



HARDIN COUNTY
Board of Supervisors

Wednesday, April 7, 2021

NOTICE: Public attendance at public meetings is restricted due to COVID-19 concerns. To access and participate in meetings remotely, please call 641-939-8108 for meeting information.

1. 9:00 A.M. Call To Order
Courthouse Large Conference Room
2. Pledge Of Allegiance
3. Approval Of Agenda
4. Approval Of Minutes

Documents:

[03-03-2021 MINUTES.PDF](#)
[03-03-2021 CHAT LOG.PDF](#)
[03-24-2021 MINUTES.PDF](#)
[03-24-2021 CHAT LOG.PDF](#)
[03-31-2021 MINUTES.PDF](#)
[03-31-2021 CHAT LOG.PDF](#)

5. Approval Of Claims For Payment

Documents:

[VENDOR PUBLICATION REPORT 4.7.21.PDF](#)

6. Emergency Management Update
7. Public Health Update
8. Utility Permits & Secondary Roads Department

Documents:

[UTILITY PERMIT APPLICATION UT-004.PDF](#)

9. Public Comments
10. Resolution Appointing UMB Bank, N.A. Of West Des Moines, Iowa, To Serve As Paying Agent, Note Registrar, And Transfer Agent, Approving The Paying Agent And Note Registrar And Transfer Agent Agreement And Authorizing The Execution Of The Agreement

Documents:

[RESOLUTION APPOINTING REGISTRAR AND PAYING AGENT.PDF](#)

11. Resolution Approving And Authorizing A Form Of Loan Agreement And Authorizing And

Providing For The Issuance Of \$13,920,000 Taxable General Obligation Urban Renewal Refunding Capital Loan Notes, Series 2021, And Levying A Tax To Pay Said Notes; Approval Of The Continuing Disclosure Certificate And Refunding Trust Agreement

Documents:

[RESOLUTION AUTHORIZING ISSUANCE OF NOTES.PDF](#)

12. Application For Liquor License – Radcliffe Friendly Fairways Golf

Documents:

[APPLICATION FOR LIQUOR LICENSE.PDF](#)

13. Application For Membership To Iowa River Valley Early Childhood Area Board

Documents:

[KUBE LETTER 3-15-2021.PDF](#)

14. Approval Of Iowa Governmental Health Care Plan Benefits And Rates

Documents:

[HARDIN COUNTY - IGHCP RENEWAL EXHIBIT WITH ALTS, 7-1-21, 1-14-21.PDF](#)

15. Approval Of Agreements With Wellmark, IGHCP, And EBS

16. Auditor's Monthly Report

Documents:

[AUDITORS MONTHLY REPORT.PDF](#)

17. Recorder's Monthly Report

Documents:

[RECORDERS MONTHLY REPORT.PDF](#)

18. Sheriff's Monthly Report

Documents:

[SHERIFFS MONTHLY REPORT.PDF](#)

19. Discussion With Possible Action On Extension Of COVID-19 Leave Policy

Documents:

[RESOLUTION EXTENDING COVID LEAVE PLAN.PDF](#)
[RESOLUTION ADOPTING COVID RESPONSE PLAN.PDF](#)

20. Other Business

21. Adjournment/Recess

22. 9:30 A.M. Drainage
[VIEW REGULAR DRAINAGE MEETING AGENDA](#)
Courthouse Large Conference Room

HARDIN COUNTY BOARD OF SUPERVISORS
MINUTES – MARCH 3, 2021
WEDNESDAY - 9:00 A.M.
COURTHOUSE LARGE CONFERENCE ROOM

Chair BJ Hoffman called the meeting to order. The meeting was held electronically due to COVID-19 public health risks. Also present were Supervisors René McClellan and Lance Granzow; and Darrell Meyer, Connie Mesch, Lori Kadner, Machel Eichmeier, Jessica Sheridan, Taylor Roll, Cynthia Ioerger, and Angela Silvey. Attending via Zoom: Matt Jones, Curt Groen, Tifani Eisentrager, Justin Ites, Elaine Loring, Pauline Lloyd, Rocky Reents, Breanne Butler, Shane Glinski, Julie Duhn, Dave McDaniel, Donna Juber, Laura Cunningham, Abby Flatness, Lisa Lawler, Megan Harrell, Carey Callaway, Linn Adams, Mark Buschkamp, and Allison Scott.

The Pledge of Allegiance was recited.

McClellan moved, Granzow seconded to approve the agenda as posted. Motion carried.

Granzow moved, McClellan seconded to approve the March 3, 2021 claims for payment. Motion carried.

Emergency Management Update:

Snow guards will be installed on the EOC Building on Saturday.

Public Health Update:

Rocky Reents, Public Health Coordinator, reported on COVID-19 case data and vaccine administration.

Utility Permits: None.

Secondary Roads:

County Engineer Taylor Roll reported the road crew is applying cold patch on highways and rock on muddy intersections.

Public Comments:

Julie Duhn requested an update on the Julie Towne case and expressed opposition to the resolution repealing masks in county buildings appearing later on the agenda.

Donna Juber thanked County Auditor Jolene Pieters for asking questions and allowing answers to be published in the paper, in response to allegations of voter fraud by State Sen. Annette Sweeney.

Pauline Lloyd inquired about costs of a lawsuit, a state audit, and insurance premiums.

Breanne Butler voiced support for the resolution repealing masks in county buildings.

Granzow moved, McClellan seconded to acknowledge receipt of County auditing service proposals from Gardiner + Company, Anderson Larkin & Co. PC, and Bowman & Miller PC and to table the awarding of a contract until a later date. Motion carried.

The Board heard comments from Recorder Lori Kadner, Treasurer Machel Eichmeier, Roll, and Zoning Administrator/Environmental Health Specialist Jessica Sheridan about facial coverings in county buildings, and the following action was taken:

McClellan moved, Granzow seconded that the following Resolution No. 2021-11, Resolution Repealing Resolution No. 2020-43, be adopted. Roll Call Vote: “Ayes” McClellan, Granzow, and Hoffman. “Nays” None. Resolution No. 2021-11 is hereby adopted as follows:

RESOLUTION NO. 2021-11

RESOLUTION REPEALING RESOLUTION NO. 2020-43

WHEREAS, the Hardin County Board of Supervisors adopted on or about April 1, 2020, an Infectious Disease Action Plan, Resolution 2020-15; and

WHEREAS, the Hardin County Board of Supervisors adopted on August 12, 2020, a policy regulating entry by county employees and the public to the County Courthouse, County Office Building and County Jail/Sheriff Office; and

WHEREAS, the Hardin County Board of Supervisors adopted on November 18, 2020, Resolution No. 2020-43, which amended Resolution 2020-15 to require among other things the wearing of face covering in county buildings; and

WHEREAS, the consensus of Hardin County Department Heads favor repeal of Resolution No. 2020-43, while maintaining the COVID-19 safeguards put in place prior to adopting Resolution No. 2020-43;

NOW, THEREFORE BE IT RESOLVED that Hardin County hereby repeals Resolution No. 2020-43, effectively returning the County to the COVID-19 response safeguards in place prior to adopting Resolution No. 2020-43.

Passed and adopted this 3rd day of March 2021.

/s/ BJ Hoffman
BJ Hoffman, Chairperson
County Board of Supervisors

ATTEST: /s/ Jolene Pieters
Jolene Pieters
Hardin County Auditor

3/3/2021
Date

McClellan moved, Granzow seconded to approve the Recorder's Monthly Report for February 2021. Motion carried.

Granzow moved, McClellan seconded to approve the Sheriff's Monthly Report for February 2021. Motion carried.

McClellan moved, Granzow seconded to approve the discharge of Tristan Mewes, part-time Correctional Officer, effective 02/24/2021. Motion carried.

McClellan moved, Granzow seconded to approve the hiring of Brock Kinney, part-time Correctional Officer, at a rate of \$16.48/hour, effective 03/03/2021. Motion carried.

Other Business: None.

Granzow moved, McClellan seconded to adjourn. Motion carried.

At 10:17 a.m. the Board met with Tim Oswald, Piper Sandler & Co., to discuss hospital bond refinancing. The meeting was held electronically due to COVID-19 public health risks. Present: Supervisors Hoffman, McClellan, and Granzow; and Oswald, Jolene Pieters, Machel Eichmeier, Darrell Meyer, Jessica Sheridan, Angela De La Riva, and Angela Silvey. Attending via Zoom: Kristin Cooper, Ahlers & Cooney PC.

Oswald opened with a brief explanation of the history of the hospital bond and types of refinancing.

Kristin Cooper reviewed the structure of the refinancing and potential risks. Hansen Family Hospital (HFH) proposed a taxable advance refunding with a Cinderella structure – a bond that converts from taxable to nontaxable – which, according to Cooper, is a bond structure not routinely done. Cooper advised the IRS could weigh in, say the transaction does not work, and the deal could be unwound, resulting in reputational, audit, and ratings risks to the County. The County's choices: proceed with a taxable advance refunding, wait until the bond call date, or go with the Cinderella bonds.

McClellan asked if the IRS's blessing could be obtained before entering into the deal. Cooper advised the County could get a private letter ruling, but such rulings take a year or more and are costly.

Oswald stated he was not inclined to recommend the Cinderella bond, and suggested going the taxable advanced refunding route or waiting until 2022 to do a current refunding. Cooper advised HFH preferred the Cinderella option, but would be happy with the taxable advanced refunding. Cooper added that Congress is evaluating putting tax exempt refunding bonds back into law.

Oswald noted if the County was able to sell the bond tax exempt at present, the interest rate would be about 1.55%, with savings just over \$1.1 million; if the bond sold taxable at present, the rate goes to 1.98%, with savings of \$530,000 to \$540,000.

Timeline for the sale of the bonds was discussed. Oswald will email an engagement letter from the underwriter for the March 10, 2021 agenda. In addition, a due diligence call will be scheduled for Ahlers & Cooney and the County to go through the preliminary official statement.

Switching gears, Granzow advised he learned HFH incurred \$2 million in debt via a PPP loan and asked if the new agreement stated HFH needs approval from the County to incur debt beyond the bond. Cooper advised that when the new indenture is put together, HFH would be reminded of the covenants and what consents need to be given.

Oswald said he would speak to the hospital's lawyer regarding the PPP loan.

McClellan moved, Granzow seconded to adjourn at 11:01 a.m. Motion carried.

BJ Hoffman, Chair
Board of Supervisors

Jolene Pieters
Hardin County Auditor

Chat Log from 3/3/2021

09:12:05 From Lisa Lawler to Everyone : if they're sick they shouldn't be out in public, correct?

09:12:16 From Julie Duhn to Everyone : Um, there is certainly scientific dispute on mask use. Jeebus.

09:13:39 From Donna Juber to Everyone : Too much noise. Ask Angela to go to podium, please

09:14:40 From Hardin County to Mark(Direct Message) : Can you confirm your last name please?

09:15:19 From Julie Duhn to Everyone : Be responsible, wear a mask. Think about the other people, not just yourself.

09:16:04 From Donna Juber to Everyone : When will we know what the bids are?

09:16:59 From Asa to Everyone : Healthy people do not need to wear masks.

09:17:41 From Julie Duhn to Everyone : Until they are not healthy, Asa.

09:18:28 From Asa to Everyone : then stay home, Julie

09:18:44 From Asa to Everyone : we have immune systems for a reason.

09:19:07 From Donna Juber to Everyone : There are those who are carrying the virus who don't have symptoms.

09:19:08 From Julie Duhn to Everyone : Asymptomatic spread. Look to science.

09:20:51 From Asa to Everyone : That makes no sense. you carry gastrointestinal viruses before you know it and spread it. hand foot and mouth in kids spread it before symptoms HIV spread before symptom EVERYTHING spread before symptoms!

09:21:43 From Mark to Hardin County(Direct Message) : Mark Buschkamp

09:21:58 From Asa to Everyone : Anyway.. we could really go on and on it should be a choice. if you want to wear one do it if not that's fine. Also 98% survival rate with no treatment.

09:22:35 From Julie Duhn to Everyone : Yikes. I'm done. Wow.

09:22:52 From Asa to Everyone : yes. wow.

09:25:54 From Donna Juber to Everyone : Thank you, Jessica!

09:26:00 From Lisa Lawler to Everyone : thank you Jessica

HARDIN COUNTY BOARD OF SUPERVISORS
MINUTES – MARCH 24, 2021
WEDNESDAY - 9:00 A.M.
COURTHOUSE LARGE CONFERENCE ROOM

Chair BJ Hoffman called the meeting to order. The meeting was held electronically due to COVID-19 public health risks. Also present were Supervisors René McClellan and Lance Granzow; and Taylor Roll, Thomas Craighton, Michael Pearce, Machel Eichmeier, Jolene Pieters, and Angela Silvey. Attending via Zoom: Curt Groen, Breanne Butler, Justin Ites, Pauline Lloyd, Cheryl Lawrence, Laura Cunningham, Tim Oswald, JD Holmes, Donna Juber, Shane Glinski, Megan Harrell, Rocky Reents, Angela De La Riva, Abby Flatness, Wes Wiese, and Dave McDaniel.

The Pledge of Allegiance was recited.

McClellan moved, Granzow seconded to approve the agenda as posted. Motion carried.

Granzow moved, McClellan seconded to approve the minutes of March 9, 2021; March 16, 2021; March 17, 2021; and March 19, 2021. Motion carried.

McClellan moved, Granzow seconded to approve the March 24, 2021 claims for payment. Motion carried.

Emergency Management Update:

Thomas Craighton, Emergency Management Coordinator, reported Severe Weather Awareness Week is underway, he is attending webinars on the federal COVID relief package, and progress was made on Union's and New Providence's derecho claims.

Public Health Update:

Rocky Reents, Public Health Coordinator, reported on COVID-19 case data and vaccine administration.

Utility Permits: None.

Secondary Roads:

County Engineer Taylor Roll reported on the S-27 bridge project.

Public Comments:

Donna Juber read from an emergency election directive issued by the Secretary of State, recounted her conversation with SOS staff, and challenged the Board to defend employees against allegations of voter fraud. Juber was met with no comment and directed to the county attorney's statement on the County website.

Pauline Lloyd also challenged the Board to confirm there was no voter fraud in Hardin County. In addition, Lloyd wondered why Hoffman served as host for a City of Eldora Zoom meeting.

Tim Oswald, Piper Sandler & Co., updated the Board on the bond sale in connection with the refinancing of the debt lent to Hansen Family Hospital. According to Oswald, savings to the County, which flows through to HFH, is \$725,000, and average interest rate is 1.4%.

McClellan moved, Granzow seconded that the following Resolution No. 2021-15, Resolution Directing the Acceptance of a Proposal to Purchase \$13,905,000* Taxable General Obligation Urban Renewal Refunding Capital Loan Notes, Series 2021; and Approving the Form and Authorizing Execution of a Note Purchase Agreement, be adopted. Roll Call Vote: "Ayes" McClellan, Granzow, and Hoffman. "Nays" None. Resolution No. 2021-15 is hereby adopted as follows:

RESOLUTION NO. 2021-15

RESOLUTION DIRECTING THE ACCEPTANCE OF A
PROPOSAL TO PURCHASE \$13,905,000* TAXABLE
GENERAL OBLIGATION URBAN RENEWAL REFUNDING
CAPITAL LOAN NOTES, SERIES 2021; AND APPROVING
THE FORM AND AUTHORIZING EXECUTION OF A NOTE
PURCHASE AGREEMENT

WHEREAS, Hardin 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, it is deemed necessary that the County should enter into a Loan Agreement and borrow the amount of \$13,905,000* as authorized by Sections 331.402, 331.443 and 403.12 of the Code of Iowa as amended; and

WHEREAS, a proposal has been received from UMB Bank, N.A. of Kansas City, Missouri; and

WHEREAS, it is the intention of this Board of Supervisors to enter into a Loan Agreement in accordance with said proposal dated March 24, 2021.

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

That this Board of Supervisors does hereby accept the attached proposal of UMB Bank, N.A. of Kansas City, Missouri, including the form and content of the Note Purchase Agreement, the provisions of which are hereby approved, authorized, and confirmed, and the Board Chairperson and the Auditor are hereby authorized, empowered, and directed to execute and deliver the Note Purchase Agreement, in substantially the form and content now before this meeting, but with such changes, modifications, additions or deletions approved by the County Auditor and County Treasurer, upon the advice of bond counsel; and the Board takes additional action to permit the entering into of a Loan Agreement.

The Chairperson and County Auditor are authorized and directed to proceed on behalf of the County to enter into such Loan Agreement, to negotiate the final terms of a Loan Agreement to take all action necessary to permit the entering into of a Loan Agreement on a basis favorable to the County and acceptable to the Purchaser, and to proceed to meet the conditions of this accepted proposal.

PASSED AND APPROVED this 24th day of March, 2021.

/s/ BJ Hoffman
Chairperson, Board of Supervisors

ATTEST:

/s/ Jolene Pieters
County Auditor

* subject to adjustment

(Attach Copy of Terms of Proposal)

NOTE PURCHASE AGREEMENT

by and between

HARDIN COUNTY, IOWA
as the County

and

UMB BANK, N.A.
as Underwriter

related to

\$13,920,000
Hardin County, Iowa
Taxable General Obligation Urban Renewal
Refunding Capital Loan Notes
Series 2021

March 24, 2021

Hardin County, Iowa
1215 Edgington Avenue, Ste 1
Eldora, Iowa 50267

Ladies and Gentlemen:

The undersigned, UMB Bank, n.a. (the “Underwriter”) hereby agrees with you, Hardin County, Iowa (the “County”), as follows:

Subject to the terms and conditions hereinafter set forth in this Note Purchase Agreement (this “Note Purchase Agreement”) and on the basis of the representations and warranties herein contained, the Underwriter hereby offers to purchase the Taxable General Obligation Urban Renewal Refunding Capital Loan Notes, Series 2021 (the “Notes”) to be issued by the County under and pursuant to the Resolution to be adopted by the County on or about April 7, 2021 (the “Resolution”).

The Notes will be dated their date of delivery, will mature on the dates and will bear interest at the rates and be subject to prepayment as set forth in Schedule I attached hereto. The Notes are being issued for the purpose of refunding the outstanding principal amount of the County’s General Obligation Urban Renewal Notes Essential County Purpose, Series 2012 (the “Prior Notes”). If and when accepted by the County, this document shall constitute our Note Purchase Agreement (the “Note Purchase Agreement”) and will be binding upon the Underwriter and the County. All terms not defined in this Note Purchase Agreement shall have the meanings set forth in the Resolution.

The Notes are being issued pursuant to Sections 331.402, 331.443 and 403.12 of the Code of Iowa, as amended, for the purpose refinancing the Prior Notes, the proceeds of which were used for the purpose of paying costs of aiding in the planning, undertaking, and carrying out of urban renewal projects under the authority of Chapter 403 of the Code of Iowa, as amended, and the Ellsworth Municipal Hospital Urban Renewal Plan, as amended, and under and pursuant to the Resolution.

In other respects, the Notes and the other instruments referred to above will contain the provisions summarized in the Preliminary Official Statement dated March 18, 2020 (the “Preliminary Official Statement”), and the Official Statement dated March 24, 2020 (the “Final Official Statement” and, together with the Preliminary Official Statement, the “Official Statement”).

The County deems the Preliminary Official Statement to have been “deemed final” as of the date thereof for the purposes of Rule 15c2-12 (“Rule 15c2-12”) promulgated by the Securities and Exchange Commission, excluding only such information as is permitted by such

Rule 15c2-12, and the County hereby consents to the circulation by the Underwriter of the Preliminary Official Statement and Official Statement.

Section 1. Official Statement. The County shall deliver or cause to be delivered to the Underwriter, promptly after its acceptance hereof and not later than seven business days after the date hereof, copies of the Official Statement as approved by or on behalf of the Underwriter, in a sufficient quantity to enable the Underwriter to comply with the requirements of Rule 15c2-12 and the rules of the Municipal Securities Rulemaking Board, including without limitation Rules G-32 and G-36 (“Rules G-32 and G-36”). The County hereby authorizes the use by the Underwriter of copies of the Preliminary Official Statement and Official Statement in connection with the offering and sale of the Notes.

During the time from the date of this Note Purchase Agreement to and including the date which is 90 days following the End of the Underwriting Period (as defined below), (i) except to the extent required by clauses (ii) and (iii) hereof, the County will not adopt any amendment of or supplement to the Official Statement to which, after having been furnished with a copy, the Underwriter shall object in writing or which shall be disapproved by Underwriter’s Counsel and (ii) if any event or fact relating to or affecting the County shall occur or be discovered as a result of which it is necessary, in the opinion of Bond Counsel or Underwriter’s Counsel, to amend or supplement the Official Statement in order to make the Official Statement not misleading in the light of the circumstances existing at the time it is delivered to a purchaser of the Notes, the County shall forthwith prepare and furnish to the Underwriter copies in a sufficient quantity to comply with Rule 15c2-12 and Rules G-32 and G-36 of an amendment of or supplement to the Official Statement (in form and substance satisfactory to Bond Counsel and Underwriter’s Counsel), which will amend or supplement the Official Statement so that it will not contain an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements therein, in light of the circumstances existing at the time the Official Statement is delivered to such purchaser, not misleading, and (iii) the Official Statement shall be supplemented to reflect the sale and pricing of the Notes. The expense of preparing such amendment or supplement shall be paid by the County. For the purposes of this Section, the County shall furnish such information with respect to itself as the Underwriter may from time to time request. As used herein, the term “End of the Underwriting Period” means the later of such time as (a) the County delivers the Notes to the Underwriter or (b) the Underwriter does not retain, directly or as a member of an underwriting syndicate, an unsold balance of the Notes for sale to the public.

Section 2. Representations and Warranties of the County. The County hereby represents and warrants to the Underwriter, as of the date hereof and as of the Closing Date (as defined herein), which representations and warranties shall survive the Closing Date, that:

(a) The County is a county and political subdivision of the State of Iowa duly organized and validly existing under and pursuant to the Constitution and laws of the State of Iowa and has full legal right, power and authority to execute this Note Purchase Agreement and adopt the Resolution, pursuant to authority conferred by Iowa law.

(b) The County has duly authorized and approved the Resolution and execution and delivery of the documents which may be required under the terms of the Resolution, including this Note Purchase.

(c) This Note Purchase Agreement constitutes a legal, valid and binding obligation of the County enforceable in accordance with its terms; and the Notes, when executed and delivered, will constitute legal, valid and binding obligations of the County in accordance with their terms; except that the enforceability of this Note Purchase Agreement and the Notes may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditor’s equitable principles relating to limiting creditors’ rights generally.

(d) The execution and delivery of this Note Purchase Agreement and the Notes, and compliance with the provisions thereof, will not conflict with or result in a breach of any of the terms and provisions of, or constitute a default under, any agreement, indenture, mortgage, lease, or other instrument to which the County is subject or by which it is or may be bound.

(e) All authorizations, approvals, consents and orders of any governmental authority, legislative body, board, agency or commission having jurisdiction which are required for the due authorization of which would constitute a condition precedent to, or the absence of which would materially adversely affect, the delivery of the Notes or the due performance by the County of its obligations under the laws of the State of Iowa and the Resolution have been duly obtained or will be obtained prior to the Closing Date, except for: (A) such authorizations, approvals, consents and orders, if any, as may be required under the Blue Sky or securities laws of any jurisdiction in connection with the offering and sale of the Notes; and (B) authorizations, approvals, consents and orders that are required to be obtained or renewed periodically, such as budgets, licenses and permits.

(f) There is no action, suit, proceeding, inquiry, or investigation at law or in equity before or by any court, public board, or body pending to which the County is a party or, to the knowledge of the County, threatened against or affecting the County (or any basis therefor), except as is expressly disclosed in the Preliminary Official Statement and Official Statement, wherein an unfavorable decision, ruling or finding would have a material adverse effect on the validity or security of the Resolution, the Notes or the transactions contemplated thereby.

(g) The Preliminary Official Statement was “deemed final” by the County within the meaning of the Rule as of the date of the Preliminary Official Statement.

(h) The information contained in the Preliminary Official Statement and the Official Statement was and will be true and correct in all material respects as of the date hereof and as of the Closing Date. The information contained in the Preliminary Official Statement and the Official Statement does not and will not contain any untrue or misleading statement of a material fact or omit to state any material facts necessary to make the statements therein, in light of the circumstances under which they are made, not misleading. The County has approved the distribution of the Preliminary Official Statement and Official Statement and consented to their use by the Underwriter in connection with offers and sales of the Notes.

(i) The County will enter into the Continuing Disclosure Certificate dated as of May 4, 2021 (the “Continuing Disclosure Certificate”) in accordance with the Rule, and as otherwise described in the Official Statement, the County has not failed during the previous five years to comply in all material respects with any previous undertakings in a written continuing disclosure contract or agreement under the Rule.

Section 3. Representations and Warranties of the Underwriter. The Underwriter represents to and agrees with the issuer as follows:

(a) The Underwriter is an entity duly organized, validly existing and in good standing under the laws of the State of Missouri.

(b) The Note Purchase Agreement has been duly authorized, executed and delivered by the Underwriter and, assuming the due authorization, execution and delivery by the County, is the legal, valid and binding obligation of the Underwriter enforceable in accordance with its terms, except as the enforceability of this Agreement may be limited by application of Creditors’ Rights Laws, and subject to Sections 5 and 9 hereof.

Section 4. Covenants of the County. The County covenants with the Underwriter as follows:

(a) The County shall cooperate with the Underwriter in qualifying the Notes for offer and sale under the securities laws of such jurisdictions of the United States as the Underwriter may request. The County shall not be required to consent to suit or to service of process in any jurisdiction.

(b) The County shall exercise its best efforts to meet all conditions described herein and to issue the Notes by the Closing Date.

Section 5. Conditions of Underwriter’s Obligations. The obligations of the Underwriter to purchase and pay for the Notes are subject to the following conditions:

(a) the representations and covenants of the County contained herein shall be true and correct as of the date hereof and the Closing Date with respect to the Notes;

(b) at the Closing Date, the County shall have performed all of its obligations hereunder required to be performed on or before the Closing Date with respect to the Notes. The County shall have taken all actions, necessary to authorize the issuance of the Notes;

(c) at the Closing Date, there shall be delivered to the Underwriter, in form and substance satisfactory to the Underwriter, each item specified below, unless waived by the Underwriter:

(i) certified copies of the County's resolutions which authorize the issuance of the Notes and approve the execution and delivery of all of documents which may be required under the terms of the foregoing documents (including this Note Purchase Agreement);

(ii) the approving opinion of Ahlers & Cooney, P.C., as bond counsel, dated the Closing Date, and included as Appendix B, page B-1 to the Official Statement;

(iii) the Disclosure Counsel Advice Letter of Ahlers & Cooney, P.C., as disclosure counsel ("Disclosure Counsel"), addressed to the County, dated the Closing Date, in form and substance satisfactory to the County;

(iv) the opinion of Ahlers & Cooney, P.C., as bond counsel, addressed to the County, the City and the Underwriter, dated the Closing Date, regarding the defeasance of the Series 2012 Bonds;

(v) the opinion of Dorsey & Whitney LLP ("Special Tax Counsel"), addressed to the County and the Hospital, substantially in the form attached as Appendix B, page B-2 to the Official Statement dated the Closing Date;

(vi) the opinion of Dorsey & Whitney LLP, addressed to the Underwriter and the Piper Sandler & Co., dated the Closing Date;

(vii) the opinion of Dorsey & Whitney LLP, addressed to the County, dated the Closing Date;

(viii) a fully executed Continuing Disclosure Certificate in form and substance satisfactory to the Underwriter;

(ix) a fully executed copy of the Escrow Agreement (the "Escrow Agreement") between the County and UMB Bank, n.a., as escrow agent (the "Escrow Agent");

(x) A verification report relating to the deposits under the Escrow Agreement, to be prepared by Robert Thomas CPA, LLC; and

(xi) a fully executed copy of the County's The Depository Trust Company ("DTC") Blanket Letter of Representations; and the specimen Notes;

(d) the Continuing Disclosure Certificate and the Escrow Agreement, in substantially the forms existing on the date hereof, with such changes therein as may be mutually agreed upon by the parties thereto and the Underwriter, shall have been duly authorized, executed, and delivered by the respective parties thereto and such agreements and all other actions necessary to issue and authorize the Notes shall be in full force and effect on the Closing Date;

(e) all proceedings and related matters in connection with the authorization, issue, sale, and delivery of the Notes shall have been satisfactory to Bond Counsel and Underwriter's Counsel and such counsel shall have been furnished with such papers and information as they may have reasonably requested to enable them to provide the opinions described herein;

(f) the County shall have furnished or caused to be furnished to the Underwriter on the Closing Date a certificate or certificates satisfactory to the Underwriter as to the accuracy of their respective representations and warranties with respect to the transactions related to the issuance of the Notes, as of the date hereof and as of the Closing Date, and as to the performance by them of their respective obligations to be performed at or prior to the Closing Date with respect to the transactions related to the issuance of the Notes and other matters requested by the Underwriter;

(g) the offer and sale of the Notes, shall be exempt from registration under the Securities Act of 1933, as amended; and the Notes shall constitute “municipal securities” within the meaning of the Securities Exchange Act of 1934, as amended. Special Tax Counsel shall have provided an opinion to the Underwriter as to such matters;

(h) the Notes shall be registered or exempt from registration for sale in such states as the Underwriter may designate;

(i) no material adverse change or other development involving a prospective material and adverse change in, or affecting the affairs, business, financial condition, results of operations, prospects or properties of the County shall occur between the date hereof and the Closing Date, unless the Underwriter is informed of such changes or development in writing by the County; and

(j) at or before the Closing Date, the Notes shall have received a rating from S&P Global Ratings at least equal to “A1.”

All proceedings taken at or prior to the Closing Date in connection with the authorization, issue, and sale of the Notes shall be reasonably satisfactory in form and substance to the Underwriter, and the Underwriter shall have been furnished with all such documents, certificates, and opinions as the Underwriter may request to evidence the accuracy and completeness of any of the representations, warranties or statements, the performance of any covenants of the County or the compliance with any of the conditions herein contained.

All such opinions, certificates, letters and documents will be in compliance with the provisions hereof only if they are in all material respects satisfactory to the Underwriter, the County and to counsel for the Underwriter and for the County, as to which all of the Underwriter, the County and such counsel shall act reasonably.

If any conditions of the Underwriter’s obligations hereunder to be satisfied prior to the Closing Date are not so satisfied, this Note Purchase Agreement may be terminated by the Underwriter by notice in writing to the County. Notwithstanding the foregoing, the Underwriter may waive in writing compliance by the County of any one or more of the foregoing conditions or extend the time for their performance.

Section 6. Purchase, Sale and Delivery of the Notes. On the basis of the representations, warranties and covenants contained herein, but subject to the terms and conditions herein set forth, the Underwriter agrees to purchase from the County, and the County agrees to sell to the Underwriter, all, but not less than all, of the Notes, for a purchase price of \$13,836,480.00, which is equal to the aggregate principal amount thereof (\$13,920,000.00), less an underwriter’s discount of \$83,520.00, plus accrued interest from their date to the date of delivery.

At or before 10:00 A.M., central time, on May 4, 2021, or such other date as may be agreed to by the County and the Underwriter (the “Closing Date”), the County will release to the Underwriter for delivery to The Depository Trust Company (“DTC”) in New York, New York, in such form as shall be acceptable to the Underwriter, the Notes, duly executed and authenticated, together with the other documents hereinafter mentioned; and, subject to the terms and conditions hereof, the Underwriter will accept such delivery and pay the purchase price of the Notes as set forth in this Section by wire transfer to such account as the County shall designate.

Concurrently with such delivery, the County shall deliver the certificates, reports and documents described herein at the offices of Ahlers & Cooney, P.C., Des Moines, Iowa, bond counsel. Such delivery is referred to herein as the “Closing.” The Notes will be delivered as

definitive fully registered certificates in denominations as provided in the Resolution, registered in the name of such DTC nominee and in such amounts as the Underwriter may request and shall be deposited with the Trustee not later than one (1) business day prior to the Closing Date, subject to release by the Trustee upon completion of the Closing. The Notes will be available for inspection by the Underwriter at least three (3) business days prior to the Closing Date.

Section 7. Indemnification. The County agrees to indemnify and hold harmless the Underwriter and each person, if any, who controls the Underwriter within the meaning of the Securities Act of 1933, as amended (the “Securities Act”), the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or any applicable state securities law, against any loss, liability, claim, damage or expense (including the reasonable cost of investigating and defending against any claim therefor and counsel fees incurred in connection therewith), joint or several, which may be based upon any statute or at common law, (i) as a result of the failure of the County to obtain any requisite order, approval or authorization of any public body in connection with the issue and sale of the Notes to the Underwriter, or (ii) on the ground that the Preliminary Official Statement or Official Statement, as the same may be amended, includes an untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary in order to make the statements therein not misleading; provided. In no case is the County to be liable with respect to any claim made against the Underwriter or any such controlling person unless the Underwriter or such controlling person shall have notified the County in writing promptly after the summons or other first legal process giving information of the nature of the claim shall have been served upon the Underwriter or such controlling person, but the failure to notify the County of any such claim shall not relieve it from any liability which it may have to the person against whom such action is brought otherwise than on account of the indemnity agreement contained in this paragraph. The County will be entitled to participate at its own expense in the defense or, if it so elects, to assume the defense of any suit brought to enforce any such liability, in which event such defense shall be conducted by counsel chosen by the County and satisfactory to the Underwriter or such controlling person. In the event the County elects to assume the defense for such suit and retain such counsel and to participate in the defense thereof, the Underwriter or any such controlling person shall have the right to employ separate counsel and to participate in the defense thereof, but the fees and expenses of such counsel shall not be at the expense of the County unless the employment of such counsel has either been specifically authorized by the County or there is a conflict of interest which would prevent counsel for the County from representing both the County and the Underwriter or any such controlling person. The County shall not be liable to indemnify any person for any settlement of any such suit effected without the consent of the County. The indemnity agreement contained in this paragraph shall be in addition to any liability the County may otherwise have.

Section 8. Payment of Costs and Expenses. All costs and expenses incident to the execution and performance of this Note Purchase Agreement and to the sale and delivery of the Notes shall be payable by the County, including, but not limited to: (a) the fees and expenses of Bond Counsel; (b) all costs and expenses incurred in connection with the preparation, printing; and distribution of the Preliminary Official Statement and the Official Statement; (c) the fees and expenses of Disclosure Counsel, Underwriter’s Counsel and counsel to the County; (d) all costs and expenses incurred in connection with the preparation and printing of the Notes; (e) fees in connection with the qualification of the Notes for sale and determination of the eligibility for investment under state securities laws; (f) the fees and expenses of the County’s financial advisor, if any; and (g) certain other costs incurred by the Underwriter in conjunction with the marketing, sale and issuance of the Notes. The Underwriter understands and agrees that all costs and expenses, regardless of the ultimate consummation of the sale and delivery of the Notes, shall be reimbursed to the County by Ellsworth Municipal Hospital d/b/a Hansen Family Hospital, of Iowa Falls, Iowa, and payment of any fees is subject to and may be delayed to the extent funds are not received from such.

Section 9. Termination. The Underwriter may terminate its obligations hereunder by written notice to the County if, at any time subsequent to the date hereof and on or prior to the Closing the market price or marketability of the Notes, or the ability of the Underwriter to enforce contracts for the sale of the Notes, shall be materially adversely affected by any of the following events:

- (a) *Adverse Legislation, Etc.* Any legislation, ordinance, rule or regulation shall be introduced in, or be enacted or actively considered for enactment by, or be favorably reported out of committee to, or be recommended by the President of the

United States for passage or adoption by, any governmental body, department or agency of the United States of America or any State thereof, or a decision shall be rendered by a court of competent jurisdiction, or any other action or event shall have occurred or transpired, any of which, in the judgment of the Underwriter, has the purpose or effect of:

(i) (ii) requiring the registration of the Notes under the Securities Act of 1933, as amended; or

(iii) changing the federal or Iowa income tax consequences of any of the transactions contemplated in connection herewith; or

(iv) materially adversely affecting the market price of the Notes or the market price generally of obligations of the general character of the Notes.

(b) *Adverse Events.* The market price of the Notes, or the market price generally of obligations of the general character of the Notes, is adversely affected in the judgment of the Underwriter because:

(i) additional material restrictions or actions regarding monetary affairs not in force as of the date hereof shall have been imposed by any national securities exchange or governmental authority with respect to trading in securities generally or extensions of credit by, or net capital requirements of, underwriters generally; or

(ii) a general banking moratorium shall have been established by federal, New York or Iowa authorities;

(iii) a war or escalation of hostilities involving the United States of America shall have been declared or any other national or international calamity shall have occurred or escalated;

(iv) the United States of America shall have defaulted in the payment of principal or interest on any obligation of the U.S. Treasury, or any other action shall have been taken by any government with respect to its legislative or monetary affairs which, in the opinion of the Underwriter, has a material adverse effect on the United States' securities markets or on the market for the Notes; or

(v) general political, economic or market conditions shall have occurred which, in the reasonable opinion of the Underwriter, exercised in good faith, are not satisfactory to permit the sale of the Notes.

(c) an event shall occur which makes untrue or incorrect in any material respect, as of the time of such event, any statement or information contained in the Official Statement or which is not reflected in the Official Statement but should be reflected therein in order to make the statements contained therein not misleading in any material respect and requires an amendment of or supplement to the Official Statement and the effect of which, in the judgment of the Underwriter, would materially adversely affect the market for the Notes or the sale, at the contemplated offering prices (or yields), by the Underwriter of the Notes.

Section 10. Failure To Issue Notes. If the purchase of the Notes is not consummated (a) because any condition (except any condition over which the Underwriter has control) to the Underwriter's obligation hereunder as described in Section 5 hereof is not satisfied; or (b) because of any refusal, inability or failure on the part of the County to comply with any of the terms or to fulfill any of the conditions of this Note Purchase Agreement, the County shall remain liable for all the costs, fees and expenses set forth in Section 8 hereof, including, but not limited to, those items indicated in Section 8.

Section 11. Survival of Certain Representations and Warranties. All agreements, covenants, representations and warranties and all other statements of the County and its officials and officers set forth in or made pursuant to this Note Purchase Agreement shall remain in full force and effect, regardless of any investigation, or statement as to the results thereof, made by or

on behalf of the Underwriter and shall survive the Closing Date and the delivery of and payment for the Notes.

Section 12. Notices. Any notice or other communication to be given to the County under this Note Purchase Agreement may be given by certified mail or by delivering the same in writing to the County at the address shown above, and any notice or other communication given to the Underwriter under this Note Purchase Agreement may be given by delivering the same in writing to the Underwriter at the following address: 928 Grand, 14th Floor, Kansas City, Missouri 64106, Attention: Public Finance: (816) 860-4829, or to such other addresses as one party shall furnish the other in writing for receipt of notice.

Section 13. Miscellaneous. This Note Purchase Agreement is made solely for the benefit of the signatories hereto (including the Underwriter and its successors or assigns) and no other person shall acquire or have any right hereunder or by virtue hereof. Neither the County nor the Underwriter may assign this Note Purchase Agreement. The term "successor" shall not include any holder of any Notes merely by virtue of such holding. All representations, warranties, agreements and indemnities contained in this Note Purchase Agreement shall remain operative and in full force and effect, regardless of any investigation made by or on behalf of the Underwriter, and shall survive the delivery of and payment for the Notes and any termination of this Note Purchase Agreement. Section headings have been included in this Note Purchase Agreement as a matter of convenience of reference only and are not to be used in the interpretation of any provisions of this Note Purchase Agreement. If any provision of this Note Purchase Agreement is, or is held or deemed to be, invalid, inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions, because it conflicts with any provisions of any constitution, statute, rule of public policy or for any other reason, such circumstances shall not make the provision in question invalid, inoperative or unenforceable in any other case or circumstance, or make any other provision or provisions of this Note Purchase Agreement invalid, inoperative or unenforceable to any extent whatever.

Section 14. Governing Law. This Note Purchase Agreement shall be governed by the laws of the State of Iowa.

Section 15. Counterparts; Electronic Transactions. This Note Purchase Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

The transactions described herein may be conducted and this Note Purchase Agreement and related documents may be sent, received and stored by electronic means. Copies, telecopies, facsimiles, electronic files and other reproductions of original executed documents shall be deemed to be authentic and valid counterparts of such original documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

If the foregoing is acceptable to you, please note your acceptance in the space below prior to 5:00 P.M., central time, on the date hereof, whereupon this Note Purchase Agreement shall become a binding contract between us.

Confirmed and accepted as of the date first above written.

UMB BANK, N.A.

By: _____
Scott Crist, Executive Vice President

Accepted and agreed to at 9:18 a.m. this 24th day of March, 2021.

HARDIN COUNTY, IOWA

By: /s/ BJ Hoffman
Chairperson, Board of Supervisors

Attest:
/s/ Jolene Pieters
County Auditor

SCHEDULE I

HARDIN COUNTY, IOWA
TAXABLE GENERAL OBLIGATION URBAN RENEWAL
REFUNDING CAPITAL LOAN NOTES
SERIES 2021

MATURITY, PRINCIPAL AMOUNT, AND INTEREST RATE

| <u>June 1,</u> | <u>Principal</u> | <u>Interest</u> | <u>Price</u> |
|----------------|------------------|-----------------|--------------|
| 2022 | \$1,255,000 | 0.35% | 100.00% |
| 2023 | 1,270,000 | 0.50% | 100.00% |
| 2024 | 1,280,000 | 0.70% | 100.00% |
| 2025 | 1,285,000 | 0.95% | 100.00% |
| 2026 | 1,300,000 | 1.15% | 100.00% |
| 2027 | 1,315,000 | 1.40% | 100.00% |
| 2028 | 1,335,000 | 1.60% | 100.00% |
| 2029 | 1,355,000 | 1.75% | 100.00% |
| 2030 | 1,380,000 | 1.90% | 100.00% |
| 2031 | 1,405,000 | 2.05% | 100.00% |
| 2032 | 740,000 | 2.15% | 100.00% |

The Notes maturing after June 1, 2028, may be called for redemption by the County and paid before maturity on said date or any date thereafter, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot or other random method selected by the Registrar, at a price of par, plus accrued interest to the date of redemption.

* * * * *

Other Business: None.

Granzow moved, McClellan seconded to adjourn. Motion carried.

At 10:45 a.m. the Board met for a budget work session with the county auditor. The meeting was held electronically due to COVID-19 public health risks. In attendance: Supervisors Hoffman, McClellan, and Granzow; and Chuck Walters, Jolene Pieters, Michael Pearce, and Angela Silvey.

Jolene Pieters presented the proposed County FY 2021/2022 budget. Pieters stated she would prefer to see a higher carryover in the General Basic Fund and lower carryover in the General Supplemental Fund, so she would need to move numbers. Strategy for achieving a 25% carryover in both funds, while making a substantial payment on the HVAC loan, was discussed.

Pieters moved to the Rural Basic Fund, which showed a carryover in excess of 25%, and requested guidance on levy rate. McClellan recommended Pieters levy whatever it takes to cover expenditures and fund balance.

To allow time for Pieters to re-run numbers, McClellan moved, Granzow seconded to recess the budget work session until 1:30 p.m. Motion carried.

At 11:07 a.m. Chair Hoffman opened the meeting with IGHCP regarding 2021 insurance renewal. The meeting was held electronically due to COVID-19 public health risks. Also present: Supervisors McClellan and Granzow; and Angela Silvey. Attending via Zoom: Cindy Allen and Denise Ballard, IGHCP; and Linn Adams.

Denise Ballard reviewed cost trends, IGHCP trust data, Hardin County data, and the IGHCP board's decision to change prescription plans from Blue RX Value Plus to Blue RX Complete effective April 1, 2021. Ballard then presented Hardin County's July 1, 2021 health insurance renewal at a 4.88% and at a 6% rate increase, and the impact of the different rates on reserves.

The Board agreed to go with a 4.88% rate increase.

Hoffman left the meeting at 11:45 a.m.

Ballard went over Hardin County's dental, vision, and life insurance plan renewals, noting there would be no changes in premium costs for these benefits.

IGHCP representatives will return in-person to conduct open enrollment meetings with county employees in May and June and will coordinate with the Auditor's Office to set up dates and times.

Action on IGHCP insurance renewal will take place at the 03/31/2021 Board meeting.

At 11:53 a.m. Granzow moved, McClellan seconded to adjourn. Motion carried.

At 1:04 p.m. the Board met to discuss matters of pending litigation. The meeting was held electronically due to COVID-19 public health risks. Present: Supervisors Hoffman, McClellan and Granzow; and Taylor Roll, Michael Pearce, Christopher Klein, and Angela Silvey.

McClellan moved, Granzow seconded to go into closed session pursuant to Iowa Code Section 21.5(1)(c). Roll Call Vote: "Ayes" McClellan, Granzow, and Hoffman. "Nays" None. Motion carried. The Board entered closed session at 1:04 p.m.

Following discussion, McClellan moved, Granzow seconded to return to open session. Motion carried. Closed session ended at 1:20 p.m.

At 1:21 p.m. Granzow moved, McClellan seconded to adjourn. Motion carried.

At 2:10 p.m. the budget work session with the county auditor was reconvened. Present: Supervisors Hoffman, McClellan, and Granzow; and Jolene Pieters and Angela Silvey.

Discussion resumed on achieving 25% General Basic and General Supplemental fund carryovers. Pieters advised she was having difficulty reaching that goal. Granzow instructed Pieters to get as close to 25% as possible and, if necessary, go with the max levy rate of 9%. If the Board did not like the carryover numbers, Granzow added, the Board did not need to appropriate full budget amounts.

Discussion ensued on the merits of partial versus full budget appropriations. Also discussed was County COVID-related revenue losses and ways in which federal COVID relief could be utilized.

Chuck Walters entered the meeting at 2:41 p.m.

Prior years' budgets and carryovers were reviewed for fund balances/reserves.

To increase General Fund carryover, McClellan suggested lowering the HVAC loan payment from \$500,000 to \$250,000. Once the annual county audit is complete and fund balances are confirmed, McClellan reasoned, the County could do a budget amendment to pay off the HVAC loan in full.

Discussion returned to Rural Services tax askings. While Granzow thought that area's carryover indicated the levy should decrease, Pieters and McClellan insisted it was safer to leave tax askings the same, or at 0% increase.

Pieters will make the requested changes and send the proposed budget off for publication.

At 3:27 p.m. McClellan moved, Hoffman seconded to adjourn. Motion carried.

BJ Hoffman, Chair
Board of Supervisors

Jolene Pieters
Hardin County Auditor

Chat Log from 3/24/2021

09:11:22 From Curt Groen to Everyone : IT IS PUT OUT TO THE PUBLIC IF IT'S PUBLISHED ON THE WEBSITE!

09:12:12 From Donna Juber to Everyone : It was the Sec. of State's office.

HARDIN COUNTY BOARD OF SUPERVISORS
MINUTES – MARCH 31, 2021
WEDNESDAY - 9:00 A.M.
COURTHOUSE LARGE CONFERENCE ROOM

Vice-chair Reneé McClellan called the meeting to order. The meeting was held electronically due to COVID-19 public health risks. Also present were Supervisor Lance Granzow; and Thomas Craighton, Taylor Roll, Joe Donald, Jessica Sheridan, Jolene Pieters, Machel Eichmeier, Darrell Meyer, and Angela Silvey. Attending via Zoom: Matt Jones, Matt Rezab, Pauline Lloyd, Dave McDaniel, Breanne Butler, Laura Cunningham, Wes Wiese, Mark Buschkamp, Donna Juber, Julie Duhn, Megan Harrell, Elaine Loring, Abby Flatness, Shane Glinski, JD Holmes, Linn Adams, and Lori Kadner. Supervisor BJ Hoffman was absent.

The Pledge of Allegiance was recited.

Granzow moved, McClellan seconded to approve the agenda as posted. Motion carried.

Granzow moved, McClellan seconded to approve the minutes of March 10, 2021. Motion carried.

Granzow moved, McClellan seconded to approve the March 31, 2021 claims for payment. Motion carried.

Emergency Management Update:

Thomas Craighton, Emergency Management Coordinator, advised preparations are underway for RAGBRAI and Iowa Ride. Also, COVID-19 vaccination clinics will be changing from walk-in to drive-thru.

Public Health Update:

Megan Harrell, Greenbelt Home Care/Public Health Administrator, reported on COVID-19 case data and vaccine administration.

Utility Permits:

Granzow moved, McClellan seconded to approve Utility Permit No. UT-003, submitted by Heart of Iowa Communications Cooperative. Motion carried. Utility Permit No. UT-003 is on file in the Engineer's Office.

Secondary Roads:

County Engineer Taylor Roll updated the Board on a DOT project to close State Highway 175, which had been delayed, and construction progress on the S-27 bridge.

Public Comments:

Donna Juber commented on State Sen. Sweeney's allegations and rising above party politics.

Julie Duhn expressed concerns about vigilantism.

Pauline Lloyd had questions on revenue shortfalls should the jail stop accepting ICE detainees.

Breanne Butler suggested the Board lift the appointment requirement for entering County buildings. Butler also commented on other commenters subjecting the Supervisors to harassment.

Granzow moved, McClellan seconded to approve the Final Plans for Project No. L-C042(9040)—73-42, Bridge 9040, X Avenue over Pine Creek. Motion carried.

Granzow moved, McClellan seconded to approve a request from Gehrke Inc. to enter County Home ground for tiling purposes. Motion carried.

Granzow moved, McClellan seconded to approve 2020 Family Farm Tax Credit Applications from the following claimants, as recommended by the Assessor's Office: Lance and Kelsey Barhite, Breeze Hill Farm LLC, Andrea F. Brown and Linda Diane Nelson, John C. Heiden

Trust and John C. Heiden, Kent Kiburz, Daniel G. Nelson and Linda Diane Nelson, and William Lee Trampe. Motion carried.

Granzow moved, McClellan seconded to table the Application for Membership to the Iowa River Valley Early Childhood Area Board until April 7, 2021. Motion carried.

Granzow moved, McClellan seconded to approve the IGHCP insurance renewal, with a Blue Choice/Blue RX Complete rate increase of 4.88%, effective 07/01/2021. Motion carried.

Granzow moved, McClellan seconded to approve the hiring of Heath Hansen, full-time Secondary Roads Truck Driver, at a rate of \$21.50/hour, effective 04/07/2021. Hansen is eligible for a 25-cent raise after completing a six-month probationary period. Motion carried.

Discussion was held on timeline for a FY 2020/2021 budget amendment, and the following action was taken:

Granzow moved, McClellan seconded to set the hearing on the FY 2020/2021 budget amendment for May 5, 2021, at 9:05 a.m. in the Courthouse Large Conference Room. Motion carried.

Other Business:

Granzow surveyed department heads in attendance about lifting the appointment requirement for entering the Courthouse. No action was taken.

Granzow moved, McClellan seconded to adjourn. Motion carried.

At 11:55 a.m. the Board met to discuss pending litigation. The meeting was held electronically due to COVID-19 public health risks. In attendance: Supervisors McClellan and Granzow; and Jessica Sheridan, Angela De La Riva, Darrell Meyer, Machel Eichmeier, and Angela Silvey. Supervisor BJ Hoffman was absent.

Granzow moved, McClellan seconded to go into closed session pursuant to Iowa Code Section 21.5(1)(c). Roll Call Vote: "Ayes" Granzow and McClellan. "Nays" None. Motion carried. The Board entered closed session at 11:55 a.m.

Following discussion, Granzow moved, McClellan seconded to exit closed session. Roll Call Vote: "Ayes" Granzow and McClellan. "Nays" None. Motion carried. Closed session ended at 12:46 p.m.

Granzow moved, McClellan seconded to adjourn. Motion carried.

BJ Hoffman, Chair
Board of Supervisors

Jolene Pieters
Hardin County Auditor

Chat Log from 3/31/2021

09:14:06 From Dave McDaniel to Everyone : I'm still having mic issues
09:14:28 From Dave McDaniel to Everyone : We are still having discussions with ICE, and we are housing for other counties as well
09:14:53 From Julie Duhn to Everyone : End the contract with ICE.
09:15:52 From Julie Duhn to Everyone : The contract with ICE is not good for the county.
09:17:04 From Julie Duhn to Everyone : Recovery rate does not mean no longterm consequences.
09:17:09 From Dave McDaniel to Everyone : We're in discussions
09:18:34 From Breanne Butler to Everyone : Long term consequences are with ANY disease you recover from.
09:22:34 From Wes Wiese to Everyone : Yes conservation has some



Hardin County

Vendor Publication Report

Payment Date Range: 04/07/2021 - 04/07/2021

| Vendor Name | Vendor Number | Total Payments |
|---|---------------|----------------|
| Ackley Publishing Co. Inc | 1387V | 568.00 |
| Alliant Energy | 4253V | 1,081.63 |
| Angela De La Riva | 100411 | 88.20 |
| Barb Kreimeyer | 2480V | 30.00 |
| Bill Ibeling | 62506V | 30.00 |
| Brandon Pieper | 2459V | 30.00 |
| Buckeye Cemetery Assn | 945V | 244.00 |
| Calhoun Burns and Associates Inc | 5244V | 8,882.38 |
| Camryn Grubic | 100647 | 95.00 |
| Cintas | 2475V | 3,503.16 |
| City of Ackley | 3015V | 110.36 |
| City of Alden | 512V | 34.07 |
| City of Eldora | 510V | 3,530.16 |
| Cooley Pumping LLC | 61963V | 175.00 |
| Cottage Cemetery Society | 1074V | 84.00 |
| Counsel Office & Document | 63896V | 13.36 |
| Country Car Shop | 63592V | 438.60 |
| Culligan | 857V | 52.60 |
| Dave Gryp Construction Inc. | 1935V | 18,180.00 |
| David A Jensen | 60015E | 45.00 |
| De Lage Landen Financial Services, Inc. | 2277V | 4,607.67 |
| Delbert C Kreimeyer | 60005E | 30.00 |
| Educorr | 2473V | 336.00 |
| Eichmeier Motor Co | 100382 | 46.95 |
| Eric Eugenio | 100207 | 297.10 |
| Franklin Co Auditor | 61894V | 2,279.50 |
| GATR Truck Center | 100679 | 1,963.54 |
| Greenbelt Home Care | 61807V | 11,918.72 |
| Greg B Ringena | 874E | 150.00 |
| Grundy Co. Memorial Hospital | 62473V | 164.00 |
| Grundy County Sheriff | 1025V | 59.80 |
| Hardin County Office Supplies | 119V | 35.75 |
| IEMA | 61836V | 150.00 |
| Independent Salt Company | 5613V | 19,838.50 |
| Innovative Ag Services | 868V | 17.98 |
| Iowa Department of Transportation | 1007V | 223.00 |
| Iowa Regional Utilities Assoc.-Newton | 62036V | 146.07 |
| IP Pathways | 2217V | 5.75 |
| ISAC | 920V | 125.00 |
| Jane M. Fitzgerald CSR RMR | 63772V | 258.00 |
| Jim Bartling | 100293 | 30.00 |
| John Deere Financial | 1394V | 33.87 |
| Katie Reifschneider | 100824 | 15.00 |
| Kit Paper | 100328 | 40.00 |
| Kurtis R Kelsey | 60017E | 45.00 |
| Lawson Products Inc | 5826V | 2,306.34 |
| Marti Brooks | 100705 | 50.00 |
| Matthews Repair LLC | 100762 | 37.76 |
| Mid-America Publishing Corp | 62056V | 62.34 |
| Murphy Tractor & Equipment Co., Inc | 2286V | 22.70 |
| Pitney Bowes Inc | 773V | 5,100.00 |
| Powers Construction | 100857 | 4,500.00 |
| Racom Corporation | 61030V | 59.92 |
| Randy Fiscus | 100209 | 33.17 |
| Ray O'Herron Co. Inc. | 100539 | 65.92 |

Vendor Publication Report

Payment Date Range: 04/07/2021 - 04/07/2021

| Vendor Name | Vendor Number | Total Payments |
|------------------------------|----------------------|-----------------------|
| RC Systems- Waterloo Office | 2077V | 3,065.00 |
| Roughwoods Cemetery Assn | 817V | 44.00 |
| Sadler Power Train Inc | 5067V | 699.96 |
| Safety-Kleen Corporation | 2103V | 400.00 |
| Shield Pest Control LLC | 63086V | 75.00 |
| Sirchie Fingerprint Labs | 4109V | 145.06 |
| Snap-On-Tools | 62194V | 130.00 |
| Sonus Language Services LLC | 2357V | 110.00 |
| Storey Kenworthy | 61798V | 1,536.32 |
| Summit Food Service LLC | 2332V | 4,189.81 |
| Times Citizen | 538V | 107.52 |
| Verlyn Mensing | 100703 | 80.00 |
| VISA | 150V | 1,402.66 |
| Windstream | 84V | 212.89 |
| Youth & Shelter Services Inc | 1896V | 1,632.75 |
| Z & Z Glass | 62420V | 140.00 |
| Grand Total: | <u>106,241.84</u> | |



HARDIN COUNTY UTILITY PERMIT APPLICATION

Permit No: _____

- Underground
- Aerial

- Permanent Installation
- Temporary Installation

This is a Utility Permit Application for telecommunications, electric, gas, water and sewer utilities. The applicant agrees to comply with the following permit requirements. Compliance shall be determined by the sole discretion of the County Engineer as deemed necessary to promote public health, safety, and general welfare. These requirements shall apply unless waived in writing by the County Engineer prior to installation.

APPLICANT NAME: _____

STREET ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

PHONE: _____ FAX: _____ CONTACT PERSON: _____

TYPE OF WORK: _____

1. LOCATION PLAN

An applicant shall file a completed location plan as an attachment to this Utility Permit Application. The location plan shall set forth the location of the proposed line on the secondary road system and include a description of the proposed installation.

2. WRITTEN NOTICE

At least five (5) working days prior to the proposed installation, an applicant shall file with the County Engineer a written notice stating the time, date, location, and nature of the proposed installation.

3. INSPECTION

The County Engineer may provide a full-time inspector during the installation of all lines to ensure compliance with this Utility Permit. The inspector shall have the right, during reasonable hours and after showing proper identification, to enter any installation site in the discharge of the inspector's official duties, and to make any inspection or test that is reasonably necessary to protect the public health, safety, and welfare.

4. INSPECTION FEES

The applicant shall pay actual costs directly attributable to the installation inspection conducted by the County Engineer. Within thirty (30) days after completion of the installation, the County Engineer shall submit a statement for inspection services rendered. The applicant agrees to reimburse the county within thirty (30) days of billing.

5. REQUIREMENTS

The installation inspector shall assure that the following requirements have been met:

- A. Construction signing shall comply with the Manual on Uniform Traffic Control Devices
- B. Depth – (Add additional depth if ditch has silted to the thickness of the deposited silt.) The minimum depth of cover shall be as follows:

| | | | |
|------------------------|-----|---------------|-----|
| Telecommunications.... | 36" | Electric..... | 48" |
| Gas..... | 48" | Water..... | 60" |
| Sewer..... | 60" | | |
- C. Minimum roadway overhead clearance for utility lines shall be 20 feet.
- D. The applicant shall use reference markers in the right-of-way (ROW) boundary to locate line and changes in alignment as required by the County Engineer. A permanent warning tape shall be placed one (1) foot above all underground utility lines.
- E. All tile line locations shall be marked with references located in the ROW line.
- F. No underground utility lines shall cross over a crossroad drainage structure without approval from the County Engineer.
- G. Residents along the utility route shall have uninterrupted access to the public roads. An all weather access shall be maintained for residents adjacent to the project.
- H. After construction, granular surfacing shall be added to the road by the applicant to restore the road to its original condition. After surfacing has been applied, the road surface shall be reviewed by the County Engineer once the road has been saturated, to determine if additional surfacing on the roadway by the applicant is necessary.
- I. All damaged areas within the ROW shall be repaired and restored to at least their former condition by the applicant or the cost of any repair work caused to be performed by the county will be assessed against the applicant.
- J. Areas disturbed during construction which present an erosion problem shall be solved by the applicant in a manner approved by the County Engineer.
- K. All trenches, excavations, and utilities that are knifed shall be properly tamped.
- L. All utilities shall be located between the bottom of the backslope and the bottom of the foreslope, unless otherwise approved in writing by the County Engineer prior to installation.
- M. Road crossing shall be bored. The depth below the road surface shall match the minimum depth of cover for the respective utility.

6. NON-CONFORMING WORK

The County Engineer may halt the installation at any time if the applicant's work does not meet the requirements set forth in this Utility Permit Application.

7. COUNTY INFRACTION

Violation of this permit is a county infraction under Iowa Code Section 331.307, punishable by a civil penalty of \$100 for each violation. Each day that a violation occurs or is permitted to exist by the applicant constitutes a separate offense.

8. HOLD HARMLESS

The utility company shall save this county harmless of any damages resulting from the applicant's operations. A copy of a certificate of insurance naming this county as an additional insured for the permit work shall be filed in the County Engineer's Office prior to installation. The minimum limits of liability under the insurance policy shall be \$1,000,000.

9. PERMIT REQUIRED

No applicant shall install any lines unless such applicant has obtained a Utility Permit from the County Engineer and has agreed in writing that said installation will comply with all ordinances and requirements of the county for such work. Applicants agree to hold the county free from liability for all damage to applicant's property which occurs proximately as a result of the applicant's failure to comply with said ordinances or requirements.

10. RELOCATION

The applicant shall, at any time subsequent to installation of utility lines, at the applicant's own expense, relocate or remove such lines as may become necessary to conform to new grades, alignment or widening of ROW resulting from maintenance or construction operations for highway improvements.

DATE: _____ COMPANY: _____

SIGNATURE: Filled out online _____

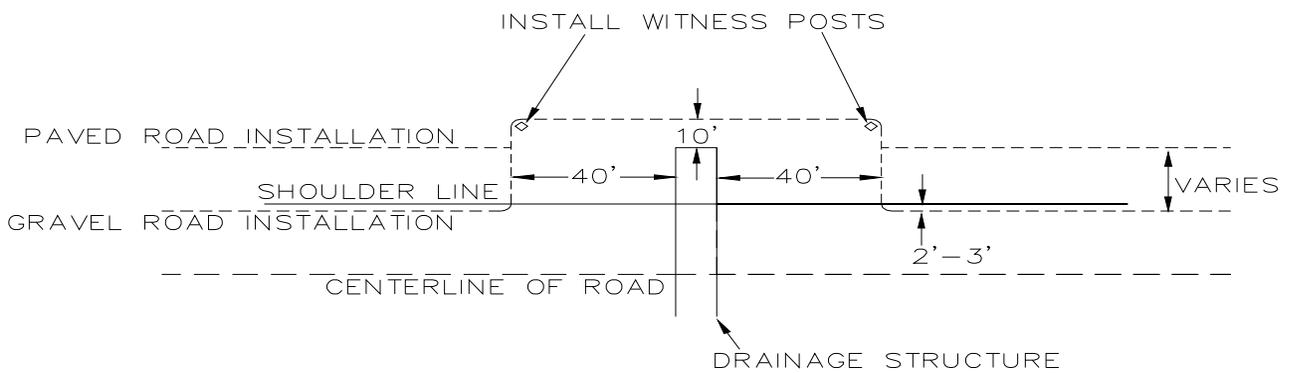
RECOMMENDED FOR APPROVAL:

DATE: _____ COUNTY ENGINEER _____

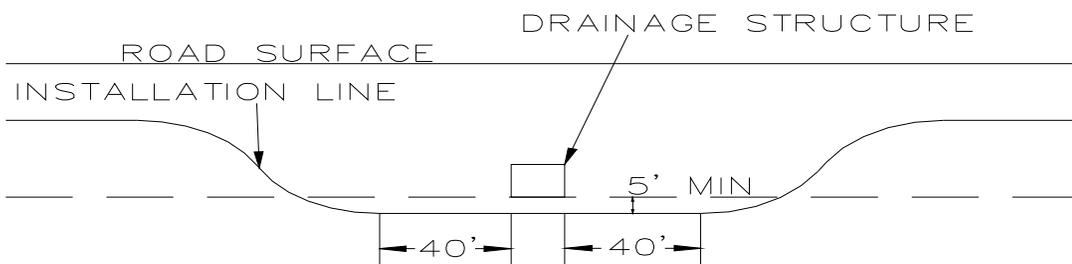
APPROVAL:

DATE: _____ CHAIRMAN, BOARD OF SUPERVISORS _____

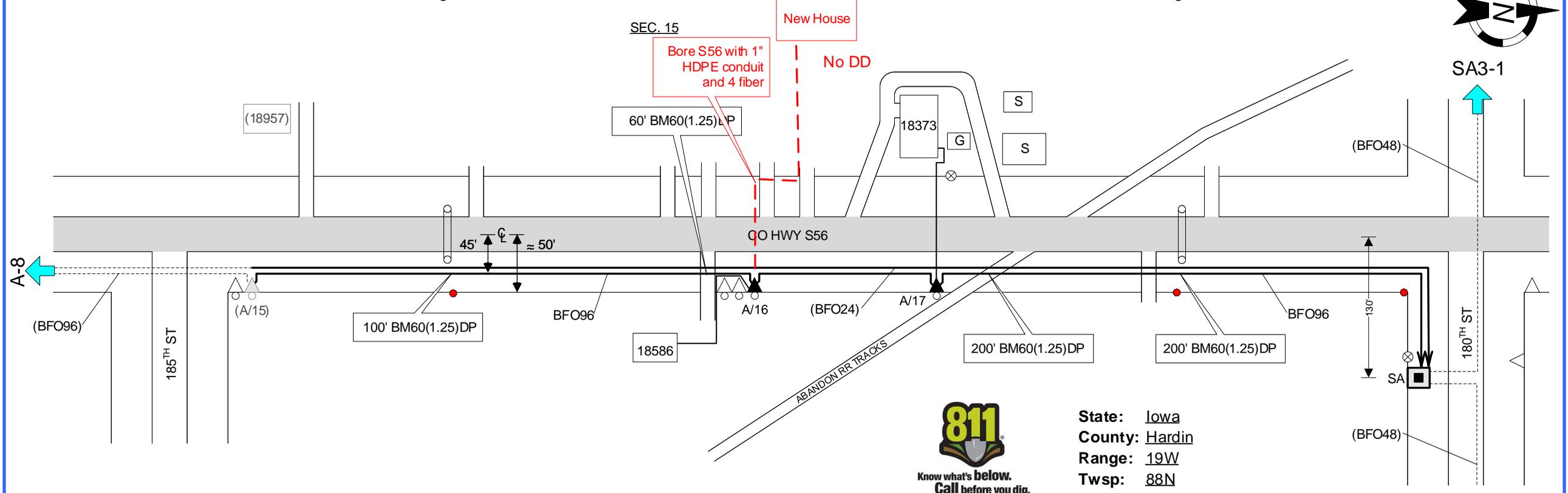
NON-BORED INSTALLATION DETAIL



BORED INSTALLATION DETAIL



C/L 0+00 0+92 PED 0+96 DR 2+54 CULV 11+99 FE 13+08 FE 12+90 DR 12+28 22+58 PED 22+60 FE 24+40 FE 26+60 DR 29+60 PED 31+62 DR 32+88 34+35 FE 39+78 CULV 40+40 FE 41+72 RST 52+28 CIL 52+58



State: Iowa
 County: Hardin
 Range: 19W
 Twp: 88N

| From | To | PType | Units | Feet | BA | BM | HBFO | HO | NID | Other | W | Remarks |
|--------|------------------|-------|--------|------|----|----|------------|-----|-----|-------|----|-----------------|
| (A/15) | A/16 | BDO8A | BFO 96 | 2054 | 3 | 1 | 2(5/8)(8) | 1 | | 1 | 1 | |
| | A/16 | | | | | | 53 | 1 | | | | |
| | A/16 | | | | | | 60(1.25)DP | 60 | | | | |
| | A/16 | | | | | | 60(1.25)DP | 100 | | | | |
| A/17 | 18373 Co Hwy S56 | | SEBF 4 | 246 | | | 2(5/8)(8) | 1 | | 1 | 1 | (6) V(1)(1) 110 |
| | 18373 Co Hwy S56 | | | | | | 83 | 1 | | | | |
| A/16 | 18586 Co Hwy S56 | | SEBF 4 | 212 | | | 2(5/8)(8) | 1 | | 1 | 1 | (6) |
| | 18586 Co Hwy S56 | | | | | | 83 | 1 | | | | |
| A/16 | A/17 | BDO8A | BFO 96 | 944 | 3 | 1 | 2(5/8)(8) | 1 | | 1 | 1 | |
| A/17 | SA | | BFO 96 | 2266 | | | 53 | 2 | (M) | 1 | 48 | BHF 1 |
| | SA | | | | | | 60(1.25)DP | 200 | | | | |
| | SA | | | | | | 60(1.25)DP | 200 | | | | |

As Built

Heart Of Iowa Communications

Name: A-9
 WO: 2020-03 Steamboat CO
 Exch: Steamboat Rock
 Route: A
 ROW: Public & Private

Staked By: RJW Date: 12/16
 Revised By: LLH Date: 1/21
 Plowed By: _____ Date: _____
 Tabbed By: AMC Date: 11/20

Drawing Not to Scale

| | | | |
|-------|---|----|---|
| Sheet | 9 | of | 9 |
|-------|---|----|---|

RESOLUTION NO. _____

RESOLUTION APPOINTING UMB BANK, N.A. OF WEST
DES MOINES, IOWA, TO SERVE AS PAYING AGENT, NOTE
REGISTRAR, AND TRANSFER AGENT, APPROVING THE
PAYING AGENT AND NOTE REGISTRAR AND TRANSFER
AGENT AGREEMENT AND AUTHORIZING THE
EXECUTION OF THE AGREEMENT

WHEREAS, \$13,920,000 Taxable General Obligation Urban Renewal Refunding Capital Loan Notes, Series 2021, dated May 4, 2021, have been sold and action should now be taken to provide for the maintenance of records, registration of certificates and payment of principal and interest in connection with the issuance of the Notes; and

WHEREAS, this Board has deemed that the services offered by UMB Bank, N.A. of West Des Moines, Iowa, are necessary for compliance with rules, regulations, and requirements governing the registration, transfer and payment of registered notes; and

WHEREAS, a Paying Agent, Bond Registrar and Transfer Agent Agreement (hereafter "Agreement") has been prepared to be entered into between the County and UMB Bank, N.A.

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

1. That UMB Bank, N.A. of West Des Moines, Iowa, is hereby appointed to serve as Paying Agent, Bond Registrar and Transfer Agent in connection with the issuance of \$13,920,000 Taxable General Obligation Urban Renewal Refunding Capital Loan Notes, Series 2021.

2. That the Agreement with UMB Bank, N.A. of West Des Moines, Iowa, is hereby approved and that the Chairperson and Auditor are authorized to sign the Agreement on behalf of the County.

PASSED AND APPROVED this 7th day of April, 2021.

Chairperson

ATTEST:

County Auditor

RESOLUTION NO. _____

RESOLUTION APPROVING AND AUTHORIZING A FORM OF LOAN AGREEMENT AND AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$13,920,000 TAXABLE GENERAL OBLIGATION URBAN RENEWAL REFUNDING CAPITAL LOAN NOTES, SERIES 2021, AND LEVYING A TAX TO PAY SAID NOTES; APPROVAL OF THE CONTINUING DISCLOSURE CERTIFICATE AND REFUNDING TRUST AGREEMENT

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 costs of the settlement, adjustment, renewing, or extension of any part or all of the legal indebtedness of the County, including refunding of the County's General Obligation Urban Renewal Bonds, Series 2012, dated October 11, 2012, which were originally issued for the construction of a new hospital facility to be owned by the City of Iowa Falls, Iowa, essential county purpose(s), and it is deemed necessary and advisable that Taxable General Obligation Urban Renewal Refunding Capital Loan Notes, to the amount of not to exceed \$17,000,000 be authorized for said purpose(s); and

WHEREAS, it is found and determined that the aforesaid adjustment and refunding of present indebtedness is necessary and in the public interest and will benefit the County and its taxpayers by restructuring one (1) outstanding issue(s) of Notes for purposes of more efficient administration thereof; by conforming the debt service requirements to the anticipated receipt of tax funds thereby reducing the impact of delays in the collection of future taxes upon the County's cash flow; and to adjust the requirements of the outstanding indebtedness so as to facilitate the orderly retirement of Notes anticipated to be issued for future capital improvements; and

WHEREAS, it presently appears that the aforesaid benefits may be realized and at the same time savings may be effected in the debt service fund requirements of the County by refunding of the Bonds set forth in the schedule set forth as Exhibit "A", attached to this Resolution and made a part hereof by this reference; 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 not to exceed \$17,000,000 General Obligation Refunding Capital Loan Notes, and the Board is therefore now authorized to proceed with the issuance of the Notes for such purpose(s); and

WHEREAS, the above mentioned Notes were heretofore sold at private sale and action should now be taken to issue said Notes conforming to the terms and conditions of the proposal previously accepted by the County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF HARDIN 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:

- "Authorized Denominations" shall mean \$5,000 or any integral multiple thereof.
- "Beneficial Owner" shall mean, whenever used with respect to a Note, the person in whose name such Note is recorded as the beneficial owner of such Note by a Participant on the records of such Participant or such person's subrogee.
- "Blanket Issuer Letter of Representations" shall mean the Representation Letter from the Issuer to DTC, with respect to the Notes.
- "Cede & Co." shall mean Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Notes.
- "Continuing Disclosure Certificate" shall mean that certain Continuing Disclosure Certificate approved under the terms of this Resolution and to be executed by the Issuer and dated the date of issuance and delivery of the Notes, as originally executed and as it may be amended from time to time in accordance with the terms thereof.
- "Depository Notes" shall mean the Notes as issued in the form of one global certificate for each maturity, registered in the Registration Books maintained by the Registrar in the name of DTC or its nominee.
- "DTC" shall mean The Depository Trust Company, New York, New York, which will act as security depository for the Note pursuant to the Representation Letter.
- "Escrow Fund" shall mean the fund established under the terms of a Refunding Trust Agreement dated May 4, 2021, for the deposit of the proceeds of the Notes issued hereunder.
- "Issuer" and "County" shall mean Hardin 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 \$13,920,000 Taxable General Obligation Urban Renewal Refunding Capital Loan Notes, Series 2021, authorized to be issued by this Resolution.

- "Participants" shall mean those broker-dealers, banks and other financial institutions for which DTC holds Notes as securities depository.
- "Paying Agent" shall mean UMB Bank, N.A., 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 the settlement, adjustment, renewing, or extension of any part or all of the legal indebtedness of the County, including refunding of the County's General Obligation Urban Renewal Bonds, Series 2012, dated October 11, 2012.
- "Refunded Bonds" shall mean \$13,330,000 of the \$20,000,000 General Obligation Urban Renewal Bonds, Series 2012, dated October 11, 2012.
- "Registrar" shall mean UMB Bank, N.A. of West Des Moines, 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.
- "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.
- "Trustee" shall mean UMB Bank, n.a. of Des Moines, Iowa, or its successor as may be approved pursuant to the "Refunding Trust Agreement" referred to herein between the Issuer and the Trustee for the purpose of insuring the payment of the outstanding Notes.

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 Hardin County, State of Iowa, to-wit:

| AMOUNT | FISCAL YEAR (JULY 1 TO JUNE 30) YEAR OF COLLECTION |
|-----------------|---|
| \$1,449,870.63* | 2021/2022 |
| \$1,446,882.50 | 2022/2023 |
| \$1,450,532.50 | 2023/2024 |
| \$1,446,572.50 | 2024/2025 |
| \$1,449,365.00 | 2025/2026 |
| \$1,449,415.00 | 2026/2027 |
| \$1,451,005.00 | 2027/2028 |
| \$1,449,645.00 | 2028/2029 |
| \$1,450,932.50 | 2029/2030 |
| \$1,449,712.50 | 2030/2031 |
| \$755,910.00 | 2031/2032 |

* A levy has been included in the budget previously certified and will be used together with available County funds to pay the principal and interest of the Note coming due in fiscal year 2021/2022.

(NOTE: For example the levy to be made and certified against the taxable valuations of January 1, 2020 will be collected during the fiscal year commencing July 1, 2021/2022.)

The levy of taxes for the Debt Service Fund of the Issuer for collection during the fiscal year July 1, 2020 to June 30, 2021, in the amount of \$1,239,338.75 is hereby transferred to the Escrow Fund for the purpose of paying Debt Service on the Refunded Bonds on June 1, 2021.

b) Resolution to be Filed With County Auditor. A certified copy of this Resolution shall be filed with the Auditor of Hardin County, Iowa and the Auditor is hereby instructed in and for each of the years as provided, to levy and assess the tax hereby authorized in Section 2 of this Resolution, in like manner as other taxes are levied and assessed, and such taxes so levied in and for each of the years aforesaid be collected in like manner as other taxes of the County are collected, and when collected be used for the purpose of paying principal and interest on said Notes issued in anticipation of the tax, and for no other purpose whatsoever.

c) Additional County Funds Available. Principal and interest coming due at any time when the proceeds of said tax on hand shall be insufficient to pay the same shall be promptly paid when due from current funds of the County available for that purpose and reimbursement shall be made from such special fund in the amounts thus advanced.

Section 3. Note Fund. Said tax shall be assessed and collected each year at the same time and in the same manner as, and in addition to, all other taxes in and for the County, and when collected they shall be converted into a special fund within the Debt Service Fund to be known as the "GENERAL OBLIGATION URBAN RENEWAL REFUNDING CAPITAL LOAN NOTE FUND NO. 1" (the "Note Fund"), which is hereby pledged for and shall be used only for

the payment of the principal of and interest on the Notes hereinafter authorized to be issued; and also there shall be apportioned to said fund its proportion of taxes received by the County from property that is centrally assessed by the State of Iowa.

Section 4. Application of Note Proceeds. Proceeds of the Notes shall be credited to the Escrow Fund, pursuant to Section 16 of this Resolution.

Section 5. Investment of Note Fund Proceeds. All moneys held in the Note Fund, provided for by Section 3 of this Resolution shall be invested in investments permitted by Chapter 12B, Code of Iowa, as amended, or deposited in financial institutions which are members of the Federal Deposit Insurance Corporation and the deposits in which are insured thereby and all such deposits exceeding the maximum amount insured from time to time by FDIC or its equivalent successor in any one financial institution shall be continuously secured in compliance with Chapter 12C of the Code of Iowa, as amended, or otherwise by a valid pledge of direct obligations of the United States Government having an equivalent market value. All such interim investments shall mature before the date on which the moneys are required for payment of principal of or interest on the Notes as herein provided.

Section 6. Note Details, Execution and Redemption.

a) Note Details. Taxable General Obligation Urban Renewal Refunding Capital Loan Notes of the County in the amount of \$13,920,000, shall be issued to evidence the obligations of the Issuer under the Loan Agreement pursuant to the provisions of Sections 331.402 and 331.443 of the Code of Iowa for the aforesaid purposes. The Notes shall be issued in one or more series and shall be secured equally and ratably from the sources provided in Section 3 of this Resolution. The Notes shall be designated "TAXABLE GENERAL OBLIGATION URBAN RENEWAL REFUNDING CAPITAL LOAN NOTE, SERIES 2021", be dated May 4, 2021, and bear interest from the date thereof, until payment thereof, at the office of the Paying Agent, said interest payable on December 1, 2021, and semiannually thereafter on the 1st day of June and December in each year until maturity at the rates hereinafter provided.

The Notes shall be executed by the manual or facsimile signature of the Chairperson and attested by the manual or facsimile signature of the Auditor, and impressed or printed with the seal of the County and shall be fully registered as to both principal and interest as provided in this Resolution; principal, interest and premium, if any, shall be payable at the office of the Paying Agent by mailing of a check to the registered owner of the Note. The Notes shall be in the denomination of \$5,000 or multiples thereof. The Notes shall mature and bear interest as follows:

| Principal Amount | Interest Rate | Maturity June 1st |
|---------------------|------------------|----------------------|
| \$1,255,000 | 0.350% | 2022 |
| \$1,270,000 | 0.500% | 2023 |
| \$1,280,000 | 0.700% | 2024 |
| \$1,285,000 | 0.950% | 2025 |
| \$1,300,000 | 1.150% | 2026 |
| \$1,315,000 | 1.400% | 2027 |
| \$1,335,000 | 1.600% | 2028 |
| \$1,355,000 | 1.750% | 2029 |
| \$1,380,000 | 1.900% | 2030 |
| \$1,405,000 | 2.050% | 2031 |
| \$740,000 | 2.150% | 2032 |

b) Redemption.

i. Optional Redemption. Notes maturing after June 1, 2028, may be called for optional redemption by the Issuer on that date or any date thereafter, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot or such other random method selected by the Registrar. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Note. Failure to give written notice to any registered owner of the Notes or any defect therein shall not affect the validity of any proceedings for the redemption of the Notes. All Notes or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

If selection by lot within a maturity is required, the Registrar shall designate the Notes to be redeemed by random selection of the names of the registered owners of the entire annual maturity until the total amount of Notes to be called has been reached.

If less than all of a maturity is called for redemption, the Issuer will notify DTC of the particular amount of such maturity to be redeemed prior to maturity. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed and each Participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. All prepayments shall be at a price of par plus accrued interest.

Section 7. Issuance of Notes in Book-Entry Form; Replacement Notes.

a) Notwithstanding the other provisions of this Resolution regarding registration, ownership, transfer, payment and exchange of the Notes, unless the Issuer determines to permit the exchange of Depository Notes for Notes in Authorized Denominations, the Notes shall be issued as Depository Notes in denominations of the entire principal amount of each maturity of Notes (or, if a portion of said principal amount is prepaid, said principal amount less the prepaid amount). The Notes must be registered in the name of Cede & Co., as nominee for DTC. Payment of semiannual interest for any Notes registered in the name of Cede & Co. will be made by wire transfer or New York Clearing House or equivalent next day funds to the account of Cede & Co. on the interest payment date for the Notes at the address indicated or in the Representation Letter.

b) The Notes will be initially issued in the form of separate single authenticated fully registered bonds in the amount of each stated maturity of the Notes. Upon initial issuance, the ownership of the Notes will be registered in the registry books of the UMB Bank, N.A. kept by the Paying Agent and Registrar in the name of Cede & Co., as nominee of DTC. The Paying Agent and Registrar and the Issuer may treat DTC (or its nominee) as the sole and exclusive owner of the Notes registered in its name for the purposes of payment of the principal or redemption price of or interest on the Notes, selecting the Notes or portions to be redeemed, giving any notice permitted or required to be given to registered owners of Notes under the Resolution of the Issuer, registering the transfer of Notes, obtaining any consent or other action to be taken by registered owners of the Notes and for other purposes. The Paying Agent, Registrar and the Issuer have no responsibility or obligation to any Participant or Beneficial Owner of the Notes under or through DTC with respect to the accuracy of records maintained by DTC or any Participant; with respect to the payment by DTC or Participant of an amount of principal or redemption price of or interest on the Notes; with respect to any notice given to owners of Notes under the Resolution; with respect to the Participant(s) selected to receive payment in the event of a partial redemption of the Notes, or a consent given or other action taken by DTC as registered owner of the Notes. The Paying Agent and Registrar shall pay all principal of and premium, if any, and interest on the Notes only to Cede & Co. in accordance with the Representation Letter, and all payments are valid and effective to fully satisfy and discharge the Issuer's obligations with respect to the principal of and premium, if any, and interest on the Notes to the extent of the sum paid. DTC must receive an authenticated Bond for each separate stated maturity evidencing the obligation of the Issuer to make payments of principal of and premium, if any, and interest. Upon delivery by DTC to the Paying Agent and Registrar of written notice that DTC has determined to substitute a new nominee in place of Cede & Co., the Notes will be transferable to the new nominee in accordance with this Section.

c) In the event the Issuer determines that it is in the best interest of the Beneficial Owners that they be able to obtain Notes certificates, the Issuer may notify DTC and the Paying Agent and Registrar, whereupon DTC will notify the Participants, of the availability through DTC of Notes certificates. The Notes will be transferable in accordance with this Section. DTC may determine to discontinue providing its services with respect to the Notes at any time by giving notice to the Issuer and the Paying Agent and Registrar and discharging its responsibilities under applicable law. In this event, the Notes will be transferable in accordance with this Section.

d) Notwithstanding any other provision of the Resolution to the contrary, so long as any Note is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to the principal of and premium, if any, and interest on the Note and all notices must be made and given, respectively to DTC as provided in the Representation letter.

e) In connection with any notice or other communication to be provided to Noteholders by the Issuer or the Paying Agent and Registrar with respect to a consent or other action to be taken by Noteholders, the Issuer or the Paying Agent and Registrar, as the case may be, shall establish a record date for the consent or other action and give DTC notice of the record date not less than 15 calendar days in advance of the record date to the extent possible. Notice to DTC must be given only when DTC is the sole Noteholder.

f) The Representation Letter is on file with DTC and sets forth certain matters with respect to, among other things, notices, consents and approvals by Noteholders and payments on the Notes. The execution and delivery of the Representation Letter to DTC by the Issuer is ratified and confirmed.

g) In the event that a transfer or exchange of the Notes is permitted under this Section, the transfer or exchange may be accomplished upon receipt by the Registrar from the registered owners of the Notes to be transferred or exchanged and appropriate instruments of transfer. In the event Note certificates are issued to holders other than Cede & Co., its successor as nominee for DTC as holder of all the Notes, or other securities depository as holder of all the Notes, the provisions of the Resolution apply to, among other things, the printing of certificates and the method of payment of principal of and interest on the certificates. Any substitute depository shall be designated in writing by the Issuer to the Paying Agent. Any such substitute depository shall be a qualified and registered "clearing agency" as provided in Section 17A of the Securities Exchange Act of 1934, as amended. The substitute depository shall provide for (i) immobilization of the Depository Notes, (ii) registration and transfer of interests in Depository Notes by book entries made on records of the depository or its nominee and (iii) payment of principal of, premium, if any, and interest on the Notes in accordance with and as such interests may appear with respect to such book entries.

h) The officers of the Issuer are authorized and directed to prepare and furnish to the purchaser, and to the attorneys approving the legality of Notes, certified copies of proceedings, ordinances, resolutions and records and all certificates and affidavits and other instruments as may be required to evidence the legality and marketability of the Notes, and all certified copies, certificates, affidavits and other instruments constitute representations of the Issuer as to the correctness of all stated or recited facts.

Section 8. Registration of Notes; Appointment of Registrar; Transfer; Ownership; Delivery; and Cancellation.

a) Registration. The ownership of Notes may be transferred only by the making of an entry upon the books kept for the registration and transfer of ownership of the

Notes, and in no other way. UMB Bank, N.A. is hereby appointed as Note Registrar under the terms of this Resolution and under the provisions of a separate agreement with the Issuer filed herewith which is made a part hereof by this reference. Registrar shall maintain the books of the Issuer for the registration of ownership of the Notes for the payment of principal of and interest on the Notes as provided in this Resolution. All Notes shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 331.446 of the Code of Iowa, subject to the provisions for registration and transfer contained in the Notes and in this Resolution.

b) Transfer. The ownership of any Note may be transferred only upon the Registration Books kept for the registration and transfer of Notes and only upon surrender thereof at the office of the Registrar together with an assignment duly executed by the holder or his duly authorized attorney in fact in such form as shall be satisfactory to the Registrar, along with the address and social security number or federal employer identification number of such transferee (or, if registration is to be made in the name of multiple individuals, of all such transferees). In the event that the address of the registered owner of a Note (other than a registered owner which is the nominee of the broker or dealer in question) is that of a broker or dealer, there must be disclosed on the Registration Books the information pertaining to the registered owner required above. Upon the transfer of any such Note, a new fully registered Note, of any denomination or denominations permitted by this Resolution in aggregate principal amount equal to the unmatured and unredeemed principal amount of such transferred fully registered Note, and bearing interest at the same rate and maturing on the same date or dates shall be delivered by the Registrar.

c) Registration of Transferred Notes. In all cases of the transfer of the Notes, the Registrar shall register, at the earliest practicable time, on the Registration Books, the Notes, in accordance with the provisions of this Resolution.

d) Ownership. As to any Note, the person in whose name the ownership of the same shall be registered on the Registration Books of the Registrar shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of the principal of any such Notes and the premium, if any, and interest thereon shall be made only to or upon the order of the registered owner thereof or his legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note, including the interest thereon, to the extent of the sum or sums so paid.

e) Cancellation. All Notes which have been redeemed shall not be reissued but shall be cancelled by the Registrar. All Notes which are cancelled by the Registrar shall be destroyed and a certificate of the destruction thereof shall be furnished promptly to the Issuer; provided that if the Issuer shall so direct, the Registrar shall forward the cancelled Notes to the Issuer.

f) Non-Presentation of Notes. In the event any payment check, wire, or electronic transfer of funds representing payment of principal of or interest on the Notes is returned to the Paying Agent or if any note is not presented for payment of principal at the maturity or redemption date, if funds sufficient to pay such principal of or interest on

Notes shall have been made available to the Paying Agent for the benefit of the owner thereof, all liability of the Issuer to the owner thereof for such interest or payment of such Notes shall forthwith cease, terminate and be completely discharged, and thereupon it shall be the duty of the Paying Agent to hold such funds, without liability for interest thereon, for the benefit of the owner of such Notes who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his part under this Resolution or on, or with respect to, such interest or Notes. The Paying Agent's obligation to hold such funds shall continue for a period equal to two years and six months following the date on which such interest or principal became due, whether at maturity, or at the date fixed for redemption thereof, or otherwise, at which time the Paying Agent shall surrender any remaining funds so held to the Issuer, whereupon any claim under this Resolution by the Owners of such interest or Notes of whatever nature shall be made upon the Issuer.

g) Registration and Transfer Fees. The Registrar may furnish to each owner, at the Issuer's expense, one note for each annual maturity. The Registrar shall furnish additional Notes in lesser denominations (but not less than the minimum denomination) to an owner who so requests.

Section 9. Reissuance of Mutilated, Destroyed, Stolen or Lost Notes. In case any outstanding Note shall become mutilated or be destroyed, stolen or lost, the Issuer shall at the request of Registrar authenticate and deliver a new Note of like tenor and amount as the Note so mutilated, destroyed, stolen or lost, in exchange and substitution for such mutilated Note to Registrar, upon surrender of such mutilated Note, or in lieu of and substitution for the Note destroyed, stolen or lost, upon filing with the Registrar evidence satisfactory to the Registrar and Issuer that such Note has been destroyed, stolen or lost and proof of ownership thereof, and upon furnishing the Registrar and Issuer with satisfactory indemnity and complying with such other reasonable regulations as the Issuer or its agent may prescribe and paying such expenses as the Issuer may incur in connection therewith.

Section 10. Record Date. Payments of principal and interest, otherwise than upon full redemption, made in respect of any Note, shall be made to the registered holder thereof or to their designated agent as the same appear on the books of the Registrar on the 15th day of the month preceding the payment date. All such payments shall fully discharge the obligations of the Issuer in respect of such Notes to the extent of the payments so made. Upon receipt of the final payment of principal, the holder of the Note shall surrender the Note to the Paying Agent.

Section 11. Execution, Authentication and Delivery of the Notes. Upon the adoption of this Resolution, the Chairperson and Auditor shall execute the Notes by their manual or authorized signature and deliver the Notes to the Registrar, who shall authenticate the Notes and deliver the same to or upon order of the Purchaser. No Note shall be valid or obligatory for any purpose or shall be entitled to any right or benefit hereunder unless the Registrar shall duly endorse and execute on such Note a Certificate of Authentication substantially in the form of the Certificate herein set forth. Such Certificate upon any Note executed on behalf of the Issuer shall be conclusive evidence that the Note so authenticated has been duly issued under this Resolution and that the holder thereof is entitled to the benefits of this Resolution.

No Notes shall be authenticated and delivered by the Registrar unless and until there shall have been provided the following:

1. A certified copy of the resolution of Issuer approving the execution of a Loan Agreement and a copy of the Loan Agreement;
2. A written order of Issuer signed by the Treasurer of the Issuer directing the authentication and delivery of the Notes to or upon the order of the Purchaser upon payment of the purchase price as set forth therein;
3. The approving opinion of Ahlers & Cooney, P.C., Bond Counsel, concerning the validity and legality of all the Notes proposed to be issued.

Section 12. Right to Name Substitute Paying Agent or Registrar. Issuer reserves the right to name a substitute, successor Registrar or Paying Agent upon giving prompt written notice to each registered noteholder.

Section 13. Form of Note. Notes shall be printed substantially in the form as follows:

"STATE OF IOWA"
"COUNTY OF HARDIN"
"TAXABLE GENERAL OBLIGATION URBAN RENEWAL REFUNDING CAPITAL LOAN
NOTE"
"SERIES 2021"
ESSENTIAL COUNTY PURPOSE

Rate: _____
Maturity: _____
Note Date: May 4, 2021
CUSIP No.: _____
"Registered"
Certificate No. _____
Principal Amount: \$ _____

Hardin County, State of Iowa, a political subdivision organized and existing under and by virtue of the Constitution and laws of the State of Iowa (the "Issuer"), for value received, promises to pay from the source and as hereinafter provided, on the maturity date indicated above, to

(Registration panel to be completed by Registrar or Printer with name of Registered Owner).

or registered assigns, the principal sum of (enter principal amount in long form) THOUSAND DOLLARS in lawful money of the United States of America, on the maturity date shown above, only upon presentation and surrender hereof at the office of UMB Bank, N.A., Paying Agent of this issue, or its successor, with interest on the sum from the date hereof until paid at the rate per

annum specified above, payable on December 1, 2021, and semiannually thereafter on the 1st day of June and December in each year.

Interest and principal shall be paid to the registered holder of the Note as shown on the records of ownership maintained by the Registrar as of the 15th day of the month preceding such interest payment date. Interest shall be computed on the basis of a 360-day year of twelve 30-day months.

THE HOLDERS OF THE NOTES SHOULD TREAT THE INTEREST AS SUBJECT TO FEDERAL INCOME TAXATION.

This Note is issued by Hardin County, State of Iowa, pursuant to the provisions of Sections 331.402 and 331.443, of the Code of Iowa, for the purpose of paying costs of adjusting, extending and refunding existing general obligation indebtedness of Hardin County, State of Iowa, in order to evidence the obligation of the Issuer under a certain Loan Agreement dated the date hereof, the proceeds of the notes of this issue being deposited in trust, pursuant to the terms of a Refunding Trust Agreement, and invested in such manner as to pay, when due, the installments of principal of and interest on the County's presently outstanding general obligation Notes to be refunded from the proceeds of this issue, in conformity to a Resolution of the Board of the County, duly passed and approved.

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a limited purpose trust company ("DTC"), to the Issuer or its agent for registration of transfer, exchange or payment, and any certificate issued is registered in the name of Cede & Co. or such other name as requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other Issuer as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

Notes maturing after June 1, 2028, may be called for optional redemption by the Issuer and paid before maturity on said date or any date thereafter, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Note. Failure to give written notice to any registered owner of the Notes or any defect therein shall not affect the validity of any proceedings for the redemption of the Notes. All notes or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

If selection by lot within a maturity is required, the Registrar shall designate the Notes to be redeemed by random selection of the names of the registered owners of the entire annual maturity until the total amount of Notes to be called has been reached.

If less than all of a maturity is called for redemption, the Issuer will notify DTC of the particular amount of such maturity to be redeemed prior to maturity. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed and each Participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. All prepayments shall be at a price of par plus accrued interest.

Ownership of this Note may be transferred only by transfer upon the books kept for such purpose by UMB Bank, N.A., the Registrar. Such transfer on the books shall occur only upon presentation and surrender of this Note at the office of the Registrar as designated below, together with an assignment duly executed by the owner hereof or his duly authorized attorney in the form as shall be satisfactory to the Registrar. Issuer reserves the right to substitute the Registrar and Paying Agent but shall, however, promptly give notice to registered Noteholders of such change. All notes shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 331.446 of the Code of Iowa, subject to the provisions for registration and transfer contained in the Note Resolution.

And it is hereby represented and certified that all acts, conditions and things requisite, according to the laws and Constitution of the State of Iowa, to exist, to be had, to be done, or to be performed precedent to the lawful issue of this Note, have been existent, had, done and performed as required by law; that provision has been made for the levy of a sufficient continuing annual tax on all the taxable property within the territory of the Issuer for the payment of the principal and interest of this Note as the same will respectively become due; that such taxes have been irrevocably pledged for the prompt payment hereof, both principal and interest; and the total indebtedness of the Issuer including this Note, does not exceed the constitutional or statutory limitations.

IN TESTIMONY WHEREOF, the Issuer by its Board, has caused this Note to be signed by the manual or facsimile signature of its Chairperson and attested by the manual or facsimile signature of its County Auditor, with the seal of the County printed or impressed hereon, and to be authenticated by the manual signature of an authorized representative of the Registrar, UMB Bank, N.A., West Des Moines, Iowa.

Date of authentication: _____

This is one of the Notes described in the within mentioned Resolution, as registered by UMB Bank, N.A.

UMB BANK, N.A., Registrar

By: _____

Authorized Signature

Registrar and Transfer Agent: UMB Bank, N.A.

Paying Agent: UMB Bank, N.A.

SEE REVERSE FOR CERTAIN DEFINITIONS

(Seal)
(Signature Block)

HARDIN COUNTY, STATE OF IOWA

By: _____ (manual or facsimile signature)
Chairperson

ATTEST:

By: _____ (manual or facsimile signature)
County Auditor

(Information Required for Registration)

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ (Social Security or Tax Identification No. _____) the within Note and does hereby irrevocably constitute and appoint _____ attorney in fact to transfer the said Note on the books kept for registration of the within Note, with full power of substitution in the premises.

Dated: _____

(Person(s) executing this Assignment sign(s) here)

SIGNATURE)
GUARANTEED) _____

IMPORTANT - READ CAREFULLY

The signature(s) to this Power must correspond with the name(s) as written upon the face of the certificate(s) or note(s) in every particular without alteration or enlargement or any change whatever. Signature guarantee must be provided in accordance with the prevailing standards and procedures of the Registrar and Transfer Agent. Such standards and procedures may require signature to be guaranteed by certain eligible guarantor institutions that participate in a recognized signature guarantee program.

INFORMATION REQUIRED FOR REGISTRATION OF TRANSFER

Name of Transferee(s) _____
Address of Transferee(s) _____
Social Security or Tax Identification _____
Number of Transferee(s) _____
Transferee is a(n):
Individual* _____ Corporation _____
Partnership _____ Trust _____

*If the Note is to be registered in the names of multiple individual owners, the names of all such owners and one address and social security number must be provided.

The following abbreviations, when used in the inscription on the face of this Note, shall be construed as though written out in full according to applicable laws or regulations:

- TEN COM - as tenants in common
TEN ENT - as tenants by the entireties
JT TEN - as joint tenants with rights of survivorship and not as tenants in common
IA UNIF TRANS MIN ACT - Custodian
(Cust) (Minor)
Under Iowa Uniform Transfers to Minors Act.....
(State)

ADDITIONAL ABBREVIATIONS MAY ALSO BE USED THOUGH NOT IN THE ABOVE LIST

(End of form of Note)

Section 14. Loan Agreement and Closing Documents. The form of Loan Agreement in substantially the form attached to this Resolution is hereby approved and is authorized to be executed and issued on behalf of the Issuer by the Chairperson and attested by the County Auditor. The Chairperson and County Auditor are authorized and directed to execute, attest, seal and deliver for and on behalf of the County any other additional certificates, documents, or other papers and perform all other acts, including without limitation the execution of all closing documents, as they may deem necessary or appropriate in order to implement and carry out the intent and purposes of this Resolution.

Section 15. Contract Between Issuer and Purchaser. This Resolution constitutes a contract between said County and the purchaser of the Notes.

Section 16. Deposit of Proceeds in Escrow. All of the proceeds derived from the sale of the Notes, except amounts allocated to costs of issuance and accrued interest which shall be deposited in the Note Fund shall be placed in the Escrow Fund with UMB Bank, n.a., as Trustee under the Refunding Trust Agreement dated as of May 4, 2021. The Trustee shall 1) hold such proceeds in a special and irrevocable trust fund, 2) invest such proceeds only in cash or direct

obligations of the United States, and 3) apply such proceeds and earnings thereon only in accordance with the terms and conditions of the Refunding Trust Agreement. All the terms and conditions of the Refunding Trust Agreement are hereby incorporated by reference in this Resolution as if set forth herein in full. The Refunding Trust Agreement is hereby approved and confirmed as binding upon the Issuer, and the Chairperson and County Auditor are hereby authorized to execute the Refunding Trust Agreement on behalf of the Issuer and to authorize the Trustee to call the Refunded Bonds for redemption pursuant to the provisions of the resolution authorizing their issuance.

Section 17. Continuing Disclosure. The Issuer hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate, and the provisions of the Continuing Disclosure Certificate are hereby incorporated by reference as part of this Resolution and made a part hereof. Notwithstanding any other provision of this Resolution, failure of the Issuer to comply with the Continuing Disclosure Certificate shall not be considered an event of default under this Resolution; however, any holder of the Notes or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking specific performance by court order, to cause the Issuer to comply with its obligations under the Continuing Disclosure Certificate. For purposes of this section, "Beneficial Owner" means any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Note (including persons holding Notes through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Notes for federal income tax purposes.

Section 18. Repeal of Conflicting Resolutions or Ordinances. All ordinances and resolutions and parts of ordinances and resolutions in conflict herewith are hereby repealed.

Section 19. Severability Clause. If any section, paragraph, clause or provision of this Resolution be held invalid, such invalidity shall not affect any of the remaining provisions hereof, and this Resolution shall become effective immediately upon its passage and approval.

PASSED AND APPROVED this 7th day of April, 2021.

Chairperson

ATTEST:

County Auditor

EXHIBIT "A"

Refunded Bonds

| Principal Amount | Interest Rate | Maturity June 1st |
|---------------------|------------------|----------------------|
| \$1,025,000 | 2.50% | 2021 ¹ |
| \$1,050,000 | 2.50% | 2022 |
| \$1,075,000 | 2.50% | 2023 |
| \$1,105,000 | 2.70% | 2024 |
| \$1,130,000 | 3.00% | 2025 |
| \$1,165,000 | 3.00% | 2026 |
| \$1,200,000 | 3.10% | 2027 |
| \$1,240,000 | 3.20% | 2028 |
| \$5,365,000 | 3.25% | 2032* |

*Term Bond

¹economically defeased

FILED

Applicant License Application ()

APR 01 2021

HARDIN COUNTY AUDITOR

Name of Applicant: Radcliffe Friendly Fairways Golf

Name of Business (DBA): Radcliffe Friendly Fairways Golf Course, Inc.

Address of Premises: 26814 Cty Hwy S-27

City Please Select County: Hardin Zip: 50230

Business (515) 899-7969

Mailing 26814 Cty Hwy S-27

City Radcliffe State IA Zip: 50230

Contact Person

Name Melanie Eide

Phone: (515) 291-1757 **Email** rffgolf@netins.net

Classification Class C Liquor License (LC) (Commercial)

Term: 8 months

Effective Date: 04/15/2021

Expiration Date: 01/01/1900

Privileges:

- Class C Liquor License (LC) (Commercial)
- Outdoor Service
- Sunday Sales

APPROVED BY HARDIN COUNTY BOARD OF SUPERVISORS

Chairman

Date

Status of Business

BusinessType: Privately Held Corporation

Corporate ID Number: XXXXXXXXXX **Federal Employer ID** XXXXXXXXXX

Ownership

Joshua Norem

First Name: Joshua

Last Name: Norem

City: Radcliffe

State: Iowa

Zip: 50230

Position: President

% of Ownership: 0.00%

U.S. Citizen: Yes

Insurance Company Information

Insurance Company: Nationwide Insurance Company

Policy Effective Date: _____ **Policy Expiration** _____

Bond Effective _____ **Dram Cancel Date:** _____

Outdoor Service Effective _____ **Outdoor Service Expiration** _____

Temp Transfer Effective Date _____ **Temp Transfer Expiration Date:** _____

APPLICANT

I hereby declare that all information contained in the E-license Application is true and correct. I understand that misrepresentation of material fact in the Application is a serious misdemeanor crime and grounds for denial of the license or permit under Iowa law. Please submit this form to your local authority.

J M
Applicant's Signature

3/29/2021
Date

NOTARY

State of Iowa

County of Hardin

Signed and sworn to before me on 3/29/2021
Date

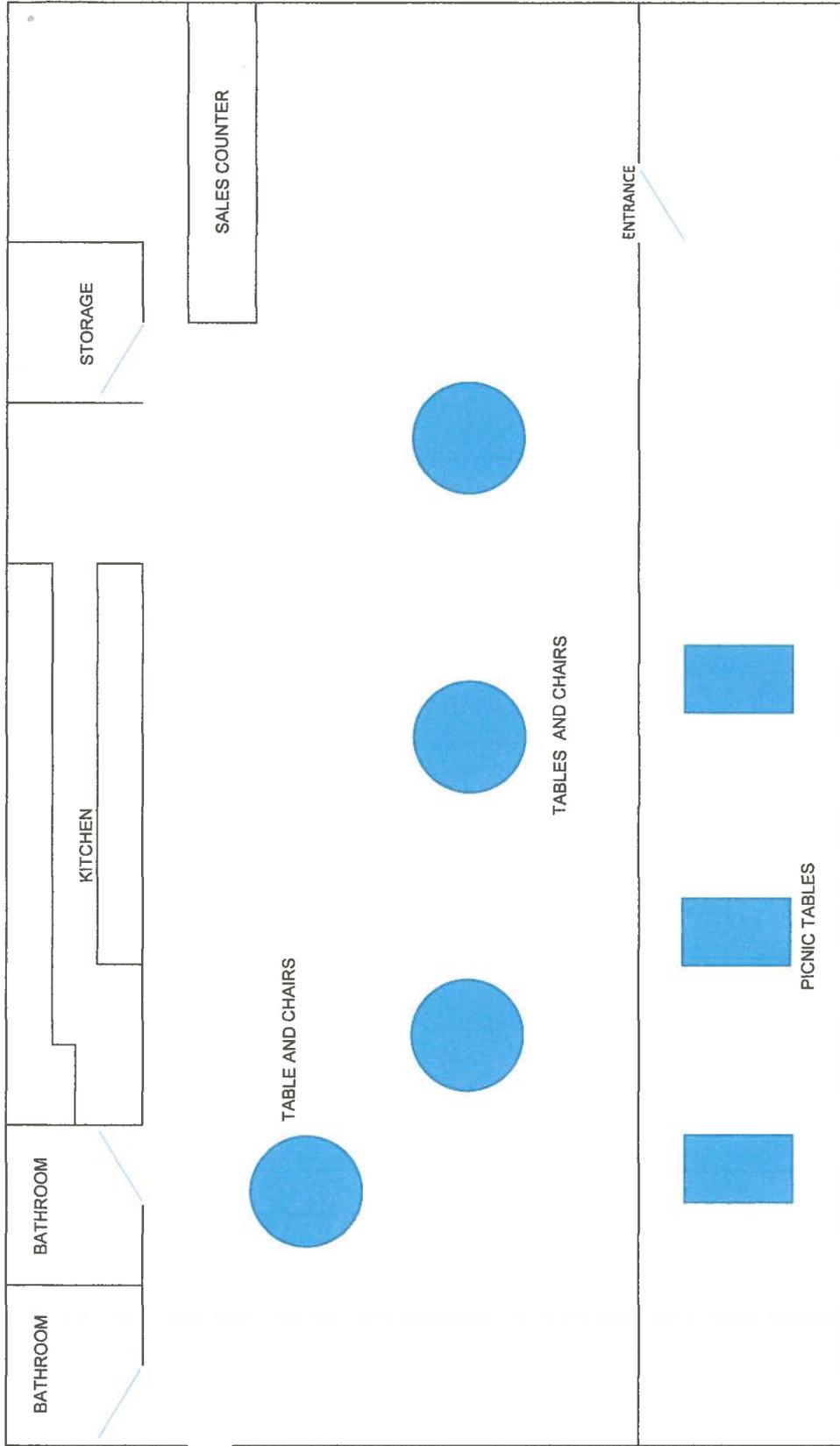
By Joshua Norem - Radcliffe Friendly Fairways
Print Name of Applicant

Melanie Eide
Signature of Notary

3/29/2021
Date



FILED
APR 01 2021
HARDIN COUNTY AUDITOR



COVERED PATIO

RADCLIFFE FRIENDLY FAIRWAYS GOLF COURSE INC
 Sketch of Clubhouse

FILED

APR 01 2021

HARDIN COUNTY AUDITOR



Iowa River Valley Early Childhood Area Board
PO Box 365, Iowa Falls, IA 50126 * 319.361.7387
iarivervalleyeca@gmail.com
www.iowarivervalleyeca.com

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MAR 15 2021

HARDIN COUNTY AUDITOR

Dear BJ Hoffman –

Hello! My name is Carrie Kube and I serve as the Director for the Iowa River Valley Early Childhood Area Board. As a non-profit, our primary goal, is to *“Ensure every child beginning at birth, will be healthy and successful.”*

YOU have been identified by our Board as someone who cares about the education of young children and the community they grow up in. We feel you would be an excellent applicant for our Board and we highly encourage you to apply. Here is how YOU can change lives for children in your community...

As an Iowa River Valley Early Childhood Area Board member, you will work with community volunteers and programs to build positive outcomes for children. Our work focuses on children age 0-5 and their families in Hardin and Marshall County. Through state appropriations from Early Childhood Iowa, we are active in providing preschool tuition scholarships to low-income children, improving child care environments, increasing quality child care capacity, preschool transportation services, early literacy and family support services. This is done by awarding grants to area programs. Ultimately, we work together because we have a *strong* commitment to our communities.

It is my sincere hope that you would consider applying for membership and joining the Iowa River Valley Early Childhood Area Board. I have also included common questions and answers for you to review. I also encourage you to visit our website to learn more at www.iowarivervalleyeca.com.

If at any time you have more questions, please contact me directly at my office, (319) 361-7387 or by email at iarivervalleyeca@gmail.com. Zoom options are available.

Thank you for your time and careful consideration. I look forward to hearing from you.

Sincerely,

A handwritten signature in blue ink that reads "Carrie J. Kube".

Carrie J. Kube

Iowa River Valley Early Childhood Area Board Director

Board Membership Q&A

A brief guide to being an active member for the
Iowa River Valley Early Childhood Area Board.



When and where are meetings held?

A: The third Tuesday of September, November, January, March, May and June at the BCLUW Middle School Library at 4:30PM. (subject to change). Zoom is offered when possible or during national health crisis.



Q: What are the meeting attendance requirements.

A: Meetings are held six times per year. Attendance is required at three or more meetings to remain an active member.



Q: How long are the membership terms?

A: Terms are for three years. A Board Member may serve up to two terms.



Q: How many members are there on the Iowa River Valley Early Childhood Area Board?

A: Board Membership consists of 9-15 Board Members from Hardin and Marshall County.



Q: How does the Board Communicate?

A: Email serves as the primary function for Board communication. All Board Meeting documentation is available online through Google Docs. A minimal amount of communication occurs through phone and/or text messaging.



Q: Do I have to serve on a committee?

A: Yes, membership is required on one of three committees: Board Administration, Fiscal Oversight, and Quality Evaluation. Each committee meets 1-2 times per year.



Q: What if I receive funds directly or indirectly from the Board?

A: You will be ineligible to apply, unless it for representation as a consumer or an elected official.



Q: Is this a paid position or is there financial compensation?

A: All members of the Board are volunteers and will not receive financial compensation.

Application for Membership
IOWA RIVER VALLEY EARLY CHILDHOOD AREA BOARD

Name: _____

Address: _____
Number & Street City State Zip

Telephone Numbers: Home () Cell ()

E-Mail: _____

Resident of: Marshall County Hardin County Other _____

Where are you employed? What are your primary duties?

What is your prior Nonprofit experience? Elaborate on different local or statewide committees or boards you have served on.

Why do you want to be a member of the Iowa River Valley Early Childhood Board? What can you do to contribute to this board?

If you are selected, which committee are you most interested in?

- Board Administration Fiscal Oversight Quality Evaluation

How did you hear about the Iowa River Valley Early Childhood Board?

- Board Member IRVECA Website Community Presentation
- Media Social Media
- IRVECA Blog

Are you a direct or indirect recipient of Early Childhood Iowa funds or services?

- Yes No Not sure

Return to: Carrie Kube

Early Childhood Iowa Director
PO Box 365, Iowa Falls, IA 50126
319.361.7387
iarivervalleyeca@gmail.com
www.iowarivervalleyeca.com





Wellmark Blue Cross and Blue Shield is an Independent Licensee of the Blue Cross and Blue Shield Association.

Hardin County
Account Key: 00042085
Grp/Billing Unit: 36783-0430

Fully Insured Trust Options
Rating Period: 07/01/2021 - 06/30/2022

IOWA GOVERNMENTAL HEALTH CARE PLAN

Enrollment

Table with 2 columns: Single (60), Family (92)

Current Benefits and Rates

Table with 13 columns: Plan, Health OBS, Drug OBS, E/NE, Health Ded, Health Coins, Health OPM, Health Copay, Drug Copay, Single, Family, Monthly Premium

Renewal Benefits and Rates

Table with 13 columns: Plan, Health OBS, Drug OBS, E/NE, Health Ded, Health Coins, Health OPM, Health Copay, Drug Copay, Single, Family, Monthly Premium

Alternate Benefits and Rates

Table with 13 columns: Plan, Health OBS, Drug OBS, E/NE, Health Ded, Health Coins, Health OPM, Health Copay, Drug Copay, Single, Family, Monthly Premium

* Plans are Compatible Health Savings Account (HSA) Benefits. Rates shown for these plans do not include the employer/employee funded HSA account funding or the cost of the administration of these accounts.

Column "E/NE" identifies if the noted plan benefits are embedded or non-embedded.

Plans noted as "RT" signify retiree benefit plan options.

All rates shown are net of consultant fees .

A valid 28E trust agreement will need to be signed prior to enrolling this group.

Wellmark Blue Cross and Blue Shield reserves the right to re-evaluate rates if overall trust enrollment fluctuates more than 10% from the enrollment assumptions.

Wellmark is not providing any legal or professional advise with regard to compliance of any federal or state law, regulations, or guidance. Law, regulations and guidance on specific provisions has been and will continue to be provided by the appropriate federal and state agencies and regulators. The information provided reflects Wellmark's understanding of the most current information and is subject to change without further notice. Please note that plan benefits, rates, renewal rate adjustments, and rating impact calculations are subject to change and may be revised during a plan's rating period based on guidance and regulations issued by the appropriate federal and state agencies and regulators. Wellmark makes no representation as to the impact of plan changes on a plan's grandfathered status or interpretation or implementation of any other provisions of law or regulation.

Wellmark will not determine whether coverage is discriminatory or otherwise in violation of Internal Revenue Code Section 105(h). Wellmark also will not provide any testing for compliance with Internal Revenue Code Section 105(h). Wellmark will not be held liable for any penalties or other losses resulting from any employer offering coverage in violation of section 105(h). Wellmark will not determine whether any change in an Employer Administered Funding Arrangement affects a health plan's grandfathered health plan status under ACA or otherwise complies with ACA. Wellmark will not be held liable for any penalties or other losses resulting from any Employer Administered Funding Arrangement. For purposes of this paragraph, an "Employer Administered Funding Arrangement" is an arrangement administered by an employer in which the employer contributes toward the member's share of benefit costs (such as the member's deductible, coinsurance, or copayments) in the absence of which the member would be financially responsible. An Employer Administrative Funding Arrangement does not include the employer's contribution to health insurance premiums or rates.

| |
|---------------------------------------|
| Employer Signature: _____ Date: _____ |
|---------------------------------------|

County Auditor's Report of Fees Collected

State of IOWA) SS:
County of) Hardin County

FILED

APR 01 2021

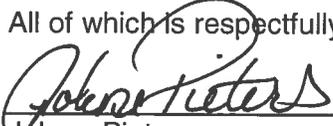
To the Board of Supervisors of HARDIN COUNTY:

HARDIN COUNTY AUDITOR

I, Jolene Pieters, Auditor 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 period of 3.1.2021 through 3.31.2021 and the same has been paid to the County Treasurer:

| | No. Doc. | Fees collected |
|--------------------|----------|----------------|
| 4150 Passport fees | 20 | \$700.00 |
| 4150 Photo fees | 27 | \$405.00 |
| Total | | \$1,105.00 |

All of which is respectfully submitted.



Jolene Pieters
Hardin County Auditor

3.31.2021

Date

Chairperson, Board of Supervisors

Date

Recorder's Monthly Report to the Treasurer

03/01/2021 to 03/31/2021

Liability

| Account Number | Description | Net |
|-------------------------|--------------------------------------|----------------------|
| 0001-1-07-8000-400000-2 | Use Tax-DOR | (\$1,811.94) |
| 0001-1-07-8000-400000-3 | State Sales Tax-DOR | (\$792.00) |
| 0001-1-07-8000-400000-4 | Local Option Tax-DOR | (\$130.00) |
| 0001-1-07-8000-401000-1 | Snowmobile Registration Fees-State | (\$59.50) |
| 0001-1-07-8000-401001 | Snowmobile Titles - State | (\$6.50) |
| 0001-1-07-8000-402000 | RVVRS Boat Registration Fees - State | (\$179.40) |
| 0001-1-07-8000-402001-1 | RVVRS Boat Titles - State | (\$4.50) |
| 0001-1-07-8000-402001-2 | RVVRS Boat Titles - DOR | (\$15.00) |
| 0001-1-07-8000-402002-1 | RVVRS Boat Liens - State | (\$3.00) |
| 0001-1-07-8000-402002-2 | RVVRS Boat Liens - DOR | (\$10.00) |
| 0001-1-07-8000-403000-1 | Hunting & Fishing Fees-State | (\$160.00) |
| 0001-1-07-8000-404000-2 | Real Estate Transfer Tax-State | (\$13,849.08) |
| 0001-1-07-8000-406000-1 | Vitals Certified Copies-State | (\$1,364.00) |
| 0001-1-07-8000-407000-1 | ATV Registration Fees-State | (\$581.50) |
| 0001-1-07-8000-407000-2 | ATV Titles-State | (\$136.50) |
| 0001-1-07-8000-407000-3 | ATV Liens-State | (\$26.00) |
| 0001-1-07-8000-413001-1 | Marriage License-State | (\$155.00) |
| Total | | (\$19,283.92) |

Revenue

| Account Number | Description | Net |
|-------------------------|---|----------------------|
| 0001-1-07-8000-400000 | Recording of Instruments | (\$7,260.00) |
| 0001-1-07-8000-400000-1 | Over Payment | (\$5.00) |
| 0001-1-07-8000-401000 | Snowmobile Writing Fees (\$5.00)-County | (\$5.00) |
| 0001-1-07-8000-402001 | RVVRS Boat Titles - County | (\$15.00) |
| 0001-1-07-8000-402002 | RVVRS Boat Liens - County | (\$10.00) |
| 0001-1-07-8000-403000 | Hunting & Fishing Fees-County | (\$3.50) |
| 0001-1-07-8000-404000 | Real Estate Transfer Tax-County | (\$2,886.92) |
| 0001-1-07-8000-406000 | Vitals Certified Copies-County | (\$496.00) |
| 0001-1-07-8000-407000 | ATV Writing Fees(\$5.00)-County | (\$125.00) |
| 0001-1-07-8000-408000 | RVVRS Writing Fees - County | (\$67.50) |
| 0001-1-07-8000-410000 | Auditor's Transfer Fees - \$5.00 | (\$860.00) |
| 0001-1-07-8000-413001 | Marriage License-County | (\$20.00) |
| 0001-1-07-8000-550000 | Photocopy/Fax Fees | (\$252.00) |
| 0024-1-07-0000-414000 | Document Management Fees | (\$380.00) |
| 5410-1-07-0000-416000 | Electronic Transaction Fees | (\$380.00) |
| Total | | (\$12,765.92) |

| | | |
|--------------------|--|----------------------|
| Grand Total | | (\$32,049.84) |
|--------------------|--|----------------------|

Recorder's Monthly Report to the Treasurer

03/01/2021 to 03/31/2021

Range Summary

| Range | Account | Net |
|--------------------------------|---|----------------------|
| Department of Revenue | | |
| | 0001-1-07-8000-400000-4 Local Option Tax-DOR | (\$130.00) |
| | 0001-1-07-8000-400000-3 State Sales Tax-DOR | (\$792.00) |
| | 0001-1-07-8000-400000-2 Use Tax-DOR | (\$1,811.94) |
| | 0001-1-07-8000-402002-2 RVVRS Boat Liens - DOR | (\$10.00) |
| | 0001-1-07-8000-402001-2 RVVRS Boat Titles - DOR | (\$15.00) |
| | 0001-1-07-8000-404000-2 Real Estate Transfer Tax-State | (\$13,849.08) |
| Department of Revenue | | (\$16,608.02) |
| Hunting and Fishing | | |
| | 0001-1-07-8000-403000 Hunting & Fishing Fees-County | (\$3.50) |
| | 0001-1-07-8000-403000-1 Hunting & Fishing Fees-State | (\$160.00) |
| Hunting and Fishing | | (\$163.50) |
| Marriage Application | | |
| | 0001-1-07-8000-413001-1 Marriage License-State | (\$155.00) |
| | 0001-1-07-8000-413001 Marriage License-County | (\$20.00) |
| Marriage Application | | (\$175.00) |
| RVVRS County | | |
| | 0001-1-07-8000-408000 RVVRS Writing Fees - County | (\$67.50) |
| | 0001-1-07-8000-401000 Snowmobile Writing Fees (\$5.00)-County | (\$5.00) |
| | 0001-1-07-8000-402001 RVVRS Boat Titles - County | (\$15.00) |
| | 0001-1-07-8000-407000 ATV Writing Fees(\$5.00)-County | (\$125.00) |
| | 0001-1-07-8000-402002 RVVRS Boat Liens - County | (\$10.00) |
| RVVRS County | | (\$222.50) |
| RVVRS State | | |
| | 0001-1-07-8000-401001 Snowmobile Titles - State | (\$6.50) |
| | 0001-1-07-8000-402002-1 RVVRS Boat Liens - State | (\$3.00) |
| | 0001-1-07-8000-402000 RVVRS Boat Registration Fees - State | (\$179.40) |
| | 0001-1-07-8000-402001-1 RVVRS Boat Titles - State | (\$4.50) |
| | 0001-1-07-8000-407000-2 ATV Titles-State | (\$136.50) |
| | 0001-1-07-8000-407000-1 ATV Registration Fees-State | (\$581.50) |
| | 0001-1-07-8000-401000-1 Snowmobile Registration Fees-State | (\$59.50) |
| | 0001-1-07-8000-407000-3 ATV Liens-State | (\$26.00) |
| RVVRS State | | (\$996.90) |
| Transfer Tax | | |
| | 0001-1-07-8000-404000 Real Estate Transfer Tax-County | (\$2,886.92) |
| | 0001-1-07-8000-404000-2 Real Estate Transfer Tax-State | (\$13,849.08) |
| Transfer Tax | | (\$16,736.00) |
| Vitals Certified Copies | | |
| | 0001-1-07-8000-406000-1 Vitals Certified Copies-State | (\$1,364.00) |
| | 0001-1-07-8000-406000 Vitals Certified Copies-County | (\$496.00) |

Recorder's Monthly Report to the Treasurer

03/01/2021 to 03/31/2021

Vitals Certified Copies

(\$1,860.00)

HARDIN CO. SHERIFF'S OFFICE



A New Century of Service

David L. McDaniel
1116 14th Avenue
Eldora, Iowa 50627
641-939-8189
1-800-568-4373
Fax 641-939-8249

FILED

APR 01 2021

HARDIN COUNTY AUDITOR

20-21 Fiscal Year

0001-1-05-1000-440003
0001-1-05-1000-440004
0001-4-05-9100-847000

March fees

| | | |
|------------------|----|-----------------|
| Civil Fees | \$ | 2,043.22 |
| Civil Mileage | \$ | 541.37 |
| Prescriptions/MH | \$ | - |
| | \$ | 2,584.59 |

20-21 Fiscal Year

0001-1-05-1000-250100
0001-1-05-1000-250200
0001-1-05-9000-440002
0001-1-05-1000-440006
0001-1-05-1000-441000
0001-1-05-1000-443000
0001-1-05-1000-445000
0001-1-05-1000-550001
0001-1-05-1000-850100
0001-1-05-1000-440007
0001-4-05-1000-849000

March fees

| | | |
|-------------------|----|-------------------|
| Contract Law | \$ | 16,117.85 |
| Care Prisoners | \$ | 103,619.58 |
| Driving Records | \$ | - |
| Purchase Permits | \$ | 100.00 |
| Weapon Permits | \$ | 2,620.00 |
| Work Release | \$ | - |
| Sex Offender Reg. | \$ | 50.00 |
| Copy Reports | \$ | 55.00 |
| CO ENF Surcharge | \$ | 35.00 |
| Fingerprint fees | \$ | 80.00 |
| Miscellaneous | \$ | - |
| Total: | \$ | 122,677.43 |

Funds paid to Treasurer

Total fees \$ **125,262.02**
FY 20/21

Moved by Granzow SECONDED by McClellan to adopt the following Resolution:

RESOLUTION NO. 2021- 05

RESOLUTION AMENDING RESOLUTION NO. 2020-15

WHEREAS, the Hardin County Board of Supervisors adopted on or about April 1, 2020, an Infectious Disease Action Plan, Resolution 2020-15; and

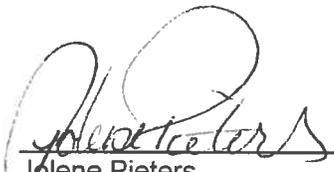
WHEREAS, the aforementioned Infectious Disease Action Plan, Resolution No. 2020-15, was set to expire on 12/31/20; and

WHEREAS, the Hardin County Board of Supervisors believe the aforementioned Plan should be extended due to the ongoing COVID-19 health concerns;

NOW, THEREFORE BE IT RESOLVED that Hardin County hereby amends Resolution No. 2020-15, to extend the effective date of the Plan to March 31, 2021, without interruption as if this extension were approved before 12/31/20.

Passed and adopted this 6th day of January, 2021.

ATTEST:


Jolene Pieters
Hardin County Auditor


BJ Hoffman, Chairperson
County Board of Supervisors
1/6/2021
Date

Where upon Board Member Hoffman moved that the following resolution be adopted:

RESOLUTION NO. 2020-15

RESOLUTION TO ADOPT COVID-19 RESPONSE POLICY

WHEREAS, the United States President, the Governor of Iowa and the Hardin County Board of Supervisors have declared a health emergency due to COVID-19; and

WHEREAS, Federal and State health officials have prescribed quarantine and isolation recommendations to protect against the spread of COVID-19 while maintaining essential public services; and

WHEREAS, compliance with health and safety recommendations for quarantine and isolation in this health emergency requires adoption of special Hardin County employment policies;

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of Hardin County, Iowa, that the Hardin County Board of Supervisors adopts the attached COVID-19 RESPONSE POLICY which shall be effective immediately and prospectively.

The motion was seconded by Board Member McClellan and after due consideration thereof, the roll was called and the following Board Members voted:

Ayes: Hoffman, McClellan, and Granzow
Nays: none
Absent: none
Abstain: none

Whereupon, the Chair of the Board of Supervisors declared said Resolution duly passed and adopted this 1st day of April, 2020.


Lance Granzow, Chair
Board of Supervisors

Attest:

Hardin County Auditor

Hardin County, Iowa
Infectious Disease Action Plan
COVID-19 Pandemic
April 1, 2020

Effective: 4/1/2020

NOTE: This Policy involves a rapidly evolving public health emergency. Hardin County will continue to reassess this policy as the public health emergency and the law evolves. Hardin County reserves the right to amend or revise this policy at anytime.

GOALS: To protect employees and citizens. To establish a consistent approach to an infectious disease which is potentially impactful to the quality and timeliness of services. To provide a way to disseminate information to employees and answer questions or concerns.

This is a working document and will be further updated as information is released, and legislation is passed by the federal and state government. Hardin-County will strive to follow all guidelines put in place by the Centers for Disease Control (CDC), Iowa Department of Public Health (IDPH), and the County Department of Public Health.

COVID-19: Covid-19, or coronavirus, is a respiratory illness for which no vaccine exists and people do not possess immunities from previous exposure/infection. This new (“novel”) coronavirus was discovered in Wuhan, China in December 2019. The incubation period for COVID-19 is estimated to be approximately 14 days. COVID-19 is spread through infected aerated respiratory droplets from a host coming into contact with a recipient’s mouth, nose, or eye membranes via talking, coughing or sneezing. Transmission may be human-to-human, object-to-human, fecal matter-to-human. There is possible, but low threat of animal-to-human and food-to-human exposure as well. Because of the possibility of person-to-person transmission, it is important that you stay a minimum of six (6) feet away from persons with whom you are interacting and refrain from handshakes and other forms of human touching. Common areas such as computers, mice, public countertops, chairs, tables, doors, knobs, light switches, restroom sinks and toilet handles, manual soap and sanitizer dispensers should be regularly wiped down with disinfectant. Employees using these items should wash their hands or use sanitizer with at least 60% alcohol following the contact.

ACTION: Essential service employees required to remain working full-time on site are as follows: emergency service personnel in the Sheriff’s Department and County Jail/ICE Detention Facility; county healthcare personnel; solid waste personnel; road maintenance personnel in the Engineer’s Department; and department office staff. Some of these employees may be allowed to work from home with advance approval from their department heads. In some instances, these employees may be required to work overtime or otherwise adjust their regular schedules to assist during this crisis. They will be compensated pursuant to

collective bargaining agreements, Memorandums of Understandings, and/or Hardin County policy and state and federal law.

Hardin County may modify work schedules as follows: (1) work from home entirely; (2) work partially from home and work partially at their worksite; (3) work staggered shifts either on a full-time or part-time basis; or (4) adjust or otherwise reduce their hours.

For any full-time employee that is normally scheduled to work forty (40) hours per week, if they work less than forty (40) hours per week, the employee shall be compensated for all hours worked at full pay and any hours not worked up to forty (40) hours at two-thirds their regular rate of pay. This leave will not be considered FFCRA leave unless it otherwise falls under the criteria for that leave.

For any part-time employees, their regular hours will be calculated based on the average number of hours they have worked over the past six (6) months. While this policy is in place, part-time employees will be compensated for all hours they work in each week and for those regular hours for which they do not work, they will be compensated at two-thirds their rate of pay as defined in the FFCRA. This leave will not be considered FFCRA leave unless it otherwise falls under the criteria for that leave.

In all instances where employees are receiving two-thirds of their normal pay, the employee is permitted to use any accrued, paid leave to compensate for the one-third difference to receive a full paycheck.

Any employee working from home will be required to execute a Work From Home Agreement prior to being permitted to work from home. EMPLOYEES ARE NOT PERMITTED TO WORK OVERTIME WHILE WORKING FROM HOME UNLESS SPECIFICALLY AUTHORIZED IN WRITING BY THE COUNTY SUPERVISORS.

During this time, if you are reporting to work or working from home, you may be asked to perform tasks that are not normal for your job description or you may be asked to train someone else to handle responsibilities that normally rest solely on you. This is just temporary during this time of necessity. Please be adaptable and understanding.

Hardin County will periodically re-evaluate this situation and workplace attendance and leave policies.

EMERGENCY PAID SICK LEAVE

Pursuant to federal legislation passed March 18, 2020, the Hardin County will provide time off for employees who meet the following criteria:

1. A federal, state, or local quarantine or isolation order related to COVID-19.

2. The employee has been advised by a healthcare provider to self-quarantine due to concerns related to COVID-19.
3. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.
4. The employee is caring for an individual who is subject to (1) a federal, state, or local quarantine or isolation order related to COVID-19; or (2) advice by a healthcare provider to self-quarantine due to concerns related to COVID-19.
5. The employee is caring for a son or daughter (under age eighteen (18)) of the employee if the school or place of care of the son or daughter has closed or the child care provider of such son or daughter is unavailable due to COVID-19 precautions.
6. The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Department of Labor.

Employees meeting one of these criteria shall report their desire to take this leave to their Department Head and the County Auditor. At this time employees shall not be required to provide an FMLA certification for this leave, but shall be required to provide proof of the need for such leave, which may include through a quarantine or isolation order, a note from their healthcare provider, or proof that their child's school/childcare has closed. Employees may be required to provide a healthcare provider certification at a later date.

If an employee needs leave for one of these COVID-19 related reasons prior to the effective date of this policy, the employee may use any source of existing, accrued leaves. If the employee does not have any accrued paid leave, they may take the leave unpaid / be advanced up to 80 hours of sick leave.

Beginning the effective date of this policy, employees shall be entitled to paid leave in the following amounts:

- For full-time employees, 80 hours.
- For part-time employees, a number of hours equal to the number of hours that such employee works on average, over a two-week period, as determined by the employee's Department Head.
- There are caps on the amount of money an employee taking this leave may be compensated. Hardin County will enforce these legally required caps.

This 80 hours of paid leave for full-time employees, or two-week equivalent of pay for part-time employees, is a separate source of paid leave required by the Families First Coronavirus Response Act. During this two-weeks, employees' personally accrued leave banks will not be depleted, and employees will be paid in accordance with the legally required amounts and caps. For employees absent for reasons (1), (2) or (3) above, they shall receive 100% of their pay with a daily cap of \$511 per day or an aggregate of \$5,110 over the two-week period. For

employees absent for reasons (4), (5) or (6) above, they shall receive two-thirds (2/3) of their regular pay with a daily cap of \$200 per day or an aggregate of \$2,000 over the two-week period.

If employees exhaust this two weeks of pay and cannot return to work and their absence is related to reasons (1), (2), (3), (4), and (6), the employee may be paid through the use of any of their accrued leave banks. If employees exhaust this two weeks of pay and cannot return to work and their absence is related to reason (5) above and they have been employed for at least thirty (30) days, the employee is entitled to additional leave as described below in the EMERGENCY EXPANDED FMLA section.

Hardin County will allow employees who are requesting this leave for school or childcare closures or unavailability to use the leave on an intermittent basis. For example, for an employee requesting this leave for school or childcare closure or unavailability who is able to work part-time due to other individuals being able to care for the child(ren), that employee shall be able to use their hours intermittently for any leave experienced until the hours they are entitled to are exhausted. However, the employee shall work with Hardin County to schedule the intermittent leave to minimize the impact on Hardin County business operations as much as practicable.

Employees seeking to use this leave for any other reason other than school or childcare closure or unavailability are not permitted to use this leave on an intermittent basis.

EMERGENCY
EXPANDED FMLA

On March 18, 2020, the federal government temporarily expanded the FMLA to include a new qualifying reason for FMLA leave related to the public health emergency. *A qualifying need related to a public health emergency means that the employee is unable to work (or telework) due to a need for leave to care for the son or daughter under 18 years of age of such employee if the school or place of care has been closed, or the child care provider of such son or daughter is unavailable, due to a public health emergency.*

In addition to Hardin County's FMLA policy already in place, the following guidelines apply to this new qualifying reason:

- The only eligibility requirement for employees to be eligible for this leave is that the employee has been employed for thirty calendar days prior taking the leave.
- The employee shall be paid for this leave as follows:
 - Employees will be paid two-thirds (2/3) of the employee's regular rate of pay (as determined by Section 7(e) of the FLSA).
 - For employees whose schedules vary from week to week, the employee will be paid two-thirds of their regular rate of pay for those hours that the employee would have worked if the leave was not necessary. If the hours the employee would have

normally worked are not apparent, the hours the employee should be compensated for will be calculated as follows:

- A number equal to the average number of hours that the employee was scheduled per day over the 6-month period ending on the date on which the employee takes such leave, including hours for which the employee took leave of any type.
 - If the employee did not work over the 6-month period, the reasonable expectation of the employee at the time of hiring of the average number of hours per day that the employee would normally be scheduled to work.
- Under no circumstances will an employee be compensated more than \$200/day or \$10,000 in the aggregate for this leave.

ILLNESS REPORTING: Do Not Enter a Hardin County facility if:

- If you are experiencing any of the following flu-like/respiratory symptoms,
 - Fever – over 100 degrees Fahrenheit
 - Coughing
 - Sneezing
 - Shortness of Breath
 - Any other flu-like symptom. Uncommon symptoms of COVID-19 include diarrhea, nausea, and fatigue.
 - YOU MAY NOT RETURN TO WORK UNTIL THE LATER OF THE FOLLOWING: (1) seven (7) days from the onset symptoms; (2) fever free for seventy-two (72) hours without any fever reducing medication.
- Have been diagnosed with COVID-19 and/or tested positive for COVID-19.
- Been around someone who has been diagnosed with COVID-19 or tested positive for COVID-19. This includes living in the same household or spending time within six (6) feet of someone who has been diagnosed with COVID-19 or tested positive for COVID-19.

Employees experiencing any of the above should report it immediately. Employees should call their supervisor to report these conditions.

TRAVEL:

As of the date of this policy all employees who travel as defined by this policy will be subject to the following requirements:

For purposes of this policy, "Travel" is defined as follows:

- Non-essential: (1) traveling to any location outside of a fifty (50) mile radius of the **employee's regular work site** or (2) attending a gathering of more than ten (10) people regardless of the location.

- Essential: (1) necessary travel that does not meet the definition of non-essential travel. Hardin County will authorize essential travel on a case by case basis.

All employment-related Non-Essential Travel as defined by this policy is suspended without prior approval of the Department Head (i.e. conferences or non-essential meetings.)

Any employee who engages in Non-essential Travel pursuant to this policy shall report their plans to travel (or if already traveling as of the date of this policy, their return plans from travel) to the Department Head. These reports shall be made via phone or e-mail rather than in person to minimize contacts and limit person-to-person exposure.

For anyone engaged in Non-essential Travel as defined by this policy and planning to return to work, you will be required to self-isolate away from work for fourteen (14) days. You will only be allowed to return to work if symptom and fever free as defined by the CDC guidelines. You are required to use vacation, personal leave and sick leave during this time and in that order to be compensated for your normal working hours. If, after April 1, 2020, you need leave relating to reasons (1) through (6) outlined above, the employee may be eligible for Emergency Paid Sick Leave and Emergency Expanded FMLA Leave.

For any employee of Hardin County who engages in non-essential travel without prior approval shall be placed on a 14-day emergency leave from work from date of last possible exposure. For payroll purposes, the mandatory leave shall be accounted for in the following order:

1. comp-time deduction;
2. Vacation time deduction;
3. Advance on future vacation time

MEETINGS:

No group meetings shall be held in-person for the duration of this policy without prior approval from the Department Head. All meetings shall be held electronically or over the phone. Any approved in-person meetings shall only include internal staff unless the Department Head has approved the presence of others prior to the meeting.

Public Safety employees are permitted to meet with their co-workers for regular updates and other Department-related matters throughout this public health emergency, however they should practice good hygiene and social distancing to the extent possible.

STAFF UPDATES:

The Department Head or his designee shall update all staff on developments throughout this time period.

HIGH RISK EMPLOYEES: If you are someone who is at “higher risk” for becoming ill from the virus (pursuant to the CDC’s guidance, see: <https://www.cdc.gov/coronavirus/2019-ncov/specific-groups/high-risk-complications.html>), please feel free to communicate that to the Department Head. The information you provide will be kept strictly confidential in your medical file and will be used solely for the purposes of determining your potential need for a leave of absence or for modifications to your work schedule and/or work environment during the pandemic.

Hardin County will assess situations with high-risk employees on a case-by-case basis. In the event an employee is high risk and unable to report to work, the employee will either be allowed to work from home if practicable or be excused from reporting to work and receive two-thirds of their normal salary as described under the non-essential employees who are not required to work from home in this policy. If a doctor recommends the employee self-quarantine due to underlying health conditions, the employee will receive 100% of their normal salary for up to eighty (80) hours and then may use any applicable leave thereafter.

EMERGENCY RESPONDERS:

This leave policy does not pertain to “emergency responder” employees including police, fire-fighters, dispatchers and other first responder employees. Emergency responders are expected to report to work regardless of their circumstances unless they exhibit Coronavirus symptoms. In that situation, they should report their symptoms immediately to their Department Head and await further instructions.

POLICY:

The leave authorized by this policy shall expire on December 31, 2020 and no leave shall be carried forward to 2021.

