

**Supervisors Room, Courthouse  
Pocahontas, Iowa  
August 13, 2024**

**At 9:00 a.m.** a teleconference call was held with Palo Alto County Board of Supervisors, as Trustees for JT DD 63. Palo Alto County members present were: Craig Merrill, Keith Wirtz, Ron Graettinger, Carmen Moser, Auditor, Jordan Morey, Drainage Clerk and by telephone, Linus Solberg. Pocahontas Members were: Kyle Smith, Jeff Ives, Brent Aden, Nita Hinrickson, Auditor, Bryan Rahn, Drainage Clerk and Collin Klingbeil from Jacobson-Westergard & Associates, Inc. Collin advised that Palo Alto was doing drone flyovers for FEMA. Motion by Jeff Ives, seconded by Keith Wirtz to appoint Kyle Smith as Chair and Nita Hinrickson as secretary. Ayes all from Pocahontas and Palo Alto, motion carried.

Collin advised that Palo Alto was doing drone flyovers for FEMA due to the past flooding. JT DD 63 has some possible damage NW of Mallard. Motion by Jeff Ives, seconded by Ron Graettinger to fly JT DD 63 in Palo Alto county with Pocahontas being optional if there is a need. All ayes, motioned carried.

Motion by Brent Aden, seconded by Keith Wirtz to declare the joint meeting adjourned. Ayes all, motion carried.

For informational only purposes Collin reported that on DD 51 it would cost too much to do improvements thru the town. Union Pacific is requiring extensive reports to replace and improve the culvert under tracks which would be time extensive and expensive. Due to conversations at the meeting last September, he recommended to just do repairs by just removing trees & roots to Main 1, at this time, instead of doing improvements. Collin will work on completing the report and once completed a formal meeting will be set.

**At 10:00 a.m.** The Board of Supervisors of Pocahontas County, Iowa, met for a regular session pursuant to adjournment. Members present: Chairman, Kyle Smith; Supervisors, Jeff Ives, Louis Stauter, Clarence Siepker, Brent Aden; Auditor, Nita Hinrickson. Others present: Reporter, Erin Sommers.

Motion by Brent Aden, seconded by Clarence Siepker, to approve the minutes from August 6, 2024 as presented. Ayes all, motion carried.

Motion by Jeff Ives, seconded by Louis Stauter, to approve the agenda as posted. Ayes all, motion carried.

There was no update on any old business.

Motion by Louis Stauter, seconded by Brent Aden to approve Recorder's Report of Fees Collected for the month of July. Ayes all, motion carried.

Motion by Louis Stauter, seconded by Jeff Ives to approve JT DD 63 Palo Alto County claim for \$1,080.00 for jetting services. Ayes all, motion carried.

Motion by Jeff Ives, seconded by Brent Aden to approve JT DD 63 Strutzenberg Invoice for \$6,170.36 for Class E Rip Rap. Ayes all, motion carried.

Motion by Louis Stauter, seconded by Clarence Siepker to approve JT DD 181 Schoon Excavating claim for \$2,500.00 for surface drain repair. Ayes all, motion carried.

Motion by Brent Aden, seconded by Jeff Ives to approve and authorize chairperson to sign the Actuarial Services Agreement with HUB for GASB 75. Ayes all, motion carried.

Motion by Clarence Siepker, seconded by Brent Aden to approve:

**Resolution-2024-08-#32  
Canceling Outstanding Checks**

WHEREAS, Iowa Code Section 331.554(7) provides that if a warrant outstanding for more than one year shall be canceled by the auditor and the amount of the warrant shall be credited to the fund upon which the warrant was drawn. A person may file a claim with the auditor for the amount of the canceled warrant within one year of the date of the cancellation, and upon showing of proper proof that the claim is true and unpaid, the auditor shall issue a warrant drawn upon the fund from which the original canceled warrant was drawn. This subsection does not apply to warrants issued upon drainage or levee district funds or any funds upon which the county treasurer has issued a warrant order or stamped a warrant for want of funds.

The following checks from the General Basic Service Fund have been outstanding for more than one year:

Disbursement #282772, Audit #251069, issued 11/28/2023, \$265.00 to Haley Equipment, Inc.  
Disbursement #283689, Audit #251518, issued 1/9/2024, \$13.17 to Kyle Smith  
Disbursement #286279, Audit #252902, issued 5/14/2024, \$69.60 to O'Brien County Sheriff

THEREFORE BE IT RESOLVED by the Pocahontas County Board of Supervisors that the checks mentioned above should be canceled and the original fund credited.

Approved this 13<sup>th</sup> day of August, 2024

By: Pocahontas County Board of Supervisors

/s/ Kyle Smith, /s/ Jeff Ives, /s/ Brent Aden, /s/ Louis Stauter, /s/ Clarence Siepker. Attested by /s/ Nita Hinrickson, County Auditor. Ayes all, motion carried.

Motion by Brent Aden, seconded by Jeff Ives to acknowledge receipts of B & B Hog Farms Inc DNR Construction application. Ayes all, motion carried.

Motion by Louis Stauter, seconded by Jeff Ives to approve and authorize the chairperson to sign Ahlers & Cooney Finance Certificate. Ayes all, motion carried.

Motion by Jeff Ives, seconded by Brent Aden to approve and authorize chairperson to sign Agreement to Serve as Dissemination Agent for Secondary Market Disclosure with Piper & Sandler. Ayes all, motion carried.

Motion by Brent Aden, seconded by Clarence Siepker to approve Resolution No. 2024-08-#33. Ayes all. Motion carried.

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

**RESOLUTION NO. 2024-08-#33**

**RESOLUTION APPROVING THE PRELIMINARY OFFICIAL STATEMENT FOR \$8,500,000  
(DOLLAR AMOUNT SUBJECT TO CHANGE) GENERAL OBLIGATION CAPITAL LOAN  
NOTES, SERIES 2024**

WHEREAS, a preliminary form of Official Statement has been prepared for the purpose of offering \$8,500,000 (Dollar Amount Subject to Change) General Obligation Capital Loan Notes, Series 2024; and

WHEREAS, it is appropriate that the form of the Preliminary Official Statement be approved and deemed final and, upon completion of the same, that the Preliminary Official Statement be used in connection with the offering of the Notes for sale.

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

That the preliminary Official Statement in the form presented to this meeting be and the same hereby is approved as to form and deemed final for purposes of Rule 15c2-12 of the Securities and Exchange Commission, subject to such revisions, corrections or modifications as the Chairperson and Auditor, upon the advice of bond counsel, disclosure counsel, and the County's Underwriter, shall determine to be appropriate, and is authorized to be distributed in connection with the offering of the Notes for sale.

PASSED AND APPROVED this 13<sup>th</sup> day of August, 2024.

/s/ Kyle Smith. Attested by /s/ Nita Hinrickson, County Auditor.

Motion by Jeff Ives, seconded by Louis Stauter to approve Resolution No. 2024-08-#34. Ayes all. Motion carried.

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

**RESOLUTION NO. 2024-08-#34**

**RESOLUTION APPROVING POST-ISSUANCE  
COMPLIANCE POLICY**

WHEREAS, Pocahontas 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 POCAHONTAS 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 13<sup>th</sup> day of August, 2024.

/s/ Kyle Smith. Attested by /s/ Nita Hinrickson, County Auditor.

Motion by Brent Aden, seconded by Clarence Siepker to approve Resolution No. 2024-08-#35.

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

**RESOLUTION NO. 2024-08-#35**

**RESOLUTION APPROVING BOND DISCLOSURE POLICY**

WHEREAS, Pocahontas County, State of Iowa, is a political subdivision, organized and exists under and by virtue of the laws and Constitution of the State of Iowa who routinely sells municipal securities to underwriters; and

WHEREAS, Rule 15c2-12 promulgated under the Securities Exchange Act of 1934, as amended (the "Rule"), imposes requirements upon the County's municipal securities offerings including providing an official statement and a continuing disclosure agreement with the purchaser or underwriter in connection with each new issuance of obligations which fall within the Rule; and

WHEREAS, to provide a protocol for future compliance with the Rule, the County has prepared a Bond Disclosure Policy outlining procedures related to the preparation of its primary and secondary disclosures for existing and future municipal securities issued by the County.

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

Section 1. The Bond Disclosure Policy attached hereto as Exhibit "A" is hereby adopted and approved.

Section 2. The County Auditor identified as the Disclosure Coordinator therein is hereby approved and shall take any and all action necessary to properly implement the Policy.

PASSED AND APPROVED this 13th day of August, 2024.

/s/ Kyle Smith. Attested by /s/ Nita Hinrickson, County Auditor.

Motion by Louis Stauter, seconded by Jeff Ives to approve and authorize chairperson to sign the Blanket Letter of Representation. Ayes all, motion carried.

Motion by Louis Stauter, seconded by Brent Aden to approve Draft & Continuing Disclosure Certificate. Ayes all, motion carried.

Motion by Clarence Siepker, seconded by Louis Stauter, to approve claims as presented. Ayes all, motion carried.

A & M Laundry	Supplies	121.65	2
A Plus Auto	Outside Repairs	443.24	1
Adv. Drainage	Materials	1133.18	1
Alliant Energy	Utilities	228.24	2
Amazon	Supplies	1508.07	7
Anderson Drainage	Dirt Work	9920.00	1
AP Air Inc	Parts	364.00	1
Arnold Motor	Parts	124.24	1
Aureon	Service	18.00	1
L Bailey	Expenses	63.18	1
Bargen Inc	Maintenance	199239.94	1
Bargen Inc	Road Work	131272.04	1
W Beneke	Expenses	290.92	1
Bennett Recycling	Garbage	900.00	1
N Birkey	Expenses	442.26	2
B H Energy	Natural Gas	179.29	8
BV Co Journal	Minutes	1567.05	5
D Harson	Expense	32.04	2
Calhoun Co PH	Services	1141.43	2
Calhoun Co Sheriff	Service	136.84	3
Calhoun-Burns	Professional services	2915.00	1
Campbell Supply	Parts	23.91	1
Central IA Det	Services	1018.00	1
Century Link	Line Chg	63.45	1
CenturyLink	Service	3666.66	1
Charm-Tex	Supplies	77.51	1
Cherokee Co Sheriff	Service	45.72	1
Chosen Valley	Service	545.00	1
City-Pocahontas	Utilities	3456.43	11
Clay Co Sheriff	Service	53.00	1
O Cressler	Expenses	102.38	2
Crittenton	Service	1446.15	1
Crysteel Manufacturing, Inc. TB	Parts	802.74	1
Dakota Supply	Service	3420.17	1
DCI-SOR	Training	75.00	1
IRS	Fed Excise Tax	962.78	1
Des Moine Stamp	Supplies	78.15	1
Doolittle Oil	Supplies	5229.44	2
EMC Insurance Companies Attn:	Insurance	2500.00	1
Laura S Erickson	Expenses	20.31	1
Farm & Home	Supplies	2362.33	7
City-Fonda	Utilities	115.48	1
Force America	Parts	96.72	1
C Frerk	Mileage	69.00	1
Galls	Uniform	385.59	1
GFC Leasing	Lease	1124.82	1
Gilmore City	Road Use Tax	1466.76	1
Go Guttters	Service	2268.40	1
Gordon Flesch	Lease	338.05	2

Grow's Garbage	Service	320.00	2
GRP	Service	83.00	1
Guthrie County Sheriff	Service	45.72	1
Haley Equip	Parts	551.44	1
City-Havelock	Road Use Tax	871.02	1
Healthcare First	Service	222.04	2
Dereck A Hebert	Expenses	447.57	2
B Hinners	Expenses	26.50	1
Wanita A Hinrickson	Expenses	83.07	2
J Hodgell	Mileage	19.89	1
B Hetrick	Expenses	260.33	2
M Hoyt	Expenses	203.59	2
HyVee AR	Jail Meds	6.95	1
IState Truck	Parts	56.80	1
IA Audio Video	Equip	375.00	1
IA Dept Inspections & Appeals	Tank Renewals	200.00	1
IPHA	Dues	300.00	1
ICEOO Nicole Williams, Treasur	Conference Registration	250.00	1
IDNR Water	Well Permits	275.00	1
INTRANS ISU	Conference Fees	640.00	1
IA Lakes Elec	Electricity	514.00	2
ISAC	Dues	400.00	1
ISAC	Expenses	260.00	1
ISAC	Training	770.00	5
ISACA	SEAT 1	25.00	1
Jack's Uniform	Uniform	577.55	1
Jacks OK Tire	Materials	323.92	1
Jacks OK Tire	Tires/Parts	3137.36	1
Jacobson-Westergard & Associat	Service	210.00	1
R Jergens	Expenses	794.45	1
Jim Hawk Truck	Parts	33.44	1
Johnston Auto	Supplies	443.82	1
Juicebox	Hosting	230.00	1
Kapp's Fire Extinguisher Sales	Safety	1528.15	1
J Klatt	Well Plug	500.00	1
David A Kraft	Mileage	9.35	1
B Krips	Expenses	421.34	2
Krueger Survey	Prof Services	750.00	1
Krueger Survey	Surveying	550.00	1
House of Print	Supplies	316.00	3
LMPC	Utilities	812.64	2
Laurens Sun	Minutes	2280.70	5
LexisNexis	Service	137.00	1
MJ Litwiller	Expenses	901.88	1
Machine Shop	Supplies	220.16	1
Mail Services	Service	322.53	1
Martin Marietta	Granular	12226.41	1
Martin Marietta	Materials	3582.11	1
Martin Marietta	Rock	338.03	1
Messenger	Ads	296.40	1
Mid Iowa GP	Dues	500.00	1
MidAm Energy	Electricity	402.43	3
MIDAS	Assistance	3399.00	1
MIDAS	Dues	2794.43	1
Midwest Const Cons	Service	15886.75	1
R Moore	Expenses	81.99	1
Murphy Tractor	Parts	72.60	1
Comm First	Parts	221.90	2
Comm First	Service	53.26	1
Kayla M Nedved	Mileage	2.81	1
S Nelson	Expense	150.02	1
Netsmart	Service	1730.76	2
New Way Ford	Service	1892.43	2
NW Comm	Line Chg	158.99	1
NW IA YES	Service	8431.05	2
Oakcrest	Service	915.00	1
Office Elements	Supplies	314.11	5
Overhead Door Company of Webst	Repairs	4174.76	1
Palmer Mutual	Line Chg	329.92	2
City-Palmer	RUT FTM Reimbursement	2297.97	1
City-Palmer	Utilities	448.58	2
PA CO Sheriff	Services/Fees	32.01	1
Pitney Bowes	Lease	261.72	3
PJ Greufe	Service	3000.00	2
City-Plover	RUT FTM Reimbursement	1075.42	1
City-Plover	Utilities	100.00	1
Po Co EMA	Allocation	93000.00	1
Po Co EMA	Service	18000.00	1
Po Co Home Care	Aides	6550.00	2
Po Co Solid Waste	Rural Waste	280.00	2
Poca Co Treas	Drainage	9.84	1
PO CO IT Dept	Copier Expenses	59.55	1
PO CO IT Dept	Phone	54.38	1
PO CO IT Dept	Phone Fiber	789.19	6
Poca St Bank	Rent	400.00	1
Poca Comm Hospital	Service	1274.00	1
Poky Equip	Parts	74.90	1
Poky Equip	Supplies	200.16	1
Poky Fiber	Service	855.83	3
Poky Fiber	Services	94.95	1
Presto-X Co	Pest Control	878.81	3
Prinsco Inc	Supplies	678.00	1
Pro Co-Op	Fuel	26609.23	5
POS	Supplies	698.87	1
Bryan C Rahn	Postage	5.92	1
Wyatt C Rahn	Expenses	20.21	1
Record Dem	Minutes	2516.22	8
Rees Truck	Parts	1096.97	1
Rehab Visions	Service	918.80	1
B Reis	Expenses	76.77	2
Richards Const	Service	28000.00	1
Riley Armstrong	Service	8196.60	1
Rinker	Supplies	2035.20	1
Road Mach	Parts-Equipment	92.75	1

E Ahlrichs	Mileage	301.28	2
City-Rolfe	Utilities	63.92	2
Sac Co Sheriff	Service	46.58	1
A Salsberry	Expenses	291.04	1
C Schachtner	Mileage	22.23	1
T Schmeling	Expenses	162.85	1
SCI Comm	Service	435.11	1
IA SOS	Notary	30.00	1
Seiler Appl	Service	8560.50	3
Seiler Appl	Services	289.00	1
K Seiler	Expenses	9.85	1
Shimon Trucking	Service	50405.00	1
Sioux Sales Co	Supplies	142.35	1
Site Services Inc.	Engineering Studies	2450.00	1
Darren Stearns	Trapping	640.00	1
A Stern-Domek	Mileage	278.47	2
T Reuters	Service	1908.00	1
Donald P Trexel	Mileage	12.87	1
UDMO	Allocation	4250.00	1
US Cellular	Phone	170.79	2
K Vadar	Mileage	238.10	2
City-Varina	RUT FTM Reimb	408.34	1
Verizon	Eng Hotspots	240.08	1
Verizon	Phones	1588.94	6
WAPITI	Services	3150.00	1
J Watson	Mileage/Meals	25.90	1
Webster Co Auditor	Judicial Rent	504.77	1
West Bend Ins	Work Comp	59597.50	1
Wex Bank	Fuel	1061.51	1
Windstream	Line Chg	456.46	3
Woodley Ins	Insurance	31602.04	1
Woods	Supplies	101.37	4
Wright Co Public Health	Service	2756.68	1
Wright Co Sheriff	Service	115.10	3
P Zaugg	Mileage	18.72	1
Zoho Corp	Service	580.00	1
Grand Total		837115.13	

Weekly meetings: Ives- DD51 background; Stauter- driveway concerns; Smith- compensation committee; Siepker- compensation committee and Aden- Solid Waste.

There being no further business, a motion was made by Brent Aden, seconded by Clarence Siepker, to declare the meeting adjourned. Ayes all, motion carried.

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Kyle Smith, Chairman

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Nita Hinrickson, Auditor