

# Clinton County Board of Supervisors

Clinton County Administration Building  
1900 North Third Street

Daniel A. Srp, Chairperson  
Shawn Hamerlinck, Vice Chairperson  
John F. Staszewski

P.O. Box 2957  
Clinton, Iowa 52733-2957  
Telephone: (563) 244-0575

[www.clintoncounty-ia.gov](http://www.clintoncounty-ia.gov)

**PUBLIC NOTICE** is hereby given that the Clinton County Board of Supervisors will meet at the following time and place: MONDAY, October 10, 2016, 9:00 A.M.; Clinton County Administration Building, Conference Room B, 1900 N. 3<sup>rd</sup> St., Clinton, IA.

**9:00 a.m.** Review Correspondence & Claims  
Call to Order – Pledge of Allegiance

**9:15 a.m.** Formal Action & Motions

## CONSENT AGENDA

- RESOLUTION 2016-236: Tax suspension request – Code of Iowa Sec. 427.8 (Richardson)
- RESOLUTION 2016-237: Adopt County Affordable Care Act Grievance Policy

## RESOLUTIONS

- RESOLUTION: Direct the advertisement for sale and approving electronic bidding procedures and Official Statement for \$22,000,000 General Obligation Bonds, Series 2016
- RESOLUTION: Approve the Post-Issuance Compliance Policy which applies to all tax exempt obligations incurred by the County.
- RESOLUTION: Purchase of a compact tractor for the Courthouse grounds
- MOTION: Authorize the chairman to sign the HIPAA Remediation Plan for Clinton County, Iowa

## UNFINISHED BUSINESS

## GENERAL PUBLIC

## DEPARTMENT HEADS, ELECTED OFFICIALS & EMPLOYEES

## DISCUSSION WITH POSSIBLE ACTION

**9:30 a.m.** City of Clinton Request for a Pump Station Location

The Supervisors will consider a request from the City of Clinton to place a sewer pump station on the Clinton County Courthouse grounds.

**9:40 a.m.** 19<sup>th</sup> Avenue North update

The Supervisors will hear an update about the 19<sup>th</sup> Avenue North project next to the County Administration Building as well as an update on driveway agreements with residents next to the parking lot.

**9:45 a.m.** Clinton County Historical Preservation Commission

Commission members will update the Supervisors about their recent “Preservation at its Best” recognition as well as update their recent activities and discuss the commission budget.

**9:50 a.m.** Jackson County Memorandum of Understanding for P&Z Support

The Supervisors will review a proposed agreement with Jackson County to provide support to the Clinton County Planning and Zoning Department as needed.

October 10, 2016

**RESOLUTION # 2016-236**

**WHEREAS, Kim Richardson** has petitioned for property tax suspension under provision of Code of Iowa, Section 427.8, on the following described property:

1117 Woodland Drive, Clinton IA 52732

Parcel #8402090013

**WHEREAS, Kim Ralston, CAP Director** has verified Kim Richardson's eligibility for said tax suspension.

**BE IT RESOLVED** by the Clinton County Board of Supervisors that tax suspension [for the collection of taxes, special assessments, and rates or charges, including interest, fees and costs] be and is hereby approved and the County Treasurer is authorized to make entry on her records accordingly, all under provision of Section 427.8, Code of Iowa.

**BE IT FURTHER RESOLVED** that tax suspension under provision of Section 427.8, Code of Iowa is for the 2015 Assessment Year and all prior years and it is the responsibility of the petitioning taxpayer to reapply for further tax suspension.

**Roll Call:**

**Staszewski:** \_\_\_\_\_

**Hamerlinck:** \_\_\_\_\_

**Srp:** \_\_\_\_\_

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**Daniel A. Srp, Chairperson**  
**Clinton County Board of Supervisors**

**ATTEST:**

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**Eric Van Lancker**  
**County Auditor**  
**County of Clinton, State of Iowa**

October 10, 2016

RESOLUTION 2016-237

WHEREAS, it is in the best interest of Clinton County to establish and review policies from time to time; and

WHEREAS, the Clinton County Board of Supervisors desires to provide guidance and assurances to follow federal guidelines applicable to the Affordable Care Act; now

THEREFORE, BE IT RESOLVED by the Clinton County Board of Supervisors that the Clinton County Affordable Care Act Grievance Policy filed in the County Auditor’s Office be and is hereby adopted effective this date;

BE IT FURTHER RESOLVED that this policy be distributed by the County Auditor’s Office to all County employees.

Roll Call:

Staszewski: \_\_\_\_\_

Hamerlinck: \_\_\_\_\_

Srp: \_\_\_\_\_

\_\_\_\_\_  
Chairperson, Daniel A. Srp

ATTEST:

\_\_\_\_\_  
County Auditor, Eric Van Lancker



# **Clinton County**

## **Clinton County Affordable Care Act Grievance Policy**

### **POLICY STATEMENT**

It is the policy of Clinton County's Health Plan not to discriminate on the basis of race, color, national origin, sex, age or disability. The Clinton County Health Plan has adopted an internal grievance procedure providing for prompt and equitable resolution of complaints alleging any action prohibited by Section 1557 of the Affordable Care Act (42 U.S.C. § 18116) and its implementing regulations at 45 C.F.R. pt. 92, issued by the U.S. Department of Health and Human Services. Section 1557 prohibits discrimination on the basis of race, color, national origin, sex, age or disability in certain health programs and activities. Section 1557 and its implementing regulations may be examined in the office of Eric Van Lancker, Clinton County Auditor's Office, 1900 N. 3<sup>rd</sup> St., Clinton, IA, 52732; auditor@clintoncounty-ia.gov or via fax at (563) 243-5869, who has been designated to coordinate the efforts of Clinton County's Health Plan ) to comply with Section 1557.

Any person who believes someone has been subjected to discrimination on the basis of race, color, national origin, sex, age or disability may file a grievance under this procedure. It is against the law for Clinton County's Health Plan to retaliate against anyone who opposes discrimination, files a grievance, or participates in the investigation of a grievance.

### **GRIEVANCE PROCEDURE**

- Grievances must be submitted to the Section 1557 Coordinator within (60 days) of the date the person filing the grievance becomes aware of the alleged discriminatory action.
- A complaint must be in writing, containing the name and address of the person filing it. The complaint must state the problem or action alleged to be discriminatory and the remedy or relief sought. The Section 1557 Coordinator (or her/his designee) shall conduct an investigation of the complaint. This investigation may be informal, but it will be thorough, affording all interested persons an opportunity to submit evidence relevant to the complaint. The Section 1557 Coordinator will maintain the files and records of Clinton County's Health Plan relating to such grievances. To the extent possible, and in accordance with applicable law, the Section 1557 Coordinator will take appropriate steps to preserve the confidentiality of files and records relating to grievances and will share them only with those who have a need to know.
- The Section 1557 Coordinator will issue a written decision on the grievance, based on

a preponderance of the evidence, no later than 30 days after its filing, including a notice to the complainant of their right to pursue further administrative or legal remedies.

- The person filing the grievance may appeal the decision of the Section 1557 Coordinator by writing to the Clinton County Board of Supervisors within 15 days of receiving the Section 1557 Coordinator's decision. The Clinton County Board of Supervisors shall issue a written decision in response to the appeal no later than 30 days after its filing.

The availability and use of this grievance procedure does not prevent a person from pursuing other legal or administrative remedies, including filing a complaint of discrimination on the basis of race, color, national origin, sex, age or disability in court or with the U.S. Department of Health and Human Services, Office for Civil Rights. A person can file a complaint of discrimination electronically through the Office for Civil Rights Complaint Portal, which is available at: <https://ocrportal.hhs.gov/ocr/portal/lobby.jsf>, or by mail or phone at:

U.S. Department of Health and Human Services  
200 Independence Avenue, SW  
Room 509F, HHH Building  
Washington, D.C. 20201

Complaint forms are available at: <http://www.hhs.gov/ocr/office/file/index.html>. Such complaints must be filed within 180 days of the date of the alleged discrimination.

Clinton County's Health Plan will make appropriate arrangements to ensure that individuals with disabilities and individuals with limited English proficiency are provided auxiliary aids and services or language assistance services, respectively, if needed to participate in this grievance process. Such arrangements may include, but are not limited to, providing qualified interpreters, providing taped cassettes of material for individuals with low vision, or assuring a barrier-free location for the proceedings. The Section 1557 Coordinator will be responsible for such arrangements.

October 10, 2016

RESOLUTION 2016-\_\_\_\_\_

RESOLUTION DIRECTING THE ADVERTISEMENT FOR  
SALE OF \$22,000,000 (DOLLAR AMOUNT SUBJECT TO  
CHANGE) GENERAL OBLIGATION BONDS, SERIES 2016,  
AND APPROVING ELECTRONIC BIDDING PROCEDURES  
AND OFFICIAL STATEMENT

WHEREAS, the Issuer is in need of funds to pay costs of designing, constructing, equipping and furnishing a jail, sheriff's office, 911/communications center and emergency management agency office and demolition of the existing facility, general county purposes, and it is deemed necessary and advisable that General Obligation Bonds, to the amount of not to exceed \$22,000,000 (dollar amount subject to change) be authorized for said purposes; and

WHEREAS, this Board, pursuant to Section 331.442 of the Code of Iowa, did legally call a County election, fixing the time and place thereof, and did legally submit to the qualified electors of the County the proposition of issuing General Obligation Bonds of the County in an amount of not to exceed \$22,000,000, for the aforesaid purposes, and caused to be given legal, sufficient and timely notice of said election and the time, place and purpose thereof; and

WHEREAS, the County election was duly and legally held and conducted on May 3, 2016, pursuant to a legal notice duly given by publication in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the County, said publication in said newspaper appearing on a date not less than ten (10) clear days nor more than twenty (20) days prior to the date of said election, all in strict compliance with the law and the orders of said Board and the County Commissioner of Elections. The affirmative vote on the proposition was equal to more than 60% of the total vote cast for and against the proposition at said election. The proposition was declared and certified to have been duly adopted, no contest thereof having been made, and the Issuer desires to proceed with the issuance of said Bonds for such purposes so authorized at the election, and

WHEREAS, in conjunction with its Municipal Advisor, Speer Financial, Inc., the County has caused a Preliminary Official Statement to be prepared outlining the details of the proposed sale of the Bonds; and

WHEREAS, the Board has received information from its Municipal Advisor evaluating and recommending the procedure hereinafter described for electronic, facsimile and internet bidding to maintain the integrity and security of the competitive bidding process and to facilitate the delivery of bids by interested parties; and

WHEREAS, the Board deems it in the best interests of the County and the residents thereof to receive bids to purchase such Bonds by means of both sealed and electronic internet communication.

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

Section 1. That the receipt of electronic bids by facsimile machine and through the SpeerAuction Competitive Bidding System described in the Notice of Sale and Official Statement are hereby found and determined to provide reasonable security and to maintain the integrity of the competitive bidding process, and to facilitate the delivery of bids by interested parties in connection with the offering at public sale.

Section 2. That General Obligation Bonds, Series 2016, of Clinton County, State of Iowa, in the amount of \$22,000,000 (dollar amount subject to change), to be issued as referred to in the preamble of this Resolution, to be dated December 1, 2016, be offered for sale pursuant to the published advertisement.

Section 3. That the preliminary Official Statement in the form presented to this meeting be and the same hereby is approved as to form and deemed final for purposes of Rule 15c2-12 of the Securities and Exchange Commission, subject to such revisions, corrections or modifications as the Chairperson and County Auditor, upon the advice of bond counsel and the County's Financial Advisor, shall determine to be appropriate, and is authorized to be distributed in connection with the offering of the Bonds for sale.

Section 4. That the Auditor is hereby directed to publish notice of sale of the Bonds at least once, the last one of which shall be not less than four clear days nor more than twenty days before the date of the sale. Publication shall be made in the "Clinton Herald", a legal newspaper, printed wholly in the English language, published within the county in which the Bonds are to be offered for sale or an adjacent county. The notice is given pursuant to Chapter 75 of the Code of Iowa, and shall state that this Board, on the 25th day of October, 2016, at 3:00 P.M., will hold a meeting to receive and act upon bids for said Bonds, which bids were previously received and opened by County Officials at 10:30 A.M. on said date. The notice shall be in substantially the following form:

(To be published on or before October 20, 2016)

#### NOTICE OF BOND SALE

Time and Place of Sealed Bids: Bids for the sale of Bonds of Clinton County, State of Iowa, hereafter described, must be received at the office of the Clinton County Auditor, Clinton County Administration Building 1900 North Third Street, Clinton, Iowa 52732 (the "Issuer") before 10:30 A.M., on the 25th day of October, 2016. The bids will then be publicly opened and referred for action to the meeting of the Board of Supervisors in conformity with the TERMS OF OFFERING.

The Bonds: The Bonds to be offered are the following:

GENERAL OBLIGATION BONDS, SERIES 2016, in the amount of \$22,000,000\*, to be dated December 1, 2016 (the "Bonds")

\*Subject to principal adjustment pursuant to official Terms of Offering.

Manner of Bidding: Open bids will not be received. Bids will be received in any of the following methods:

- Sealed Bidding: Sealed bids may be submitted and will be received at the office of the Clinton County Auditor, Clinton County Administration Building 1900 North Third Street, Clinton, Iowa 52732.
- Electronic Internet Bidding: Electronic internet bids will be received at the office of the Clinton County Auditor, Clinton County Administration Building 1900 North Third Street, Clinton, Iowa 52732. The bids must be submitted through the SPEERAUCTION competitive bidding system.
- Electronic Facsimile Bidding: Electronic facsimile bids will be received at the office of the Clinton County Auditor, Clinton, Iowa 52732 (facsimile number: (563) 243-5869) and/or the County's Municipal Advisor, Speer Financial, Inc., Waterloo, Iowa 50703 (facsimile number: (319) 291-8628). Electronic facsimile bids will be treated as sealed bids.

Consideration of Bids: After the time for receipt of bids has passed, the close of sealed bids will be announced. Sealed bids will then be publicly opened and announced. Finally, electronic internet bids will be accessed and announced.

Sale and Award: The sale and award of the Bonds will be held at the Clinton County Administration Building, Board Room, Conference Room B, 1900 North Third Street, Clinton, Iowa, at a meeting of the Board of Supervisors on the above date at 3:00 P.M.

Official Statement: The Issuer has issued an Official Statement of information pertaining to the Bonds to be offered, including a statement of the Terms of Offering and an Official Bid Form, which is incorporated by reference as a part of this notice. The Official Statement may be obtained by request addressed to the County Auditor, Clinton County Administration Building, 1900 North Third Street, Clinton, Iowa 52732, Telephone: (563) 244-0568, or the Issuer's Municipal Advisor, Speer Financial, Inc., 531 Commercial Street, Waterloo, Iowa 50703, Telephone: 319-291-2077 or One North LaSalle Street, Suite 4100, Chicago, Illinois 60602, Telephone: 312-346-3700.

Terms of Offering: All bids shall be in conformity with and the sale shall be in accord with the Terms of Offering as set forth in the Official Statement.

Legal Opinion: The Bonds will be sold subject to the opinion of Ahlers & Cooney, P.C., Attorneys of Des Moines, Iowa, as to the legality and their opinion will be furnished together with the printed Bonds without cost to the purchaser and all bids will be so conditioned. Except to the extent necessary to issue their opinion as to the legality of the Bonds, the attorneys will not examine or review or express any opinion with respect to the accuracy or completeness of documents, materials or statements made or furnished in connection with the sale, issuance or marketing of the Bonds.

Rights Reserved: The right is reserved to reject any or all bids, and to waive any irregularities as deemed to be in the best interests of the public.

By order of the Board of Supervisors of Clinton County, State of Iowa.

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County Auditor, Clinton County, State of  
Iowa

(End of Notice)

Roll Call:  
Staszewski: \_\_\_\_\_  
Hamerlinck: \_\_\_\_\_  
Srp: \_\_\_\_\_

PASSED AND APPROVED this 10th day of October, 2016.

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Chairperson

ATTEST:

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County Auditor

October 10, 2016

RESOLUTION 2016-\_\_\_\_\_

RESOLUTION APPROVING POST-ISSUANCE COMPLIANCE POLICY

WHEREAS, Clinton County, Iowa, sometimes hereinafter referred to as the County, is a political subdivision duly incorporated, organized and existing under and by virtue of the Constitution and laws of the State of Iowa; and

WHEREAS, various requirements apply under the Internal Revenue Code and Income Tax Regulations (hereinafter "IRS Requirements") including information filing and other requirements related to issuance, the proper and timely use of bond-financed property, and arbitrage yield restriction and rebate requirements; and

WHEREAS, to comply with the IRS Requirements, governmental bond issuers must ensure that the rules are met at the time the bonds, capital loan notes or lease-purchase obligations (hereinafter "bonds") are issued and throughout the term of the bonds; and

WHEREAS, this includes the continued review of post-issuance obligations and maintenance of records:

NOW THEREFORE, BE IT RESOLVED, BY THE BOARD OF SUPERVISORS OF CLINTON COUNTY, STATE OF IOWA, THAT THE FOLLOWING WRITTEN PROCEDURES ARE ADOPTED WHICH SHALL APPLY WITH RESPECT TO ALL TAX EXEMPT OBLIGATIONS INCURRED BY THE COUNTY:

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

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

PASSED AND APPROVED this 10th day of October, 2016.

\_\_\_\_\_  
Chairperson

ATTEST:

\_\_\_\_\_  
County Auditor

**EXHIBIT "A"**

**CLINTON COUNTY, STATE OF IOWA**

**POST-ISSUANCE COMPLIANCE POLICY**

1. Compliance Coordinator:
  - a) The County Auditor ("Coordinator") shall be responsible for monitoring post-issuance compliance.
  - b) The Coordinator will maintain a copy of the transcript of proceedings in connection with the issuance of any obligations. Coordinator will obtain such records as are necessary to meet the requirements of this policy.
  - c) The Coordinator shall consult with bond counsel, a rebate consultant, financial advisor, federal publications, a continuing disclosure agent and such other resources as are necessary to understand and meet the requirements of this policy.
  - d) Training and education of Coordinator will be sought and implemented upon the occurrence of new developments and upon the hiring of new personnel to implement this policy.

2. Financing Transcripts. The Coordinator shall confirm the proper filing of an 8038 Series return for all tax-exempt obligations, and maintain a transcript of proceedings for all obligations issued by the County, including but not limited to all tax-exempt bonds, notes and lease-purchase contracts. Each transcript shall be maintained until eleven (11) years after the obligation it documents has been retired. Said transcript shall include, at a minimum:

- a) Form 8038s (if applicable);
- b) minutes, resolutions, and certificates;
- c) certifications of issue price from the underwriter;
- d) formal elections required by the IRS (if applicable);
- e) trustee statements;
- f) records of refunded bonds, if applicable;
- g) correspondence relating to bond financings; and
- h) reports of any IRS examinations for bond financings.

3. Proper Use of Proceeds. The Coordinator shall review the resolution authorizing issuance for each tax-exempt obligation issued by the County, and that the County shall:

- a) obtain a computation of the yield on such issue from the County's financial advisor;

- b) create a separate Project Fund (with as many sub-funds as shall be necessary to allocate proceeds among the projects being funded by the issue) into which the proceeds of issue shall be deposited;
- c) review all requisitions, draw schedules, draw requests, invoices and bills requesting payment from the Project Fund;
- d) determine whether payment from the Project Fund is appropriate, and if so, make payment from the Project Fund (and appropriate sub-fund if applicable);
- e) maintain records of the payment requests and corresponding records showing payment;
- f) maintain records showing the earnings on, and investment of, the Project Fund;
- g) ensure that all investments acquired with proceeds are purchased at fair market value;
- h) identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted;
- i) maintain records related to any investment contracts, credit enhancement transactions, and the bidding of financial products related to the proceeds;

4. Timely Expenditure and Arbitrage/Rebate Compliance. The Coordinator shall review the Tax-Exemption Certificate (or equivalent) for each tax-exempt obligation issued by the County and the expenditure records provided in Section 2 of this policy, above, and shall:

- a) monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in such certificate;
- b) if the County does not meet the “small issuer” exception for said obligation, monitor and ensure that the proceeds are spent in accordance with one or more of the applicable exceptions to rebate as set forth in such certificate;
- c) not less than 60 days prior to a required expenditure date confer with bond counsel and a rebate consultant if the County will fail to meet the applicable temporary period or rebate exception expenditure requirements of the Tax-Exemption Certificate; and

- d) in the event the County fails to meet a temporary period or rebate exception:
  - i. procure a timely computation of any rebate liability and, if rebate is due, file a Form 8038-T and arrange for payment of such rebate liability;
  - ii. arrange for timely computation and payment of “yield reduction payments” (as such term is defined in the Code and Treasury Regulations), if applicable.

5. Proper Use of Bond Financed Assets. The Coordinator shall:

- a) maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets;
- b) with respect to each bond financed asset, the Coordinator will monitor and confer with bond counsel with respect to all proposed:
  - i. management contracts,
  - ii. service agreements,
  - iii. research contracts,
  - iv. naming rights contracts,
  - v. leases or sub-leases,
  - vi. joint venture, limited liability or partnership arrangements,
  - vii. sale of property; or
  - viii. any other change in use of such asset;
- c) maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least three (3) years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets; and
- d) In the event the County takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met, the Coordinator shall contact bond counsel and ensure timely remedial action under IRS Regulation Sections 1.141-12.

6. General Project Records. For each project financed with tax-exempt obligations, the Coordinator shall maintain, until three (3) years after retirement of the tax-exempt obligations or obligations issued to refund those obligations, the following:

- a) appraisals, demand surveys or feasibility studies,
- b) applications, approvals and other documentation of grants,
- c) depreciation schedules,

- d) contracts respecting the project.

7. Advance Refundings. The Coordinator, shall be responsible for the following current, post issuance and record retention procedures with respect to advance refunding bonds:

- a) Identify and select bonds to be advance refunded with advice from internal financial personnel, and a financial advisor;
- b) The Coordinator shall identify, with advice from the financial advisor and bond counsel, any possible federal tax compliance issues prior to structuring any advance refunding;
- c) The Coordinator shall review the structure with the input of the financial advisor and bond counsel, of advance refunding issues prior to the issuance to ensure (i) that the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issue; (ii) that the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds; (iii) that the proposed issuance complies with federal income tax requirements which allow for the proceeds and replacement proceeds of an issue to be invested temporarily in higher yielding investments without causing the advance refunding bonds to become “arbitrage bonds”; and (iv) that the proposed issuance will not result in the issuer’s exploitation of the difference between tax exempt and taxable interest rates to obtain a financial advantage nor overburden the tax exempt market in a way that might be considered an abusive transaction for federal tax purposes.
- d) The Coordinator shall collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the Coordinator shall engage a rebate consultant to prepare a verification report in connection with the advance refunding issuance. Said report shall ensure said requirements are satisfied.
- e) The Coordinator shall, whenever possible, purchase SLGS to size each advance refunding escrow. The financial advisor shall be included in the process of subscribing SLGS. To the extent SLGS are not available for purchase, the Coordinator shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations.
- f) To the extent as issuer elects to the purchase a guaranteed investment contract, the Coordinator shall ensure, after input from bond counsel, compliance with any bidding requirements set forth by the IRS regulations.
- g) In determining the issue price for any advance refunding issuance, the Coordinator shall obtain and retain issue price certification by the purchasing underwriter at closing.

- h) After the issuance of an advance refunding issue, the Coordinator shall ensure timely identification of violations of any federal tax requirements and engage bond counsel in attempt to remediate same in accordance with IRS regulations.

8. Continuing Disclosure. By adoption of this Policy, the County Auditor is hereby appointed to act as the disclosure coordinator (“Disclosure Coordinator”) of the Issuer.

Responsibilities. The Disclosure Coordinator is responsible for the following tasks:

- a. Official Statements. Reviewing and approving all preliminary and final official statements for which a continuing disclosure undertaking is required before such documents are released, to ensure that all such information is accurate and not misleading in any material aspect. When undertaking review of a final or preliminary Official Statement, the Disclosure Coordinator shall:
  - i) Review the Official Statement and confirm that there are no misstatements or omissions of material information in any sections and that the Official Statement accurately states all material information relating to the Issuer;
  - ii) Draft, or cause to be drafted, for the Official Statement descriptions of (i) any material current, pending or threatened litigation, (ii) any material settlements or court orders and (iii) any other legal issues that are material information for purposes of the Official Statement; and
  - iii) Report any significant disclosure issues and concerns to the Issuer’s disclosure counsel and/or financial advisor.
- b. Annual Reports. Under the continuing disclosure undertakings the Issuer has entered into in connection with its debt offerings, the Issuer is required each year to file annual reports with the MSRB’s EMMA system. Such annual reports are generally required to include: (1) certain updated financial and operating information, and (2) the Issuer’s audited financial statements. The documents, reports and notices required to be submitted to the MSRB shall be submitted through EMMA in an electronic format, and shall be accompanied by identifying information, in the manner prescribed by the MSRB, or in such other manner as is consistent with the Rule. Suggested practices concerning the format and information to be filed with EMMA is included in Attachment A.

If the event the Issuer does not have audited financial statements available by the filing deadline imposed by the continuing disclosure agreement, the Disclosure Coordinator shall instead submit the Issuer’s unaudited financial statements. Audited financial statements shall be filed as soon as available.

- c. Disclosure of Listed Events. The Disclosure Coordinator shall file, in a timely manner, a notice of the occurrence of any Listed Event with the MSRB via EMMA with respect to any obligations to which the Listed Event or Events are applicable, in

a timely manner not in excess of ten (10) business days after the occurrence of the Listed Event.

*For securities (subject to Rule 15c2-12) issued on or after December 1, 2010, or for variable rate demand bonds that are converted from a mode currently exempted from rule 15c2-12 to a mode not so exempted on or after December 1, 2010, the following events automatically trigger a requirement to file on EMMA within ten (10) business days of their occurrence, without regards to the materiality of the event:*

- 1) principal and interest payment delinquencies
- 2) unscheduled draws on debt service reserves reflecting financial difficulty
- 3) unscheduled draws on credit enhancements reflecting financial difficulty
- 4) substitution of credit or liquidity providers, or their failure to perform
- 5) adverse tax opinions or events affecting the tax-exempt status of the security
- 6) tender offers
- 7) defeasances
- 8) rating changes
- 9) bankruptcy, insolvency, receivership or similar event of the obligated person
- 10) failure to provide in a timely manner notice to provide required annual financial information by the date specified in any continuing disclosure undertaking

*The following events trigger a requirement to file notice of their occurrence on EMMA within a reasonable period of time after their occurrence, once they are determined to be material by the Disclosure Coordinator:*

- 1) non-payment related defaults
- 2) modifications to the rights of security holders
- 3) bond calls
- 4) release, substitution or sale of property securing repayments of the securities
- 5) the consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a

definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms

- 6) appointment of a successor or additional trustee or the change of name of a trustee
  
- d. Document Retention. The Disclosure Coordinator shall be responsible for retaining records demonstrating compliance with this Policy, including an electronic or paper file for each continuing disclosure Annual Report that the Issuer completes and final versions of documents submitted to the MSRB through EMMA. These documents shall be maintained for a period of eleven (11) years from the final retirement of the obligations.
  
- e. Education and Training. The Issuer shall conduct periodic training to assist the Disclosure Coordinator, all employees and the governing body in understanding and performing their responsibilities under this Policy.

## ATTACHMENT A

### Suggested Practices in Submitting Annual Financial Information to EMMA\*

#### Annual Financial Information is to be submitted to EMMA as follows:

- through the EMMA Dataport;
- in one or more electronic word-searchable portable document format files configured to permit documents to be saved, viewed, printed and retransmitted by electronic means (“properly formatted pdf file”); and
- indexed by the submitter as “Annual Financial Information and Operating Data” – this EMMA indexing category should be used for all submissions consisting of one or both parts of an annual financial information submission. A submission should be indexed in EMMA by the submitter as “Annual Financial Information and Operating Data” if it consists of complete annual financial information (including audited financial statements and/or the CAFR).

#### If the audited financial statements have not been prepared in time to meet the deadline:

- file unaudited financial statements with a notice to the effect that the unaudited financial statements are being provided pending completion of audited financial statements and that the audited financial statements will be submitted to EMMA when they have been prepared.

#### If annual financial information is provided by reference to other submitted documents file:

- a notice that includes specific reference to a document available on the EMMA website or the SEC (such as, but not limited to, an official statement), to the extent that such document in fact includes the information required to be include in the annual financial information; and
- the submitter should confirm that such document in fact is available from the EMMA website or the SEC and should include in such notice (A) a textual description of the document that includes the required information, with sufficient detail for a reasonable person to determine the precise document being referenced, and (B) an active hyperlink to the pdf file of such document as then posted on the EMMA website or to the SEC’s EDGAR system; further, if such document includes audited financial statements, the submitter should also index such submission as “Audited Financial Statements or CAFR” in addition to (but not instead of) “Annual Financial Information and Operating Data” unless the submitter submits such audited financial statements separately to EMMA.

#### Failure to file notices are to be submitted to EMMA as follows:

- through the EMMA Dataport;
- as an electronic word-searchable and properly formatted pdf file; and
- indexed by the submitter as “Failure to Provide Annual Financial Information.”

\* Procedures subject to change.01281542-1\21846-007

October 10, 2016

**RESOLUTION # 2016 - \_\_\_\_\_**

WHEREAS; the Clinton County Board of Supervisors has considered bids for the Kubota BX 2370 compact tractor for the Clinton County Courthouse for mowing and snow removal; and

WHEREAS; the total of each bid is as follows:

Kunua Implement	\$14,837.00
Capital City Equipment	\$14,909.46

THEREFORE BE IT RESOLVED by the Board of Supervisors of Clinton County, Iowa, that the proposal be approved for Kunua Implement in the amount of \$14,837.00 as recommended by the Building Maintenance Manager; and

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Supervisors be authorized to execute the contract on behalf of Clinton County, Iowa.

**ROLL CALL:**

Staszewski: \_\_\_\_\_

Hamerlinck: \_\_\_\_\_

Srp: \_\_\_\_\_

\_\_\_\_\_  
Dan Srp, Chairperson

**ATTEST:**

\_\_\_\_\_  
Eric Van Lancker, County Auditor  
County of Clinton  
State of Iowa

October 10, 2016

MOTION by Supervisor \_\_\_\_\_ to authorize the chairperson to sign the HIPAA Remediation Plan for Clinton County.

Roll Call:

Staszewski: \_\_\_\_\_

Hamerlinck: \_\_\_\_\_

Srp: \_\_\_\_\_

MOTION: \_\_\_\_\_

October 10, 2016

RESOLUTION 2016-\_\_\_\_\_

WHEREAS, Clinton County desires assistance with County Planning and Zoning services from the Jackson County Planning and Zoning Department; and

WHEREAS, the Clinton County Attorney has presented to the Board of Supervisors for its consideration a proposed 28E agreement between Clinton and Jackson counties for said services; and

WHEREAS, authority for this agreement is contained in Chapter 28E of the Code of Iowa; now

THEREFORE BE IT RESOLVED by the Clinton County Board of Supervisors that it authorizes the Chairperson to sign the 28E Agreement with Jackson County for Planning and Zoning support.

Roll Call:

Staszewski: \_\_\_\_\_

Hamerlinck: \_\_\_\_\_

Srp: \_\_\_\_\_

\_\_\_\_\_  
Chairperson, Daniel A. Srp

ATTEST:

\_\_\_\_\_  
County Auditor, Eric Van Lancker

# **AGREEMENT FOR SERVICES**

THIS AGREEMENT is entered October \_\_\_\_, 2016, by and between the COUNTY OF CLINTON, (hereinafter referred to as "Clinton County") and its Board of Supervisors; and the COUNTY OF JACKSON, (hereinafter referred to as "Jackson County") and its Board of Supervisors.

## **WITNESSETH**

Clinton County desires assistance with Planning and Zoning services from the Jackson County Planning and Zoning Department.

## **NOW THEREFORE, THE PARTIES HERETO DO MUTUALLY AGREE AS FOLLOWS:**

1. Duties. Planning and Zoning consulting services may be provided by the Jackson County Planning and Zoning Department for purposes of assisting the newly hired Clinton County Planning and Zoning Director, Thomas Barnes. The Jackson County Planning and Zoning Department shall maintain a "Services Log" and record each instance of consulting services provided. The Jackson County Planning and Zoning department shall present a monthly report to Thomas Barnes for consulting services provided, to be verified by Barnes, who shall prepare the necessary claim forms to reimburse Jackson County for the services provided. At three-month intervals, unless otherwise directed, the Clinton County Planning and Zoning Director, Thomas Barnes, shall report to the Clinton County Board of Supervisors the type and amount of resources provided, the status of the services efforts, and further resources planned to be used for the following quarter.

2. Services Rendered. The services provided by Jackson County Planning and Zoning personnel shall be reimbursed on an hourly basis. In other words, for each hour of service rendered by Jackson County Planning and Zoning personnel shall be remunerated by Clinton County Planning and Zoning at the Jackson County Zoning employee's current hourly rate of pay (to include the hourly rate, FICA, IPERS, Health Insurance). Clinton County Planning and Zoning also agrees to reimburse Jackson County Zoning for any expenses related to mileage, supplies or equipment used in relation to services provided.

3. Hours of Work. The hours available for the Jackson County Zoning employee to assist the Clinton County Planning and Zoning Director shall be determined by Jackson County, with the knowledge of both Clinton and Jackson Counties that the needs of

Jackson County for the services of their employee are the primary consideration and the needs of Clinton County for consulting services are the secondary consideration. In any event, Jackson County Zoning retains its discretion as to the specific hours it is available to assist Clinton County.

4. Term. The agreement shall be in effect upon execution by the last-executing party and will remain in force and effect until terminated as set forth in the following sentence. Either party may terminate this Agreement, without need for stated cause, by giving 30 days' written notice to the other party of intention to terminate the Agreement.

5. Salary and Benefits. Each employing county shall pay its employee all required compensation and benefits for the performance of his/her duties under this Agreement. Except as provided in Paragraph 2, neither Clinton County nor Jackson County shall be obligated to reimburse the other for any action taken or work rendered pursuant to this Agreement, or for any use of materials, damage to equipment, or liability, or claims incurred which may occur in the course of rendering the duties provided for in this Agreement. Each party shall provide, at its sole expense, workers' compensation coverage necessary for its own employee.

6. Indemnification. Clinton County is a legally self insured public entity and agrees to indemnify, defend and hold harmless Jackson County, and its authorized officers, employees, agents and volunteers, from any and all claims, or actions arising from the acts or omissions of Jackson County Zoning and Planning's employees in performing the services called for in this Agreement and for any costs or expenses incurred by Jackson County, on account of any claim therefore, except where such indemnification is prohibited by law. Jackson County is a legally self insured public entity and agrees to indemnify, defend and hold harmless Clinton County, and its authorized officers, employees, agents and volunteers, from any and all claims, or actions arising from the acts or omission of Clinton County Zoning and Planning's employees in performing the services called for in this Agreement and for any costs or expenses incurred by Clinton County on account of any claim therefore, except where such indemnification is prohibited by law.

7. General Provisions.

a) This agreement constitutes the entire agreement between the parties. Clinton County and Jackson County hereby acknowledge that they have neither made nor accepted any other promise or obligation with respect to the subject matter of this Agreement. The Agreement may be amended only in writing signed by an authorized representative of each county.

b) Clinton County and Jackson County intend that this Agreement will provide training benefits and expertise to Clinton's newly installed Planning and Zoning Administrator. The parties herein authorize the each County to periodically modify the specific services provided to the other county as may be dictated by changing conditions and mutual benefits to the parties.

c) If any provision or any portion of this Agreement is held to be unconstitutional, invalid or unenforceable, the remainder of the Agreement shall be deemed severable and shall not be affected and shall remain in full force and effect.

d) This Agreement in no way acts to abrogate or waive any immunity available to either county under the Tort Claims Act.

IN WITNESS WHEREOF the parties have executed this Agreement as of the \_\_\_\_ day of October, 2016.

COUNTY OF CLINTON

COUNTY OF JACKSON

BY: \_\_\_\_\_  
Clinton County Board Chair

BY: \_\_\_\_\_  
Jackson County Board Chair

Approval as to form:

BY: \_\_\_\_\_  
County Attorney

BY: \_\_\_\_\_  
County Attorney