

October 9, 2025

The Poweshiek County Board of Supervisors met in regular session at 8:30 a.m. Members present were Jason Roudabush, Jacki Bolen, and Jeff Tindle.

Moved by Bolen, 2<sup>nd</sup> by Roudabush to approve agenda. 3 ayes. Motion carried.

Moved by Roudabush, 2<sup>nd</sup> by Bolen to approve October 6, 2025, board minutes. 3 ayes. Motion carried.

Moved by Bolen, 2<sup>nd</sup> by Roudabush to approve October 10, 2025, payroll for \$339,657.03. 3 ayes. Motion carried.

Moved by Roudabush, 2<sup>nd</sup> by Bolen to approve the following claims:

|                                 |               |           |
|---------------------------------|---------------|-----------|
| Advanced Correctional           | Svc           | 4,042.50  |
| Airgas Usa LLC                  | Svc           | 1,256.00  |
| Alliant Energy/IPL              | Svc           | 1,388.21  |
| Altorfer Machinery Co           | Svc           | 19,160.41 |
| Amazing Signs                   | Goods         | 127.00    |
| Amazon Capital Services Inc     | Goods         | 884.95    |
| American Legion Blakley Stevens | Svc           | 434.00    |
| Amy Andrews Durbin              | Reimb Goods   | 12.80     |
| Amy Stevenson                   | Mil           | 211.68    |
| Arnold Motor Supply Inc         | Goods         | 3,402.05  |
| Ascendance Truck Centers        | Goods         | 2,214.72  |
| AT&T Mobility                   | Svc           | 816.29    |
| Audas Sanitation                | Svc           | 1,309.31  |
| Bailey Office Outfitters        | Goods         | 1,024.33  |
| Bob Barker Co Inc               | Goods         | 215.03    |
| Brooklyn Grocery                | Goods         | 18.75     |
| Brooklyn Hardware               | Goods         | 46.99     |
| Brooklyn Lumber                 | Goods         | 19.54     |
| Brooklyn Mun Utilities          | Svc           | 212.84    |
| Brooklyn Mut Telecommunication  | Svc           | 294.13    |
| Business Card                   | Svc           | 325.06    |
| Central IA Distributing         | Goods         | 339.00    |
| Chris Nolte                     | Mil           | 206.40    |
| Cintas Corporation              | Svc           | 67.27     |
| Cole Rozendaal                  | Reimb Goods   | 21.39     |
| Construction & Aggregate Produ  | Goods         | 840.00    |
| Cyclone Pest                    | Svc           | 280.00    |
| Daniel Bru                      | Goods         | 310.00    |
| Danny Carroll                   | Well Closures | 800.00    |
| David D Menninga                | Reimb Goods   | 59.73     |
| Dawn R Disney-Bruggeman         | Contract      | 2,333.33  |
| Deep River City Of              | Svc           | 69.17     |
| Door Doctor The                 | Svc           | 400.00    |
| Ecolab                          | Goods         | 363.65    |
| Emily Fielding                  | Reimb Goods   | 10.58     |
| Enviro Control Solutions Inc    | Svc           | 7,760.00  |
| Fareway Stores Inc              | Svc           | 297.53    |
| Fastenal Company                | Svc           | 2,180.76  |
| Forbes Office                   | Goods         | 204.85    |

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| Galls Inc                        | Goods           | 436.58     |
| Gatr Truck Center                | Goods           | 458.98     |
| Grinnell City Of                 | Svc             | 129.53     |
| Grinnell College                 | Goods           | 792.00     |
| Grinnell Firestone               | Svc             | 143.12     |
| Grinnell Herald Register         | Svc             | 842.67     |
| Grinnell Regional Public Health  | Svc             | 10,943.35  |
| H & J Fertilizer Inc             | Goods           | 990.15     |
| Hall's Feed & Seed               | Goods           | 19.00      |
| Heartland Shredding Inc          | Svc             | 75.00      |
| Henderson Products Inc.          | Goods           | 2,611.62   |
| HLW Engineering Group            | Svc             | 1,335.00   |
| Hometown Hardware                | Goods           | 180.90     |
| Housby Mack Inc                  | Goods           | 1,075.65   |
| Humboldt Mfg Co.                 | Goods           | 339.98     |
| Imaging Spectrum                 | Goods           | 66.57      |
| IMWCA                            | Svc             | 4,283.00   |
| Infomax                          | Svc             | 1,145.78   |
| Iowa City VA Volunteer Svcs      | Svc             | 282.00     |
| Iowa Prison Industries           | Goods           | 147.00     |
| IP Pathways                      | Svc             | 135.56     |
| J Versteegh Septic Sewer & Drain | Svc             | 375.00     |
| Jerry Blankenship                | Svc             | 1,022.02   |
| John Deere Financial             | Goods           | 1,187.60   |
| Kolten Kudart                    | Mil Reimb Goods | 526.08     |
| Laura Durr                       | Mil Reimb Goods | 376.88     |
| Live Deep Publishing LLC         | Svc             | 1,153.47   |
| Lowry Equipment Inc              | Goods           | 2,009.29   |
| Lyle Brehm                       | Reimb Goods     | 217.27     |
| Mahaska Communication Group      | Svc             | 636.35     |
| Mail Services LLC                | Svc             | 799.43     |
| Manatts Inc                      | Svc             | 6,167.12   |
| Martin Marietta Materials        | Goods           | 165,278.35 |
| Marty Block                      | Svc             | 100.00     |
| Mason Dynamics, Inc              | Goods           | 1,603.40   |
| Matt Ryan Tools LLC              | Goods           | 459.98     |
| Melissa Eilander                 | Reimb Goods     | 77.08      |
| Michelle Atcher                  | Reimb Goods     | 27.46      |
| Microbac Laboratories Inc        | Svc             | 860.63     |
| Mid American Energy              | Svc             | 5,053.59   |
| Mid American Research            | Goods           | 1,176.10   |
| Midwest Wheel Companies          | Goods           | 1,149.06   |
| Montezuma Municipal Utilities    | Svc             | 4,927.27   |
| Montezuma Municipal Water        | Svc             | 83.25      |
| Montezuma State Bank             | Svc             | 25.00      |
| Morrison Enterprises Inc         | Svc             | 344.00     |
| NACVSO                           | Svc             | 50.00      |
| Napa Auto Parts                  | Goods           | 403.31     |
| Neapolitan Labs LLC              | Svc             | 1,000.00   |
| New Century F.S. Inc             | Svc             | 3,107.09   |

|                                |                 |           |
|--------------------------------|-----------------|-----------|
| Occupational Safety Solutions  | Svc             | 2,800.00  |
| Office Depot                   | Goods           | 78.98     |
| Pomps Tire Service Inc         | Goods           | 5,422.48  |
| Ponderosa Supply Ltd           | Goods           | 118.32    |
| Pow Co Employee Health Plan Tr | Svc             | 7,660.62  |
| Poweshiek County Ema           | Approp          | 36,250.00 |
| Poweshiek County Sheriff       | Svc             | 88.80     |
| Poweshiek Water Assn           | Svc             | 124.25    |
| Premier Office Equip/RK Dixon  | Svc             | 2.31      |
| Quill Corporation              | Goods           | 29.67     |
| Rhonda Hawkins                 | Reimb Goods     | 10.58     |
| Ricoh USA                      | Svc             | 9.29      |
| Robert Collum                  | Mil             | 23.30     |
| Robert Wilhelm                 | Mil Reimb Goods | 276.08    |
| S & S Electric LTD             | Svc             | 223.60    |
| Sadler Power Train             | Goods           | 90.74     |
| Schneider Geospatial, LLC      | Svc             | 7,872.00  |
| SCISWA                         | Svc             | 53.90     |
| Secretary Of State             | Svc             | 30.00     |
| Sector LLC                     | Svc             | 185.00    |
| Sinclair Napa                  | Goods           | 4,469.13  |
| Smith Funeral Home             | Svc             | 1,500.00  |
| Smith Quality Rental           | Svc             | 75.00     |
| Sprayer Specialties, Inc.      | Goods           | 131.41    |
| Steve Robertson                | Reimb Goods     | 9.46      |
| Taylor Auto Body, Inc          | Svc             | 80.00     |
| The Depot Express              | Svc             | 3,314.84  |
| Tifco Industries, Inc.         | Goods           | 3,522.37  |
| TIP REC                        | Svc             | 233.05    |
| Total Choice Shipping          | Goods           | 28.00     |
| Tyler Technologies             | Svc             | 404.22    |
| United States Cellular         | Svc             | 213.79    |
| UPH-GRMC Occ Med               | Svc             | 488.00    |
| Uwe Meyer                      | Mil             | 26.34     |
| Vannoy Chevrolet Co            | Svc             | 377.09    |
| Verizon                        | Svc             | 160.16    |
| Vestis                         | Svc             | 123.80    |
| Veterans Information Service   | Svc             | 106.00    |
| Victor Lumber Co               | Goods           | 1,108.95  |
| Victor Oil, Inc.               | Goods           | 22,749.69 |
| Wagon Wheels West              | Goods           | 219.95    |
| Watson And Ryan PLC            | Svc             | 463.50    |
| West Payment Center            | Svc             | 487.46    |
| Wex Bank                       | Svc             | 2,937.28  |
| Willson & Pechacek PLC         | Svc             | 562.50    |
| Windstream                     | Svc             | 4,961.16  |
| WMPF Group LLC                 | Svc             | 680.21    |
| Xerox Financial Services       | Svc             | 1,282.54  |
| Zachary Hall                   | Mil             | 114.66    |

3 ayes. Motion carried.

Tylor Nelson, Conservation Director, met with the board for the monthly meeting. Nelson provided an update on the lake restoration project, stating the plans are 35% complete and the tentative date to dewater the lake is the fall of 2026.

Moved by Bolen, 2<sup>nd</sup> by Roudabush at 9:00 a.m. to enter into a public hearing on the proposal to enter into a General Obligation Urban Renewal Loan Agreement. Roudabush-aye; Bolen-aye; Tindle-aye. Motion carried. Present: Jason Roudabush, Jacki Bolen, Jeff Tindle, Board of Supervisors; and Missy Eilander, Auditor. No one from the public was present for the public hearing. Moved by Roudabush, 2<sup>nd</sup> by Bolen at 9:03 a.m. to close public hearing. Roudabush-aye; Bolen-aye; Tindle-aye. Motion carried.

Moved by Bolen, 2<sup>nd</sup> by Roudabush to approve Resolution #2026-19, taking additional action on proposal to enter into General Obligation Urban Renewal Loan Agreement and authorizing the use of a preliminary official statement in connection therewith. 3 ayes. Motion carried.

#### RESOLUTION NO. 2026-19

Resolution taking additional action on proposal to enter into General Obligation Urban Renewal Loan Agreement and authorizing the use of a preliminary official statement in connection therewith

WHEREAS, the Board of Supervisors (the “Board”) of Poweshiek County, Iowa (the “County”), has established the Poweshiek County Road Improvement Urban Renewal Area (the “Urban Renewal Area”); and

WHEREAS, the Board heretofore proposed to enter into a General Obligation Urban Renewal Loan Agreement (the “Loan Agreement”) and to issue general obligation bonds in a principal amount not to exceed \$7,000,000 pursuant to the provisions of Subsection 331.441(2)(b)(14), Section 331.402, Section 331.442, and Chapter 403 of the Code of Iowa, for the purpose of paying the cost, to that extent, of undertaking the Poweshiek County Road and Drainage Improvement Projects, an urban renewal project in the Urban Renewal Area of the County authorized by action of the Board of Supervisors on September 15, 2025, and in lieu of calling an election upon such proposal, has published notice of the proposed action and has held a hearing thereon, and as of October 9, 2025, no petition had been filed with the County asking that the question of entering into the Courthouse Loan Agreement be submitted to the registered voters of the County; and

WHEREAS, a Preliminary Official Statement (the “P.O.S.”) has been prepared by Dorsey & Whitney LLP (the “Disclosure Counsel”) as bond and disclosure counsel to the City to facilitate the sale of General Obligation Urban Renewal Bonds, Series 2025 (the “Bonds”), such Bonds to be issued in evidence of the obligation of the City under the Loan Agreement; and it is now necessary to make provision for the approval of the P.O.S. and to authorize its use by D.A. Davidson & Co., (the “Underwriter”), as the underwriter of the issuance of the Bonds;

NOW, THEREFORE, Be It Resolved, by the Board of Supervisors of Poweshiek County, Iowa, as follows:

Section 1. The Board of Supervisors hereby determines to enter into the Loan Agreement in the future and orders that the Bonds be issued at such time, in evidence thereof. The Board of Supervisors further declares that this resolution constitutes the “additional action” required by Section 384.24A of the Code of Iowa.

Section 2. The County Auditor is hereby authorized to take such action as shall be deemed necessary and appropriate, with the assistance of the Underwriter to prepare the P.O.S. describing the Bonds and providing for the terms and conditions of their sale, and all action heretofore taken in this regard is hereby ratified and approved.

Section 3. The use by the Underwriter of the P.O.S. in substantially the form as has been presented to and considered by the Board of Supervisors is hereby approved. The Underwriter and Disclosure Counsel are hereby authorized to prepare and use a final Official Statement for the Bonds substantially in the form of the P.O.S. but with such changes therein as are required to conform the same to the terms of the Bonds and the resolution, when adopted, providing for the sale and issuance of the Bonds, and the County Auditor is hereby authorized and directed to execute a final Official Statement for the Bonds, if requested by the Underwriter or Disclosure Counsel. The P.O.S. as of its date is deemed final by the City within the meaning of Rule 15(c)(2)-12 of the Securities and Exchange Commission.

Section 4. Further action with respect to the Loan Agreement and the Bonds is hereby adjourned to the Board of Supervisors meeting scheduled for October 16, 2025.

Section 5. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

Passed and approved October 9, 2025.

Jeff Tindle, Poweshiek County Board Chairman

Attest: Melissa Eilander, Poweshiek County Auditor

Board received the Recorder's report of fees collected for the month ending September 30, 2025.

Lyle Brehm, Engineer, joined the meeting to discuss Walnut Road and request to change this road from a Class B to a Class C or to vacate the road. Tindle stated he and Brehm had a meeting with the landowners along this portion of the road. Tindle stated he wasn't in favor of changing to a Class C, as this is a through road. Tindle stated he would think differently if it were a dead end or had an unsafe bridge. Brehm noted the board would need an agenda item to consider for approval a resolution to set a date and time for a public hearing on the change from Class B to Class C. If the board does not intend to pursue the class change, then the resolution would not be approved.

Alex Nader & Nisha Sundi, Nyhart, held a Teams meeting with supervisors to discuss GASB 75 reporting & review of the county's interim report. Nader & Sundi, with Nyhart explained GASB 75 being a standard for accounting and financial reporting of postemployment benefits for state and local governments. Governments must report the net liability they owe for postemployment benefits other than pensions, such as healthcare benefits. Nader & Sundi reviewed the interim report and stated that biennial valuations are required with the interim report in off years.

Ryan Lowe, North Risk Partners, met with the board to discuss becoming the broker for the county's property/liability insurance. Lowe provided a timeline for how he would service the county's account. Currently, the county utilizes Ramsey-Weeks as its broker for property/liability, workers' compensation, and surety bonds. The board will need to decide who they want to utilize as the broker for the county going forward.

Bolen stated she has a workforce subcommittee meeting this week. This subcommittee is part of Poweshiek Economic Development.

Board inquired about items on the next board meeting, and Auditor Eilander stated there was nothing scheduled for Monday's meeting. Board stated they would cancel the Monday meeting and would be able to conduct all business at the Thursday, October 16 meeting.

Moved by Bolen, 2<sup>nd</sup> by Roudabush at 10:59 a.m. to adjourn.

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Melissa Eilander, Poweshiek County Auditor

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Jeff Tindle, Chairman