes. Unless otherwise specified, the Registrar shall also act as Transfer Agent for the Notes.
- "Resolution" shall mean this resolution authorizing the Notes.

- "Tax Exemption Certificate" shall mean the Tax Exemption Certificate approved under the terms of this Resolution and to be executed by the Treasurer and delivered at the time of issuance and delivery of the Notes.
- "Treasurer" shall mean the County Treasurer or such other officer as shall succeed to the same duties and responsibilities with respect to the recording and payment of the Notes issued hereunder.

Section 2. Levy and Certification of Annual Tax; Other Funds to be Used.

a) Levy of Annual Tax. That for the purpose of providing funds to pay the principal and interest of the Notes hereinafter authorized to be issued, there is hereby levied for each future year the following direct annual tax on all of the taxable property in Cass County, State of Iowa, to-wit:

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\$176,523 2027/2028

... PASSED AND APPROVED this 14th day of December, 2021.

Full resolution available on Cass County website.

Committee reports: Hartkopf – SWIPCO 12/9 and Zion Integrated Behavioral Health Services

Motion by Pettinger; 2nd by Green to set Jan. 11, 2022 for a hearing on amendment of the FY2021-2022 County Budget.

The following claims were approved and the auditor authorized to issue checks for same:

General Basic Fund

Akin Building Center Custodial Supplies Alliant Energy Utilities	38.96 2110.59
Amazon Business Office Supplies Anita Supply Center Custodial Supplies Anita Tribune Co Publishing	16.04 391.03 752.60
Atlantic Motor Supply Parts Atlantic Municipal Utilities Utilities Atlantic News Telegraph Publishing	26.95 823.62 703.55
Camblin Plumbing & Heating Repairs/Service Cappels Supplies Carroll Control Systems Boiler Repairs	732.87 292.83 139.25
Cass Co Meals on Wheels Meals Cass County Health Systems Coroner Call CCMH Public Health Grants	650.00 600.00 35747.04
Choice Printing Service Cook Sanitation Sanitary Disposal	141.48 185.00
Counsel Office & Documents Culligan Soft Water Serv Deter Motor Co Copier Contract Cooler Rent Vehicle Maintenance	391.94 65.00 136.50
Ed's Lawn Equipment Equipment Maintenance Fareway Stores Veteran's Provisions First National Bank Misc Expenses	430.00 100.00 87.21
Great America Financial Servic Copier Lease Griswold American Publishing Gronewold Bell & Kyhnn & Co,PC Auditing Services	98.65 511.83 4100.00
Guthrie Co EnvironmentalHealth Quarterly Fee Guthrie County Public Health Claims Mitch Holmes Mileage/Parking Fee	9484.72 4154.42 87.71
IA State Univ Americorps 4-H Iowa State Medical Examiner John Hartkopf Host Site Agreement Autopsy Mileage	1950.00 2133.00 22.50

City of Lewis	Utilities	62.84
Lloyd & Meredith	Repairs	1339.00
Tracey Marshall	Mileage/Cellular Service	92.65
Massena Ag Supply	Supplies	23.94
Mediacom	Telephone Services	1092.25
Nishnanet	Consulting Fees	13163.21
Office Stop	Office Supplies	50.69
Pitney Bowes	Postage Meter	775.96
Police Legal Sciences	Service	1392.00
Brenda Pottebaum	Custodial Services	1380.00
Dan Proehl	Cellular Services	40.00
Purchase Power	Postage Fee	3.50
Quill Corporation	Office Supplies	122.55
Reporting Services	Transcripts	97.60
Schmidt Family Funeral Home	Indigent Burial	1500.00
Ron Schroeder	Rent	475.00
Simonton Plumbing Heating	Boiler Repairs	471.43
SIRWA	Utilities	34.50
Stone Office Products	Office Supplies	464.85
The Shredder	Shredding Services	72.00
U.S. Bank Equipment Finance	Copier Lease	136.66
Verizon Wireless	Cellular Service	1118.83
Wex Bank Fleet Services	Fuel	959.91
Stephanie Witzman	Service	330.48
21st Century Cooperative	Chemicals	94.08
American Rescue Plan (ARPA)-GB	Danta I	22205 00
Cass Co Ag & Ed	Rental	23205.00
General Supplemental Fund	Dubliching	212 10
Atlantic News Telegraph	Publishing	212.10 60.00
Cass County Shariff	Polling Site Rental	
Cass County Sheriff Children's Square USA	Serving Notices Juvenile Services	1008.92 1154.56
Deb Field		
John Fleming	Precinct Official Compens Precinct Official Compens	596.00 145.00
Henry M Adkins & Son	Maintenance/Licsense	12040.00
IMWCA	Work Comp	6437.00
Iowa Communities AssurancePool	Premium	249030.00
Sheryl Jensen	Precinct Official Compens	135.00
Sonya Mikkelsen	Precinct Official Compens	13.50
Public Safety Fund	County Contribution	32312.19
Shelby County Auditor	Rent/Utilities/Custodial	1194.75
Sandra Sothman	Precinct Official Compens	17.10
Kimberlee Spillers	Precinct Official Compens	135.00
SWI Juvenile Emergency	Juvenile Services	45130.40
Roger Wallingford	Precinct Official Compens	76.50
Stacy Wallingford	Precinct Official Compens	63.00
Kay Winston	Precinct Official Compens	130.50
Pam Wolfe	Precinct Official Compens	13.50
MH-DD Services Fund		
Southwest Iowa MH Region	Property Taxes	125000.00
Rural Services Basic Fund	, ,	
Atlantic Police Dept	Equipment	280.00
Bizco Bizco Technologies	Equipment	2824.91
Deter Motor Co	Maintenance	1137.46
Dvorak Tire and Service	Service	1219.14
Xtreme Auto	Service	620.21
First National Bank	Misc Expenses	850.84
Galls LLC	Equipment	27.35
Horizon Jet Wash	Service	70.00
ISSDA Financial Administration	Memberships	425.00
Jones Automotive	Labor	7308.80
McAtee Tire Service	Service	1083.62
OReilly Auto Parts	Supplies	119.85

Wex Bank Fleet Services	Fuel	4575.59
Secondary Road Fund		
Agriland FS	Bulk Fuel	8312.48
AgriVision	Parts/Service	1981.04
Alliant Energy	Utilities	490.13
Anita Supply Center	Supplies	26.78
Anita Tribune Co	Publishing	96.00
Atlantic Carriers	Road Salt Publishing	4433.60 192.00
Atlantic News Telegraph Brown Electric Company	Building Mainteance	454.18
Cintas LOC 749	Uniforms	120.00
Cook Sanitation	Sanitary Disposal	60.00
Deter Motor Co	Parts/Service	188.90
EJS Supply	Supplies	1445.00
Fareway Stores	Supplies	306.88
Filter Care of Nebraska	Outside Services	55.50
Griswold Communications	Telephone Service	38.51
Richard E Hansen	Reimbursement	93.02
HGM Associates	Engineering Services	4750.00
Scott Holaday Land O'Lakes Purina Feed	Reimbursement Road Salt	34.75
Massena Ag Supply	Supplies	12175.40 18.07
Massena Telephone Company	Telephone Service	32.93
Matheson Tri-Gas	Supplies	603.59
McAtee Tire Service	Tires/Tire Repair	5734.52
Mid American Energy	Intersection Lighting	5.57
MTS, Inc. M & K Mills Tree Ser	Sanitary Disposal	25.00
Nelson Machine & Forge	Parts/Service	110.00
OHalloran International	Parts/Service	504.12
Olsen Fuel Supply	Fuel	9238.56
Olsen's Outdoor Power	Supplies	125.45
Schildberg Construction	Rock	57817.30
SIRWA	Project Costs	7775.50
Steinbeck & Sons Tiger Mart Griswold Amoco	Propane Fuel	1068.60 844.31
Truck Center Companies	Parts/Service	3792.40
Verizon Wireless	Cellular Service	362.91
Westel Systems	Telephone Service	36.60
Wyman's Carquest	Supplies	66.91
Ziegler	Parts/Service	5026.70
21st Century Cooperative	Fuel	700.19
Sheriff Investigations		
First National Bank	k-9	47.99
Local Option Tax Fund	_	40650 00
Cass Co Environ Landfill	Fee	10650.00
Capital Projects Per Mar Security Services Corp	Monitoring Services	257.45
Local Emergency Mgmt Agency	Monitoring Services	237.43
Deter Motor Co	Vehicle Maintenance	54.51
Iowa Emergency Mgmt Assoc	Dues	150.00
Mike Kennon	Fuel/Office Supplies	170.97
Environmental Control Agn		
Akin Building Center	Supplies	11.98
Anita Supply Center	Supplies	49.08
Atlantic City Clerk	Building Maintenance	500.00
Atlantic Motor Supply	Supplies	365.93
Crystal Clear of SW Iowa	Water	33.00
Farmers Electric Cooperative	Utilities	2578.46
First National Bank First Whitney Bank& Trust	Miscellaneous Debt Repayment	1586.86 11555.30
Ia Dept of Nat Resources	DNR Quarterly Waste Fees	6002.21
IMWCA	Work Comp	672.00
Marne/Elk Horn Telephone	Telephone Service	3.87
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Massena Telephone Company	Telephone/Internet Servic	145.00
Office Stop	Office Supplies	242.56
Olsen Fuel Supply	Fuel	2167.79
Otto Lorence & Wiederstein	Legal Fees	147.00
SCS Engineers	Engineering Services	3060.00
Ziegler	Parts/Service	121.52
Ziegier	Parts/Service	121.52

TIME 10:07 Motion by Pettinger, 2nd by Green: to adjourn. Meeting adjourned. Next regular meeting Dec. 21, 2021.

/s/-Steve Baier, Chair Attest: /s/-Dale Sunderman, Auditor