

AGENDA
REDWOOD COUNTY BOARD OF COMMISSIONERS
*Redwood County is committed to stewardship, respect & shared responsibility in providing
improved cost-efficient services to all!*
TUESDAY SEPTEMBER 16, 2025
COMMISSIONERS ROOM, GOVERNMENT CENTER
REDWOOD FALLS, MINNESOTA

Please Note: This agenda is subject to change due to Department Heads, Government Agencies, and the public bringing items forward between the posting of the agenda and the actual meeting time. **All times listed below are approximate.**

8:30 a.m.

- **DITCH AUTHORITY- REDWOOD/BROWN-ZOOM**
Nick Brozek
1) Adopt Findings and Order for JD 36 & JD 5

8:40 a.m.

- Call to Order: Pledge of Allegiance
- Open Forum
- Review and approve September 16th meeting agenda.
- Identification of Conflict of Interest
- Review and approve Consent Agenda:
 - September 2nd Minutes
 - Bills

8:40 a.m.

- **EMPLOYEE RECOGNITION**
1) Henry Borgstrom- Deputy Sheriff II- 5 years of Service with Redwood County

8:35 a.m.

- **AUDITOR-TREASURER**
Jean Price
1) Review and Approve the Consent Agenda
 - Cash Balance Report
 - Investment Summary
 - Budget Report: General Fund; Road and Bridge; Building; Human Services; Ditch; Health; Debt Service; Insurance; Solid Waste; Soil and Water Conservation District Fund
 - August 2025 Disbursements

8:40 a.m.

- **PLANNING & ZONING**
Jeanette Pidde
1) Application for Conditional Use Permit #8-25

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Board of Commissioners
September 16, 2025

8:50 a.m.

➤ **MAINTENANCE**

Loren Gewerth

- 1) Amendment to Justice Center Landscaping Contract

8:55 a.m.

➤ **EMERGENCY MANAGEMENT**

Jim Sandgren

- 1) Emergency Management Grant

9:05 a.m.

➤ **REDWOOD COUNTY FAIR BOARD**

Kirby Josephson

9:15 a.m.

➤ **AREA II**

Kerry Netzke

- 1) North Hero 34 Road Retention project

9:30 a.m.

➤ **BREAK**

9:40 a.m.

➤ **ECONOMIC DEVELOPMENT**

Grady Holtberg

- 1) Updates from EDA Board meeting
- 2) Resolution to accept Donation from multiple donors
- 3) Letter of Support for SRDC Grant application
- 4) Letter of Support for SBDC Grant application

10:00 a.m.

➤ **LINCOLN PIPESTONE RURAL WATER**

Jason Overby

- 1) Audit

10:15 a.m.

➤ **DITCH AUTHORITY**

Nick Brozek

- 1) Set Hearing date for 2026 Ditch Levy amounts

10:20 a.m.

➤ **ADMINISTRATION**

- 1) LPRW Construction JPA
- 2) Jail Population August 2025
- 3) 2026 Preliminary Levy

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- *Personnel Action Items:*
- 1) Recruitment Summary

Commissioner Items:

- 1) Shotgun Zone for Deer Hunting Discussion

Commissioner's Reports

ADJOURN:

****OPEN FORUM****

OPEN FORUM PROCEDURES

1. The open forum will be held at the beginning of the meeting.
2. Those wishing to speak should sign up and indicate the topic at the beginning of the meeting.
3. A maximum time of 20 minutes will be allowed for the open forum.
4. A basic guide of three people per topic with a maximum of five minutes per person.
5. Those speaking will state their name and address prior to speaking.
6. Statements should be limited to the issues only.
7. Apply the "Golden Rule" during presentations.
8. The Board retains the right to respond or not but may discuss the item.
9. Personal/Personnel issues will not be heard or discussed.

OFFICIAL NOTICES/ UPCOMING MEETINGS

September 16th– 8:30 a.m. –Redwood County Board Meeting– Redwood County Government Center Board Room

September 17th – 9:00 a.m. – Tax Forfeited Land Sale – Redwood County Government Center Board Room

October 7th – 8:30 a.m. –Redwood County Board Meeting– Redwood County Government Center Board Room

October 20th – 9:00 a.m. – Unsold from Sept 17th Tax Forfeited Land Sale – Redwood County Government Center Board Room

October 21st – 8:30 a.m. –Redwood County Board Meeting– Redwood County Government Center Board Room

October 23rd – 8:00 a.m. –AMC District 7 Fall Meeting– Nobles County

November 4th– 8:30 a.m. –Redwood County Board Meeting– Redwood County Government Center Board Room

November 18th– 8:30 a.m. –Redwood County Board Meeting– Redwood County Government Center Board Room



REQUEST FOR BOARD ACTION

Requested Board Date:	Sept 16, 2025	Originating Dept.:	Environmental
Preferred 2nd Date:			
Discussion Item:	Presenter: Nick		
Redwood & Brown Ditch Authority adopt Findings and Order	estimated time needed:	10 minutes	
Board Action:	<input checked="" type="checkbox"/> Yes, action required	<input type="checkbox"/> No, informational only	

If Action, Board Motion Requested:

Adopt Findings and Order consistent with the Ditch Authority's approval of Chris Richert's petition to outlet into JD 36 and denial of Richert's petition to remove property from JD 5.

Background Information:

The Redwood & Brown Ditch Authority for JD 5 and JD 36 held a hearing on July 29, which was continued to August 25, and continued again to September 16 at 8:30 am. On August 25 the Ditch Authority voted to approve the petition to outlet and to deny the petition to remove. They tabled the meeting to Sept 16 at 8:30 am in order to hold a joint meeting coinciding with both counties' regular board meetings.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Date Legal Request Submitted to County Attorney:

Date Requestor Requires Review Completion:

Administrators Comments:

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****

Redwood-Brown County Joint JD 5 & JD 36 Drainage Authority

Agenda

September 16, 2025 @ 8:30 a.m.

Zoom meeting:

<https://us06web.zoom.us/j/85462520029?pwd=SZq734va5mMYM9Oha10CWC04WmgkZ3.1>

Redwood County Commissioners: Rick Wakefield, Dennis Groebner, Corey Theis
Brown County Commissioners: Brian Braun, Jeff Veerkamp

1. Adopt Agenda
2. Review proposed Findings and Order regarding Petition to Outlet into JD 36
3. Review proposed Findings and Order regarding Petition to Remove Land from JD 5
4. Review proposed agreement regarding payment of JD 5 improvement costs
5. Approve minutes from July 29th JD 36
6. Approve minutes from August 25th JD 36
7. Approve minutes from July 29th JD 5
8. Approve minutes from August 25th JD 5
9. Adjourn.

Petition to Outlet Lands into Redwood / Brown Counties JD-36

August 25, 2025

TO: Redwood County Environmental Office
Attn: Nick Brozek
403 South Mill Street
P.O. Box 130
Redwood Falls, Minnesota 56283

Brown County Auditor-Treasurer
Attn: Kelly Hotovec
14 South State Street
New Ulm, Minnesota 56073

RE: Petition to outlet acres in section 31 of
Prairieville Township into Redwood / Brown JD-36

The viewers have been made aware of a petition from a landowner to tile water from Redwood / Brown Counties JD-5 to Redwood / Brown Counties JD-36. Chris A. and Sally A. Richert Etal, 33623 230th Street, Sleepy Eye, Minnesota 56085 4545 and Marion E. Oelschlaeger, Parcels 220.031.002.03.030, 220.031.002.03.035, 220.031.002.04.040, 220.031.003.13.050 are all effected by this petition. Viewer Mark Behrends met with Mr. Richert on site on December 12, 2024. The petition was discussed at that time. Richerts' currently have 152.46 acres benefited to the JD-5 system. Behrends determined that 139 acres of the 152 acres could potentially be tiled to JD-36.

Currently Richert has acres benefited into three different systems.
152 acres currently in Redwood / Brown JD-5
77 acres currently in Redwood / Brown JD-36
42 acres currently in Brown CD-60

Minnesota Statute 103E.401 Subdivision 6. (Payment of an Outlet fee)

The landowner is petitioning into a system that was established in 1960. The landowners in the Redwood / Brown JD-36 watershed have paid for the establishment of the County open ditch and County tile. They have also paid for the repair and maintenance of the system since 1960. The water from Richerts' 139 acres is currently draining to Redwood / Brown JD-5 and then into Redwood / Brown JD-36.

Information received from the Redwood County Drainage Department indicate that about \$6,910,520 has been spent for repair and maintenance on JD-36 in the last 10 years. About \$4,500,000 of that amount was paid by FEMA grants. According to the Engineer,

approximately 170,000 acres drain into JD-36. Not all of these 170,000 acres have benefits to JD-36.

It is Behrends opinion that the 139 acres that are petitioning into JD-36 have a “one time” outlet fee of \$50 per acre. \$50 times 139 acres equals \$6,950.

Minnesota Statute 103E.401 Subdivision 4. (Benefits to the property)

Redwood / Brown Counties JD-36 was established in 1960. The benefits were determined at that time and have not been re-determined since. Current total benefits for JD-36 are \$1,169,573. The benefits for Richerts’ 77 acres that are in JD-36 are \$1,232. \$16 per acre is the average benefit per acre for Richerts parcels. It is Behrends opinion that the 139 acres that are petitioning into JD-36 use \$16 per acre as a benefit value. 139 acres times \$16 = \$2,224. Richerts’ parcels will have a total benefit into JD-36 of \$3,456. (\$2,224 plus \$1,232 = \$3,456)

This report is respectfully submitted to the Redwood / Brown Counties Drainage Authority by;

Mark Behrends_____

Submitted this 25th day of August 2025
(Final)

STATE OF MINNESOTA
JOINT DRAINAGE AUTHORITY OF REDWOOD AND BROWN COUNTIES
SEATED AS DRAINAGE AUTHORITY UNDER STATUTES CHAPTER 103E
FOR REDWOOD AND BROWN COUNTIES JUDICIAL DITCH 36

In the Matter of the Petition to Outlet in
Judicial Ditch 36

**FINDINGS AND ORDER AUTHORIZING
OUTLET**

At a duly noticed hearing pursuant to Minnesota statutes, section 103E.401, on July 29, 2025, continued to August 25, 2025 and further continued to September 16, 2025, the Joint Drainage Authority Board of Commissioners of Redwood and Brown Counties, sitting as Drainage Authority for Redwood and Brown Counties Judicial 36 (“JD 36”), considered the petition of Richert and Oelschlaeger to use JD 36 as an outlet for drainage from approximately 142 acres of property not currently benefitted by JD 36, the reports of its engineer and viewer and the comments of those present during the hearing. Based upon the petition, the report and recommendation of staff and the facts presented, Commissioner _____ moved, seconded by Commissioner _____ for adoption of the following:

FINDINGS

1. Petitioners Chris A. Richert, Sally A. Richert, and Marion E. Oelschlaeger have petitioned the Drainage Authority to use Redwood and Brown Counties Judicial Ditch 36 as an outlet.
2. The petition is brought pursuant to Minnesota statutes section 103E.401. The action petitioned herein involves outletting approximately 142 acres to JD 36.
3. The premise of the Petition is as follows:
 - Petitioners own the following property within the benefitted area of JD 5 (consisting of approximately 284 acres):
 - Section 31, Township 110, Range 33 (Brown County, Minnesota)

Northwest Quarter (NW ¼) of Section 31 (owned by Chris A. & Sally A. Richert, 33623 230th Street, Sleepy Eye, MN 56085; PIDs 22003100204040; 22003100203030; and 22003100203035) and the Southwest Quarter (SW ¼) of Section 31 (owned by Chris A. & Sally A. Richert, et al., 33623 230th Street, Sleepy Eye, MN 56085; PID 22003100313050), excepting therefrom railroad and public highway rights-of-way.
 - JD 5 uses JD 36 as its outlet. According to the most-recent Redetermination of Benefits, dated November 6, 2024, approximately 152 acres of Petitioners’ property is benefitted by JD 5.

- In January, 2025, the Board established an improvement to JD 5 and adopted improvement benefits. No appeal was taken from the Board's order establishing the improvement.
 - Once improved, an abandoned portion of the JD 5 main tile, traversing Petitioners' property, will be available for Petitioners' use. Petitioners' intent to modify their private drainage system to make use of the abandoned portion of the JD 5 main tile and establish a direct outlet to JD 36.
 - Petitioners allege that once their private tile plan is complete, approximately 142 acres of benefitted land will be taken out of the JD 5 benefitted area and added directly to the JD 36 benefitted area.
4. Concurrent with their Petition to Authorize Outlet, Petitioners also filed a Petition for Removal of Property – seeking to have the above property removed from the JD 5 benefitted area.
 5. Compliance with statutes section 103E.401 is required to authorize the new, proposed outlet to JD 36.
 6. Upon receipt and review of the Petition, the Drainage Authority appointed an engineer to review the petitioned action under the standards found in statutes section 103E.401. The engineer concluded that, when and if Petitioners' proposed new/altered private drainage system is constructed, drainage from Petitioners' property will outlet, as it does today via JD 5, to a portion of JD 36 with sufficient capacity to handle the drainage discharged from the petitioned, 142 acres.
 7. The Drainage Authority also engaged a consulting viewer, Mark Behrends, to evaluate both and outlet change and future benefit value. The viewer's report is incorporated by reference.
 8. The consulting viewer determined that the proposed action will divert 139 acres from JD 5 to JD 36.
 9. The recommended outlet charge is \$6,950 and future benefits of \$ \$2,224 (reconciled to the dollar values of the most recent benefits determination on JD 36).
 10. The Drainage Authority, in consultation with the Redwood County Environmental Director and Brown County Auditor-Treasurer, set a time and location for a hearing on the Petition for July 29, 2025, at the Springfield Community Center, 33 S Cass Ave., Springfield, Minnesota.
 11. A public hearing was noticed on the Petition in the manner required by law (statutes section 103E401) and held on July 29, 2025, continued to August 25, 2025 and further continued to September 16, 2025.

12. During the public hearing portion of the proceedings, the Drainage Authority Chairperson called for comments from members of the public regarding allowing Petitioners to outlet directly to JD 36.
13. During the hearing, the Board reviewed the petitioned action as well as the engineering report addressing the capacity and function of the drainage system, the impact of the intended outlet on the function of the drainage system and on adjacent lands, the necessity for the use of the drainage system as an outlet, and the public benefit and health merits of using the drainage system as an outlet.
14. The Board opened the hearing to public comment. Comments received at the public hearing are recorded in the minutes of the hearing and are incorporated herein by reference.
15. Following receipt of public comment, the Board closed the public comment portion of the hearing, considered the evidence and deliberated its action.
16. Based on the record in the proceedings, the Board finds the following regarding the use of the drainage system as an outlet by Petitioners:
 - a. The drainage system possesses sufficient capacity to accommodate the permitted discharges;
 - b. Use of JD 36 as an outlet for drainage from the Petitioners' property is consistent with the function of the JD 36 and will not impair said function for use by other, benefitted properties;
 - c. Use of JD 36 as an outlet for drainage from the Petitioners' property is reasonable and necessary; and
 - d. Use of JD 36 as an outlet for drainage from the Petitioners' property is of public benefit and promotes the public health.
17. The Board finds the viewers' recommended outlet charge of \$6,950, and future benefit value of \$2,224, as stated in the viewers' recommendation dated August 25, 2025, attached hereto as **Exhibit A**, to be rationally based and supported by sufficient evidence in the record.

Therefore, the Drainage Authority for Redwood and Brown Counties Judicial Ditch 36, makes the following:

ORDER

- A. As conditioned herein, the Board of Commissioners approves the petition and authorizes the Petitioners to use Redwood and Brown Counties Judicial Ditch 36 as an outlet for drainage from 139 acres of Petitioner's property as described in the petition and documented in the proceedings herein.

- B. The Board adopts the viewers’ recommended outlet charge of \$6,950, and future benefit value of \$2,224, as stated in the viewers’ recommendation dated August 25, 2025, attached hereto as **Exhibit A**.
- C. The effect of this order is conditioned upon the following and no connection of Petitioners’ tile may be made to Redwood and Browns Counties Judicial Ditch 36 until:
 - 1. The outlet charge of \$6,950 is paid to the Redwood County Auditor-Treasurer for the benefit of JD 36; and
 - 2. Payment of all fees and costs incurred by the JD 36 drainage system in these proceedings as further discussed below.
- D. Nothing in this order requires petitioners to utilize the outlet authorization granted herein.
- E. Should the drainage actions proposed by the petitioners be completed, the Redwood County Environmental Director, in coordination with the Redwood and Brown County Auditor-Treasurers, is directed to add the petitioned acres to the benefits roll of JD 36 with a corresponding benefits value of \$2,224.
- F. Petitioners are required to notify the Joint Drainage Authority prior to implementing the proposed drainage actions to use JD 36 as an outlet.
- G. Petitioners are obligated, jointly and severally, to pay the costs of these proceedings. Drainage Authority staff is directed to prepare a statement of all costs in the proceedings and present the statement to Petitioners for payment. Should Petitioners fail to pay costs in the proceedings, said costs shall be certified as an assessment against Petitioners’ property, benefitted on JD 5 and identified in the petition.

The question was on the adoption of the Resolution and there were ___ yeas and ___ nays as follows:

	<u>Yea</u>	<u>Nay</u>	<u>Absent</u>	<u>Abstain</u>
WAKEFIELD (REDWOOD CO.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
GROEBNER (REDWOOD CO.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
THEIS (REDWOOD CO.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
VEERKAMP (BROWN CO.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BRAUN (BROWN CO.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Upon vote, the Chairperson declared the Resolution adopted.

Dated: _____, 2025

Rick Wakefield, Chairperson

* * * * *

I, Nick Brozek, Redwood County Environmental Director, do hereby certify that I have compared the above Findings and Order with the original thereof as the same appears of record and on file with the Joint Drainage Authority and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I hereunto set my hand this ____ day of _____, 2025.

Nick Brozek

STATE OF MINNESOTA
JOINT DRAINAGE AUTHORITY OF REDWOOD AND BROWN COUNTIES
SEATED AS DRAINAGE AUTHORITY UNDER STATUTES CHAPTER 103E
FOR REDWOOD AND BROWN COUNTIES JUDICIAL DITCH 5

In the Matter of the Petition for Removal of
Property from Redwood and Brown Counties
Judicial Ditch 5 (Richert/Oelschlaeger)

**FINDINGS AND ORDER FOR
REMOVAL OF PROPERTY**

At a duly noticed hearing on July 29, 2025, continued to August 25, 2025 and further continued to September 16, 2025, the Joint Drainage Authority Board of Commissioners of Redwood and Brown Counties, sitting as Drainage Authority for Redwood and Brown Counties Judicial 5 (“JD 5”), having received a Petition for Removal of Property from Redwood and Brown Counties Judicial Ditch 5 by Chris A. Richert, Sally A. Richert, and Marion E. Oelschlaeger, considered the record of proceedings, engineer’s report, and public comment provided at the hearing. Based on the evidence in the proceedings, Commissioner _____ moved, seconded by Commissioner _____, to adopt the following Findings and Order:

FINDINGS

1. The Joint Drainage Authority for Redwood and Brown Counties is the public drainage authority under Minnesota Statutes, chapter 103E (“Drainage Authority”) with jurisdiction over Redwood and Brown Counties Judicial Ditch 5 (“JD 5”).
2. A Petition for the Removal of Property from JD 5 (“Petition”) was received by Chris A. Richert, Sally A. Richert, and Marion E. Oelschlaeger (“Petitioners”), owners of benefited property on JD 5, requesting to remove portions of the following property from the drainage system:

Section 31, Township 110, Range 33 (Brown County, Minnesota)

Northwest Quarter (NW ¼) of Section 31 (owned by Chris A. & Sally A. Richert, 33623 230th Street, Sleepy Eye, MN 56085; PIDs 22003100204040; 22003100203030; and 22003100203035) and the Southwest Quarter (SW ¼) of Section 31 (owned by Chris A. & Sally A. Richert, et al., 33623 230th Street, Sleepy Eye, MN 56085; PID 22003100313050), excepting therefrom railroad and public highway rights-of-way.

3. A map of the acres on Petitioners' property petitioned for removal from the JD 5 drainage system was attached to the Petition filed with the Drainage Authority ("Petitioners' Acres").
4. The Petition alleges that:
 - a. the above-described property area is approximately 284 acres, more or less of cultivated agricultural farmland;
 - b. according to the most-recent Redetermination of Benefits dated November 6, 2024, approximately 152 acres, more or less, of the above-described property lies within the benefited area of JD 5;
 - c. with exception of approximately 10 acres, more or less, of the North Half of the Northwest Quarter of the Northeast Quarter (N ½ NE ¼ NE ¼) of Section 31, the waters from Petitioners' property described above have been diverted from the system to the west via recent construction and installation of private subsurface drain tile. Petitioners' property cannot significantly or regularly use the drainage system;
 - d. due to the said recent construction and installation of private subsurface drain tile, Petitioners' property described above is not benefited by the drainage system; and
 - e. removing said approximately 142 acres, more or less, from the drainage system will not prejudice the property owners and property remaining on the system.
5. Concurrent with their Petition for Removal of Property, Petitioners also filed a Petition to Authorize Outlet – seeking authorization to drain the above property to JD 36.
6. In January, 2025, the Board established an improvement to JD 5 and adopted improvement benefits. No appeal was taken from the Board's order establishing the improvement.
7. Once improved, an abandoned portion of the JD 5 main tile, traversing Petitioners' property, will be available for Petitioners' use. Petitioners' intent to modify their private drainage system to make use of the abandoned portion of the JD 5 main tile and establish a direct outlet to JD 36.
8. Petitioners allege that once their private tile plan is complete, approximately 142 acres of benefitted land will be taken out of the JD 5 benefitted area and added directly to the JD 36 benefitted area.
9. Petitioners filed their petition in March, 2025, after the improvement was established and while bids were being solicited for the improvement.

10. A contract for the improvement was awarded in June, 2025, and construction of the improvement is currently in progress.
11. Petitioners propose to utilize the to-be-abandoned portion of JD 5 main tile as it traverses their property to convey their private drainage directly to JD 36. As of the date of the hearing, Petitioners have neither designed nor installed the new/alterd drainage system that will prevent or reduce use of JD 5 as an outlet for drainage from the petitioned property – thus the allegation of their petition, reflected in paragraphs 4.c. and d. above are inaccurate.
12. The Petition is in proper form and is legally sufficient and adequate for purposes of these proceedings under Minnesota Statutes, section 103E.805 and chapter 103E. Though not specifically requested, the Petition specifically contemplates abandonment of other portions of JD 5 that are necessary continue drainage from their property to JD 36.
13. Upon receipt and review of the Petition, the Drainage Authority appointed an engineer to review the petitioned action under the standards found in statutes section 103E.805. The engineer concluded that, when and if Petitioners' proposed new/alterd private drainage system is constructed, at least a portion of the property, and drainage therefrom, will no longer use JD 5 as an outlet for beneficial drainage.
14. The Drainage Authority also engaged a consulting viewer, Mark Behrends, to evaluate what changes to property benefits might be justified by the alteration of drainage on the subject property. The consulting viewer concluded that only 139 acres would be diverted from JD 5 under the proposed plan. The viewer provided an example of how the benefits roll for JD 5 would be adjusted if the 139 acres were removed from the benefits roll.
15. The Drainage Authority, in consultation with the Redwood County Environmental Director and Brown County Auditor-Treasurer, set a time and location for a hearing on the Petition for July 29, 2025, at the Springfield Community Center, 33 S Cass Ave., Springfield, Minnesota.
16. A public hearing was noticed on the Petition in the manner required by law (statutes sections 103E.805 and .806) and held on July 29, 2025, continued to August 25, 2025, and further continued to September 16, 2025.
17. During the public hearing portion of the proceedings, the Drainage Authority Chairperson called for comments from members of the public as to whether: subject to contingencies, the Board should find that the portions of JD 5 sought to be abandoned may be abandoned from the system; and, subject to contingencies, the Board should allow portions of the petitioned property to be removed from the benefits roll or have benefits reduced.
18. Comments received at the public hearing are recorded in the minutes of the hearing and

are incorporated herein by reference.

19. Following receipt of public comment, the Board closed the public comment portion of the hearing, considered the evidence and deliberated its action.
20. The Board finds, as of the date of the hearing, the Petitioners have not demonstrated that the waters from the their property have been diverted from the drainage system, or that the property cannot significantly or regularly use the drainage system; that the property is not benefited by the drainage system; and that removing the property from the drainage system will not prejudice the property owners and property remaining in the system.
21. Further, the Board finds, as of the date of the hearing, that Petitioners have not demonstrated facts upon which the Board can decide whether portions of JD 5 should be abandoned.
22. Having made the above findings, however, the Board acknowledges that if Petitioners receive authority to outlet all or a portion of their property directly to JD 36 and construct the modifications to their private drainage system to carry their water directly to JD 36, then the Board could consider a new petition to removed that potion of Petitioners' property drainage to JD 36. However, pursuant to statutes section 103E.805, any authorization to remove property from JD 5 would not release the property from any assessment or a drainage lien filed on or after the date of the order for costs incurred on account of the drainage system before the date of the order – this would include the costs of the in-progress improvement of JD 5.

Therefore, the Drainage Authority for Redwood and Brown Counties Judicial Ditch 5, makes the following:

ORDER

1. Petitioners' Petition to Remove Property is denied.
2. Petitioners may petition again to remove property from JD 5 when and if they implement their private tile plan to use the old alignment of JD 5 main tile to outlet drainage directly to JD 36.
3. Petitioners shall be responsible to notify the Drainage Authority upon completion of any authorized private tile plan diverting water from JD 5 to JD 36 so the proceedings herein may be completed.
4. Petitioners are obligated, jointly and severally, to pay the costs of these proceedings. Drainage Authority staff is directed to prepare a statement of all costs in the proceedings

and present the statement to Petitioners for payment. Should Petitioners fail to pay costs in the proceedings, said costs shall be certified as an assessment against Petitioners' property, benefitted on JD 5 and identified in the petition.

After discussion, the Chair called the question. The question was on the adoption of the foregoing Findings and Order and there were _____ yeas, _____ nays, _____ absent, and _____ abstention as follows:

	Yea	Nay	Absent	Abstain
WAKEFIELD (REDWOOD CO.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
GROEBNER (REDWOOD CO.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
THEIS (REDWOOD CO.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
VEERKAMP (BROWN CO.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BRAUN (BROWN CO.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Upon vote, the Chair declared the motion passed and the Findings and Order adopted.

Rick Wakefield, Chairperson

Dated: _____, 2025

* * * * *

I, Nick Brozek, Redwood County Environmental Director, do hereby certify that I have compared the above Findings and Order with the original thereof as the same appears of record and on file with the Joint Drainage Authority and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I hereunto set my hand this ____ day of _____, 2025.

Nick Brozek

EXHIBIT A



Draft: 8.29.25

**JOINT DITCH NO. 5
FINANCING AGREEMENT**

THIS AGREEMENT is made by and between REDWOOD COUNTY, Minnesota, and BROWN COUNTY, Minnesota relating to the financing of Joint Ditch No. 5 pursuant to Minnesota Statutes, Sections 103E.655 and 471.59.

The drainage authority for Joint Ditch No. 5 has entered a final order establishing an improvement to Joint Ditch No. 5 (the “drainage project) that includes both improvement costs and repair (separable maintenance) costs. Furthermore, the drainage authority for Joint Ditch No. 5 has determined that the percentage of the cost of the drainage project to be paid by each of Redwood County and Brown County is as follows:

Improvement: Redwood County, 48.1287% and Brown County, 51.8713%.

Repair (separable maintenance): Redwood County, 52.0633% and Brown County, 47.9367%.

Upon award of the contract for Joint Ditch No. 5 Redwood County and Brown County, as affected counties, are each authorized to loan general revenue funds to their respective drainage system accounts under Minnesota Statutes, Section 103E.655 to pay their share of the costs of establishing and constructing the project.

Minnesota Statutes, Section 471.59 authorizes a county to enter into an agreement with another county to perform on behalf of that county any service or function that the county is authorized to provide for itself.

NOW, THEREFORE, the parties hereto agree as follows:

1. Redwood County shall pay project invoices, including both improvement costs and repair costs, up to \$2,464,077.00 (inclusive of drainage project costs Redwood County has already paid). Said amount represents the estimated total assessment in the viewers’ report prepared for the project and approved by the drainage authority for Joint Ditch No.5. Upon paying a project invoice, Redwood County shall invoice Brown County based on the percentages listed above.
2. Brown County shall pay to Redwood County the Brown County share of the above-described improvement and repair costs (the “Brown County Share”) of each payment of project invoices no more than 30 days after receipt of an invoice from Redwood County. The obligation of Brown County to make such payments shall be a general obligation of Brown County for which its full faith and credit is hereby

irrevocably pledged. The Brown County Share is payable primarily from special assessments levied and collected within Brown County on account of Joint Ditch No. 5 or from general revenue funds loaned by the Brown County Board of Commissioners to the Brown County drainage system account. Such assessments and loans are estimated to be sufficient to pay the Brown County Share when due, but if not paid from such source or other funds provided by Brown County, Brown County shall levy an ad valorem tax on all taxable property in such county without limit as to rate or amount in order to pay the Brown County Share when due. The deposits for the Brown County Share shall be recorded in a separate bookkeeping account maintained by the Redwood County Auditor.

3. Payments made by Brown County more than 30 days after receiving an invoice from Redwood County shall be assessed interest at the same interest rate offered to the Joint Ditch No. 5 landowners, for payment of the drainage project assessments, by the drainage authority for Joint Ditch No. 5.
4. If needed in the future, Redwood County and Brown County may cooperate to secure bond funding to finance all or a portion of this project. In that event Redwood County and Brown County will negotiate a separate agreement regarding the disbursement of bond funds.
5. Upon determination by the drainage authority for Joint Ditch No. 5 that the drainage project has been completed, the authority will also determine whether the drainage project costs have been paid in full in accordance with this agreement. If the determination is made in the affirmative, this agreement will then be considered complete.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by the persons authorized to act for their respective Parties on the dates shown below.

Approved as to form and execution:

County Attorney/ Date

REDWOOD COUNTY, MINNESOTA

By _____
Chair of Board

Date of Signature _____

Attest _____
Clerk to Board

Approved as to form and execution:

County Attorney/Date

BROWN COUNTY, MINNESOTA

By _____
Chair of Board

Date of Signature _____

Attest _____
Clerk to Board

STATE OF MINNESOTA
JOINT DRAINAGE AUTHORITY OF REDWOOD AND BROWN COUNTIES
SEATED AS DRAINAGE AUTHORITY UNDER STATUTES CHAPTER 103E
FOR REDWOOD AND BROWN COUNTIES JUDICIAL DITCH 36

In the Matter of the Petition to Outlet in
Judicial Ditch 36

MINUTES

July 29, 2025, 2:00 p.m.

1. The Meeting was called to order by Chair Rick Wakefield at 2:00 p.m. Commissioners Wakefield, Groebner, Theis, Veerkamp, and Braun in attendance.
2. Motion by Groebner, second by Braun, to approve the Minutes from July 1, 2025. Motion passed 5-0.
3. Chair Wakefield called to order the public hearing on Chris and Sally Richert and Marion Oelschlaeger's petition to outlet.
4. Attorney Kolb summarized the purpose of the Hearing and procedural requirements. The petitioners submitted a petition to outlet into JD 36 simultaneously with a petition to remove the same property from JD 5. There is an ongoing improvement to JD 5. The drainage authority must consider: 1) does JD 36 have the capacity; 2) what will the outlet fee be; 3) what is the cost of the proceedings. Challenges to making a determination include the recent redetermination and improvement, the fact that the contract for the improvement has been let and payment obligations have been incurred.
5. Brozek presented the notice affidavits.
6. Widmer presented the Engineer's Report. JD 5 and JD 36 end up in the same place – JD 5 outlets into JD 36. There will be no significant change in the timing or impact to JD 36 if the petition is approved. There will be a slight increase in capacity in JD 5. The petitioners will still have overland flow to JD 5 (40% of petitioner's water).
7. Consulting Viewer Mark Behrends presented his report. His report is preliminary as he was on vacation when he heard about this hearing and did not have time to produce a final report. He presented proposed changes to the petitioner's share of the JD 5 benefits and the effect of that on the petitioners' share of the cost of the improvement.
8. Public Comments and Questions:
 - a. Tom Hirsch: Representing Prairieview Township. Will assessments remain the same? Will landowner tap into JD 5 in the future since it's on his property?
 - b. Tom Anderson: Lives in Burnsville Section 12. Will this affect those with water draining into JD 36? Widmer responded that the property is so close to the JD 5 outlet that it won't have an impact.
 - c. Jason Schultz: There was DNR pushback to the project, so they made the pond bigger to accommodate DNR concerns.

- d. Ron Trebesch: If this petition had been submitted sooner, could that have engineered the improvement for less cost? The petition should have been done before the improvement was finalized. Kolb responded that nothing in the law prevents the petitioners from bringing their petitions.
9. Board Deliberation/Action: The Board asked the viewer to provide the outlet fee and benefits value changes for all on JD 5 if the petition is approved. On a motion by Groebner, second by Braun, the hearing was continued to 1:00 p.m. Monday August 25. Motion passed 5-0.

STATE OF MINNESOTA
JOINT DRAINAGE AUTHORITY OF REDWOOD AND BROWN COUNTIES
SEATED AS DRAINAGE AUTHORITY UNDER STATUTES CHAPTER 103E
FOR REDWOOD AND BROWN COUNTIES JUDICIAL DITCH 36

In the Matter of the Petition to Outlet in
Judicial Ditch 36 (Continued from July 29,
2025)

MINUTES

August 25, 2025, 1:00 p.m.

1. The Hearing was reconvened by Chair Rick Wakefield at 1:00 p.m. Commissioners Wakefield, Theis, Veerkamp, and Braun in attendance.
2. Kolb reiterated the legal requirements for a petition to outlet from Minnesota Statutes 103E.
3. Jacob Rischmiller of ISG provided a summary of the engineer's report. There are 152 acres owned by the petitioners that currently are on the benefit roll of JD 5. 142 of these acres are being petitioned into JD 36. The 10 remaining acres are served by a northerly branch of JD 5 that it is not feasible to abandon.
4. Consulting Viewer Mark Behrends presented his report. He reviewed the JD 36 ditch file, including recent repair costs on the JD 36. The petitioners propose to use part of the JD 5 tile main that is slated to be abandoned as part of the ongoing JD 5 improvement project. Petitioners will use the abandoned line to route their drainage directly into JD 36. He calculates that 139 acres will be removed from the JD 5 watershed if the petitioners follow through on their plan. He calculated an outlet fee based on recent repair and maintenance costs in the amount of \$50 per acre, or a total of \$6,950. Future benefits on the petitioners' property would be \$2224, based on the current benefits of the petitioners' property already on the JD 36 benefit roll.
5. Board Deliberation/Action: On a motion by Wakefield, second by Veerkamp, the petition to outlet was approved 4-0.
6. Motion by Braun, second by Theis, to recess the meeting until Tuesday, September 16, 2025, at 8:30 am.

STATE OF MINNESOTA
JOINT DRAINAGE AUTHORITY OF REDWOOD AND BROWN COUNTIES
SEATED AS DRAINAGE AUTHORITY UNDER STATUTES CHAPTER 103E
FOR REDWOOD AND BROWN COUNTIES JUDICIAL DITCH 5

In the Matter of the Petition for Removal of
Property from Redwood and Brown Counties
Judicial Ditch 5 (Richert/Oelschlaeger)

MINUTES

July 29, 2025, 2:05 p.m.

1. The hearing was called to order by Chair Wakefield at 3:21 p.m. Present were Commissioners Wakefield, Groebner, Thies, Veerkamp, and Braun.
2. Motion by Braun, second by Groebner, to approve the minutes from July 1, 2025. Motion passed 5-0.

Attorney Kolb summarized the purpose of the hearing. This petition goes hand in hand with petitioners' petition to outlet into JD 36. The drainage authority must consider whether it is fair to remove the property per the requirements of 103E.805: 1) have waters from the petitioners' property been diverted from the drainage system? (if "yes" approve, if "no" deny); 2) Can the property significantly or regularly use the drainage system? (if "no" approve, if "yes" deny); 3) Is the property benefited by the drainage system? (if "no" approve, if "yes" deny); 4) Will removing the property from the drainage system prejudice the property owners and property remaining in the system? (if "no" approve, if "yes" deny)

3. There has been no modification to the drainage flow yet, which is a requirement of the statute. We expect drainage flow will change in the future, if petitioners' petitions are granted.
4. Brozek presented the affidavits of notice.
5. Widmer presented the Engineer's Report. Rerouting the flow will minimally increase the capacity of JD 5. The land slopes toward JD 5 and 40% of the petitioners' water will still flow to JD 5 after petitioners complete their proposed diversion.
6. Consulting Viewer Mark Behrends will prepare a side-by-side chart of the JD 5 landowners' improvement costs with and without petitioners' petition.
7. Public Comment and Questions:
 - a. Tom Hirsch: Representing Prairieville Township. Recommends denying the petitions. He believes the other landowners are opposed due to the costs.

- b. Chris Richert: Is it allowed to take a landowner poll? Kolb stated the board can solicit opinions, but they are not binding on the board – it's still the board's decision.
 - c. Jason Schultz – Brookville section 36. Who pays if the old line is damaged during construction? Kolb responded that JD 5 will have no more obligation over the old timeline after the improvement.
- 8. Board Deliberations: Motion by Groebner, second by Veerkamp, to continue the hearing to 2:00 p.m. August 25. Motion passed 5-0.

STATE OF MINNESOTA
JOINT DRAINAGE AUTHORITY OF REDWOOD AND BROWN COUNTIES
SEATED AS DRAINAGE AUTHORITY UNDER STATUTES CHAPTER 103E
FOR REDWOOD AND BROWN COUNTIES JUDICIAL DITCH 5

In the Matter of the Petition for Removal of
Property from Redwood and Brown Counties
Judicial Ditch 5 (Richert/Oelschlaeger)
(Continued from July 29, 2025)

MINUTES

August 25, 2025, 2:00 p.m.

1. The hearing was reconvened by Chair Wakefield at 2:00 p.m. Present were Commissioners Wakefield, Thies, Veerkamp, and Braun.
2. Kolb read emailed comments from Jason Schultz and Tom Hirsch into the record that were received after the July 29 meeting. Schultz asked the board to dismiss the petition or table it till after completion of the ongoing improvement project, due to the uncertainty over the outcome affecting the timing and cost of the improvement. Hirsch's email also was opposed to granting the petition.
3. Consulting Viewer Mark Behrends presenting the viewers report and provided a spreadsheet showing how the JD 5 landowners' shares of the cost of the improvement project would potentially change if the petition is granted.
4. Board Deliberations: Motion by Theis, second by Bruan, to deny the petition. Motion passed 3-1.
5. Motion by Braun, second my Theis, to recess the meeting until Tuesday, September 16, 2025, at 8:30 am.

REDWOOD COUNTY, MINNESOTA

September 2, 2025

The Board of County Commissioners met in regular session at 8:30 a.m. in the Commissioner’s Room in the Government Center, Redwood Falls, Minnesota.

Present for all or portions of the meeting were Commissioners Dennis Groebner, Jim Salfer, Corey Theis, Rick Wakefield, Bob Van Hee, County Administrator Vicki Kletscher, Administrative Assistant Sierra Fluck, Assistant County Attorney Marissa Pacheco, Environmental Director Nick Brozek, County Engineer Nick Klisch, Human Resource Director Michelle Koenig, Auditor Treasurer Jean Price, Sheriff Jason Jacobson, Technology Director Paul Parsons, Child’s Place Executive Director Sarah Reynolds, Fair Board Members Kirby Josephson and Jeff Potter.

Chair Wakefield called the meeting to order asking for the Pledge of Allegiance to the Flag.

On motion by Salfer, second by Van Hee, the Board voted unanimously to approve the September 2 agenda.

Chair Wakefield asked the Board Members to identify any areas in which they had a conflict of interest. There was none.

CONSENT AGENDA

- On motion by Groebner, second by Theis, the Board voted unanimously to approve the following:
 - August 19th Board Minutes
 - Bills

General Fund	\$ 75,436.35
Ditch Fund	\$ 58,605.75
Soil & Water	\$ 210.45
EDA	\$ 1,025.00
Road & Bridge Fund	\$ 1,468.72
Insurance	\$ 35.65

- **Bills exceeding \$2,000:**

<u>Vendor Name</u>	<u>Amount</u>
ELAN CORPORATE PAYMENT SYSTEMS	10,453.64
Final Total:	10,453.64

<u>Vendor Name</u>	<u>Amount</u>
AMERICAN COMMUNICATIONS INC	2,250.00
BCL TELEVISION	2,241.40
CENTRAL WOOD PRODUCTS & RIVARD C	2,744.93
COUNTY OF RENVILLE	29,197.22
CR KERKHOFF INC	15,869.50
JEFFERS DRAY LINE INC	4,272.50

JONES HAUGH SMITH INC	14,767.50
KIBBLE EQUIPMENT INC	2,518.30
MAAS CONSTRUCTION CO	3,769.75
MIDWEST 911 CARS INC	2,000.00
RINKE-NOONAN LTD	7,913.00
SANDGREN TRUCKING & EXCAVATING	11,771.10
SMITH & JOHNSON	5,000.00
UNITED COMMUNITY ACTION PARTNERS	5,180.21
36 Payments less than 2 0 0 0	16,808.79
Final Total:	126,304.20

TECHNOLOGY

- On motion by Van Hee, second by Salfer, the Board voted unanimously to approve the purchase of 6 Dell computers in the amount of \$15,169.32 on State contract C1145017.

SHERIFF

- On motion by Theis, second by Van Hee, the Board voted unanimously to approve the Law Enforcement contract with the City of Walnut Grove to provide on call law enforcement.
- On motion by Theis, second by Groebner, the Board voted unanimously to approve the Contract with the Redwood Area Animal Shelter to board animals when required under Minnesota statues and county ordinances.

REDWOOD COUNTY FAIR BOARD

- On motion by Theis, second by Van Hee, the Board voted unanimously to approve a \$5,000 increase to the Redwood County Fair Board for the 2026 appropriation contingent upon City of Redwood Falls providing a \$5,000 increase.

CHILDS PLACE

- On motion by Groebner, second by Theis, the Board voted unanimously to approve the Child’s Place Lease Agreement from October 1, 2025-September 30, 2028.

ROAD & BRIDGE

- On motion by Salfer, second by Wakefield, the Board voted unanimously to approve the road and bridge bills in the amount of \$252,970.49.

<u>Vendor Name</u>	<u>Amount</u>
BARGEN INC	7,312.50
BOLTON & MENK INC	67,749.50
CHOSEN VALLEY TESTING	6,280.00
DIAMOND MOWERS LLC	4,425.43
DUININCK INC	26,535.05
FLINT HILLS RESOURCES LP	65,334.50
L & S CONSTRUCTION CORP	47,681.59
MEADOWLAND FARMERS COOP	5,283.01
MN DEPT OF TRANSPORTATION	6,982.29
VALLEY EARTHWORKS INC	4,550.00
26 Payments less than 2 0 0 0	10,836.62
Final Total:	252,970.49

- On motion by Theis, second by Van Hee, the Board voted unanimously to approve final pay request for Construction Contract 24-1 to Central Specialties, Inc in the amount of \$296,823.28.
- On motion by Salfer, second by Groebner, the Board voted unanimously to award Construction Contract 25-4 for flood repair-embankment stabilization to Crow River Construction, LLC in the amount of \$302,167.75.

Other Bids Received:

Company	Bid Amount
Prahm Construction, Inc.	\$328,784.25
ICON Constructors, LLC	\$341,297.00
Duininck, Inc.	\$641,033.00
Urban Companies, LLC	\$645,615.50
Boulder Creek, Inc.	\$674,539.00

- On motion by Salfer, second by Groebner, the Board voted unanimously to authorize Board Chair and Administrator to sign Construction Contract 25-4, pending County Attorney approval.
- On motion by Theis, second by Groebner, the Board voted unanimously to award bridge repairs for SAP 064-619-011 and SAP 064-598-037 to Everstrong Construction in the amount of \$112,707.00.

Other Bids Received:

Company	Bid Amount
M&K Bridge Construction	\$261,800

- On motion by Groebner, second by Theis, the Board voted unanimously to authorize Board Chair and Administrator to sign bridge Grant Agreement with MnDOT for SAP 064-619-011 No. 1060954 to replace bridge 1195, pending County Attorney approval.
- On motion by Theis, second by Van Hee, in a roll call vote with Salfer, Theis, Groebner, and Wakefield all voting aye the Board adopted the following Resolution:

WHEREAS, Redwood County has applied to the Commissioner of Transportation for a grant from the Minnesota State Transportation Fund related to Bridge No.1195; and

WHEREAS, the Commissioner of Transportation has given notice that funding for this project is available; and

WHEREAS, the amount of the grant has been determined to be \$400,000.00 by reason of the lowest responsible bid;

NOW THEREFORE, be it resolved that Redwood County does hereby agree to the terms and conditions of the grant consistent with Minnesota Statutes, section 174.50, and will pay any additional amount by which the cost exceeds the estimate and will return to the Minnesota State Transportation Fund any amount appropriated for the project but not required. The proper County officers are authorized to execute a grant agreement and any amendments thereto with the Commissioner of Transportation concerning the above-referenced grant.

- On motion by Greobner, second by Wakefield, the Board voted unanimously to approve Professional Engineering Services Agreement for CSAH 4 Br 64518 with Stonebrooke Engineering in the amount of \$61,000.

Other Bids Received:

Company	Bid Amount
Widseth	\$61,830.00

- On motion by Theis, second by Van Hee, the Board voted unanimously to authorize County Engineer to acquire ROW for project 017-607-053 and Board Chair and Administrator to sign agreements.
- On motion by Groebner, second by Wakefield, the Board voted unanimously to approve foam jacking of bridge 64578 approach panels on CSAH 17 to Nissen Slabjacking, Inc. in the amount of \$19,600.

Other Bids Received:

Company	Bid Amount
Expert Concrete Raising	\$24,900.00

ENVIROMENTAL

- On motion by Theis, second by Salfer, the Board voted unanimously to approve the agreement for Disbursement of Grant Proceeds for Plum Creek Park expansion project & authorized Board Chair to sign amended disbursement agreement pending County Attorney approval.
- On motion by Salfer, second by Theis, in a roll call vote with Salfer, Theis, Groebner, and Wakefield all voting aye the Board adopted the following Resolution:

WHEREAS, drainage ditches and tile systems are essential infrastructure for promoting agricultural activities in Redwood County; and

WHEREAS, the joint Redwood and Brown County Drainage Authority has authorized a petitioned improvement to JD 5; and

WHEREAS, the benefitted property in JD 5 lies primarily within Redwood County; and

WHEREAS, the ditch viewers’ estimated project cost for the improvement is \$2,464,077.00 and

WHEREAS, Redwood and Brown Counties both prefer not to incur the cost of financing the project through bonding; and

WHEREAS, Redwood and Brown Counties both have the ability to finance the project through loans from their general revenue funds; and

WHEREAS, Minnesota Statutes Section 103E.651 Subd 1 provides that the Board shall provide funds to pay the costs of drainage projects; and

WHEREAS, Minnesota Statutes section 103E.655 Subd 2 provides that the board may transfer funds from the county general revenue fund to the drainage system account and that interest may be charged for the time the money is actually needed at the same rate per year charged on drainage liens and assessments;

NOW, THEREFORE, BE IT RESOLVED that the Redwood County Board of Commissioners approves the transfer of up to \$2,464,077.00, as needed, from the Redwood County general revenue fund to the JD 5 ditch account for the purpose of paying for the petitioned and approved improvement project to JD 5.

BE IT FURTHER RESOLVED that the landowners on JD 5 will be assessed for the full cost of the improvement project as determined in the viewers' report submitted for the improvement and that said assessments will be used to pay back the Redwood County general revenue fund. Assessments paid according to a payment plan, terms to be set by the joint drainage authority for JD 5, will be assessed at the interest rate set by the joint drainage authority.

ADMINISTRATION

- The Board discussed the 2026 Preliminary Levy.

Personnel

- On motion by Salfer, second by Groebner, the Board voted unanimously to approve hiring Eric Hacker as Correctional Officer LELS Non-Licensed CO/Step 1 \$23.92 effective September 2, 2025, Brooke Aschenbrenner as Correctional Officer LELS Non-Licensed CO/Step 1 \$23.92 effective September 8, 2025, Mandy Rathman as Correctional Officer LELS Non-Licensed CO/Step 1 \$23.92 effective September 15, 2025.

COMMISSIONERS

Wakefield: Ditch Authority JD36, Southwest Health & Human Services, Plum Creek Library System, Budget/Finance Committee

Salfer: Southwest Health & Human Services, Western Mental Health

Groebner: Minnesota Valley Regional Railroad Authority, Friends of Gilfillan

Theis: Budget/Finance Committee, Ditch Authority JD 36

Van Hee: United Community Action Partnership

ADJOURN

- There being no further business, Chair Wakefield declared the meeting adjourned at 10:37 a.m.

Rick Wakefield, Chair
Board of County Commissioners

Attest: _____
Vicki Kletscher
County Administrator

RACHELW
9/11/25 11:59AM

*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

Print List in Order By: 2 1 - Fund (Page Break by Fund) Page Break By: 1 1 - Page Break by Fund
2 - Department (Totals by Dept) 2 - Page Break by Dept
3 - Vendor Number
4 - Vendor Name

Explode Dist. Formulas?: Y

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List: D D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 GENERAL

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
2	DEPT			COMMISSIONERS			
31	30548 GROEBNER/DENNIS 01-002-000-0000-6331		135.80	2025 AUG - MILEAGE 08/05/2025 08/21/2025	STMT	MILEAGE	N
	30548 GROEBNER/DENNIS		135.80	1 Transactions			
85	80087 SALFER/JIM 01-002-000-0000-6331		112.00	2025 AUG - MILEAGE 08/04/2025 08/19/2025	STMT	MILEAGE	N
	80087 SALFER/JIM		112.00	1 Transactions			
2	DEPT Total:		247.80	COMMISSIONERS	2 Vendors	2 Transactions	
31	DEPT			COUNTY ADMINISTRATION			
11	13055 COLUMN SOFTWARE PBC 01-031-000-0000-6230		127.59	08/19 BOARD MINUTES 09/04/2025 09/04/2025	1F46724E-0076	PRINTING & PUBLISHING	N
	13055 COLUMN SOFTWARE PBC		127.59	1 Transactions			
37	48350 KRAMER LAW OFFICE 01-031-000-0000-6266		140.00	2025 JUL-AUG - JRC JV2492 07/17/2025 08/29/2025	3080	COURT APPOINTED ATTORNEYS	Y
38	01-031-000-0000-6266		610.00	2025 JUN-AUG - KME JV251 06/23/2025 08/28/2025	3081	COURT APPOINTED ATTORNEYS	Y
39	01-031-000-0000-6266		130.00	2025 JUN-AUG - BKE JV2423 06/23/2025 08/27/2025	3082	COURT APPOINTED ATTORNEYS	Y
40	01-031-000-0000-6266		210.00	2025 JUL - AJF JV2460 07/07/2025 07/31/2025	3083	COURT APPOINTED ATTORNEYS	Y
41	01-031-000-0000-6266		180.00	2025 AUG - PSK PR25640 08/25/2025 08/28/2025	3084	COURT APPOINTED ATTORNEYS	Y
42	01-031-000-0000-6266		740.00	2025 AUG - MBM PR25597 08/08/2025 08/29/2025	3085	COURT APPOINTED ATTORNEYS	Y
43	01-031-000-0000-6266		280.00	2025 JUL - DPM JV2526 07/08/2025 07/22/2025	3086	COURT APPOINTED ATTORNEYS	Y
44	01-031-000-0000-6266		130.00	2025 JUN-AUG - VJM JV253 06/23/2025 08/22/2025	3087	COURT APPOINTED ATTORNEYS	Y
45	01-031-000-0000-6266		150.00	2025 AUG - JMN PR24590 08/19/2025 08/25/2025	3088	COURT APPOINTED ATTORNEYS	Y
46	01-031-000-0000-6266		100.00	2025 JUN - PDN JV23133	3089	COURT APPOINTED ATTORNEYS	Y

*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
47	01-031-000-0000-6266		60.00	06/23/2025 06/24/2025 2025 JUL - WO PR2417	3090	COURT APPOINTED ATTORNEYS	Y
	48350 KRAMER LAW OFFICE		2,730.00	07/08/2025 07/08/2025 11 Transactions			
58	61750 NEW CENTURY PRESS INC 01-031-000-2847-6899		253.13	FF TAX INITIAL SALE NOTICE 08/14/2025 08/14/2025	2025-550426	TAX FORFEITED PROPERTIES	N
	61750 NEW CENTURY PRESS INC		253.13	1 Transactions			
72	76200 REDWOOD COUNTY HIGHWAY DEPT 01-031-000-0000-6564		503.12	2025 AUG - FUEL 08/01/2025 08/31/2025	CO CARS	COUNTY VEHICLE EXPENSE	N
	76200 REDWOOD COUNTY HIGHWAY DEPT		503.12	1 Transactions			
102	48203 WEELBORG FORD INC 01-031-000-0000-6564		3,419.62	EXPLORER - POWER STEERING REP 09/06/2025 09/06/2025	410566	COUNTY VEHICLE EXPENSE	N
	48203 WEELBORG FORD INC		3,419.62	1 Transactions			
31	DEPT Total:		7,033.46	COUNTY ADMINISTRATION	5 Vendors	15 Transactions	
41	DEPT 13235 COUNTIES PROVIDING TECHNOLOGY			AUDITOR-TREASURER			
13	01-041-000-2758-6401		170.00	2025 SEP - TAX WEB HOST 09/01/2025 09/30/2025	3130	OFFICE SUPPLIES	N
	13235 COUNTIES PROVIDING TECHNOLOGY		170.00	1 Transactions			
66	73944 QUADIENT INC 01-041-000-0000-6401		220.40	POSTAGE MACHINE INK, LABELS 09/03/2025 09/03/2025	17816548	OFFICE SUPPLIES & EQUIPMENT MAI	N
	73944 QUADIENT INC		220.40	1 Transactions			
41	DEPT Total:		390.40	AUDITOR-TREASURER	2 Vendors	2 Transactions	
42	DEPT 13235 COUNTIES PROVIDING TECHNOLOGY			ASSESSOR			
14	01-042-000-2758-6401		426.00	2025 SEP - CAMA & SUMMARY	3130	OFFICE SUPPLIES	N

*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

1 GENERAL

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
	13235 COUNTIES PROVIDING TECHNOLOGY		426.00	09/01/2025 09/30/2025 1 Transactions			
32	40167 JACOBSON/JESSE 01-042-000-0000-6331		46.80	MILEAGE @ REGION MTG 08/22/2025 08/22/2025 1 Transactions	STMT	MILEAGE	N
	40167 JACOBSON/JESSE		46.80				
64	64868 ONE OFFICE SOLUTION 01-042-000-0000-6401		338.08	LABELS, ORGANIZER, PENS 08/06/2025 08/20/2025 1 Transactions	RWASSE	OFFICE SUPPLIES & EQUIPMENT MAI	N
	64868 ONE OFFICE SOLUTION		338.08				
42	DEPT Total:		810.88	ASSESSOR	3 Vendors	3 Transactions	
43	DEPT 64868 ONE OFFICE SOLUTION			LICENSE CENTER			
63	01-043-000-0000-6401		8.99	CALENDAR 09/03/2025 09/03/2025 1 Transactions	620018-00	OFFICE SUPPLIES & EQUIPMENT MAI	N
	64868 ONE OFFICE SOLUTION		8.99				
43	DEPT Total:		8.99	LICENSE CENTER	1 Vendors	1 Transactions	
61	DEPT 47962 KOENIG/MICHELLE			ADMINISTRATOR			
35	01-061-000-0000-6331		94.50	MILEAGE @ MN PAID LEAVE SEM 08/22/2025 08/22/2025	STMT	MILEAGE	N
36	01-061-000-0000-6331		154.00	MILEAGE @ MCIT HR WKSP 08/27/2025 08/27/2025 2 Transactions	STMT	MILEAGE	N
	47962 KOENIG/MICHELLE		248.50				
61	DEPT Total:		248.50	ADMINISTRATOR	1 Vendors	2 Transactions	
63	DEPT 21290 ELECTION SYSTEMS & SOFTWARE INC			ELECTIONS			
22	01-063-000-2734-6899		3,528.00	DS200 BATT REPLACEMENTS 08/26/2025 08/26/2025	CD2126316	VOTER ACCOUNT FUND EXPENSES	N

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1 GENERAL

Vendor No.	Name	Accr	Amount	Warrant Description	Invoice #	Account/Formula Description	1099
No.	Account/Formula			Service Dates	Paid On Bhf #	On Behalf of Name	
21290	ELECTION SYSTEMS & SOFTWARE INC		3,528.00	1 Transactions			
63	DEPT Total:		3,528.00	ELECTIONS	1 Vendors	1 Transactions	
64	DEPT			COMPUTER			
12	13235 COUNTIES PROVIDING TECHNOLOGY						
	01-064-000-0000-6264		4,257.00	2025 SEP - DATA PROCESSING	3130	PROGRAMMING EXPENSES	N
				09/01/2025 09/30/2025			
	13235 COUNTIES PROVIDING TECHNOLOGY		4,257.00	1 Transactions			
64	DEPT Total:		4,257.00	COMPUTER	1 Vendors	1 Transactions	
91	DEPT			ATTORNEY			
20	14400 CULLIGAN						
	01-091-000-0000-6401		78.50	BOTTLED WATER DELIVERY	166010003225	OFFICE SUPPLIES & EQUIPMENT MAI	N
				08/31/2025 08/31/2025			
	14400 CULLIGAN		78.50	1 Transactions			
86	82467 SMITH & JOHNSON						
	01-091-000-0000-6275		1,531.25	ATTORNEY FEE - CONTRACT	13310	ATTORNEY-HIRE OUTSIDE COUNSEL	Y
				08/01/2025 08/22/2025			
	82467 SMITH & JOHNSON		1,531.25	1 Transactions			
94	93610 THOMSON REUTERS - WEST OR WEST						
	01-091-000-0000-6420		928.48	2025 AUG - WEST INFO CHARGES	852445559	LEGAL RESOURCES	N
				08/01/2025 08/31/2025			
95	01-091-000-0000-6420		53.89	2025 SEP - LIBRARY PLAN	852519199	LEGAL RESOURCES	N
				09/01/2025 09/30/2025			
	93610 THOMSON REUTERS - WEST OR WEST		982.37	2 Transactions			
91	DEPT Total:		2,592.12	ATTORNEY	3 Vendors	4 Transactions	
101	DEPT			RECORDER			
60	63900 OFFICE DEPOT						
	01-101-000-0000-6401		18.59	CORRECTION TAPE	436858882001	OFFICE SUPPLIES & EQUIPMENT MAI	N
				08/21/2025 08/21/2025			
	63900 OFFICE DEPOT		18.59	1 Transactions			

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
101	DEPT Total:		18.59	RECORDER	1 Vendors	1 Transactions	
118	DEPT			COURTHOUSE MAINTENANCE			
10	13037 COLE PAPERS INC 01-118-000-0000-6410		1,002.12	CLEANERS, TP, PT, TRASHBAGS 09/08/2025 09/08/2025	10622040	FLOOR & CLEANING SUPPLIES	N
	13037 COLE PAPERS INC		1,002.12	1 Transactions			
21	19180 ECOLAB PEST ELIMINATION DIV 01-118-000-0000-6301		500.00	WASP EXTERMINATION - LEC 09/06/2025 09/06/2025	2309124	EQUIPMENT & BUILDING MAINTENAN	N
	19180 ECOLAB PEST ELIMINATION DIV		500.00	1 Transactions			
29	30323 GOPHER STATE ONE CALL 01-118-000-0000-6251		4.05	2025 AUG - EMAIL LOCATES 08/01/2025 08/31/2025	5081403	UTILITIES - COURTHOUSE/JC	N
	30323 GOPHER STATE ONE CALL		4.05	1 Transactions			
30	30400 GRAINGER INC 01-118-000-0000-6301		121.80	EYE WASH PRESERVATIVE 08/20/2025 08/20/2025	9614542299	EQUIPMENT & BUILDING MAINTENAN	N
	30400 GRAINGER INC		121.80	1 Transactions			
34	47700 KLABUNDE ELECTRIC INC 01-118-000-0000-6301		100.00	FIBER LOCATE 08/29/2025 08/29/2025	8288	EQUIPMENT & BUILDING MAINTENAN	N
	47700 KLABUNDE ELECTRIC INC		100.00	1 Transactions			
55	57390 MN DEPT OF LABOR & INDUSTRY 01-118-000-0000-6251		435.00	ELEVATOR PERMITS - JC 08/30/2025 08/30/2025	ALR0180032X	UTILITIES - COURTHOUSE/JC	N
	57390 MN DEPT OF LABOR & INDUSTRY		435.00	1 Transactions			
69	76150 REDWOOD BUILDING CENTER INC 01-118-000-0000-6301		43.47	DOOR EDGING, ADHESIVE 09/03/2025 09/03/2025	2509-050558	EQUIPMENT & BUILDING MAINTENAN	N
	76150 REDWOOD BUILDING CENTER INC		43.47	1 Transactions			
	76200 REDWOOD COUNTY HIGHWAY DEPT						

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
70	01-118-000-0000-6564		92.30	2025 AUG - FUEL 08/01/2025 08/31/2025	MAINT	COUNTY VEHICLE EXPENSE	N
	76200 REDWOOD COUNTY HIGHWAY DEPT		92.30		1 Transactions		
79500	RUNNINGS FARM & FLEET						
80	01-118-000-0000-6301		252.04	NUMBERS, GREASE, SANDER, BELTS 08/06/2025 08/29/2025	33880	EQUIPMENT & BUILDING MAINTENAN	N
	79500 RUNNINGS FARM & FLEET		252.04		1 Transactions		
118	DEPT Total:		2,550.78	COURTHOUSE MAINTENANCE	9 Vendors	9 Transactions	
129	DEPT			VETERAN SERVICE OFFICER			
53227	LOFFLER COMPANIES INC						
49	01-129-000-0000-6401		15.71	COPIER OVERAGE 06/01/2025 06/30/2025	5064551	OFFICE SUPPLIES & EQUIPMENT MAI	N
48	01-129-000-0000-6401		2.83	COPIER OVERAGE 08/01/2025 08/31/2025	5116205	OFFICE SUPPLIES & EQUIPMENT MAI	N
	53227 LOFFLER COMPANIES INC		18.54		2 Transactions		
129	DEPT Total:		18.54	VETERAN SERVICE OFFICER	1 Vendors	2 Transactions	
201	DEPT			SHERIFF			
5557	BAYCOM INC						
2	01-201-000-0000-6302		406.00	THERMAL PRINTER 08/20/2025 08/20/2025	057442	POLICE EQUIPMENT MAINTENANCE	N
	5557 BAYCOM INC		406.00		1 Transactions		
10413	CENTRACARE						
8	01-201-000-0000-6355		333.57	INMATE MEDICAL - CLJ 06/19/2025 06/19/2025	STMT	BOARDING PRISONER MEDICAL EXPI	6
9	01-201-000-0000-6355		133.65	INMATE MEDICAL - JMN 07/21/2025 07/21/2025	STMT	BOARDING PRISONER MEDICAL EXPI	6
	10413 CENTRACARE		467.22		2 Transactions		
13325	COUNTY OF BROWN - SHERIFF						
15	01-201-000-0000-6354		696.00	2025 AUG - INMATE BOARDING 08/01/2025 08/31/2025	STMT	BOARDING PRISONERS	N

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
13325	COUNTY OF BROWN - SHERIFF		696.00		1 Transactions		
39581	COUNTY OF JACKSON - SHERIFF						
17	01-201-000-0000-6355		43.36	2025 AUG - INMATE MEDICAL 08/01/2025 08/31/2025	25070114	BOARDING PRISONER MEDICAL EXPI	N
16	01-201-000-0000-6354		6,525.00	2025 AUG - INMATE BOARDING 08/01/2025 08/31/2025	25090495	BOARDING PRISONERS	N
39581	COUNTY OF JACKSON - SHERIFF		6,568.36		2 Transactions		
13800	COUNTY OF RENVILLE						
18	01-201-000-0000-6354		42,163.65	2025 AUG - INMATE BOARDING 08/01/2025 08/31/2025	10889	BOARDING PRISONERS	N
19	01-201-000-0000-6355		22,072.57	2025 AUG - INMATE MEDICAL 08/01/2025 08/31/2025	10889	BOARDING PRISONER MEDICAL EXPI	N
13800	COUNTY OF RENVILLE		64,236.22		2 Transactions		
25810	FLEET SERVICES DIVISION-DEPT OF ADMI						
23	01-201-000-0000-6343		8,267.01	2025 JUL - PATROL CAR LEASE 07/01/2025 07/31/2025	2026010030	PATROL CAR LEASE	N
25810	FLEET SERVICES DIVISION-DEPT OF ADMI		8,267.01		1 Transactions		
27495	GALLS LLC						
24	01-201-000-0000-6302		712.57	NEW HIRE UNIFORM - CS 08/21/2025 08/27/2025	1001728234	POLICE EQUIPMENT MAINTENANCE	Y
25	01-201-000-0000-6302		44.50	NEW HIRE UNIFORM - CR 08/28/2025 08/28/2025	1001728234	POLICE EQUIPMENT MAINTENANCE	Y
26	01-201-000-0000-6302		401.70	NEW HIRE UNIFORM - MR 08/11/2025 08/14/2025	1001728234	POLICE EQUIPMENT MAINTENANCE	Y
27	01-201-000-0000-6302		235.99	NEW HIRE UNIFORM - CS 08/20/2025 08/20/2025	1001728234	POLICE EQUIPMENT MAINTENANCE	Y
27495	GALLS LLC		1,394.76		4 Transactions		
27545	GARCIA CLINICAL LABORATORY INC						
28	01-201-000-0000-6355		30.00	INMATE MEDICAL - DC 05/07/2025 05/07/2025	73588	BOARDING PRISONER MEDICAL EXPI	N
27545	GARCIA CLINICAL LABORATORY INC		30.00		1 Transactions		
55685	MARTIN-MCALLISTER CONSULTING PSYCI						
51	01-201-000-0000-6365		650.00	PUBLIC SAFETY ASSMT - CS	17059	PRE-EMPLOYMENT/MEDICAL EXPEN	N

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
55685	MARTIN-MCALLISTER CONSULTING PSYCI		650.00	08/31/2025 08/31/2025 1 Transactions			
52	55924 MCKESSON MEDICAL-SURGICAL 01-201-000-0000-6355		141.31	2025 AUG - MEDICAL SUPPLIES 08/25/2025 08/25/2025 1 Transactions	24234926	BOARDING PRISONER MEDICAL EXPI	N
56	57397 MN DEPT OF TRANSPORTATION 01-201-000-0000-6256		400.00	WANDA TOWER 10/01/2025 09/30/2026	627209	UTILITIES - WANDA TOWER	N
57	01-201-000-0000-6258		300.00	MORTON TOWER 10/01/2025 09/30/2026 2 Transactions	714245	UTILITIES - MORTON TOWER	N
68	74900 QUILL LLC 01-201-000-0000-6401		193.08	FT, HANDSANI, WIPES, POST ITS 08/14/2025 08/14/2025	45327671	OFFICE SUPPLIES & EQUIPMENT MAI	N
67	01-201-000-0000-6401		11.98	POST ITS 08/21/2025 08/21/2025 2 Transactions	45423159	OFFICE SUPPLIES & EQUIPMENT MAI	N
76	76200 REDWOOD COUNTY HIGHWAY DEPT 01-201-000-0000-6343		3,521.18	2025 AUG - FUEL 08/01/2025 08/31/2025	SHERIFF	PATROL CAR LEASE	N
77	01-201-000-0000-6565		290.92	2025 AUG - FUEL 08/01/2025 08/31/2025 2 Transactions	SHERIFF	PATROL CAR EXPENSES-OWNED	N
89	84150 SWARD-KEMP DRUG 01-201-000-0000-6355		66.85	2025 AUG - INMATE MEDICAL 08/01/2025 08/31/2025 1 Transactions	020368	BOARDING PRISONER MEDICAL EXPI	N
93	86590 THE MARKET AT REDWOOD LLC 01-201-000-0000-6356		9,643.51	2025 AUG - PRISONER MEALS 08/01/2025 08/31/2025 1 Transactions	240427	BOARDING PRISONER MEAL EXPENS	N
	86590 THE MARKET AT REDWOOD LLC		9,643.51				

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99	88475 TRANSUNION RISK AND ALTERNATIVE DA 01-201-000-0000-6404		89.95	2025 AUG - RISK DATA 08/01/2025 08/31/2025	5434242025081	INVESTIGATION EXPENSES	Y
	88475 TRANSUNION RISK AND ALTERNATIVE DA		89.95	1 Transactions			
101	92277 WAKEFIELD/LORI 01-201-000-0000-6273		390.00	3 DAYS BAILIFF 08/06/2025 08/08/2025	STMT	BAILIFFS AND SPECIAL EXPENSES	Y
	92277 WAKEFIELD/LORI		390.00	1 Transactions			
103	93350 WESTERN MENTAL HEALTH CENTER 01-201-000-0000-6355		7,770.00	2025 AUG - INMATE MEDICAL 08/01/2025 08/31/2025	7426	BOARDING PRISONER MEDICAL EXPI	N
	93350 WESTERN MENTAL HEALTH CENTER		7,770.00	1 Transactions			
201	DEPT Total:		105,534.35	SHERIFF	18 Vendors	27 Transactions	
212	DEPT			CORONER			
79	78029 RIVER VALLEY FORENSIC SERVICES PA 01-212-000-0000-6899		600.00	POSTMORTEM EXAM - ICR#25203194 07/19/2025 07/19/2025	2890	MISCELLANEOUS	N
	78029 RIVER VALLEY FORENSIC SERVICES PA		600.00	1 Transactions			
212	DEPT Total:		600.00	CORONER	1 Vendors	1 Transactions	
249	DEPT			OTHER PUBLIC SAFETY			
78	78025 RIVER BOTTOM DOG TRAINING LLC 01-249-000-2872-6275		405.00	K9 BOARDING - ECHO 06/05/2025 06/13/2025	B001173	LAW ENFORCEMENT DOG FUND	N
	78025 RIVER BOTTOM DOG TRAINING LLC		405.00	1 Transactions			
83	79500 RUNNINGS FARM & FLEET 01-249-000-2872-6275		185.97	K9 FOOD, BED 08/08/2025 08/29/2025	33325	LAW ENFORCEMENT DOG FUND	N
	79500 RUNNINGS FARM & FLEET		185.97	1 Transactions			
249	DEPT Total:		590.97	OTHER PUBLIC SAFETY	2 Vendors	2 Transactions	

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
251	DEPT			PROBATION AND PAROLE			
62145	NICHOLS/DOUGLAS WAYNE						
59	01-251-000-0000-6369		204.00	2025 AUG - DRUG COURT 08/01/2025 08/31/2025	114	DRUG TESTING	Y
	62145 NICHOLS/DOUGLAS WAYNE		204.00	1 Transactions			
251	DEPT Total:		204.00	PROBATION AND PAROLE	1 Vendors	1 Transactions	
255	DEPT			RESTORATIVE JUSTICE			
86590	THE MARKET AT REDWOOD LLC						
92	01-255-000-2863-6401		506.80	2025 AUG - FOOD FOR CIRCLE 08/04/2025 08/27/2025	240457	RESTORATIVE JUSTICE EXPENSES	N
	86590 THE MARKET AT REDWOOD LLC		506.80	1 Transactions			
255	DEPT Total:		506.80	RESTORATIVE JUSTICE	1 Vendors	1 Transactions	
270	DEPT			SENTENCE TO SERVE			
64521	OLSON CHEVROLET						
61	01-270-000-0000-6565		82.95	2016 SIERRA - OIL CHANGE 08/13/2025 08/13/2025	94955	TRAVEL/VEHICLE	N
	64521 OLSON CHEVROLET		82.95	1 Transactions			
76200	REDWOOD COUNTY HIGHWAY DEPT						
74	01-270-000-0000-6565		318.54	2025 AUG - FUEL 08/01/2025 08/31/2025	STS	TRAVEL/VEHICLE	N
	76200 REDWOOD COUNTY HIGHWAY DEPT		318.54	1 Transactions			
79500	RUNNINGS FARM & FLEET						
84	01-270-000-0000-6301		200.09	REPAIR 08/13/2025 08/13/2025	33325	REPAIR SERVICES	N
	79500 RUNNINGS FARM & FLEET		200.09	1 Transactions			
270	DEPT Total:		601.58	SENTENCE TO SERVE	3 Vendors	3 Transactions	
281	DEPT			EMERGENCY MANAGEMENT			
76200	REDWOOD COUNTY HIGHWAY DEPT						
75	01-281-000-0000-6564		43.04	2025 AUG - FUEL 08/01/2025 08/31/2025	EM	COUNTY VEHICLE EXPENSE	N

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
76200	REDWOOD COUNTY HIGHWAY DEPT		43.04		1 Transactions		
281	DEPT Total:		43.04	EMERGENCY MANAGEMENT	1 Vendors	1 Transactions	
520	DEPT			PARKS			
1	1590 ALBERTSON ALIGNMENT SERVICE 01-520-000-0000-6301		435.00	ATV REPAIR 09/08/2025 09/08/2025	STMT	EQUIPMENT & BUILDING MAINTENAN	Y
	1590 ALBERTSON ALIGNMENT SERVICE		435.00		1 Transactions		
3	7641 BOULDER CREEK INC 01-520-000-0000-6358		142,430.17	APPLICATION #1 - PARK PROJECT 09/02/2025 09/02/2025	STMT	PARK DEVELOPMENT	N
4	01-520-821-2718-6601		15,825.58	APPLICATION #1 - PARK PROJECT 09/02/2025 09/02/2025	STMT	ARPA: CAPITAL OUTLAY (\$5,000 AND	N
	7641 BOULDER CREEK INC		158,255.75		2 Transactions		
33	43095 JOHN DEERE FINANCIAL 01-520-000-0000-6301		558.99	OIL FILTER, BLADE, LOCK NUT 08/28/2025 08/28/2025	12114-21211	EQUIPMENT & BUILDING MAINTENAN	N
	43095 JOHN DEERE FINANCIAL		558.99		1 Transactions		
53	56300 MEADOWLAND FARMERS COOP 01-520-000-0000-6301		742.24	FIEILDMASTER, LEASE FEE 09/05/2025 09/05/2025	3465	EQUIPMENT & BUILDING MAINTENAN	N
	56300 MEADOWLAND FARMERS COOP		742.24		1 Transactions		
54	56913 MIDWEST SUPPLY OF TRACY INC 01-520-000-0000-6301		116.93	PT, MOP, CLEANER, MARKING SP 09/02/2025 09/02/2025	94013	EQUIPMENT & BUILDING MAINTENAN	N
	56913 MIDWEST SUPPLY OF TRACY INC		116.93		1 Transactions		
88	83297 SOUTHWEST SANITATION INC 01-520-000-0000-6251		35.34	PORTABLE TOILET RENTAL 08/01/2025 08/31/2025	01184597	UTILITIES	N
87	01-520-000-0000-6251		369.14	2025 AUG - GARBAGE SERVICE 08/01/2025 08/31/2025	0186727	UTILITIES	N
	83297 SOUTHWEST SANITATION INC		404.48		2 Transactions		

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87265	TKDA						
97	01-520-821-2718-6601		2,100.00	PARK DESIGN IMPROVEMENT 09/08/2025 09/08/2025	4832	ARPA: CAPITAL OUTLAY (\$5,000 AND	N
	87265 TKDA		2,100.00	1 Transactions			
88971	TRACY BUILDERS SUPPLY INC						
98	01-520-000-0000-6611		1,046.14	SHINGLES 09/05/2025 09/05/2025	74008	CAPITAL OUTLAY (\$500-\$4,999)	N
	88971 TRACY BUILDERS SUPPLY INC		1,046.14	1 Transactions			
88565	TRENT BAKER CONSTRUCTION LLC						
100	01-520-000-0000-6611		2,200.00	GAZEBO SHINGLES 09/08/2025 09/08/2025	457	CAPITAL OUTLAY (\$500-\$4,999)	Y
	88565 TRENT BAKER CONSTRUCTION LLC		2,200.00	1 Transactions			
520	DEPT Total:		165,859.53	PARKS	9 Vendors	11 Transactions	
601	DEPT			AGRICULTURAL INSPECTION			
76200	REDWOOD COUNTY HIGHWAY DEPT						
71	01-601-000-0000-6564		70.42	2025 AUG - FUEL 08/01/2025 08/31/2025	AZ	COUNTY VEHICLE EXPENSE	N
	76200 REDWOOD COUNTY HIGHWAY DEPT		70.42	1 Transactions			
601	DEPT Total:		70.42	AGRICULTURAL INSPECTION	1 Vendors	1 Transactions	
620	DEPT			SOIL AND WATER CONSERVATION DISTI			
55717	BRYMA DESIGNS LLC						
5	01-620-000-0000-6242		130.00	2025 SEP - WEB SERVICE 09/01/2025 09/30/2025	BRYMA0225	DUES & REGISTRATION	Y
6	01-620-000-0000-6401		353.52	ENV, BUSINESS CARDS 09/01/2025 09/01/2025	BRYMA0225	OFFICE SUPPLIES & EQUIP MNTCE	Y
	55717 BRYMA DESIGNS LLC		483.52	2 Transactions			
9915	BWSR						
7	01-620-000-0000-6242		510.00	2025 BWSR ACADEMY - MT, ST 10/21/2025 10/23/2025	BWSR ACADEMY	DUES & REGISTRATION	N
	9915 BWSR		510.00	1 Transactions			

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
62	64868 ONE OFFICE SOLUTION 01-620-000-0000-6401		132.42	CALENDAR PAD, LABELS, FOLDERS 08/20/2025 08/20/2025	047715-00	OFFICE SUPPLIES & EQUIP MNTCE	N
	64868 ONE OFFICE SOLUTION		132.42	1 Transactions			
65	72383 POTTER/JEFFERY J 01-620-000-0000-6899		136.90	08/13 S&W MEETING 08/13/2025 08/13/2025	STMT	SUPERVISOR EXPENSES	Y
	72383 POTTER/JEFFERY J		136.90	1 Transactions			
73	76200 REDWOOD COUNTY HIGHWAY DEPT 01-620-000-0000-6564		88.62	2025 AUG - FUEL 08/01/2025 08/31/2025	S&W	VEHICLE EXPENSES	N
	76200 REDWOOD COUNTY HIGHWAY DEPT		88.62	1 Transactions			
81	79500 RUNNINGS FARM & FLEET 01-620-000-0000-6401		19.51	CAR CHARGERS 08/13/2025 08/13/2025	33980	OFFICE SUPPLIES & EQUIP MNTCE	N
82	01-620-000-0000-6411		11.94	SURVEY COUPLINGS & CAPS 08/14/2025 08/14/2025	33980	FIELD SUPPLIES/EXPENSES	N
	79500 RUNNINGS FARM & FLEET		31.45	2 Transactions			
90	86440 TERHAAR/SUSAN RENAE 01-620-000-0000-6401		75.00	RECEPTION DESK COUNTER 09/06/2025 09/06/2025	STMT	OFFICE SUPPLIES & EQUIP MNTCE	N
91	01-620-000-0000-6401		60.00	FILE CABINETS 08/20/2025 08/20/2025	STMT	OFFICE SUPPLIES & EQUIP MNTCE	N
	86440 TERHAAR/SUSAN RENAE		135.00	2 Transactions			
96	87123 TIMM/BRIAN 01-620-000-0000-6899		311.60	07/09&08/13 S&W MEETINGS 07/09/2025 08/13/2025	STMT	SUPERVISOR EXPENSES	Y
	87123 TIMM/BRIAN		311.60	1 Transactions			
620	DEPT Total:		1,829.51	SOIL AND WATER CONSERVATION DIST	8 Vendors	11 Transactions	
1	Fund Total:		297,545.26	GENERAL		102 Transactions	

*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	<u>1099</u>
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
320	DEPT		HIGHWAY CONSTRUCTION & ENGINEER			
	90655 U.S. BANK CHARLOTTE					
105	03-320-000-2720-6705		94,200.00	6,095,000 2021A CSAH BOND INT	2977251	INTEREST PAYMENTS 2021A BONDS N
				08/11/2025 08/11/2025		
	90655 U.S. BANK CHARLOTTE		94,200.00	1 Transactions		
320	DEPT Total:		94,200.00	HIGHWAY CONSTRUCTION & ENGINEER	1 Vendors	1 Transactions
3	Fund Total:		94,200.00	ROAD AND BRIDGE		1 Transactions

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 10 BUILDING FUND

*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Amount</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	<u>1099</u>
	<u>No. Account/Formula</u>	<u>Accr</u>		<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>	
119	DEPT			BUILDINGS AND PLANT			
	51510 LIFESTYLE LANDSCAPE LLC						
126	10-119-000-0000-6899		7,885.00	LANDSCAPE PROJECT - JC	1220	MISCELLANEOUS	N
				08/27/2025 08/27/2025			
	51510 LIFESTYLE LANDSCAPE LLC		7,885.00	1 Transactions			
119	DEPT Total:		7,885.00	BUILDINGS AND PLANT	1 Vendors	1 Transactions	
10	Fund Total:		7,885.00	BUILDING FUND		1 Transactions	

*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
704	DEPT			OTHER ECONOMIC DEVELOPMENT			
13025	COHRS/EDWARD						
127	13-704-000-0000-6282		107.20	09/10 EDA MEETING & MILEAGE 09/10/2025 09/10/2025	STMT	EDA BOARD EXPENSE (PER DIEMS)	Y
	13025 COHRS/EDWARD		107.20	1 Transactions			
33038	HEILING/STACEY						
128	13-704-000-0000-6282		161.20	08/25&09/10 EDA MEETINGS 08/25/2025 09/10/2025	STMT	EDA BOARD EXPENSE (PER DIEMS)	Y
	33038 HEILING/STACEY		161.20	1 Transactions			
41327	JENNIGES/JACOB						
129	13-704-000-0000-6282		134.50	09/10 EDA MEETING & MILEAGE 09/10/2025 09/10/2025	STMT	EDA BOARD EXPENSE (PER DIEMS)	Y
	41327 JENNIGES/JACOB		134.50	1 Transactions			
83125	SOUPIR/APRIL						
130	13-704-000-0000-6282		91.80	09/10 EDA MEETING & MILEAGE 09/10/2025 09/10/2025	STMT	EDA BOARD EXPENSE (PER DIEMS)	Y
	83125 SOUPIR/APRIL		91.80	1 Transactions			
704	DEPT Total:		494.70	OTHER ECONOMIC DEVELOPMENT	4 Vendors	4 Transactions	
13	Fund Total:		494.70	EDA		4 Transactions	

*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
611	DEPT			DITCH MAINTENANCE			
	36671 ISG						
110	15-611-604-0000-6899		32,506.40	JD 5 IMPROVEMENT 09/08/2025 09/08/2025	121239	JD 5 R&B IMPROVEMENT EXPENSES	N
112	15-611-000-0000-6899		3,136.30	JD 5 PETITION 09/08/2025 09/08/2025	121240	MISCELLANEOUS	N
109	15-611-000-0000-6899		6,280.00	PROFESSIONAL SERVICES - CD20 09/08/2025 09/08/2025	122109	MISCELLANEOUS	N
111	15-611-604-0000-6899		36,773.25	JD 5 IMPROVEMENT 09/08/2025 09/08/2025	122221	JD 5 R&B IMPROVEMENT EXPENSES	N
113	15-611-000-0000-6899		2,600.00	JD 5 PETITION 09/08/2025 09/08/2025	122222	MISCELLANEOUS	N
	36671 ISG		81,295.95	5 Transactions			
	52294 LITZAU FARM DRAINAGE INC						
114	15-611-604-0000-6899		159,871.22	JD 5 IMPROVEMENT 08/12/2025 08/12/2025	1	JD 5 R&B IMPROVEMENT EXPENSES	N
	52294 LITZAU FARM DRAINAGE INC		159,871.22	1 Transactions			
	55210 MAAS CONSTRUCTION CO						
115	15-611-000-0000-6899		470.00	JD 36 LAT U DITCH REPAIR 5747 09/09/2025 09/09/2025	3499	MISCELLANEOUS	Y
	55210 MAAS CONSTRUCTION CO		470.00	1 Transactions			
	76200 REDWOOD COUNTY HIGHWAY DEPT						
116	15-611-000-0000-6564		78.38	2025 AUG - FUEL 08/01/2025 08/31/2025	DITCH	COUNTY VEHICLE EXPENSE	N
117	15-611-000-0000-6564		295.99	2025 AUG - FUEL 08/01/2025 08/31/2025	DITCH	COUNTY VEHICLE EXPENSE	N
	76200 REDWOOD COUNTY HIGHWAY DEPT		374.37	2 Transactions			
	79500 RUNNINGS FARM & FLEET						
118	15-611-000-0000-6411		44.17	HAMMER, SAW BLADE 08/12/2025 08/27/2025	33970	FIELD SUPPLIES/EXPENSES	N
	79500 RUNNINGS FARM & FLEET		44.17	1 Transactions			
	80180 SCHMIDT CONSTRUCTION INC						
119	15-611-000-0000-6899		1,578.75	JD 36 LAT 2B DITCH REPAIR 5712 09/04/2025 09/04/2025	52528	MISCELLANEOUS	N

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 15 DITCH

*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

Vendor No.	Name	Account/Formula	Accr	Amount	Warrant Description	Service Dates	Invoice #	Paid On Bhf #	Account/Formula Description	On Behalf of Name	1099
80180	SCHMIDT CONSTRUCTION INC			1,578.75							
							1 Transactions				
83339	STANTEC CONSULTING SERVICES INC										
121	15-611-000-0000-6896			2,778.54	JD 33 FEMA	09/02/2025	09/02/2025	2429778	FEMA EXPENDITURES		N
122	15-611-000-0000-6896			15,358.14	JD 36 FEMA	09/02/2025	09/02/2025	2429778	FEMA EXPENDITURES		N
120	15-611-000-0000-6899			9,792.00	JD 36 PROJECT OVERSIGHT REPAIRS	09/05/2025	09/05/2025	2429780	MISCELLANEOUS		N
83339	STANTEC CONSULTING SERVICES INC			27,928.68							
							3 Transactions				
611	DEPT Total:			271,563.14	DITCH MAINTENANCE			7 Vendors			14 Transactions
15	Fund Total:			271,563.14	DITCH						14 Transactions

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 22 SOLID WASTE

*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
391	DEPT			SOLID WASTE			
	30548 GROEBNER/DENNIS						
125	22-391-000-0000-6331		15.40	2025 AUG - MILEAGE 08/12/2025 08/12/2025	STMT	MILEAGE	N
	30548 GROEBNER/DENNIS		15.40	1 Transactions			
391	DEPT Total:		15.40	SOLID WASTE	1 Vendors	1 Transactions	
395	DEPT			RRRSWA JOINT POWERS			
	90655 U.S. BANK CHARLOTTE						
107	22-395-000-0000-6705		5,250.00	770,000 2021A BOND INT RED 08/11/2025 08/11/2025	2977251	BOND INTEREST PAYMENTS	N
108	22-395-000-0000-6705		5,250.00	770,000 2021A BOND INT REN 08/11/2025 08/11/2025	2977251	BOND INTEREST PAYMENTS	N
	90655 U.S. BANK CHARLOTTE		10,500.00	2 Transactions			
395	DEPT Total:		10,500.00	RRRSWA JOINT POWERS	1 Vendors	2 Transactions	
22	Fund Total:		10,515.40	SOLID WASTE		3 Transactions	

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*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

31 DEBT SERVICE

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
802	DEPT			DEBT SERVICE			
	90655 U.S. BANK CHARLOTTE						
106	31-802-000-2719-6705		17,625.00	1,285,000 2021A LEC BOND INT 08/11/2025 08/11/2025	2977251	BOND INTEREST PAYMENTS 2021A LI N	
104	31-802-000-2720-6705		132,021.88	9,185,000 2021A CIP BOND INT 08/11/2025 08/11/2025	2977251	BOND INTEREST PAYMENTS 2021A G N	
	90655 U.S. BANK CHARLOTTE		149,646.88	2 Transactions			
802	DEPT Total:		149,646.88	DEBT SERVICE	1 Vendors	2 Transactions	
31	Fund Total:		149,646.88	DEBT SERVICE		2 Transactions	

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*** Redwood County ***



73 INSURANCE

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
801	DEPT			NON-DEPARTMENTAL			
50	55634 MARSH & MCLENNAN AGENCY LLC		436.00	2025 SEP - WELLNESS FEE	15891	EMPLOYEE WELLNESS	N
	73-801-000-0000-6178			09/01/2025 09/30/2025			
	55634 MARSH & MCLENNAN AGENCY LLC		436.00	1 Transactions			
801	DEPT Total:		436.00	NON-DEPARTMENTAL	1 Vendors	1 Transactions	
73	Fund Total:		436.00	INSURANCE		1 Transactions	

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 85 SOIL & WATER CONSERVA

*** **Redwood County** ***



Audit List for Board **COMMISSIONER'S VOUCHERS ENTRIES**

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name	1099
620	DEPT			SOIL AND WATER CONSERVATION DIST			
123	55717 BRYMA DESIGNS LLC 85-620-983-0000-6802		620.00	LCCMR WEBPAGE 09/01/2025 09/01/2025	BRYMA0225	LOCAL CAPACITY SER EXPENSES	Y
	55717 BRYMA DESIGNS LLC		620.00	1 Transactions			
124	64868 ONE OFFICE SOLUTION 85-620-983-0000-6802		335.60	FOLDERS 08/27/2025 08/27/2025	047715-01	LOCAL CAPACITY SER EXPENSES	N
	64868 ONE OFFICE SOLUTION		335.60	1 Transactions			
620	DEPT Total:		955.60	SOIL AND WATER CONSERVATION DIST	2 Vendors	2 Transactions	
85	Fund Total:		955.60	SOIL & WATER CONSERVATION		2 Transactions	
	Final Total:		833,241.98	94 Vendors	130 Transactions		

*** **Redwood County** ***



Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>	
	1	297,545.26	GENERAL	
	3	94,200.00	ROAD AND BRIDGE	
	10	7,885.00	BUILDING FUND	
	13	494.70	EDA	
	15	271,563.14	DITCH	
	22	10,515.40	SOLID WASTE	
	31	149,646.88	DEBT SERVICE	
	73	436.00	INSURANCE	
	85	955.60	SOIL & WATER CONSERVATION	
All Funds		833,241.98	Total	Approved by,
			
			

REDWOOD COUNTY DISBURSEMENTS

for the month of

Aug-25

MANUAL	AUDITOR	ROAD & BRIDGE	TOTAL
\$818,905.15	\$242,443.22	\$450,781.00	\$1,512,129.37
<p>AUG \$818,905.15</p>	<p>4-Aug \$ 22,723.30</p> <p>11-Aug \$ 58,191.43</p> <p>19-Aug \$ 35,055.00</p> <p>25-Aug \$ 126,473.49</p>	<p>6-Aug \$ 317,222.82</p> <p>13-Aug \$ 129,018.96</p> <p>26-Aug \$ 121.98</p> <p>27-Aug \$ 4,417.24</p>	

MANUAL WARRANTS

Month of: AUG

\$818,905.15

AUG

\$818,905.15

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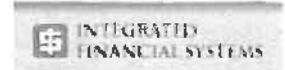
*** **Redwood County** ***
WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
10305	21	A & B BUSINESS SOLUTIONS	203.37	COPIER LEASE - AUGUST 2025	01-201-000-0000-6401	1284195	0
						8/1/25	8/31/25
	Warrant #	10305	Total	203.37	Date 8/5/25		
10306	93397	WEX LEAP	167.42	2025 FLEX CLAIM REIMBURSEMENTS	01-149-000-2840-6150		0
						1/1/25	12/31/25
	Warrant #	10306	Total	167.42	Date 8/6/25		
10307	64240	NUVERA	112.90	LEC INTERNET - AUGUST 2025	01-064-000-0000-6264		0
						8/1/25	8/31/25
			152.90	GSB INTERNET - AUGUST 2025	01-064-000-0000-6264		0
						8/1/25	8/31/25
	Warrant #	10307	Total	265.80	Date 8/6/25		
10308	7476	BLUE CROSS BLUE SHIELD OF MINNESOTA	9,769.72	MEDICAL CLAIMS - AUG 2025	73-801-000-0000-6155	250806718636	0
						8/1/25	8/31/25
			4,691.28	PHARMACY - AUG 2025	73-801-000-0000-6156	250806718636	0
						8/1/25	8/31/25
	Warrant #	10308	Total	14,461.00	Date 8/12/25		
10309	70028	PAYCOM CORPORATE HEADQUARTERS	2,118.76	PAYROLL FEES - 8/15/25	01-064-000-0000-6264		0
	Warrant #	10309	Total	2,118.76	Date 8/12/25		
10310	7476	BLUE CROSS BLUE SHIELD OF MINNESOTA	1,806.00	SEP 2025 SENIOR GOLD INS PREMS	01-149-000-2879-6150	250801262481	0
						9/1/25	9/30/25
	Warrant #	10310	Total	1,806.00	Date 8/12/25		
10311	25801	WEX BANK	173.07	JULY 2025 - FUEL	01-520-000-0000-6301	106390692	0
						7/1/25	7/31/25

*** **Redwood County** ***
WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			222.29	JULY 2025 - FUEL	01-520-000-0000-6564	106390692	0
		Warrant # 10311 Total	395.36	Date 8/12/25		7/1/25	7/31/25
10312	30500	GREAT PLAINS NATURAL GAS CO	24.15	MUSEUM NAT GAS - 7/2-8/1/25	01-502-000-0000-6251		0
		Warrant # 10312 Total	24.15	Date 8/12/25		7/2/25	8/1/25
10313	93397	WEX LEAP	40.91	2025 FLEX CLAIM REIMBURSEMENTS	01-149-000-2840-6150		0
		Warrant # 10313 Total	40.91	Date 8/13/25		1/1/25	12/31/25
10314	93397	WEX LEAP	7,838.62	H.S.A CONTRIBUTIONS - 8/15/25	01-173-000-2842-6150		0
		Warrant # 10314 Total	7,838.62	Date 8/13/25			
10315	93399	WEX HEALTH INC	263.75	JUL 2025 ADMIN FEES	01-031-000-0000-6177	0002208295	0
		Warrant # 10315 Total	263.75	Date 8/13/25		7/1/25	7/31/25
10316	93396	WEX BPAS	187.50	VEBA CONTRIBUTIONS - 8/15/25	01-173-000-2845-6150		0
		Warrant # 10316 Total	187.50	Date 8/13/25			
10317	7476	BLUE CROSS BLUE SHIELD OF MINNESOTA	20,829.88	MEDICAL CLAIMS - AUG 2025	73-801-000-0000-6155	250813719135	0
			18,337.69	PHARMACY - AUG 2025	73-801-000-0000-6156	250813719135	0
		Warrant # 10317 Total	39,167.57	Date 8/14/25		8/1/25	8/31/25
10318	93397	WEX LEAP	201.63	2025 FLEX CLAIM REIMBURSEMENTS	01-149-000-2840-6150		0

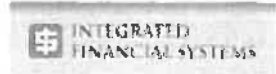
*** **Redwood County** ***
WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
						1/1/25	12/31/25
		Warrant # 10318	Total	201.63	Date 8/19/25		
10319	8200	BREMER BANK NA					
			323.42	JULY 2025 ANALYSIS FEE	01-031-000-0000-6817		0
						7/1/25	7/31/25
		Warrant # 10319	Total	323.42	Date 8/19/25		
10320	24714	FIRST STOP HEALTH LLC					
			999.60	SEP 2025 TELEMED/MENTAL HEALTH	73-801-000-0000-6150		64623 0
						9/1/25	9/30/25
		Warrant # 10320	Total	999.60	Date 8/20/25		
10321	7476	BLUE CROSS BLUE SHIELD OF MINNESOTA					
			11,390.01	MEDICAL CLAIMS - AUG 2025	73-801-000-0000-6155	250820719635	0
						8/1/25	8/31/25
			19,885.44	PHARMACY - AUG 2025	73-801-000-0000-6156	250820719635	0
						8/1/25	8/31/25
		Warrant # 10321	Total	31,275.45	Date 8/21/25		
10336	76797	THE LINCOLN NATIONAL LIFE INSURANCE COMP					
			5.00	BASIC/SPOUSE LIFE COBRA-8/2025	01-173-000-2803-5930		0
						8/1/25	8/31/25
		Warrant # 10336	Total	5.00	Date 8/22/25		
10337	93397	WEX LEAP					
			32.47	2025 FLEX CLAIM REIMBURSEMENTS	01-149-000-2840-6150		0
						1/1/25	12/31/25
		Warrant # 10337	Total	32.47	Date 8/27/25		
10338	70028	PAYCOM CORPORATE HEADQUARTERS					
			1,752.45	PAYROLL FEES - 8/29/25	01-064-000-0000-6264		0
		Warrant # 10338	Total	1,752.45	Date 8/27/25		
10339	76550	REDWOOD ELECTRIC COOPERATIVE					
			40.00	GUN RANGE-JUL 2025 ELECTRICITY	01-201-000-0000-6251		0
						7/1/25	7/31/25

*** **Redwood County** ***
WARRANT REGISTER



Manual Warrants

Warr #	Vendor #	Vendor Name	Amount	Description	Account Number	Invoice #	PO #
				OBO#	On-Behalf-of-Name	From Date	To Date
		Warrant # 10339	Total	40.00	Date 8/27/25		
10340	76550	REDWOOD ELECTRIC COOPERATIVE	40.00	JD36LAT2E JUL 2025 ELECTRICITY	15-611-000-0000-6899		0
		Warrant # 10340	Total	40.00	Date 8/27/25	7/1/25	7/31/25
10341	76550	REDWOOD ELECTRIC COOPERATIVE	3,632.95	JUL 2025 - ELECTRICITY	01-520-000-0000-6251		0
		Warrant # 10341	Total	3,632.95	Date 8/27/25	7/1/25	7/31/25
10342	30500	GREAT PLAINS NATURAL GAS CO	861.95	JC UTILITIES - 7/18-8/15/25	01-118-000-0000-6251		0
			483.30	GC UTILITIES - 7/11-8/8/25	01-118-000-0000-6254	7/18/25	8/15/25
			33.21	GSB GEN UTILS - 7/18-8/15/25	01-118-000-0000-6259	7/11/25	8/8/25
			47.06	GSB UTILITIES - 7/18-8/15/25	01-118-000-0000-6259	7/18/25	8/15/25
			34.06	PH UTILITIES - 7/17-8/15/25	01-118-000-0000-6259	7/18/25	8/15/25
		Warrant # 10342	Total	1,459.58	Date 8/27/25	7/17/25	8/15/25
10343	30500	GREAT PLAINS NATURAL GAS CO	1,135.52	LEC NAT GAS - 7/18-8/15/25	01-201-000-0000-6251		0
		Warrant # 10343	Total	1,135.52	Date 8/27/25	7/18/25	8/15/25
10344	73500	REDWOOD FALLS PUBLIC UTILITIES	3,037.16	CH UTILITIES - 7/9-8/8/25	01-118-000-0000-6251		0
			3,342.35	GC UTILITIES -7/9-8/8/25	01-118-000-0000-6254	7/9/25	8/8/25
						7/9/25	8/8/25

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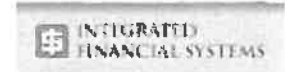
*** **Redwood County** ***
WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			23.81	MUSEUM UTILITIES - 7/9-8/8/25	01-118-000-0000-6255		0
						7/9/25	8/8/25
			3,772.23	LEC UTILITIES - 7/9-8/8/25	01-201-000-0000-6251		0
						7/9/25	8/8/25
			131.40	IMPOUND UTILS - 7/9-8/8/25	01-201-000-0000-6342		0
						7/9/25	8/8/25
			20.00	EM UTILITIES - 7/9-8/8/25	01-281-000-0000-6251		0
						7/9/25	8/8/25
			85.31	SW UTILITIES - 7/9-8/8/25	22-393-000-0000-6362		0
						7/9/25	8/8/25
	Warrant #	10344	Total	10,412.26	Date 8/28/25		
10346	7476	BLUE CROSS BLUE SHIELD OF MINNESOTA					
			27,069.17	MEDICAL CLAIMS - AUG 2025	73-801-000-0000-6155	250827720135	0
						8/1/25	8/31/25
			7,885.64	PHARMACY - AUG 2025	73-801-000-0000-6156	250827720135	0
						8/1/25	8/31/25
	Warrant #	10345	Total	34,954.81	Date 8/29/25		
10346	90560	U S POSTMASTER-REDWOOD FALLS					
			166.64	POSTAGE - AUGUST 2025	01-041-000-0000-6401		0
						8/1/25	8/31/25
			199.37	POSTAGE - AUGUST 2025	01-042-000-0000-6401		0
						8/1/25	8/31/25
			75.67	POSTAGE - AUGUST 2025	01-043-000-0000-6401		0
						8/1/25	8/31/25
			274.36	POSTAGE - AUGUST 2025	01-061-000-0000-6401		0
						8/1/25	8/31/25
			10.36	POSTAGE - AUGUST 2025	01-063-000-0000-6899		0
						8/1/25	8/31/25
			125.45	POSTAGE - AUGUST 2025	01-101-000-0000-6401		0
						8/1/25	8/31/25

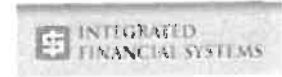
*** **Redwood County** ***
WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			0.74	POSTAGE - AUGUST 2025	01-129-000-0000-6401		0
			64.82	POSTAGE - AUGUST 2025	01-601-000-0000-6401	8/1/25	8/31/25
			124.63	POSTAGE - AUGUST 2025	01-602-000-0000-6401	8/1/25	8/31/25
			2.96	POSTAGE - AUGUST 2025	15-611-000-0000-6401	8/1/25	8/31/25
						8/1/25	8/31/25
	Warrant #	10346	Total	1,045.00	Date 8/31/25		
10347	57938	MINNESOTA DEPARTMENT of REVENUE					
			11,627.38	AUG 2025 - STATE 97%	80-000-000-0000-2406		0
			46,624.28	AUG 2025 - STATE 97%	80-000-000-0000-2407	8/1/25	8/31/25
						8/1/25	8/31/25
	Warrant #	10347	Total	58,251.66	Date 8/31/25		
10348	57938	MINNESOTA DEPARTMENT of REVENUE					
			1,198.00	SALES TAX - AUGUST 2025	01-000-000-0000-2103		0
						8/1/25	8/31/25
	Warrant #	10348	Total	1,198.00	Date 8/31/25		
34227	57397	MN DEPT OF TRANSPORTATION					
			500.00 -	VOID - AFTER 90 DAYS	03-320-000-0000-6505		0
	Warrant #	34227	Total	500.00 -	Date 8/4/25		
36206	47911	FLINT HILLS RESOURCES LP					
			18,396.00	CORRECT - TACK OIL	03-310-000-0000-6501		0
			18,396.00 -	CORRECT - TACK OIL	03-320-000-0000-6505		0
	Warrant #	36206	Total	0.00	Date 7/4/25		
36300	47911	FLINT HILLS RESOURCES LP					
			432,470.70	CORRECT - 2025 SEALCOAT	03-310-000-0000-6501		0
			432,470.70 -	CORRECT - 2025 SEALCOAT	03-320-000-0000-6505		0

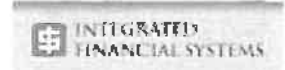
*** **Redwood County** ***
WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Warrant #</u>	<u>36300</u>	<u>Total</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
						<u>0.00</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
							<u>Date 8/8/25</u>			
88371	57406	MINNESOTA DEPARTMENT of REVENUE				16.43 -	VOID - LOST CHECK	70-801-000-0000-6810	STMT	0
			Warrant #	88371	Total	16.43 -	Date 8/5/25			
88443	84216	SWEETMAN/KASSIE				65.94 -	VOID - AFTER 90 DAYS	01-201-000-0000-6334	STMT	0
			Warrant #	88443	Total	65.94 -	Date 8/7/25		3/3/25	3/4/25
89235	83565	STATE OF MINNESOTA				20,325.23	MV/DL STATE FEE - 213	80-000-000-0000-2450	R72686	0
			Warrant #	89235	Total	20,325.23	Date 8/1/25			
89236	83565	STATE OF MINNESOTA				17,062.68	MV/DL STATE FEE - 216	80-000-000-0000-2450	R72699	0
			Warrant #	89236	Total	17,062.68	Date 8/4/25			
89250	83565	STATE OF MINNESOTA				35,249.33	MV/DL STATE FEE - 217	80-000-000-0000-2450	R72715	0
			Warrant #	89250	Total	35,249.33	Date 8/5/25			
89251	83565	STATE OF MINNESOTA				25.00	F&G STATE FEE - 217	80-000-000-0000-2450	R72715	0
						276.30	DNR STATE FEE - 217	80-000-000-0000-2450	R72715	0
			Warrant #	89251	Total	301.30	Date 8/5/25			
89252	83565	STATE OF MINNESOTA				5,656.86	MV/DL STATE FEE - 218	80-000-000-0000-2450	R72723	0
			Warrant #	89252	Total	5,656.86	Date 8/6/25			
89253	83565	STATE OF MINNESOTA				39,029.89	MV/DL STATE FEE - 219	80-000-000-0000-2450	R72732	0
			Warrant #	89253	Total	39,029.89	Date 8/7/25			
89327	83565	STATE OF MINNESOTA								

*** **Redwood County** ***
WARRANT REGISTER



Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			22,546.11	MV/DL STATE FEE - 220	80-000-000-0000-2450	R72737	0
		Warrant # 89327	Total	22,546.11	Date 8/8/25		
89328	83565	STATE OF MINNESOTA	27,245.84	MV/DL STATE FEE - 223	80-000-000-0000-2450	R72749	0
		Warrant # 89328	Total	27,245.84	Date 8/11/25		
89340	83565	STATE OF MINNESOTA	15,349.66	MV/DL STATE FEE - 224	80-000-000-0000-2450	R72759	0
		Warrant # 89340	Total	15,349.66	Date 8/12/25		
89341	83565	STATE OF MINNESOTA	106.00	F&G STATE FEE - 224	80-000-000-0000-2450	R72759	0
			424.00	DNR STATE FEE - 224	80-000-000-0000-2450	R72759	0
		Warrant # 89341	Total	529.00	Date 8/12/25		
89342	83565	STATE OF MINNESOTA	52,872.40	MV/DL STATE FEE - 225	80-000-000-0000-2450	R72768	0
		Warrant # 89342	Total	52,872.40	Date 8/13/25		
89343	83565	STATE OF MINNESOTA	43,222.09	MV/DL STATE FEE - 226	80-000-000-0000-2450	R72774	0
		Warrant # 89343	Total	43,222.09	Date 8/14/25		
89344	83565	STATE OF MINNESOTA	9,011.73	MV/DL STATE FEE - 227	80-000-000-0000-2450	R72787	0
		Warrant # 89344	Total	9,011.73	Date 8/15/25		
89345	83565	STATE OF MINNESOTA	31,128.00	MV/DL STATE FEE - 230	80-000-000-0000-2450	R72795	0
		Warrant # 89345	Total	31,128.00	Date 8/18/25		
89346	83565	STATE OF MINNESOTA	27,813.99	MV/DL STATE FEE - 231	80-000-000-0000-2450	R72802	0
		Warrant # 89346	Total	27,813.99	Date 8/19/25		

*** **Redwood County** ***
WARRANT REGISTER



Manual Warrants

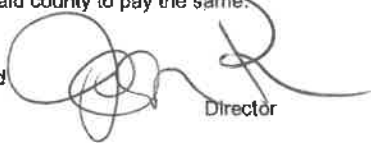
<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
89347	83565	STATE OF MINNESOTA	42.00	F&G STATE FEE - 231	80-000-000-0000-2450	R72802	0
			797.30	DNR STATE FEE - 231	80-000-000-0000-2450	R72802	0
		Warrant # 89347	Total	839.30	Date 8/19/25		
89359	83565	STATE OF MINNESOTA	30,261.43	MV/DL STATE FEE - 232	80-000-000-0000-2450	R72817	0
		Warrant # 89359	Total	30,261.43	Date 8/20/25		
89360	83565	STATE OF MINNESOTA	17,108.19	MV/DL STATE FEE - 233	80-000-000-0000-2450	R72830	0
		Warrant # 89360	Total	17,108.19	Date 8/21/25		
89435	83565	STATE OF MINNESOTA	21,666.97	MV/DL STATE FEE - 234	80-000-000-0000-2450	R72835	0
		Warrant # 89435	Total	21,666.97	Date 8/22/25		
89436	83565	STATE OF MINNESOTA	35,050.31	MV/DL STATE FEE - 237	80-000-000-0000-2450	R72843	0
		Warrant # 89436	Total	35,050.31	Date 8/25/25		
89444	83565	STATE OF MINNESOTA	20,285.29	MV/DL STATE FEE - 238	80-000-000-0000-2450	R72855	0
		Warrant # 89444	Total	20,285.29	Date 8/26/25		
89445	83565	STATE OF MINNESOTA	2.00	F&G STATE FEE - 238	80-000-000-0000-2450	R72855	0
			736.60	DNR STATE FEE - 238	80-000-000-0000-2450	R72855	0
		Warrant # 89445	Total	738.60	Date 8/26/25		
89446	83565	STATE OF MINNESOTA	43,209.71	MV/DL STATE FEE - 239	80-000-000-0000-2450	R72865	0
		Warrant # 89446	Total	43,209.71	Date 8/27/25		
89447	83565	STATE OF MINNESOTA					

*** **Redwood County** ***
WARRANT REGISTER

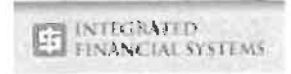
Manual Warrants

<u>Warr #</u>	<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #</u>
				<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
			39,717.10	MV/DL STATE FEE - 240	80-000-000-0000-2450	R72877	0
		Warrant # 89447	Total	39,717.10	Date 8/28/25		
89448	83565	STATE OF MINNESOTA					
			49,566.50	MV/DL STATE FEE - 241	80-000-000-0000-2450	R72887	0
		Warrant # 89448	Total	49,566.50	Date 8/29/25		
		Final Total..	818,905.15	92	Transactions		

I hereby certify that the above amounts have been approved and allowed by the county welfare board for payment to the claimant as in each instance stated, that said county welfare board authorizes and instructs the county auditor and county treasurer of said county to pay the same.

Signed  Director

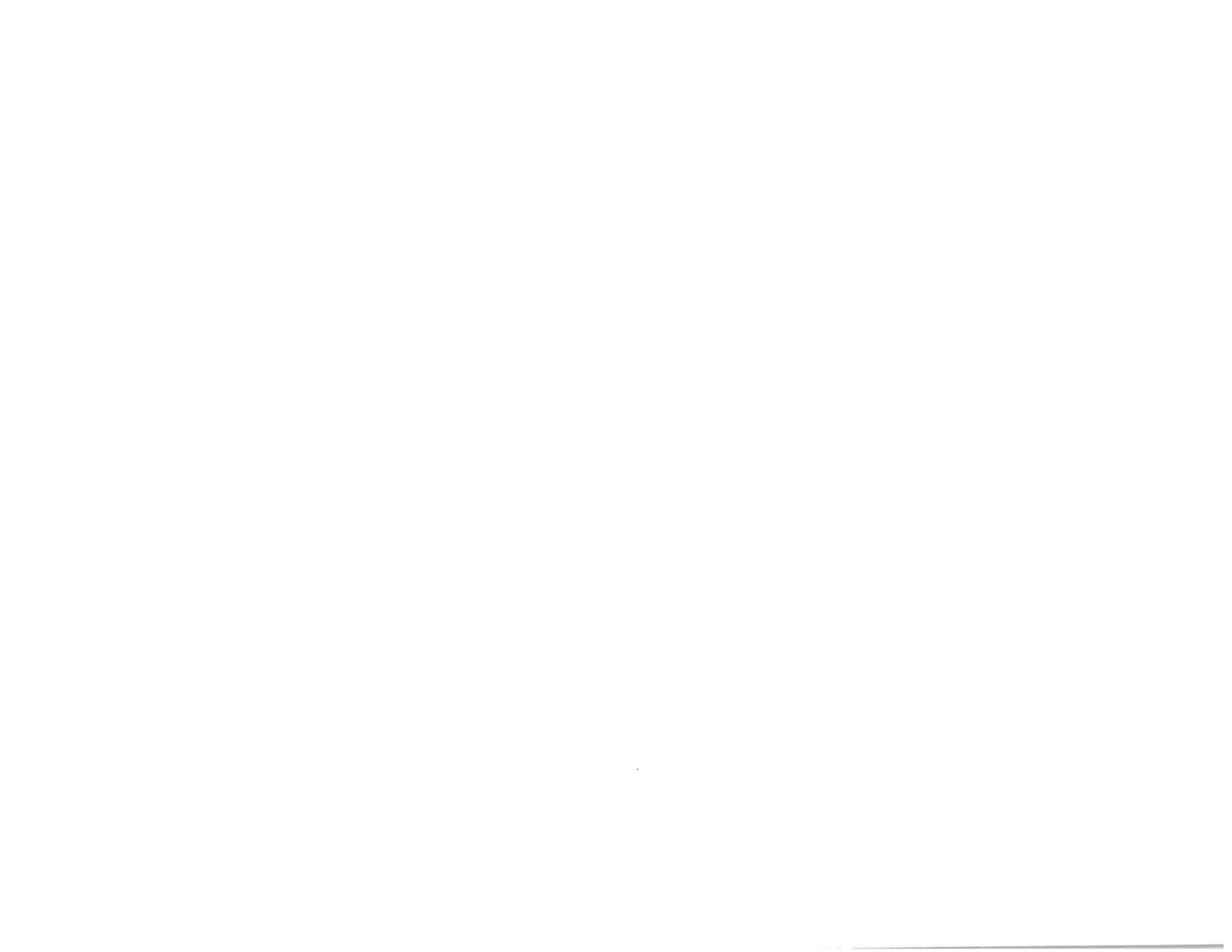
*** Redwood County ***



Warr # Vendor #

RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>
1	34,395.71	GENERAL
3	500.00 -	ROAD AND BRIDGE
15	42.96	DITCH
22	85.31	SOLID WASTE
70	16.43 -	TAX & PENALTY
73	120,858.43	INSURANCE
80	664,039.17	STATE REVENUE
	818,905.15	TOTAL



LISA

9/3/25 2:55PM

*** **Redwood County** ***
WARRANTS FOR PUBLICATION



Cutoff Amount: 2000

Report Sequence: 1 - Vendor Name

*** Redwood County ***



WARRANTS FOR PUBLICATION

Warrants Approved For Payment 8/12/2025

<u>Vendor Name</u>	<u>Amount</u>
BLUE CROSS BLUE SHIELD OF MINNESO	14,461.00
BLUE CROSS BLUE SHIELD OF MINNESO	39,167.57
BLUE CROSS BLUE SHIELD OF MINNESO	31,275.45
BLUE CROSS BLUE SHIELD OF MINNESO	34,954.81
MINNESOTA DEPARTMENT of REVENUE	58,251.66
PAYCOM CORPORATE HEADQUARTERS	2,118.76
REDWOOD ELECTRIC COOPERATIVE	3,632.95
REDWOOD FALLS PUBLIC UTILITIES	10,412.26
STATE OF MINNESOTA	20,325.23
STATE OF MINNESOTA	17,062.68
STATE OF MINNESOTA	35,249.33
STATE OF MINNESOTA	5,656.86
STATE OF MINNESOTA	39,029.89
STATE OF MINNESOTA	22,546.11
STATE OF MINNESOTA	27,245.84
STATE OF MINNESOTA	15,349.66
STATE OF MINNESOTA	52,872.40
STATE OF MINNESOTA	43,222.09
STATE OF MINNESOTA	9,011.73
STATE OF MINNESOTA	31,128.00
STATE OF MINNESOTA	27,813.99
STATE OF MINNESOTA	30,261.43
STATE OF MINNESOTA	17,108.19
STATE OF MINNESOTA	21,666.97
STATE OF MINNESOTA	35,050.31
STATE OF MINNESOTA	20,285.29
STATE OF MINNESOTA	43,209.71
STATE OF MINNESOTA	39,717.10
STATE OF MINNESOTA	49,566.50
WEX LEAP	7,838.62
30 Payments less than 2000	13,412.76
Final Total:	818,905.15

AUDITOR WARRANTS

Month of: AUG

\$242,443.22

04-Aug-25	\$	22,723.30
11-Aug-25	\$	58,191.43
19-Aug-25	\$	35,055.00
25-Aug-25	\$	126,473.49

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/04/2025
Pay Date 08/04/2025



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
3777	ARVIG	87.32	07/20-08/19 DATA CIR	01-201-000-0000-6406	300366	N
					07/20/2025	08/19/2025
3777		500.00	07/20-08/19 DATA CIR	01-202-000-2756-6406	300366	N
					07/20/2025	08/19/2025
	Warrant #	89237	Total...	587.32		
3777	ARVIG	136.76	07/20-08/19 TELEPHONE	01-520-000-0000-6202	2346089	N
					07/20/2025	08/19/2025
	Warrant #	89238	Total...	136.76		
3777	ARVIG	311.40	07/20-08/19 DATA CIR/TWR	01-202-000-2756-6406	2320766	N
					07/20/2025	08/19/2025
	Warrant #	89239	Total...	311.40		
10058	CANON FINANCIAL SERVICES INC	72.03	2025 JUL - COPIER LEASE	01-129-000-0000-6202	41393631	N
					07/01/2025	07/31/2025
	Warrant #	89240	Total...	72.03		
10059	CAPITAL ONE BANK (USA), N.A.	143.18	TV MOUNT, CANTEEN SUPPLIES	01-249-000-2815-6802	640038	N
					07/03/2025	07/16/2025
	Warrant #	89241	Total...	143.18		
23800	EYEMED	411.70	2025 AUG - VISION INSURANCE	01-173-000-2803-6150	166934212	N
					08/01/2025	08/31/2025
	Warrant #	89242	Total...	411.70		
999999930	JD PLUMBING & HEATING &	15,000.00	SEPTIC LOAN 64-25-03	01-000-000-0000-1305	72-018-4020	N
					08/04/2025	08/04/2025
	Warrant #	89243	Total...	15,000.00		
55642	MARCO TECHNOLOGIES LLC - MO	135.06	07/17-08/17 KONICA LEASE	01-043-000-0000-6401	560717647	N
					07/17/2025	08/17/2025
	Warrant #	89244	Total...	135.06		
55642	MARCO TECHNOLOGIES LLC - MO	475.26	07/20-08/20 KONICA LEASE&OVER	01-041-000-2758-6401	560927782	N
					07/20/2025	08/20/2025
	Warrant #	89245	Total...	475.26		
57755	MN COMMISSION OF FINANCE	4,680.50	2025 JUL - VITAL STATS	01-101-000-0000-5994	STMT	N

RACHELW
08/04/2025

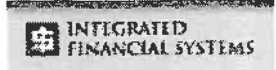
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Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/04/2025
Pay Date 08/04/2025



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
							<u>From Date</u>	<u>To Date</u>
57755		16.50	2025 JUL - TORRENS			80-000-000-0000-2401	07/01/2025	07/31/2025
							STMT	N
							07/01/2025	07/31/2025
	Warrant #	89246	Total...	4,697.00				
57932	MN DEPT OF HEALTH - WELL MANAGEMEN	46.50	2025 JUL - WELL CERTIFICATES			80-000-000-0000-2402	07/01/2025	07/31/2025
							STMT	N
	Warrant #	89247	Total...	46.50				
64868	ONE OFFICE SOLUTION	71.31	COPIER MAINTENANCE			01-101-000-0000-6401	06/25/2025	07/21/2025
							327677	N
	Warrant #	89248	Total...	71.31				
91185	VERIZON WIRELESS	560.76	06/13-07/12 JET PACKS			01-201-000-0000-6202	06/13/2025	07/12/2025
							6118382349	N
91185		35.01	06/13-07/12 JET PACKS			01-270-000-0000-6202	06/13/2025	07/12/2025
							6118382349	N
91185		40.01	06/13-07/12 JET PACKS			01-281-000-0000-6202	06/13/2025	07/12/2025
	Warrant #	89249	Total...	635.78				
	Warrant Form	WF64	Total...	22,723.30				17 Transactions
	Final Total...		22,723.30					17 Transactions

RACHELW
08/04/2025

12:44PM

Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/04/2025
Pay Date 08/04/2025



<u>WARRANT RUN</u> <u>INFORMATION</u>	<u>WARRANT</u> <u>FORM</u>	<u>STARTING</u> <u>WARRANT NO.</u>	<u>ENDING</u> <u>WARRANT NO.</u>	<u>DATE OF</u> <u>PAYMENT</u>	<u>DATE OF</u> <u>APPROVAL</u>	<u>PPD</u>		<u>CTX</u>	
						<u>COUNT</u>	<u>AMOUNT</u>	<u>COUNT</u>	<u>AMOUNT</u>
13	WF64	89237	89249	08/04/2025	08/04/2025				
	TOTAL						22,723.30		

RACHELW
08/04/2025

12:44PM
Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/04/2025
Pay Date 08/04/2025



RECAP BY FUND

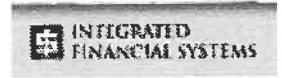
<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>	
1	22,660.30	GENERAL	-	22,660.30	
80	63.00	STATE REVENUE	-	63.00	
	22,723.30	TOTAL	-	22,723.30	TOTAL NON-ACH
			TOTAL ACH		

RACHELW

8/4/25 12:49PM

*** **Redwood County** ***

WARRANTS FOR PUBLICATION

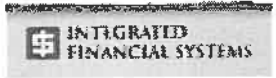


Cutoff Amount: 2000

Report Sequence: 1 - Vendor Name

RACHELW
8/4/25 12:49PM

*** **Redwood County** ***



WARRANTS FOR PUBLICATION

Warrants Approved On 8/04/2025 For Payment 8/04/2025

<u>Vendor Name</u>	<u>Amount</u>
JD PLUMBING & HEATING &	15,000.00
MN COMMISSION OF FINANCE	4,697.00
11 Payments less than 2000	3,026.30
Final Total:	22,723.30

RACHELW
08/11/2025

12:32PM

Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/11/2025
Pay Date 08/11/2025



Vendor #	Vendor Name	Amount	Description	Account Number	Invoice # From Date	PO # Tx To Date
			OBO#	On-Behalf-of-Name		
42605	JJP PROPERTIES INVESTMENTS LLC	1,612.00	2025 SEP - BUILDING RENT	01-620-000-0000-6342	09012025 09/01/2025	N 09/30/2025
	Warrant # 89329 Total...	1,612.00				
55640	MARCO TECHNOLOGIES LLC - MN	54.00	2025 AUG - HPI LEASE	01-201-000-0000-6407	14148211 08/01/2025	N 08/31/2025
	Warrant # 89330 Total...	54.00				
55642	MARCO TECHNOLOGIES LLC - MO	241.58	07/20-08/20 KONICA LEASE&OVER	01-042-000-0000-6401	560927501 07/20/2025	N 08/20/2025
	Warrant # 89331 Total...	241.58				
55642	MARCO TECHNOLOGIES LLC - MO	238.66	07/20-08/20 KONICA LEASE	01-602-000-0000-6401	560928145 07/20/2025	N 08/20/2025
	Warrant # 89332 Total...	238.66				
57406	MINNESOTA DEPARTMENT of REVENUE	16.43	20% SHARE SEVERED MINERAL T	70-801-000-0000-6810	REISSUE #88371	N
	Warrant # 89333 Total...	16.43				
59780	MVTV WIRELESS	87.95	2025 AUG - INTERNET SERVICE	01-520-000-0000-6202	14767202508011 08/01/2025	N 08/31/2025
	Warrant # 89334 Total...	87.95				
76040	RED ROCK RURAL WATER SYSTEM	184.25	2025 JUL - WATER USAGE	01-520-000-0000-6251	101570 07/01/2025	N 07/31/2025
	Warrant # 89335 Total...	184.25				
83299	SOUTHWEST HEALTH & HUMAN SERVICES	28,507.99	OPIOID SETTLEMENT - DIST 5	05-399-000-0000-6899	R#72742 08/08/2025	N 08/08/2025
83299		7,620.48	OPIOID SETTLEMENT - TEVA 3	05-399-000-0000-6899	R#72742 08/08/2025	N 08/08/2025
83299		13,719.54	OPIOID SETTLEMENT - CVS 3	05-399-000-0000-6899	R#72742 08/08/2025	N 08/08/2025
83299		7,747.41	OPIOID SETTLEMENT - ALLERGAN	05-399-000-0000-6899	R#72742 08/08/2025	N 08/08/2025
	Warrant # 89336 Total...	55,595.42				
84217	SWEETMAN SANITATION INC	83.14	2205 AUG - GARBAGE LEC	01-201-000-0000-6251	27204 08/01/2025	N 08/31/2025

RACHELW
08/11/2025

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Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/11/2025
Pay Date 08/11/2025



<u>Vendor #</u>	<u>Vendor Name</u>		<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
	<u>Warrant #</u>	<u>Total...</u>		<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
	Warrant #	89337	Total...	83.14			
84216	SWEETMAN/KASSIE		65.94	MEALS @ BCA PORTALS TRAININ	01-201-000-0000-6334	REISSUE #88443	N
	Warrant #	89338	Total...	65.94		03/03/2025	03/03/2025
91185	VERIZON WIRELESS		12.06	06/24-07/23 JET PACKS	01-042-000-0000-6401	6119300252	N
	Warrant #	89339	Total...	12.06		06/24/2025	07/23/2025
	Warrant Form	WF64	Total...	58,191.43	14 Transactions		
	Final Total...		58,191.43	14 Transactions			

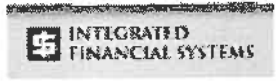
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08/11/2025

12:32PM
Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/11/2025
Pay Date 08/11/2025



<u>WARRANT RUN</u> <u>INFORMATION</u>	<u>WARRANT</u> <u>FORM</u>	<u>STARTING</u> <u>WARRANT NO.</u>	<u>ENDING</u> <u>WARRANT NO.</u>	<u>DATE OF</u> <u>PAYMENT</u>	<u>DATE OF</u> <u>APPROVAL</u>	<u>PPD</u>		<u>CTX</u>	
						<u>COUNT</u>	<u>AMOUNT</u>	<u>COUNT</u>	<u>AMOUNT</u>
11	58,191.43 WF64	89329	89339	08/11/2025	08/11/2025				
	58,191.43 TOTAL								

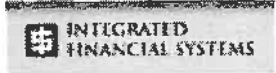
RACHELW
08/11/2025

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Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/11/2025
Pay Date 08/11/2025



RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>	
1	2,579.58	GENERAL	-	2,579.58	
5	55,595.42	HUMAN SERVICES	-	55,595.42	
70	16.43	TAX & PENALTY	-	16.43	
	58,191.43	TOTAL	-	58,191.43	TOTAL NON-ACH
			TOTAL ACH		

RACHELW
8/11/25 12:35PM

*** **Redwood County** ***
WARRANTS FOR PUBLICATION

Cutoff Amount: 2000
Report Sequence: 1 - Vendor Name

RACHELW
8/11/25 12:35PM

*** **Redwood County** ***



WARRANTS FOR PUBLICATION

Warrants Approved On 8/11/2025 For Payment 8/11/2025

<u>Vendor Name</u>	<u>Amount</u>
SOUTHWEST HEALTH & HUMAN SERVICE	55,595.42
10 Payments less than 2000	2,596.01
Final Total:	58,191.43

RACHELW
08/19/2025

11:36AM

Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/19/2025
Pay Date 08/19/2025



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
							<u>From Date</u>	<u>To Date</u>
27026	CHRIS KNIGHT EXCAV & VICKI FRIEDRICHS	21,562.50	SEPTIC GRANT			01-649-000-2707-6811	STMT	N
							08/04/2025	08/04/2025
	Warrant #	89348	Total...	21,562.50				
999999930	JD PLUMBING & HEATING & DOUGLAS ZEU	9,000.00	SEPTIC LOAN 64-25-04			01-000-000-0000-1305	54-031-2060	N
							08/11/2025	08/11/2025
	Warrant #	89349	Total...	9,000.00				
55395	MARCO INC - TEXAS	119.60	09/02 KONICA LEASE			01-002-000-0000-6401	39862488	N
55395		179.40	09/02 KONICA LEASE			01-061-000-0000-6401	39862488	N
	Warrant #	89350	Total...	299.00				
56306	MEDIACOM LLC	282.77	08/08-09/07 CABLE TV PACKAGE			01-249-000-2815-6802	83849222764	N
							08/08/2025	09/07/2025
	Warrant #	89351	Total...	282.77				
57975	MN VALLEY COOP LIGHT & POWER	1,985.15	2025 JUL - JD91 DRAIN PUMP			15-611-000-0000-6899	8577	N
							07/01/2025	07/31/2025
	Warrant #	89352	Total...	1,985.15				
60901	NCPERS GROUP LIFE INS	104.00	RECUT CHECK#328368			01-173-000-0000-6178	STMT	N
	Warrant #	89353	Total...	104.00				
76350	REDWOOD COUNTY RECORDER	46.00	RECORDING FEE - SCENIC CITY			13-704-000-0000-6401	2025-1327	N
							08/06/2025	08/06/2025
	Warrant #	89354	Total...	46.00				
91185	VERIZON WIRELESS	797.56	07/03-08/02 CELL SERVICE			01-201-000-0000-6202	6120070491	N
							07/03/2025	08/02/2025
91185		38.38	07/03-08/02 CELL SERVICE			01-201-000-0000-6406	6120070491	N
							07/03/2025	08/02/2025
91185		38.38	07/03-08/02 CELL SERVICE			01-270-000-0000-6202	6120070491	N
							07/03/2025	08/02/2025
	Warrant #	89355	Total...	874.32				
91185	VERIZON WIRELESS	59.52	07/03-08/02 CELL SERVICE			01-129-000-0000-6202	6120027345	N
							07/03/2025	08/02/2025
	Warrant #	89356	Total...	59.52				

RACHELW
08/19/2025

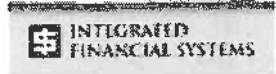
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Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/19/2025
Pay Date 08/19/2025



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
							<u>From Date</u>	<u>To Date</u>
91497	VOYANT COMMUNICATIONS LLC	14.58	2025 JUL - TELEPHONE			01-002-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		14.58	2025 JUL - TELEPHONE			01-031-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		48.45	2025 JUL - TELEPHONE			01-041-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		46.41	2025 JUL - TELEPHONE			01-042-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		34.50	2025 JUL - TELEPHONE			01-043-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		15.72	2025 JUL - TELEPHONE			01-061-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		15.60	2025 JUL - TELEPHONE			01-064-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		45.41	2025 JUL - TELEPHONE			01-091-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		7.62	2025 JUL - TELEPHONE			01-091-000-2769-6202	STMT 07/01/2025	N 07/31/2025
91497		47.69	2025 JUL - TELEPHONE			01-101-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		26.35	2025 JUL - TELEPHONE			01-118-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		38.43	2025 JUL - TELEPHONE			01-129-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		183.88	2025 JUL - TELEPHONE			01-201-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		34.18	2025 JUL - TELEPHONE			01-201-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		42.36	2025 JUL - TELEPHONE			01-251-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		15.55	2025 JUL - TELEPHONE			01-255-000-2863-6202	STMT 07/01/2025	N 07/31/2025
91497		13.20	2025 JUL - TELEPHONE			01-281-000-0000-6202	STMT 07/01/2025	N 07/31/2025
91497		39.39	2025 JUL - TELEPHONE			01-601-000-0000-6202	STMT 07/01/2025	N 07/31/2025

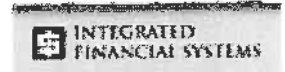
RACHELW
08/19/2025

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Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/19/2025
Pay Date 08/19/2025



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
91497	VOYANT COMMUNICATIONS LLC	32.44	2025 JUL - TELEPHONE	01-602-000-0000-6202	STMT	N
					07/01/2025	07/31/2025
91497		19.40	2025 JUL - TELEPHONE	15-611-000-0000-6202	STMT	N
					07/01/2025	07/31/2025
Warrant #	89357	Total...	735.74			
93270	WEST CENTRAL SANITATION INC	55.00	2025 AUG - RECYC BIN RENT CH	01-118-000-0000-6251	13513148	N
					08/01/2025	08/31/2025
93270		51.00	2025 AUG - RECYC BIN RENT LEC	01-201-000-0000-6251	13514652	N
					08/01/2025	08/31/2025
Warrant #	89358	Total...	106.00			
Warrant Form	WF64	Total...	35,055.00	34 Transactions		
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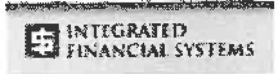
RACHELW
08/19/2025

11:36AM
Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/19/2025
Pay Date 08/19/2025



<u>WARRANT RUN</u> <u>INFORMATION</u>	<u>WARRANT</u> <u>FORM</u>	<u>STARTING</u> <u>WARRANT NO.</u>	<u>ENDING</u> <u>WARRANT NO.</u>	<u>DATE OF</u> <u>PAYMENT</u>	<u>DATE OF</u> <u>APPROVAL</u>	<u>PPD</u>		<u>CTX</u>	
						<u>COUNT</u>	<u>AMOUNT</u>	<u>COUNT</u>	<u>AMOUNT</u>
11	35,055.00 WF64	89348	89358	08/19/2025	08/19/2025				
	35,055.00 TOTAL								

RACHELW
08/19/2025

11:36AM
Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/19/2025
Pay Date 08/19/2025



RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>
1	33,004.45	GENERAL	-	33,004.45
13	46.00	EDA	-	46.00
15	2,004.55	DITCH	-	2,004.55
	35,055.00	TOTAL	- TOTAL ACH	35,055.00 TOTAL NON-ACH

RACHELW
8/19/25 11:39AM

*** **Redwood County** ***
WARRANTS FOR PUBLICATION

Cutoff Amount: 2000
Report Sequence: 1 - Vendor Name

RACHELW
8/19/25 11:39AM

*** **Redwood County** ***



WARRANTS FOR PUBLICATION

Warrants Approved On 8/19/2025 For Payment 8/19/2025

<u>Vendor Name</u>	<u>Amount</u>
CHRIS KNIGHT EXCAV & VICKI FRIEDRICH	21,562.50
JD PLUMBING & HEATING & DOUGLAS ZE	9,000.00
g Payments less than 2000	4,492.50
Final Total:	35,055.00

RACHELW
08/25/2025

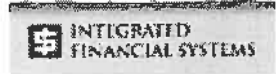
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Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/25/2025
Pay Date 08/25/2025



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO #Tx</u>
			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
3100	AREA II MN RIVER BASIN PROJECT	20,070.50		PLUM CREEK TURBIDITY PROJEC	85-620-996-0000-6802	05-2184 N
					08/19/2025	08/19/2025
	Warrant #	89437	Total...	20,070.50		
56210	MEDICAREBLUE RX	972.00		2025 SEP - RETIREE RX PLAN	01-149-000-2879-6150	002501558 N
					09/01/2025	09/30/2025
	Warrant #	89438	Total...	972.00		
57364	MN OFFICE OF ENTERPRISE TECHNOLOGY	412.49		2025 JUL - CROWDSTRIKE	01-064-000-0000-6264	25070574 N
					07/01/2025	07/31/2025
57364		1,204.79		2025 JUL - WAN SERVICE	01-064-000-0000-6264	DV25070401 N
					07/01/2025	07/31/2025
	Warrant #	89439	Total...	1,617.28		
76155	REDWOOD-COTTONWOOD RIVERS CONTR	23,938.54		PLUM CREEK TURBIDITY PROJEC	85-620-996-0000-6802	337557 N
					08/19/2025	08/19/2025
	Warrant #	89440	Total...	23,938.54		
91185	VERIZON WIRELESS	560.24		07/13-08/12 JET PACKS	01-201-000-0000-6202	6120883556 N
					07/13/2025	08/12/2025
91185		35.01		07/13-08/12 JET PACKS	01-270-000-0000-6202	6120883556 N
					07/13/2025	08/12/2025
91185		40.01		07/13-08/12 JET PACKS	01-281-000-0000-6202	6120883556 N
					07/13/2025	08/12/2025
	Warrant #	89441	Total...	635.26		
91185	VERIZON WIRELESS	107.11		07/09-08/08 CELL SERVICE	15-611-000-0000-6899	6120557208 N
					07/09/2025	08/08/2025
	Warrant #	89442	Total...	107.11		
92122	WAHL/MATTHEW	79,132.80		CWA 319 PLUM CREEK PHASE 1	85-620-996-0000-6802	05-2184 N
					08/20/2025	08/20/2025
	Warrant #	89443	Total...	79,132.80		
	Warrant Form	WF64	Total...	126,473.49		10 Transactions
	Final Total...		126,473.49			10 Transactions

RACHELW
08/25/2025

11:42AM

Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved 08/25/2025
Pay Date 08/25/2025



<u>WARRANT RUN</u> <u>INFORMATION</u>	<u>WARRANT</u> <u>FORM</u>	<u>STARTING</u> <u>WARRANT NO.</u>	<u>ENDING</u> <u>WARRANT NO.</u>	<u>DATE OF</u> <u>PAYMENT</u>	<u>DATE OF</u> <u>APPROVAL</u>	<u>PPD</u>		<u>CTX</u>	
						<u>COUNT</u>	<u>AMOUNT</u>	<u>COUNT</u>	<u>AMOUNT</u>
7		89437	89443	08/25/2025	08/25/2025				
	126,473.49	WF64							
	126,473.49	TOTAL							

RACHELW
08/25/2025

11:42AM
Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***
WARRANT REGISTER
Auditor Warrants

Approved 08/25/2025
Pay Date 08/25/2025



RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>
1	3,224.54	GENERAL	-	3,224.54
15	107.11	DITCH	-	107.11
85	123,141.84	SOIL & WATER CONSERVATI	-	123,141.84
	126,473.49	TOTAL	- TOTAL ACH	126,473.49 TOTAL NON-ACH

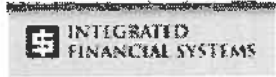
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8/25/25 11:47AM

*** **Redwood County** ***
WARRANTS FOR PUBLICATION

Cutoff Amount: 2000
Report Sequence: 1 - Vendor Name

RACHELW
8/25/25 11:47AM

*** **Redwood County** ***



WARRANTS FOR PUBLICATION

Warrants Approved On 8/25/2025 For Payment 8/25/2025

<u>Vendor Name</u>	<u>Amount</u>
AREA II MN RIVER BASIN PROJECT	20,070.50
REDWOOD-COTTONWOOD RIVERS CONT	23,938.54
WAHL/MATTHEW	79,132.80
4 Payments less than 2000	3,331.65
Final Total:	126,473.49

ROAD & BRIDGE WARRANTS

Month of: AUG

\$450,781.00

6-Aug-25

\$ 317,222.82

13-Aug-25

\$ 129,018.96

26-Aug-25

\$ 121.98

27-Aug-25

\$ 4,417.24

IFX
08/06/2025

9:55AM
Warrant Form WF64
Auditor's Warrants

*** Redwood County ***

WARRANT REGISTER
Auditor Warrants

Approved
Pay Date 08/06/2025



Vendor #	Vendor Name	Amount	Description	Account Number	Invoice #	PO # Tx
			OBO#	On-Behalf-of-Name	From Date	To Date
11400	CENTURYLINK	189.38	Phone/Internet - Lambertson	03-301-000-0000-6202		N
	Warrant # 36273	Total...	189.38			
12150	CITY OF CLEMENTS	70.60	Water/Sewer - Clements	03-330-000-0000-6251		N
	Warrant # 36274	Total...	70.60			
12250	CITY OF LAMBERTON	72.12	Water/Sewer - Lambertson	03-330-000-0000-6251		N
	Warrant # 36275	Total...	72.12			
12300	CITY OF LUCAN	77.44	Water/Sewer - Lucan	03-330-000-0000-6251		N
	Warrant # 36276	Total...	77.44			
12350	CITY OF MILROY	57.18	Water/Sewer - Milroy	03-330-000-0000-6251		N
	Warrant # 36277	Total...	57.18			
11995	CITY OF WABASSO	112.33	Water/Sewer - Wabasso	03-330-000-0000-6251		N
	Warrant # 36278	Total...	112.33			
55580	MCI TELECOMMUNICATIONS	28.83	Phone - Lucan & Milroy	03-301-000-0000-6202		N
	Warrant # 36279	Total...	28.83			
56300	MEADOWLAND FARMERS COOP	2,488.87	Diesel - Walnut Grove	03-330-000-0000-6504	45211	N
	Warrant # 36280	Total...	2,488.87			
57988	MN VALLEY TELEPHONE CO	173.34	Phone/Internet - Lucan & Milro	03-301-000-0000-6202		N
	Warrant # 36281	Total...	173.34			
55600	MR PAVING & EXCAVATING INC	313,520.27	SP 064-596-001 / Pmt #1 / Cont	03-320-000-0000-6292		N
	Warrant # 36282	Total...	313,520.27			
73500	REDWOOD FALLS PUBLIC UTILITIES	71.04	Electric - CSAH 101 Street Lig	03-310-000-0000-6501		N
73500		48.72	Electric - CSAH 24 Street Ligh	03-310-000-0000-6501		N
73500		1,544.69	Water/Sewer Credit- Rwf	03-330-000-0000-6251		N
73500		1,272.78	Electric - Rwf	03-330-000-0000-6251		N
73500		271.91	Water/Sewer - Rwf	03-330-000-0000-6251		N
	Warrant # 36283	Total...	119.76			

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Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

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<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
							<u>From Date</u>	<u>To Date</u>
83297	SOUTHWEST SANITATION INC	188.62	Garbage - Outshops			03-330-000-0000-6305		N
	Warrant # 36284	Total...						
		188.62						
84217	SWEETMAN SANITATION INC	41.57	Garbage - Rwf			03-330-000-0000-6305		N
	Warrant # 36285	Total...						
		41.57						
91497	VOYANT COMMUNICATIONS LLC	82.51	Phone - Rwf			03-301-000-0000-6202		N
	Warrant # 36286	Total...						
		82.51						
	Warrant Form WF64	Total...						
		317,222.82						18 Transactions
	Final Total...	317,222.82						18 Transactions

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<u>WARRANT RUN</u> <u>INFORMATION</u>	<u>WARRANT</u> <u>FORM</u>	<u>STARTING</u> <u>WARRANT NO.</u>	<u>ENDING</u> <u>WARRANT NO.</u>	<u>DATE OF</u> <u>PAYMENT</u>	<u>DATE OF</u> <u>APPROVAL</u>	<u>PPD</u>		<u>CTX</u>	
						<u>COUNT</u>	<u>AMOUNT</u>	<u>COUNT</u>	<u>AMOUNT</u>
14	317,222.82	WF64	36273	36286	08/06/2025				
	317,222.82	TOTAL							

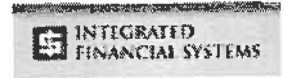
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WARRANT REGISTER
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Pay Date 08/06/2025



RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>	
3	317,222.82	ROAD AND BRIDGE	-	317,222.82	
	317,222.82	TOTAL	-	317,222.82	TOTAL NON-ACH
			TOTAL ACH		

IFX

8/6/25 10:01AM

*** **Redwood County** ***

WARRANTS FOR PUBLICATION



Cutoff Amount: 2000

Report Sequence: 1 - Vendor Name

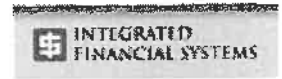
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8/6/25 10:01AM

*** **Redwood County** ***

WARRANTS FOR PUBLICATION

Warrants Approved For Payment 8/06/2025



<u>Vendor Name</u>	<u>Amount</u>
MEADOWLAND FARMERS COOP	2,488.87
MR PAVING & EXCAVATING INC	313,520.27
12 Payments less than 2000	1,213.68
Final Total:	317,222.82

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12:42PM
Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

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Pay Date 08/13/2025



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
			<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>From Date</u>	<u>To Date</u>
56300	MEADOWLAND FARMERS COOP	3,078.00	Diesel - Morgan	03-330-000-0000-6504	4922	N
56300		2,000.70	Diesel - Wabasso	03-330-000-0000-6504	4947	N
56300		2,598.00	Gas - Wabasso	03-330-000-0000-6504	4948	N
56300		2,954.88	Diesel - Lucan	03-330-000-0000-6504	4961	N
	Warrant # 36336 Total...	10,631.58				
57130	MINNESOTA ENERGY RESOURCES CORPC	45.00	Natural Gas - Walnut Grove	03-330-000-0000-6251		N
	Warrant # 36337 Total...	45.00				
72389	PRAHM CONSTRUCTION INC	117,804.75	SAP 064-610-032 / Pmt #2 / Con	03-320-000-0000-6292		N
	Warrant # 36338 Total...	117,804.75				
91185	VERIZON WIRELESS	537.63	Cell Phones	03-301-000-0000-6202		N
	Warrant # 36339 Total...	537.63				
	Warrant Form WF64 Total...	129,018.96		7 Transactions		
	Final Total...	129,018.96		7 Transactions		

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<u>WARRANT RUN</u> <u>INFORMATION</u>	<u>WARRANT</u> <u>FORM</u>	<u>STARTING</u> <u>WARRANT NO.</u>	<u>ENDING</u> <u>WARRANT NO.</u>	<u>DATE OF</u> <u>PAYMENT</u>	<u>DATE OF</u> <u>APPROVAL</u>	<u>PPD</u>		<u>CTX</u>	
						<u>COUNT</u>	<u>AMOUNT</u>	<u>COUNT</u>	<u>AMOUNT</u>
4	129,018.96	WF64	36336	36339	08/13/2025				
	129,018.96	TOTAL							

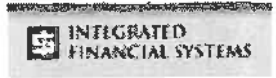
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Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

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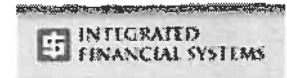
RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>	
3	129,018.96	ROAD AND BRIDGE	-	129,018.96	
	129,018.96	TOTAL	-	129,018.96	TOTAL NON-ACH
			TOTAL ACH		

IFX

8/13/25 12:56PM

*** **Redwood County** ***
WARRANTS FOR PUBLICATION



Cutoff Amount: 2000

Report Sequence: 1 - Vendor Name

IFX
8/13/25 12:56PM

*** **Redwood County** ***

WARRANTS FOR PUBLICATION

Warrants Approved For Payment 8/13/2025

<u>Vendor Name</u>	<u>Amount</u>
MEADOWLAND FARMERS COOP	10,631.58
PRAHM CONSTRUCTION INC	117,804.75
2 Payments less than 2000	582.63
Final Total:	129,018.96

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12:08PM
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Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

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<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>OBO#</u>	<u>On-Behalf-of-Name</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
							<u>From Date</u>	<u>To Date</u>
26105	FLESNER/TERRY & CAROL	121.98	ROW			03-320-000-0000-6367		N
	Warrant # 36340	Total...						
		121.98						
	Warrant Form WF64	Total...			1 Transactions			
		121.98						
	Final Total...	Total...			1 Transactions			
		121.98						

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*** **Redwood County** ***

WARRANT REGISTER
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<u>WARRANT RUN</u> <u>INFORMATION</u>	<u>WARRANT</u> <u>FORM</u>	<u>STARTING</u> <u>WARRANT NO.</u>	<u>ENDING</u> <u>WARRANT NO.</u>	<u>DATE OF</u> <u>PAYMENT</u>	<u>DATE OF</u> <u>APPROVAL</u>	<u>PPD</u>		<u>CTX</u>	
						<u>COUNT</u>	<u>AMOUNT</u>	<u>COUNT</u>	<u>AMOUNT</u>
1	121.98 WF64	36340	36340	08/26/2025					
	121.98 TOTAL								

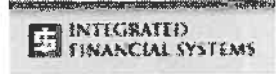
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08/26/2025

12:08PM
Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved
Pay Date 08/26/2025



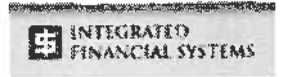
RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>
3	121.98	ROAD AND BRIDGE	-	121.98
	121.98	TOTAL	- TOTAL ACH	121.98 TOTAL NON-ACH

IFX

8/26/25 12:12PM

*** **Redwood County** ***
WARRANTS FOR PUBLICATION



Cutoff Amount: 2000
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*** **Redwood County** ***



WARRANTS FOR PUBLICATION

Warrants Approved For Payment 8/26/2025

<u>Vendor Name</u>	<u>Amount</u>
1 Payments less than 2000	121.98
Final Total:	121.98

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*** **Redwood County** ***

WARRANT REGISTER
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Pay Date 08/27/2025



<u>Vendor #</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Description</u>	<u>Account Number</u>	<u>Invoice #</u>	<u>PO # Tx</u>
		<u>OBO#</u>	<u>On-Behalf-of-Name</u>		<u>From Date</u>	<u>To Date</u>
12400	CITY OF MORGAN	78.13	Water/Sewer - Morgan	03-330-000-0000-6251		N
12400		28.05	Natural Gas - Morgan	03-330-000-0000-6251		N
	Warrant # 36341	Total...	106.18			
12800	CITY OF WALNUT GROVE	70.20	Water/Sewer - Walnut Grove	03-330-000-0000-6251		N
	Warrant # 36342	Total...	70.20			
30500	GREAT PLAINS NATURAL GAS CO	35.64	Natural Gas - Rwf	03-330-000-0000-6251		N
	Warrant # 36343	Total...	35.64			
55580	MCI TELECOMMUNICATIONS	28.83	Phone - Lucan & Milroy	03-301-000-0000-6202		N
	Warrant # 36344	Total...	28.83			
56300	MEADOWLAND FARMERS COOP	3,078.00	Milroy	03-330-000-0000-6504	4997	N
	Warrant # 36345	Total...	3,078.00			
57130	MINNESOTA ENERGY RESOURCES CORPC	54.10	Natural Gas - Lamberton	03-330-000-0000-6251		N
	Warrant # 36346	Total...	54.10			
66950	OTTER TAIL POWER COMPANY	63.41	Electric - Milroy	03-330-000-0000-6251		N
	Warrant # 36347	Total...	63.41			
76550	REDWOOD ELECTRIC COOPERATIVE	50.00	Electric - CSAH 9 Street Light	03-310-000-0000-6501		N
76550		66.17	Electric - CSAH 6 Street Light	03-310-000-0000-6501		N
76550		25.32	Electric - CSAH 4 Street Light	03-310-000-0000-6501		N
76550		101.26	Electric - CSAH 1 Street Light	03-310-000-0000-6501		N
76550		515.65	Electric - Lamberton, Lucan, W	03-330-000-0000-6251		N
	Warrant # 36348	Total...	758.40			
84217	SWEETMAN SANITATION INC	41.57	Garbage - Rwf	03-330-000-0000-6305		N
	Warrant # 36349	Total...	41.57			
97200	XCEL ENERGY INC	30.52	Electric - CSAH 13 Street Ligh	03-310-000-0000-6501		N
97200		150.39	Electric - Morgan & Clements	03-330-000-0000-6251		N
	Warrant # 36350	Total...	180.91			
	Warrant Form WF64	Total...	4,417.24	16 Transactions		

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Auditor's Warrants

*** **Redwood County** ***

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Final Total... 4,417.24 16 Transactions

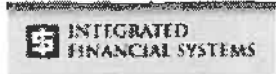
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Warrant Form **WF64**
Auditor's Warrants

*** **Redwood County** ***

WARRANT REGISTER
Auditor Warrants

Approved
Pay Date 08/27/2025



<u>WARRANT RUN</u> <u>INFORMATION</u>	<u>WARRANT</u> <u>FORM</u>	<u>STARTING</u> <u>WARRANT NO.</u>	<u>ENDING</u> <u>WARRANT NO.</u>	<u>DATE OF</u> <u>PAYMENT</u>	<u>DATE OF</u> <u>APPROVAL</u>	<u>PPD</u>		<u>CTX</u>	
						<u>COUNT</u>	<u>AMOUNT</u>	<u>COUNT</u>	<u>AMOUNT</u>
10	4,417.24	WF64	36341	36350	08/27/2025				
	4,417.24	TOTAL							

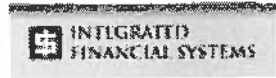
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Auditor Warrants

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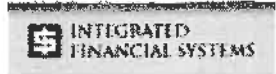
RECAP BY FUND

<u>FUND</u>	<u>AMOUNT</u>	<u>NAME</u>	<u>ACH AMOUNT</u>	<u>NON-ACH AMOUNT</u>
3	4,417.24	ROAD AND BRIDGE	-	4,417.24
	4,417.24	TOTAL	- TOTAL ACH	4,417.24 TOTAL NON-ACH

IFX

8/27/25 9:46AM

*** **Redwood County** ***
WARRANTS FOR PUBLICATION



Cutoff Amount: 2000
Report Sequence: 1 - Vendor Name

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*** **Redwood County** ***



WARRANTS FOR PUBLICATION

Warrants Approved For Payment 8/27/2025

<u>Vendor Name</u>	<u>Amount</u>
MEADOWLAND FARMERS COOP	3,078.00
9 Payments less than 2000	1,339.24
Final Total:	4,417.24



Type	Fund	8/31/2025	8/31/2025
		Cash Balances	Investment Balances
Governmental Funds:			
	1 General Revenue Fund	\$10,056,730	\$4,310,525
	10 Building Fund	\$3,622,494	\$0
	23 Public Health Fund	\$663,181	\$486,875
		<u>\$14,342,405</u>	<u>\$4,797,400</u>
Special Revenue Funds (Committed):			
	3 Road & Bridge Fund	\$6,473,064	\$0
	5 Human Services Fund	\$4,079	\$0
	13 EDA	\$269,095	\$0
	15 Ditch Fund	\$661,824	\$0
	22 Solid Waste Fund	\$31,989	\$0
Debt Service Fund (Restricted):			
	16 Ditch Bond Debt Service	\$64,709	\$0
	31 Debt Service Fund	\$901,573	\$261,606
Internal Service Fund - (provides service to other funds/outside entities):			
	73 Insurance Fund	\$1,627,938	\$0
	75 Housing Trust Fund	\$242,259	\$0
Fiduciary Funds - Agency Funds (assets of another entity):			
	70 Tax & Penalty Fund	\$1,761,839	\$0
	71 Forfeited Tax Sale Fund	\$28,191	\$0
	80 State Revenue Fund	\$398	\$0
	85 Soil & Water Conservation Fund	\$2,017,345	\$0
	TOTAL CASH & INVESTMENTS	\$28,516,706	\$5,059,006

Loans Receivable:		
RRRSWA Loan (Building Fund)		\$1,000,000.00
EDA Loans (EDA Fund)		\$140,758.53
Septic Loans (Revenue Fund)		\$203,889.68
8/31/2025	Loan Balance Remaining	\$1,344,648.21

AUGUST 2025

REDWOOD COUNTY CASH BALANCES

FUNDS	AUG 31 24	SEPT 30 24	DEC 31 24	MAR 31 25	JUNE 30 25	JULY 31 25	AUG 31 25
GENERAL:							
CASH	10,134,996	9,645,154	12,290,740	8,787,139	12,089,173	11,399,363	10,056,730
INVESTMENTS	4,179,388	4,179,388	4,310,525	4,310,525	4,310,525	4,310,525	4,310,525
TOTALS	14,314,385	13,824,542	16,601,265	13,097,664	16,399,698	15,709,888	14,367,255
ROAD & BRIDGE:							
CASH	7,191,563	4,824,235	3,958,392	5,863,347	7,200,100	7,129,741	6,473,064
INVESTMENTS	0	0	0	0	0	0	0
TOTALS	7,191,563	4,824,235	3,958,392	5,863,347	7,200,100	7,129,741	6,473,064
HUMAN SERVICES:							
CASH	4,260	0	28,815	0	0	0	4,079
BUILDING:							
CASH	3,549,008	3,551,869	3,567,120	3,515,515	3,543,595	3,685,118	3,622,494
INVESTMENTS	0	0	0	0	0	0	0
TOTALS	3,549,008	3,551,869	3,567,120	3,515,515	3,543,595	3,685,118	3,622,494
EDA:							
CASH	456,826	440,827	489,864	289,706	288,994	282,931	269,095
INVESTMENTS	0	0	0	0	0	0	0
TOTALS	456,826	440,827	489,864	289,706	288,994	282,931	269,095
DITCH							
CASH	0	0	1,375,743	1,126,639	1,580,805	1,424,382	661,824
INVESTMENTS	0	0	0	0	0	0	0
TOTALS	0	0	1,375,743	1,126,639	1,580,805	1,424,382	661,824
DITCH BOND INTEREST							
CASH	0	0	0	58,211	79,177	70,802	64,709
INVESTMENTS	0	0	0	0	0	0	0
TOTALS	0	0	0	58,211	79,177	70,802	64,709
SOLID WASTE:							
CASH	81,181	81,354	90,134	0	33,292	33,125	31,989
INVESTMENTS	0	0	0	0	0	0	0
TOTALS	81,181	81,354	90,134	0	33,292	33,125	31,989
HEALTH:							
CASH	670,723	670,723	704,426	645,619	721,213	662,406	663,181
INVESTMENTS	473,465	473,465	486,875	486,875	486,875	486,875	486,875
TOTALS	1,144,188	1,144,188	1,191,301	1,132,494	1,208,088	1,149,281	1,150,056
DEBT SERVICE:							
CASH	753,621	594,616	1,450,793	73,326	1,202,659	988,801	991,573
INVESTMENTS	255,981	255,981	261,606	261,606	261,606	261,606	261,606
TOTALS	1,009,602	850,597	1,712,399	334,932	1,464,265	1,250,407	1,253,179
INSURANCE:							
CASH	1,121,504	1,083,711	1,151,582	1,618,664	1,552,639	1,499,353	1,627,938
INVESTMENTS	0	0	0	0	0	0	0
TOTALS	1,121,504	1,083,711	1,151,582	1,618,664	1,552,639	1,499,353	1,627,938
HOUSING TRUST FUND:							
CASH	0	0	0	222,976	222,976	242,259	242,259
INVESTMENTS	0	0	0	0	0	0	0
TOTALS	0	0	0	222,976	222,976	242,259	242,259
SWCD:							
CASH	1,591,034	1,590,342	1,321,239	1,752,262	1,689,913	1,781,951	2,017,345
INVESTMENTS	0	0	0	0	0	0	0
TOTALS	1,591,034	1,590,342	1,321,239	1,752,262	1,689,913	1,781,951	2,017,345

all Ditch Worksheets									
August 2025									
Ditch's	Beginning Balance	Expenses	Income	2025 Ditch Inspector distribution	2025 Interest due/ Interest income		2025 Negative Balance Transfer		Ending Balance
					due	income	out	in	
Ditch Inspector	0.00	151,187.85	308.21						(150,879.64)
Loan - CD 28 principal	0.00	0.00	0.00						0.00
Loan - CD 35 principal	0.00	0.00	0.00						0.00
Investment	0.00	0.00	0.00						0.00
Interest Income	0.00	0.00	0.00						0.00
CD 11	5,031.14	0.00	0.00						5,031.14
CD 12	18,866.74	4,118.05	10,414.32						25,163.01
CD 12 Tiling	0.00	0.00	0.00						0.00
CD 12A	1,945.29	2,932.77	0.00						(987.48)
CD 12 Lat A Br 5	4,948.09	818.21	2,142.94						6,272.83
CD 12 Lat B	8,849.50	199.70	0.00						8,649.80
CD 12 Lat C	0.00	2,483.52	74,554.85						72,071.13
CD 12 Lat D	16,689.40	517.19	0.00						16,172.21
CD 12 Lat E	5,562.94	164.82	0.00						5,398.12
CD 13	8,651.60	0.00	0.00						8,651.60
CD 14 & 14-1	0.00	2,914.40	3,436.36						521.96
CD 15	4,039.36	441.68	0.00						3,597.68
CD 18	12,014.73	11,953.79	1,960.48						2,021.42
CD 20	(0.00)	107,426.30	127.93						(107,298.37)
CD 21	15,885.20	9,026.90	2,135.83						8,994.14
CD 22	8,556.93	1,810.07	3,948.51						10,695.37
CD 22-A	2,468.48	0.00	0.00						2,468.48
CD 23	2,030.96	0.00	0.00						2,030.96
CD 24	0.00	145,598.60	77,392.26						(68,206.34)
CD 25	0.00	11,068.83	3,290.98						(7,777.85)
CD 26	0.00	6,448.98	12,794.30						6,345.33
CD 27	6,879.74	84.90	752.06						7,546.90
CD 28	0.00	11,405.96	33,719.65						22,313.70
CD 29	0.00	1,955.66	0.00						(1,955.66)
CD 30	0.00	2,648.08	0.00						(2,648.08)
CD 32	4,226.50	0.00	36.10						4,262.60
CD 33	6,714.09	6,469.81	4,244.09						4,488.37
CD 33 BR 5	1,380.59	0.00	0.00						1,380.59
CD 33 Lat 1 BR 1	521.72	0.00	2,855.88						3,377.60
CD 33 Lat 2 BR 1	882.46	0.00	0.00						882.46
CD 34	25,951.77	0.00	0.00						25,951.77
CD 35A	0.00	17,811.08	7,002.22						(10,808.86)
CD 35C	4,766.74	0.00	0.00						4,766.74
CD 37	18,463.13	0.00	4,776.52						23,239.65
CD 38	(0.00)	21,688.32	11,780.85						(9,907.47)
CD 39	845.66	0.00	50,244.58						51,090.24
CD 40 & 40A	6,651.94	69.80	2,859.25						9,441.39
CD 41	777.64	5,873.86	1,318.15						(3,778.06)
CD 42	18,761.67	4,440.27	19,311.28						33,632.68
CD 43	4,872.21	179.17	0.00						4,693.04
CD 44	1,311.39	54.40	0.00						1,256.99
CD 45	15,940.77	0.00	715.90						16,656.67
CD 47	4,820.86	1,572.72	1,728.52						4,976.66
CD 48	5,729.77	40.80	0.00						5,688.97
CD 49	5,441.29	27.92	3,665.69						9,079.06
CD 49 Lat A	15,974.83	0.00	0.00						15,974.83
CD 50	0.00	83.15	2,294.68						2,211.53
CD 51	1,900.94	0.00	42.72						1,943.66
CD 52	(0.00)	7,604.17	10,477.55						2,873.38
CD 52 Lat 87	16,732.71	756.44	0.00						15,976.27
CD 53	2,765.91	0.00	0.00						2,765.91
CD 54	(0.00)	14,972.50	3,007.29						(11,965.21)
CD 55	6,645.97	30.00	0.00						6,615.97
CD 56	2,346.46	0.00	0.00						2,346.46
CD 60	(0.00)	15,891.66	7,188.00						(8,703.66)
CD 63	3,887.83	0.00	0.00						3,887.83

Ditch's	Beginning Balance	Expenses	Income	2025 Ditch Inspector distribution	2025 Interest due/ Interest Income		2025 Negative Balance Transfer		Ending Balance
					due	income	out	in	
CD 64	39,323.74	5,897.00	26,275.65						59,702.39
CD 64 Lat 21	8,075.82	0.00	0.00						8,075.82
CD 64-27	506.73	0.00	693.01						1,199.74
CD 64-31	2,656.80	0.00	0.00						2,656.80
CD 64 Lat A BR 33	9,111.45	0.00	0.00						9,111.45
CD 64 Impr 1 BR 34	2,775.33	0.00	0.00						2,775.33
CD 64-37	795.70	0.00	621.45						1,417.15
CD 64-42	893.26	0.00	815.82						1,709.08
CD 64-42 Extension	2,343.67	0.00	0.00						2,343.67
CD 64-42 Lat A	1,335.34	0.00	0.00						1,335.34
CD 64-47	1,342.72	0.00	0.00						1,342.72
CD 65	0.00	3,137.92	2,137.15						(1,000.77)
CD 66	0.00	1,808.56	1,931.75						123.19
CD 68	14,096.57	0.00	2,991.61						17,088.18
CD 68 Lat A	9,227.57	0.00	1,408.54						10,636.11
CD 69	0.00	4,835.28	3,439.98						(1,395.30)
CD 70	(0.00)	42,035.75	24,547.84						(17,487.91)
CD 72	(0.00)	2,061.29	6,978.86						4,917.57
CD 73	0.00	1,372.10	913.60						(458.50)
CD 74	0.00	332.37	696.50						364.13
CD 80	0.00	4,206.97	5,477.61						1,270.64
CD 81	(0.00)	21,467.74	5,726.90						(15,740.84)
CD 85	0.00	1,021.08	1,205.87						184.79
CD 88	1,589.21	0.00	0.00						1,589.21
CD 89A	31,309.37	209.84	0.00						31,099.53
CD 90	1,691.39	184.00	1,609.37						3,116.76
CD 90 Lat A	18,974.47	0.00	0.00						18,974.47
CD 90 Lat B	3,698.71	0.00	0.00						3,698.71
CD 93	23,921.64	10,489.25	0.00						13,432.39
CD 94	890.83	0.00	0.00						890.83
CD 95	21,583.87	48.86	0.00						21,535.01
CD 95 Lat 12	6,188.85	83.76	0.00						6,105.09
CD 96	10,502.48	831.26	0.00						9,671.22
CD 97	3,154.39	27.92	0.00						3,126.47
CD 98	0.00	1,110.40	1,849.96						739.56
CD 99	835.67	55.84	2,525.46						3,305.29
CD 100	5,146.55	67.50	1,556.65						6,635.70
CD 101	21,525.94	0.00	0.00						21,525.94
CD 102	0.00	6,338.82	13,930.25						7,591.43
CD 103	1,314.82	27.92	741.91						2,028.81
CD 104	4,291.18	0.00	0.00						4,291.18
CD 105	(0.00)	0.00	55,958.99						55,958.99
CD 106	12,089.51	864.69	8,076.74						19,301.56
CD 106 Lat A	(0.00)	838.55	1,729.61						891.06
CD 109	(0.00)	38,234.36	25,360.76						(12,873.60)
CD 110	14,981.91	521.68	0.00						14,460.24
CD 1202	785.68	762.97	0.00						22.71
CD 1203	3,995.84	641.04	0.00						3,354.80
JD 3 R, L & YM	8,020.57	849.44	5,315.14						12,486.28
JD 5 B & R	(0.00)	242,663.28	306,923.56						64,260.28
JD 5 B & R Improvement	0.00	267,081.11	0.00						(267,081.11)
JD 5-1 Bunge	5,741.78	495.71	0.00						5,246.07
JD 5-1 Kunkel	18,259.47	495.71	5,030.43						22,794.19
JD 5-1 Nelson Branch	49,594.76	180.06	21,730.42						71,145.13
JD 6 - RWF Twp	(0.00)	3,091.26	1,243.03						(1,848.23)
JD 7	3,830.77	0.00	0.00						3,830.77
JD 9 R & L	46,583.70	1,186.48	84.45						45,481.67
JD 10 YM, L, R	0.00	4,805.77	1,945.88						(2,859.89)
JD 12 B & R	3,343.47	19.37	92.25						3,416.35
JD 12 R & L (main ditch)	0.00	3,541.30	11,136.55						7,595.25
JD 12 L & R Br 1	10,617.09	330.62	0.00						10,286.47

Ditch's	Beginning Balance	Expenses	Income	2025 Ditch inspector distribution	2025 Interest due/ Interest income		2025 Negative Balance Transfer		Ending Balance
					due	income	out	in	
JD 12 BR 2	34,070.34	3,521.69	0.00						30,548.65
JD 13 L & R	1,495.53	90.59	11.24						1,416.18
JD 14	12,248.80	276.87	0.00						11,971.93
JD 15 L & R	18,093.59	2,016.09	5,861.26						21,938.76
JD 15 L & R Improvement	(0.00)	644,348.80	870,982.95						226,634.15
JD 16 NA & WL	5,109.24	0.00	0.00						5,109.24
JD 17 R & B	0.00	308.37	4,007.56						3,699.20
JD 17 R & B - Improv	0.00	0.00	0.00						0.00
JD 18 B & R	7,063.43	1,016.06	1,978.79						8,026.16
JD 20 M, L & R Springdale only	0.00	112.64	75.60						(37.04)
JD 22 R & L	8,629.34	41,712.99	3,333.06						(29,750.59)
JD 24 R & B	653.85	0.00	6,414.07						7,067.92
JD 25 R & B	6,767.34	55.84	88.64						6,800.14
JD 28 M & R	1,163.15	466.07	144.16						861.26
JD 29 B & R	7,288.84	3,508.15	29,778.16						33,558.84
JD 30 R & B	(0.00)	100,368.51	109,148.73						8,780.22
JD 30 Lat A	2,616.10	0.00	0.00						2,616.10
JD 30 Lat B	2,692.73	0.00	0.00						2,692.73
JD 31 R & L	13,465.53	3,507.54	9,354.88						19,312.87
JD 31 Lat A	1,783.45	386.68	0.00						1,396.77
JD 31 Lat B	6,922.67	0.00	0.00						6,922.67
JD 31 Lat C	1,409.10	0.00	0.00						1,409.10
JD 31 Lat D	8,832.77	0.00	0.00						8,832.77
JD 31 Lat E	15,089.26	0.00	0.00						15,089.26
JD 31 Lat F	5,673.18	4,662.68	7,915.60						8,925.10
JD 31 Lat G	16,025.98	0.00	0.00						16,025.98
JD 32 YM & R	33,173.92	27,350.57	437.69						6,261.05
JD 33 R & YM	0.00	20,461.17	50,851.27						30,390.11
JD 33 YM & R Lat A	1,218.73	6.91	322.00						1,533.82
JD 33 YM & R Lat C	10,372.58	6.97	18.11						10,383.72
JD 33 Lat D	1,607.77	0.00	0.00						1,607.77
JD 33 Lat E	857.36	0.00	547.60						1,404.96
JD 33 Lat F	26,686.85	0.00	0.00						26,686.85
JD 33 Lat G	35,247.04	0.00	0.00						35,247.04
JD 33 Lat H	4,362.66	0.00	0.00						4,362.66
JD 33 Lat J	(0.00)	2,499.80	109,258.78						106,758.97
JD 33 Lat K	10,060.91	0.00	0.00						10,060.91
JD 33 R & YM Lat 1 BR 2	1,873.85	34.06	550.87						2,390.66
JD 34 L & R	(0.00)	6,583.49	7,891.18						1,307.69
JD 35 R & B	58,094.45	7,525.14	52,059.64						102,628.95
JD 36 R & B	0.00	995,931.12	147,073.16						(848,857.95)
JD 36 R & C	0.00	2,131.92	375.45						(1,756.47)
JD 36 Lat A	(0.00)	1,036.12	6,338.55						5,302.43
JD 36 Lat 2A	13,096.36	195.44	0.00						12,900.93
JD 36 Lat B	825.70	0.00	5,637.37						6,463.07
JD 36 Lat 2B	9,039.29	6,582.60	12,023.80						14,480.50
JD 36 Lat 13 2B	(0.00)	135.42	116,413.40						116,277.98
JD 36 Lat C	1,685.54	0.00	1,937.61						3,623.15
JD 36 Lat 1 Lat C	8,974.08	0.00	0.00						8,974.08
JD 36 Lat 2C	1,030.90	0.00	0.00						1,030.90
JD 36 Lat D	15,580.83	9.69	1,827.51						17,398.65
JD 36 Lat 2D	1,342.23	0.00	0.00						1,342.23
JD 36 Lat E	0.00	9,288.62	7,327.29						(1,961.33)
JD 36 R & B Lat 2E	38,807.14	380.00	0.00						38,447.14
JD 36 Lat F	3,207.85	0.00	756.03						3,963.88
JD 36 Lat 1 Lat F	4,465.42	0.00	884.77						5,350.19

Ditch's	Beginning Balance	Expenses	Income	2025 Interest due/ Interest income		2025 Negative Balance Transfer		Ending Balance
				2025 Ditch Inspector distribution	due	income	out	
JD 36 Lat 2F	40,103.89	438.76	8,562.46					48,227.59
JD 36 Lat H	1,773.58	377.62	1,875.47					3,271.43
JD 36 Lat K	1,659.80	0.00	5,855.16					7,514.96
JD 36 Lat L	959.95	29.06	342.26					1,273.15
JD 36 Lat M	5,221.85	0.00	1,172.94					6,394.79
JD 36 Lat N	6,852.91	0.00	0.00					6,852.91
JD 36 Lat O	2,070.53	0.00	0.00					2,070.53
JD 36 Lat P	0.00	696.94	701.59					4.65
JD 36 Lat R	9,868.60	9.69	2,823.96					12,682.87
JD 36 Lat S	8,952.02	0.00	0.00					8,952.02
JD 36 Lat T	1,414.79	0.00	403.18					1,817.97
JD 36 Lat U	12,599.25	217.09	2,259.84					14,642.00
JD 36 Lat 1A Lat U	(0.00)	1,892.71	8,099.28					6,206.57
JD 36 Lat V	19,920.80	414.23	0.00					19,506.57
JD 36 Lat W	5,329.66	970.21	3,664.18					8,023.63
JD 36 Lat X	0.00	24,439.91	13,635.62					(10,804.29)
JD 36 Lat 1 Lat X	17,835.90	0.00	2,095.92					19,931.82
JD 36 Lat Y	8,219.57	0.00	1,457.37					9,676.94
JD 36 Lat Z	14,534.02	0.00	0.00					14,534.02
JD 37 R & L	0.00	8,397.87	4,393.02					(4,004.85)
JD 38 R & B	17,596.47	0.00	18.35					17,614.82
JD 39 R & YM	(0.00)	4,600.63	10,073.21					5,472.58
JD 39 R & YM Lat A	12,716.56	23.38	18.73					12,711.91
JD 40 R & YM	1,703.10	143.78	4,502.83					6,062.15
JD 91 R & YM	(0.00)	138,238.94	43,684.17					(94,554.77)
TOTALS	1,375,742.55	3,314,416.56	2,600,497.64					661,823.63

Redwood County Investments

8/31/2025

REVENUE FUND:

Bank or Brokerage Firm Obtained From:

	<u>Interest Rate</u>	<u>Maturing</u>	<u>CD or Invstmt Amount(MV)</u>
Wells Fargo Advisors Step Up (.50% - 6/30/23 (2 yrs); .75% 1 yr; 1% - 1 yr; 2% - 6 months; 4% - 6 months)	2.00%	06/30/26	474,878.60
Wells Fargo Advisors Step Up (.65% - 6/30/23 (2 yrs); .75% - 1 yr; 1% - 6 months; 1.25% - 6 months; 1.5% - 6 months; 2%	1.50%	06/30/26	240,022.50
Wells Fargo Advisors Step Up (.70-3.00% - steps up every 6 months)	1.50%	10/28/26	958,460.00
Wells Fargo Advisors Step Up (.625-3.00% - steps up every 6 months)	2.00%	10/28/26	965,550.00
Wells Fargo Advisors Step Up (1.0-6.00%)	2.00%	11/24/26	486,875.00
Wells Fargo Advisors	1.35%	12/08/26	232,872.50
Wells Fargo Advisors (Steps Up 1%-3%) (Purchased from Debt Service Fund)	3.00%	12/15/26	223,233.96
Wells Fargo Advisors (Steps Up .75%-5%) (Purchased from Ditch Fund)	2.50%	11/23/26	728,632.50
			<u><u>\$4,310,525.06</u></u>

PHS FUND:

		<u>Maturing</u>	
Wells Fargo Advisors Step Up (1.0-6.00%)	2.00%	11/24/26	486,875.00
			<u><u>486,875.00</u></u>

DEBT SERVICE FUND:

		<u>Maturing</u>	
Wells Fargo Advisors (Steps Up 1%-3%) (Sold \$150,000 & \$56,405 to General Fund)	3.00%	12/15/26	261,606.04
			<u><u>261,606.04</u></u>

Investments that were called or matured in August:

Redwood County Investments

REVENUE FUND:

Bank or Brokerage Firm Obtained From:

Wells Fargo Advisors Step Up (.50% - 6/30/23 (2 yrs); .75% 1 yr; 1% - 1 yr; 2% - 6 months; 4% - 6 months)

Wells Fargo Advisors Step Up (.65% - 6/30/23 (2 yrs); .75% - 1 yr; 1% - 6 months; 1.25% - 6 months; 1.5% - 6 months)

Wells Fargo Advisors Step Up (.70-3.00 steps up every 6 months)

Wells Fargo Advisors Step Up (.625-3.00 steps up every 6 months)

Wells Fargo Advisors Step Up (1.00-6.00)

Wells Fargo Advisors

Wells Fargo Advisors (Steps Up 1%-3%) (Purchased from Debt Service Fund)

Wells Fargo Advisors (Steps Up .75%-5%) (Purchased from Ditch Fund)

PHS FUND:

Wells Fargo Advisors Step Up (1.00-6.00)

DEBT SERVICE FUND:

Wells Fargo Advisors (Steps Up 1%-3%) (Sold \$150,000 & \$56,405 to General Fund)

Investments that were called or matured in August:

Bank CD is held:

ths; 2% - 6 months)

BankUnited NA

<u>FDIC #</u>	<u>CUSIP #:</u>	<u>Interest Rate</u>
	3130AM-UM-2	2.00%
	3130AM-W5-7	1.50%
	3130AP-G8-2	1.50%
	3130AP-KJ-3	2.00%
	3130AP-V5-1	2.00%
58979	066519-RW-1	1.35%
	3030AQ-2W-2	3.00%
	3130AP-PP-4	2.50%
	3130AP-V5-1	2.00%
	3030AQ-2W-2	3.00%

8/31/2025

<u>Purchased</u>	<u>Maturing</u>	<u>CD or Invstmt Amount(MV)</u>
06/30/21	06/30/26	474,878.60
06/30/21	06/30/26	240,022.50
10/28/21	10/28/26	958,460.00
10/28/21	10/28/26	965,550.00
11/24/21	11/24/26	486,875.00
12/08/21	12/08/26	232,872.50
12/15/21	12/26/26	223,233.96
11/23/21	11/23/26	728,632.50
		<hr/> <hr/>
		\$4,310,525.06

<u>Purchased</u>	<u>Maturing</u>	
11/24/21	11/24/26	486,875.00
		<hr/> <hr/>
		486,875.00

<u>Purchased</u>	<u>Maturing</u>	
12/15/21	12/26/26	261,606.04
		<hr/> <hr/>
		261,606.04

PAID FROM:	DEBT SERVICE FUND	R&B FUND	DEBT SERVICE FUND	SOLID WASTE FUND	TOTALS		
	2021A CIP	2021 CSAH	2021A LEC Refunding	2021A Recycling Refunding			
2025 interest	\$132,021.88	\$94,200.00	\$17,625.00	\$10,500.00	\$254,346.88		
2026 principal	\$185,000.00	\$340,000.00	\$225,000.00	\$130,000.00	\$880,000.00	*Principal Due	Apr 1 of each year
2026 interest	\$259,418.76	\$179,900.00	\$29,625.00	\$17,750.00	\$486,693.76	* Interest Due	Apr 1 & Oct 1 of each year
2027 principal	\$200,000.00	\$355,000.00	\$235,000.00	\$140,000.00	\$930,000.00		
2027 interest	\$249,793.76	\$162,525.00	\$18,125.00	\$11,000.00	\$441,443.76		
2028 principal	\$205,000.00	\$375,000.00	\$245,000.00	\$150,000.00	\$975,000.00		
2028 interest	\$239,668.76	\$144,275.00	\$6,125.00	\$3,750.00	\$399,818.76		
2029 principal	\$480,000.00	\$395,000.00	\$0.00	\$0.00	\$875,000.00		
2029 interest	\$222,543.76	\$125,025.00	\$0.00	\$0.00	\$347,568.76		
2030-2037 principal	\$4,595,000.00	\$3,790,000.00	\$0.00	\$0.00	\$8,385,000.00		
2030-2037 interest	\$1,030,200.08	\$380,575.00	\$0.00	\$0.00	\$1,410,775.08		
2038-2042 principal	\$3,340,000.00	\$0.00	\$0.00	\$0.00	\$3,340,000.00		
2038-2042 interest	\$183,815.64	\$0.00	\$0.00	\$0.00	\$183,815.64		
TOTAL principal	\$9,005,000.00	\$5,255,000.00	\$705,000.00	\$420,000.00	\$15,385,000.00		
TOTAL interest	\$2,317,462.64	\$1,086,500.00	\$71,500.00	\$43,000.00	\$3,518,462.64		

PAID FROM:

**DEBT SERVICE
FUND**

	<u>2023A R&B</u>	<u>TOTALS</u>
2026 principal	\$780,000.00	\$780,000.00
2026 interest	\$409,000.00	\$409,000.00
2027 principal	\$815,000.00	\$815,000.00
2027 interest	\$369,125.00	\$369,125.00
2028 principal	\$855,000.00	\$855,000.00
2028 interest	\$327,375.00	\$327,375.00
2029 principal	\$900,000.00	\$900,000.00
2029 interest	\$283,500.00	\$283,500.00
2030-2034 principal	\$5,220,000.00	\$5,220,000.00
2030-2034 interest	\$678,250.00	\$678,250.00
TOTAL principal	\$8,570,000.00	\$8,570,000.00
TOTAL interest	\$2,067,250.00	\$2,067,250.00

*Principal Due
* Interest Due

Feb 1 of each year
Feb 1 & Aug 1 of each year

PAID FROM:

**DITCH BOND
DEBT SERVICE
FUND**

	<u>2024A JD 15</u>	<u>TOTALS</u>
2026 principal	\$20,000.00	\$20,000.00
2026 interest	\$16,250.00	\$16,250.00
2027 principal	\$20,000.00	\$20,000.00
2027 interest	\$15,250.00	\$15,250.00
2028 principal	\$20,000.00	\$20,000.00
2028 interest	\$14,250.00	\$14,250.00
2029 principal	\$25,000.00	\$25,000.00
2029 interest	\$13,125.00	\$13,125.00
2030-2039 principal	\$300,000.00	\$300,000.00
2030-2039 interest	<u>\$64,700.00</u>	<u>\$64,700.00</u>
TOTAL principal	\$385,000.00	\$385,000.00
TOTAL interest	\$123,575.00	\$123,575.00

*Principal Due

Feb 1 of each year

* Interest Due

Feb 1 & Aug 1 of each year



REQUEST FOR BOARD ACTION

Requested Board Date:	September 16, 2025	Originating Department:	Environmental
Preferred 2nd Date:			
Discussion Item:	Presenter: Jeanette Pidde		
Application for Conditional Use Permit #8-25	estimated time needed:	5 minutes	
Board Action: <input checked="" type="checkbox"/> Yes, action required <input type="checkbox"/> No, informational only			

If Action, Board Motion Requested:

Approve Application for Conditional Use Permit #8-25, filed by Jordan Chartier of M.J. Electric, LLC, on behalf of landowners David and Bonnie Mathiowetz pursuant to the recommendation of the Planning Commission.

The Planning Commission recommends the permit for approval with the updated conditions, attached.

Updated conditions include requiring road agreements and county highway engineer approval of traffic flow. (See conditions 5 & 6.)

Background Information:

MJ Electric proposes to construct a temporary construction laydown yard for use during construction of the Xcel Energy transmission line project. 6" of aggregate will be placed over 44.49 acres. Topsoil will be stockpiled along the west side. The expected life of the project is two years. The landowner plans to stockpile the aggregate after the laydown yard is removed for a period not to exceed ten years. There are no county tile lines or county ditches on or near the site.

Dakota Ridge Golf Club clubhouse is approx. 900 feet south. Nearest dwelling is 1,120 feet away.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Administrators Comments:

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****

Conditions for Permit No. 8-25 (Mathiowetz Laydown Yard)

1. The permit holder shall comply with all applicable laws, rules, and regulations, including but not limited to Redwood County Code, as hereafter amended from time to time.
2. The permit holder shall allow the Redwood County Environmental Office to inspect the site of the project for all purposes permitted by law whenever deemed necessary by the Redwood County Environmental Office.
3. The permit holder shall contact all relevant local, state, and federal authorities/entities and inquire as to whether a permit and/or license is required. If a permit and/or license is required, the permit holder shall apply for and obtain any and all required permits and/or licenses. A copy of all such permits and/or licenses shall be provided to the Redwood County Environmental Office upon request.
4. The permit holder shall take appropriate and reasonable measures to ensure that all surface water runoff satisfies all applicable local, state, and federal discharge standards.
5. The permit holder shall enter into and abide by a road maintenance agreement with the County and any affected townships for maintenance of haul roads.
6. The traffic flow of the site, including the routes of ingress and egress, must be approved by the County Highway Engineer.
7. The permit holder shall not allow the conditional use to be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted.
8. The permit holder shall not allow the conditional use to impede the normal and orderly development and improvement of surrounding vacant property for uses predominant to the area.
9. Adequate measures shall be taken to prevent or control offensive odor, fumes, dust, noise and vibration, so that none of the foregoing will constitute a nuisance now or in the future.
10. All waste, refuse, and the like generated by or from the conditional use shall be disposed of in the manner provided by the applicable local, state, and federal statutes, rules, and regulations. A copy of all disposal records and receipts must be kept on file for the duration of the conditional use of the site.
11. Adequate utilities, access roads, drainage, and other necessary facilities will be provided and continue to be provided by the permit holder until use of the conditionally permitted site has been terminated and the site restored.
12. If there are any alterations or modifications to the permitted construction laydown site footprint or the conditional use that results in or has the potential to result in a material, significant, or substantial alteration in the nature, size, or scale of the conditional use, the permit holder shall be required to re-apply for a conditional use permit. The determination of whether an alteration or modification to the permitted facility or the conditional use is “material, significant, or substantial” shall be made by the Redwood County Environmental Office.

13. The permit holder shall provide for the restoration of highways, streets, or other public ways which may be damaged due to the transportation of materials to or from the site of the conditional use.
14. Appropriate signs shall be posted on County Hwy. 2 at all times trucks are hauling to and from the site of the conditional use.
15. The permit holder shall acquire approval from the Redwood County Highway Department when designing and implementing measures to accommodate the traffic needs of the conditional use now and in the future.
16. The permit holder shall grade the site after the conditional use has been completed so as to render it as close to a natural state as reasonable under the circumstances. Specifically, the site shall be reclaimed and sloped to no greater than a 4:1 slope, topsoil shall be replaced, and the land shall be returned to agricultural use. The aggregate material may be stockpiled in the northeast corner of the site, provided it is setback at least 50 feet from the north property line and 100' from the center of County Hwy. 2. The landowner shall be responsible for the residual aggregate stockpiles, which may remain for a period of no more than 10 years or until November 1, 2037, whichever is earlier.
17. The Redwood County Planning Commission shall review the conditional use permit and shall be authorized to take any and all necessary action(s), including but not limited to revoking the conditional use permit and/or requiring the permit holder to reapply for a conditional use permit, if: 1) The Redwood County Environmental Office acquires information previously unavailable that indicates the terms and conditions of the permit do not accurately represent the actual circumstances of the permitted facility or the conditional use; 2) It is discovered subsequent to the issuance of the permit the permit holder failed to disclose all facts relevant to the issuance of the permit or submitted false or misleading information to the Redwood County Environmental Office, the Redwood County Planning Commission, or the Redwood County Board of Commissioners; 3) The Redwood County Environmental Office determines the permitted facility or conditional use endangers human health or the environment; and/or (4) The permit holder violates any of the herein described conditions, the Redwood County Ordinances, State statutes, or Federal laws.



REQUEST FOR BOARD ACTION

Requested Board Date:	9/16/25	Originating Dept.:	Maintenance
Preferred 2nd Date:	10/7/25		
Discussion Item:		Presenter:	Loren Gewerth
Amendment to JC Landscaping contract		estimated time needed:	5 min
Board Action: <input checked="" type="checkbox"/> Yes, action required <input type="checkbox"/> No, informational only			

If Action, Board Motion Requested:

Approve the amendment to the Service Contract with Lifestyle Landscape LLC for \$7885.00.

Background Information:

Lifestyle Landscape LLC came in cheaper than expected. The old price was \$8865.00 and the updated cost came in at \$7885.00, a savings of \$980.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Date Legal Request Submitted to County Attorney: 9/9/25

Date Requestor Requires Review Completion: 9/10/25

Administrators Comments:

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****

Amendment to Service Contract

This Amendment (“Amendment”) made and entered into this 16th day of September 2025 by and between the County of Redwood (“County”) a political subdivision of the State of Minnesota and Lifestyle Landscape LLC located at 36249 US Highway 71 Redwood Falls, MN 56283.

WHEREAS, The County entered into a Service Contract with Lifestyle Landscape on May 6, 2025, to provide landscaping services in accordance with Vendor’s Proposal dated February 3, 2025.

WHEREAS, The February 3, 2025, Vendor’s Proposal had an estimated price of \$8,865.00.

WHEREAS, Lifestyle Landscape has completed all services to satisfaction of the County.

WHEREAS, Lifestyle Landscape provided an updated invoice to County dated August 27, 2025, that has final total cost as \$7,885.00.

WHEREAS, County agrees to satisfactorily pay the updated amount of \$7,885.00.

WHEREAS, the Parties desire to amend the Contract so as to reflect the updated amount of \$7,885.00 and to incorporate the updated invoice into the Contract.

WHEREAS, Section R.1.1 of the Contract provides that it may be amended provided that amendment is reduced to writing and signed by an authorized representative of the Parties.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and for good and valuable consideration, the parties do agree as follows:

1. That Section E.1.1 shall be amended to reflect that the amount for services is \$7,885.00.
2. That Vendor’s Invoice dated August 27, 2025, shall be incorporated into this Contract.
3. That upon payment of \$7,885, the Contract shall be considered fulfilled by the Parties.
4. That all other provisions of the original Contract, except as amended herein, shall remain in full force and effect.

Dated 16th day of September 16, 2025.


LIFESTYLE LANDSCAPE LLC

COUNTY OF REDWOOD

Rick Wakefield, Board Chair

Vicki Knobloch Kletscher, County Administrator

APPROVED AS TO FORM


Date: 9.9.2025

Assistant Redwood County Attorney

REQUEST FOR BOARD ACTION

Requested Board Date:	09/16/2025	Originating Dept.:	Emergency Management
Preferred 2nd Date:			
Discussion Item:	Presenter: Jim Sandgren		
Emergency Management Performance Grant	estimated time needed:	10 min	
Board Action: <input checked="" type="checkbox"/> Yes, action required <input checked="" type="checkbox"/> No, informational only			

If Action, Board Motion Requested:

Sign grant agreement with the state of Minnesota for 2023 EMPG grant agreement.

Background Information:

The Emergency Management Performance Grant is a grant annually given to counties in Minnesota. The grant is provided to the State but funded by the Federal Government. After covid, all grants have been very slow in getting funded and processed both at the federal and state level. Also, due dates come fast and need to be acted on in a very timely manner.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Date Legal Request Submitted to County Attorney: 09/10/2025

Date Requestor Requires Review Completion: 09/16/2025

Administrators Comments:

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****



Minnesota Department of Public Safety (“State”) Homeland Security and Emergency Management Division 445 Minnesota Street, Suite 223 St. Paul, MN 55101-2190	Grant Program: 2023 Emergency Management Performance Grant Grant Contract Agreement No.: A-EMPG-2023-REDWOOCO-076
Grantee: Redwood County 403 South Mill Street Redwood Falls, MN 56283	Grant Contract Agreement Term: Effective Date: 01/01/2023 Expiration Date: 09/30/2025
Grantee’s Authorized Representative: Redwood County Emergency Management ATTN: Jim Sandgren – Emergency Management Director 303 E 3rd Street Redwood Falls, MN 56283 Phone: 507-637-4035 E-mail: Jim_s@co.redwood.mn.us	Grant Contract Agreement Amount: Original Agreement \$ 19,690.00 Matching Requirement \$ 19,690.00
State’s Authorized Representative: Homeland Security and Emergency Management ATTN: Ms. Kyle Temme 445 Minnesota Street, Suite 223 St. Paul, MN 55101-2190 Phone: 651-201-7420 E-mail: kyle.temme@state.mn.us	Federal Funding: CFDA/ALN: 97.042 FAIN: EMC-2023-EP-00001 State Funding: None Special Conditions None

Under Minn. Stat. § 299A.01, Subd 2 (4) the State is empowered to enter into this grant contract agreement.

Term: Per Minn. Stat. §16B.98, Subd. 5, the Grantee must not begin work until this grant contract agreement is fully executed and the State's Authorized Representative has notified the Grantee that work may commence. Per Minn.Stat. §16B.98 Subd. 7, no payments will be made to the Grantee until this grant contract agreement is fully executed. Once this grant contract agreement is fully executed, the Grantee may claim reimbursement for expenditures incurred pursuant to the Payment clause of this grant contract agreement. Reimbursements will only be made for those expenditures made according to the terms of this grant contract agreement. Expiration date is the date shown above or until all obligations have been satisfactorily fulfilled, whichever occurs first.

The Grantee, who is not a state employee, will:
Perform and accomplish such purposes and activities as specified herein and in the Grantee’s approved 2023 Emergency Management Performance Grant Application (“Application”) which is incorporated by reference into this grant contract agreement and on file with the State at 445 Minnesota Street, Suite 223. St. Paul, MN 55101-2190. The Grantee shall also comply with all requirements referenced in the 2023 Emergency Management Performance Grant Guidelines and Application which includes the Terms and Conditions and Grant Program Guidelines (<https://app.dps.mn.gov/EGrants>), which are incorporated by reference into this grant contract agreement.

Budget Revisions: The breakdown of costs of the Grantee’s Budget is contained in Exhibit A, which is attached and incorporated into this grant contract agreement. As stated in the Grantee’s Application and Grant Program Guidelines, the Grantee will submit a written change request for any substitution of budget items or any deviation and in accordance with the Grant Program Guidelines. Requests must be approved prior to any expenditure by the Grantee.



Matching Requirements: (If applicable.) As stated in the Grantee’s Application, the Grantee certifies that the matching requirement will be met by the Grantee.

Payment: As stated in the Grantee’s Application and Grant Program Guidance, the State will promptly pay the Grantee after the Grantee presents an invoice for the services actually performed and the State's Authorized Representative accepts the invoiced services and in accordance with the Grant Program Guidelines. Payment will not be made if the Grantee has not satisfied reporting requirements.

Certification Regarding Lobbying: (If applicable.) Grantees receiving federal funds over \$100,000.00 must complete and return the Certification Regarding Lobbying form provided by the State to the Grantee.

1. ENCUMBRANCE VERIFICATION

Individual certifies that funds have been encumbered as required by Minn. Stat. § 16A.15.

Signed: _____

Date: _____

3. STATE AGENCY

Signed: _____
(with delegated authority)

Title: _____

Date: _____

Grant Contract Agreement No. A-EMPG-2023-REDWOOCO-076 / P.O. No. 3000098113

Project No: N/A

2. GRANTEE

The Grantee certifies that the appropriate person(s) have executed the grant contract agreement on behalf of the Grantee as required by applicable articles, bylaws, resolutions, or ordinances.

Signed: _____

Print Name: _____

Title: _____

Date: _____

Signed: _____

Print Name: _____

Title: _____

Date: _____

Signed: _____

Print Name: _____

Title: _____

Date: _____

Distribution: DPS/FAS
Grantee
State’s Authorized Representative

2023 (EMPG) Emergency Management Performance Grant

Budget Summary (Review Report)

Organization:
Redwood County

EXHIBIT A
A-EMPG-2023-REDWOOCO-076

Budget		
Budget Category	Award	Match
Organization		
EM Department Salary and Fringe Benefits	\$19,690.00	\$19,690.00
Total	\$19,690.00	\$19,690.00
Total	\$19,690.00	\$19,690.00
Allocation	\$19,690.00	\$19,690.00
Balance	\$0.00	\$0.00



REQUEST FOR BOARD ACTION

Requested Board Date:	September 16, 2025	Originating Department:	Area II - MN River Ba
Preferred 2nd Date:			
Discussion Item:	Presenter: Kerry Netzke		
Request for Financial Assistance on behalf of N	estimated time needed:	15 minutes	
Board Action: <input checked="" type="checkbox"/> Yes, action required <input type="checkbox"/> No, informational only			

If Action, Board Motion Requested:

Consider dedicating \$25,000 to the North Hero 34 Road Retention Project, located between section 27 and 34 of North Hero Township.

Background Information:

The project will improve the roadway by raising the low spot by about 14 feet in height, improving safety and functionality of the road. The 'dry dam' will also temporarily store 515 acre-feet of floodwater for the 100-year storm event, reducing inflows by 670 cfs (25% reduction). This reduction will keep 5,135 tons/year of sediment from reaching Pell Creek and the Cottonwood River. In 2024, Area II received a State grant in the amount of \$876,550 for this project at a 90/10 cost share. This leaves \$106,580 to be paid by local match. North Hero Township is \$25,000 short of this match amount.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Administrators Comments:

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****

AREA II

MINNESOTA RIVER BASIN PROJECTS

1424 E. College Drive, Suite 300 • Marshall, MN 56258 • (507) 537-6369 • area2@starpoint.net • www.area2.org

July 16, 2025

RECEIVED

JUL 21 2025

COUNTY ADMINISTRATOR

Redwood County Board of Commissioners
Redwood County Government Center
PO Box 130
Redwood Falls, MN 56283-0130

RE: Request for Financial Assistance on behalf of North Hero Township
North Hero 34 Road Retention

Dear Honorable Commissioners:

The North Hero Township Board of Supervisors met on July 15, 2025 and formally acted to proceed with the North Hero 34 Road Retention project located between sections 27 and 34 of North Hero Township, 3 miles east and 1 mile south of Walnut Grove. This project has been under consideration for over 30 years. The existing metal culverts have reached a deterioration point where closure of the roadway has been seriously considered.

In 2024, Area II Minnesota River Basin Projects was successfully awarded a BWSR Water Quality and Storage grant in the amount of \$876,550 for this specific project at a 90/10 cost-share rate. Previous grant money has been a 75/25 cost-share and this new rate makes the project much more affordable. A meeting was held with Area II, the township officials and all involved property owners and operators to discuss the project and answer any questions on July 2. The group consensus of this meeting was to proceed with the proposed road retention.

The project has tremendous benefits, which is why this competitive grant was awarded. Not only will the roadway be improved greatly by raising the low spot in the roadway about 14 feet in height to improve the safety and functionality of the road, the 'dry dam' will temporarily store 515 acre-feet of floodwater for the 100-year storm event, reducing inflows by 670 cfs (25% reduction). The temporary floodpool will cover 67 acres. This reduction results in keeping 5,135 tons/year of sediment from reaching Pell Creek, and eventually the Cottonwood River.

Even with grant funds and the 90/10 cost-share, North Hero Township needs to request assistance from Redwood County for the required 10% local match. With the most current cost-estimate dated 4/16/2025 which includes contingency and easements, the local share is estimated at \$106,580. North Hero Township finds themselves \$25,000 short of this match and would ask Redwood County to contribute this amount. As a precedent, Redwood County assisted the Springdale 19 Grade Stabilization (upstream of the Tracy Golf Course) for this same dollar amount in 2021. The total cost of that project was just under \$485,000.

This is a wise investment for Redwood County to not only contribute to sustainable infrastructure, but to assist in achieving substantial gains towards the floodwater storage and sediment reduction goals for the Cottonwood River. The County's consideration of this request is greatly appreciated as you begin budgeting for 2026 and we ask that this request be included.

Sincerely, and on behalf of North Hero Township,



Kerry Netzke
Executive Director

Copy to: Jay Swanson, North Hero Township Clerk

Attachments: Flow Reduction Data Sheet
Preliminary Cost Estimate (*dated 4/16/2025*)

AREA II

MINNESOTA RIVER BASIN PROJECTS

FLOW REDUCTION DATA SHEET

Project Name: North Hero 34 East Road Retention
 County: Redwood
 Location: Section 34, North Hero Township - 3 miles southeast of Walnut Grove
 Drainage Area: 10.7 Square Miles

Date: 4/21/2022
 Landowner: North Hero Township
 Notes: Proposed Road Retention
 DNR dam safety and protected waters permits needed.

Storm	Rain Amount (inches)	Peak Inflow (cfs)	Total Inflow (acre-ft)	Peak Elevation		Peak Storage (acre-ft)		Peak Pool Area (acres)		Peak Outflow (cfs)		Reduction inflow-outflow (cfs)		% Flow Reduction		Time (hours) Above Base Flow	
				As Is	Proposed	As Is	Proposed	As Is	Proposed	As Is	Proposed	As Is	Proposed	As Is	Proposed	As Is	Proposed
1-Year	2.35	334	480	1165.3	1172.3	10	103	6	22	327	195	7	139	2.1%	41.6%	60	60
2-Year	2.7	462	619	1166.8	1175.1	21	179	9	32	440	220	22	242	4.8%	52.4%	61	61
5-Year	3.34	627	894	1169.2	1177.1	49	250	14	40	612	547	15	80	2.4%	12.8%	62	62
10-Year	3.95	764	1174	1169.7	1177.6	55	272	15	42	762	726	2	38	0.3%	5.0%	63	63
25-Year	4.9	1366	1635	1170.9	1178.8	76	327	18	48	1342	1199	24	167	1.8%	12.2%	65	65
50-Year	5.72	2014	2050	1171.9	1180.1	94	392	21	56	1989	1704	25	310	1.2%	15.4%	67	67
100-Year	6.61	2651	2508	1172.7	1182.1	114	515	23	67	2604	1981	47	670	1.8%	25.3%	68	68

100-Year Peak Pool Elevation = 1182.1 Added Hours Above Base Flow (100-Yr) = 0 100-Year Storage/Runoff = 20.5%

As Is Conditions:
 Existing gravel road over unnamed stream.
 Two existing 72" CMP culverts
 Top of existing road at about elevation 1169.1.

Proposed Conditions:
 Raise road to elevation 1183 or about 14' higher than existing.
 Main culvert to be a 12' x 9' RC Box with outlet elevation 1158.3.
 Low flow culvert to be a 48" with inlet elevation 1159.9.
 14' x 10' concrete box inlet with top at elevation 1175.5.

Average % Storm Reduction / Year = 35.2%
 Average Storm Flow Reduction / Year = 165.3 cfs
 Average Storm Storage/ Year = 249.4 acre-feet

AREA II

MINNESOTA RIVER BASIN PROJECTS

Preliminary Cost Estimate

Project: North Hero 34 East Road Retention

Owner: North Hero Township
Watershed Area: 10.7 Square Miles

Date: 4/16/2025

MnDOT No.	Bid Item	Approximate Quantity	Unit	Unit Price	Engineer's Estimate
2021.501	Mobilization	1	LS	\$6,000.00	\$6,000.00
2101.501	Clearing & Grubbing	1	LS	\$5,000.00	\$5,000.00
2104.503	Remove Culvert Pipes	148	LF	\$27.00	\$3,996.00
2106.507	Excavation – Common (P)	14520	CY	\$5.00	\$72,600.00
2106.507	Common Embankment (CV)	38960	CY	\$5.00	\$194,800.00
2106.600	Salvaged Gravel (CV) (P)	912	CY	\$15.00	\$13,680.00
2118.509	Aggregate Surfacing, Class V	610	TON	\$25.00	\$15,250.00
2123.510	1 C.Y. Shovel	10	HOUR	\$200.00	\$2,000.00
2123.510	Dozer	10	HOUR	\$200.00	\$2,000.00
2412.502	12' x 9' Precast Concrete Box Culvert End Section	1	EACH	\$25,000.00	\$25,000.00
2412.503	12' x 9' Precast Concrete Box Culvert, CL. III	102	LF	\$2,100.00	\$214,200.00
2412.503	12' x 9' Precast Concrete Box Culvert, CL. IV	48	LF	\$2,300.00	\$110,400.00
2451.507	Aggregate Backfill (LV)	100	CY	\$20.00	\$2,000.00
2451.507	Fine Filter Aggregate, Toe Drain (CV) (P)	1520	CY	\$30.00	\$45,600.00
2451.507	Fine Filter Aggregate, Drain Diaphragm (CV) (P)	225	CY	\$30.00	\$6,750.00
2501.502	18" CS Pipe Apron	2	EACH	\$375.00	\$750.00
2501.502	48" RC Pipe Apron	1	EACH	\$2,750.00	\$2,750.00
2501.503	18" CS Pipe Culvert	90	LF	\$32.00	\$2,880.00
2501.503	48" RC Pipe Culvert, Design 3006G, Class II	40	LF	\$250.00	\$10,000.00
2501.600	Galvanized Trash Rack	1	EACH	\$15,000.00	\$15,000.00
2502.503	6" Perforated PE Pipe Drain	870	LF	\$8.00	\$6,960.00
2506.503	Construct Drainage Structure, Design 4020-14'x10' Box	15.4	LF	\$2,500.00	\$38,500.00
2511.507	Random Riprap CL V. Quarry	1400	CY	\$75.00	\$105,000.00
2573.503	Silt Fence, Type Hand Installed	500	LF	\$5.00	\$2,500.00
2574.508	Fertilizer Type 24-2-24	1000	LB	\$3.50	\$3,500.00
2575.504	Rolled Erosion Prevention Category 200 (Incl. Maint.)	2200	SY	\$2.75	\$6,050.00
2575.505	Seeding	2.5	ACRE	\$1,000.00	\$2,500.00
2575.505	Disk Anchoring	2.5	ACRE	\$800.00	\$2,000.00
2575.508	Seed Mixture 25-141 Mesc General Roadside	150	LB	\$15.00	\$2,250.00
2575.509	Mulch Material Type 1	5	TON	\$800.00	\$4,000.00
	Total Estimated Construction Cost				\$919,916.00
	10% Contingency				\$91,991.60
	Permits	1	Lump Sum		\$2,000.00
	Slope Easement	3.6	Acre	\$4,000.00	\$14,400.00
	Drainage Easement	75	Acre	\$500.00	\$37,500.00
	Total Estimated Cost				\$1,065,807.60



REQUEST FOR BOARD ACTION

Requested Board Date:	9/16/25	Originating Dept.:	EDA
Preferred 2nd Date:			
Discussion Item:	Presenter: Grady Holtberg		
Updates from the most recent EDA board meeting on 9/10/25	estimated time needed:	10 minutes	
Board Action:	<input type="checkbox"/> Yes, action required	<input checked="" type="checkbox"/>	No, informational only

If Action, Board Motion Requested:

Background Information:

Provide updates to the board on current EDA projects including Broadband, Housing, and childcare.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Date Legal Request Submitted to County Attorney:

Date Requestor Requires Review Completion:

Administrators Comments:

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****



REQUEST FOR BOARD ACTION

Requested Board Date:	9/16/25	Originating Dept.:	EDA
Preferred 2nd Date:			
Discussion Item:	Resolution to accept donations from multiple donors		
	Presenter:	Grady Holtberg	
	estimated time needed:	5 minutes	
Board Action:	<input checked="" type="checkbox"/> Yes, action required	<input type="checkbox"/> No, informational only	

If Action, Board Motion Requested:

Adopt resolution accepting \$650 donation to cover the cost of flower bouquets for the Rural Child Care Innovation Program Provider Appreciation Event on 9/18.

Background Information:

On Thursday, September 18, Redwood County, in partnership with First Childrens Finance and Southwest Initiative Foundation, will be hosting a child care provider appreciation event as part of the Rural Child Care Innovation Program. The RCCIP team has solicited and received \$100 donation from Tamara Banks American Family Insurance, \$50 from Daktronics, and \$500 from Schult Homes to provide gifts of flower bouquets to each provider in attendance, to show our appreciation for their work.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Date Legal Request Submitted to County Attorney:

Date Requestor Requires Review Completion:

Administrators Comments:

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****

Redwood County Board of Commissioners

P.O. Box 130 Redwood Falls, MN 56283



A RESOLUTION ACCEPTING THE DONATION OF \$100 FROM MULTIPLE DONORS

WHEREAS, TAMARA BANKS AMERICAN FAMILY INSURANCE, wishes to donate \$100, DAKTRONICS wishes to donate \$50, and SCHULT HOMES wishes to donate \$500 to The Redwood County Economic Development Office; and

WHEREAS, the Economic Development Office will utilize the donation of \$650 for the purpose to purchase flower bouquets for the Redwood County RCCIP Child Care Appreciation Event; and

WHEREAS, the Board of Commissioners appreciates the generosity of these donors in supporting the Redwood County Economic Development office and local child care providers;

NOW THEREFORE BE IT RESOLVED, that the Board of Commissioners hereby approves the acceptance of \$650 from the donors to the Redwood County Economic Development Authority, on behalf of the County.

PASSED and ADOPTED by the Redwood County Board of Commissioners this 16th of September, 2025.

Rick Wakefield, Chair
Redwood County Board of Commissioners

Vicki Kletscher
County Administrator

1st District

RICK WAKEFIELD

P.O. Box 473

Walnut Grove, MN 56180

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2nd District

JIM SALFER

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3rd District

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5th District

COREY THEIS

121 W. 4th St.

Redwood Falls, MN 56283

(507) 430-4150

Corey_T@redwoodcounty-mn.gov



REQUEST FOR BOARD ACTION

Requested Board Date:	9/16/25	Originating Dept.:	EDA
Preferred 2nd Date:			
Discussion Item:	Presenter: Grady Holtberg		
Approve letter of Support for SRDC grant application	estimated time needed:	5 minutes	
Board Action:	<input checked="" type="checkbox"/> Yes, action required	<input type="checkbox"/> No, informational only	

If Action, Board Motion Requested:

Approve a letter of support to the Southwest Regional Development Commission in applying for the MN DEED Small Business Assistance Partnerships Grant Program

Background Information:

The Southwest Regional Development Commission, in partnership with the Mid-Minnesota Development Commission is applying for the Small Business Partnerships Grant Program, offered by the Minnesota Department of Employment and Economic Development. This funding will support the SBDC and partner agencies in providing no cost technical assistance to entrepreneurs and small business owners in their 13 county region, including Redwood County.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Date Legal Request Submitted to County Attorney:

Date Requestor Requires Review Completion:

Administrators Comments:

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****

Redwood County Board of Commissioners

P.O. Box 130 Redwood Falls, MN 56283



Minnesota Department of Employment and Economic Development
180 E 5th St Suite 1200
Saint Paul, MN 55101

September 16, 2025

RE: Letter of Support for Small Business Assistance Partnerships Program Proposal

To Whom It May Concern,

On behalf of Redwood County EDA, we are pleased to offer this letter of support for the joint proposal submitted by Mid-Minnesota Development Commission (MMDC) and Southwest Regional Development Commission (SRDC) to the Minnesota Department of Employment and Economic Development's (DEED) Small Business Assistance Partnerships Program. This regional collaboration spans a 13-county area and is designed to deliver no-cost technical assistance to historically underserved entrepreneurs and small business owners, including individuals who are Black, Indigenous, people of color, veterans, people with disabilities, LGBTQ+ individuals, and those with low incomes.

We support this proposal for the following reasons:

- **Regional Collaboration:** MMDC and SRDC bring decades of experience in economic development, small business support, and regional planning. Their partnership ensures broad geographic coverage and deep local knowledge.
- **Complementary Strengths:** The coalition will work closely with organizations such as Southwest Initiative Foundation and the Small Business Development Center to identify niche areas and avoid duplication, enhancing existing services.
- **Commitment to Equity:** The project prioritizes underserved populations and aims to foster inclusive economic growth across Southwest and South Central Minnesota.
- **Strong Infrastructure:** MMDC will serve as fiscal host, and both MMDC and SRDC have committed match funding and staffing resources to support program design and service delivery.

We believe this initiative will significantly strengthen the entrepreneurial ecosystem in our region and provide meaningful support to those who need it most. Redwood County Minnesota fully supports this proposal and looks forward to collaborating with MMDC, SRDC, and other partners to ensure its success.

Sincerely,

Rick Wakefield
Board Chair, Redwood County Board of Commissioners
Redwood County, Minnesota
Rick_W@RedwoodCounty-MN.gov
(507) 859-2369

Grady Holtberg
Economic Development Coordinator
Redwood County EDA
403 South Mill St. Redwood Falls, MN 56283
Grady_H@RedwoodCounty-MN.gov
507-401-5062

1st District

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REQUEST FOR BOARD ACTION

Requested Board Date:	9/16/25	Originating Dept.:	EDA
Preferred 2nd Date:			
Discussion Item:	Presenter: Grady Holtberg		
Approve letter of Support for SBDC grant application	estimated time needed:	5 minutes	
Board Action:	<input checked="" type="checkbox"/> Yes, action required	<input type="checkbox"/> No, informational only	

If Action, Board Motion Requested:

Approve a letter of support to the Small Business Development Center in applying for the MN DEED Small Business Assistance Partnerships Grant Program

Background Information:

The Southwest Small Business Development Center, in partnership with Southwest Initiative Foundation, Kandiyohi County EDA, Department of Public Transformation, and Dakota Finance Corporation is applying for the Small Business Partnerships Grant Program, offered by the Minnesota Department of Employment and Economic Development. This funding will support the SBDC and partner agencies in providing no cost technical assistance to entrepreneurs and small business owners in their 18 county region, including Redwood County.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Date Legal Request Submitted to County Attorney:

Date Requestor Requires Review Completion:

Administrators Comments:

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****

Redwood County Board of Commissioners

P.O. Box 130 Redwood Falls, MN 56283



Minnesota Department of Employment and Economic Development
Small Business Assistance Program
332 Minnesota Street, Suite E200
St. Paul, MN 55101

September 16, 2025

To Whom It May Concern:

Entrepreneurs in Redwood County are vital to the strength of our local economy, yet they often face challenges in accessing capital, technical assistance, and market opportunities. The Southwest Minnesota Regional Coalition addresses these barriers by coordinating services and connecting business owners to the resources they need to succeed.

We are pleased to support this proposal and the coalition's ability to deliver meaningful results for entrepreneurs and communities across Southwest Minnesota.

Sincerely,

Rick Wakefield
Board Chair, Redwood County Board of Commissioners
Redwood County, Minnesota
Rick_W@RedwoodCounty-MN.gov
(507) 859-2369

Grady Holtberg
Economic Development Coordinator
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LINCOLN PIPESTONE RURAL WATER

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
WITH SUPPLEMENTARY INFORMATION**

DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Lincoln Pipestone Rural Water System
Lake Benton, Minnesota

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Lincoln Pipestone Rural Water System (the System), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the System, as of December 31, 2024, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the System, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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TOLL FREE: 1-800-456-0889

FAX #: (605) 665-0592



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of employer's share of public employees retirement association net pension liability – general employees retirement fund and schedule of employer's public employees retirement association contributions – general employees retirement fund be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2025, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

Other Reporting Required by Minnesota Legal Compliance

In accordance with Minnesota Legal Requirements, we have also issued our report dated June 25, 2025, on our consideration of the System's compliance with Minnesota Legal Compliance Audit Guidance for Other Political Subdivisions. The purpose of that report is solely to describe the scope of our testing over compliance with Minnesota Legal Compliance and the results of that testing and not to provide an opinion on compliance.

Wohlschlag Ritzman + Co., LLC

Yankton, South Dakota
June 25, 2025

LINCOLN PIPESTONE RURAL WATER SYSTEM

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Lincoln Pipestone Rural Water System (the System), Lake Benton, Minnesota, we offer readers of the System's financial statements this narrative overview and analysis of the financial activities of the System for the fiscal year ended December 31, 2024.

Financial Highlights

- The assets and deferred outflows of resources of the System exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$67,152,115 (net position). Of this amount, \$10,694,086 (unrestricted net position) may be used to meet the System's ongoing obligations to its users and creditors and provide for future rate stabilization.
- The System's total net position increased by \$7,578,808 as compared to an increase of \$367,400 in the previous year. The increase in the current year was mainly due to an increase in the distribution area and new user hookups for the two new distribution areas.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the System's basic financial statements. The System's basic financial statements comprise two components: 1) fund financial statements, and 2) notes to the financial statements. The notes explain some of the information in the financial statements and provide more detailed data. The statements are followed by supplementary schedules that further explain and support the information in the financial statements.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The System, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The System maintains one type of fund: a propriety fund.

Proprietary Fund. The System maintains one type of proprietary fund. The System uses an enterprise fund to account for its water functions.

The basic proprietary fund financial statements can be found in the table of contents.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the fund financial statements. The notes to the financial statements can be found in the table of contents.

Fund Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the System, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$67,152,115 at the close of the most recent fiscal year.

LINCOLN PIPESTONE RURAL WATER SYSTEM

A large portion of the System's net position (63.4 percent) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment), less any related debt used to acquire those assets that are still outstanding. The system uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the System's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Lincoln Pipestone Rural Water System's Summary of Net Position

	Business-type Activities		
	2024	2023	Increase (Decrease)
Current and Other Assets	\$ 6,349,616	\$ 5,680,266	\$ 669,350
Restricted Assets	13,419,284	13,438,727	(19,443)
Board Designated Assets	7,478,158	7,968,006	(489,848)
Capital Assets	<u>72,558,908</u>	<u>66,619,510</u>	<u>5,939,398</u>
Total Assets	<u>99,805,966</u>	<u>93,706,509</u>	<u>6,099,457</u>
Deferred Outflows of Resources	<u>180,312</u>	<u>267,641</u>	<u>(87,329)</u>
Long-term Liabilities Outstanding	30,659,755	32,194,714	(1,534,959)
Other Liabilities	<u>855,827</u>	<u>1,940,864</u>	<u>(1,085,037)</u>
Total Liabilities	<u>31,515,582</u>	<u>34,135,578</u>	<u>(2,619,996)</u>
Deferred Inflows of Resources	<u>1,318,581</u>	<u>277,952</u>	<u>1,040,629</u>
Net Investment in Capital Assets	42,551,612	35,335,808	7,215,804
Restricted	13,906,417	13,941,464	(35,047)
Unrestricted	<u>10,694,086</u>	<u>10,283,348</u>	<u>410,738</u>
Total Net Position	<u>\$ 67,152,115</u>	<u>\$ 59,560,620</u>	<u>\$ 7,591,495</u>

An additional portion of the System's net position (20.7 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$10,694,086 or (15.9 percent) represents unrestricted net position which may be used to meet the System's ongoing obligations to citizens and creditors.

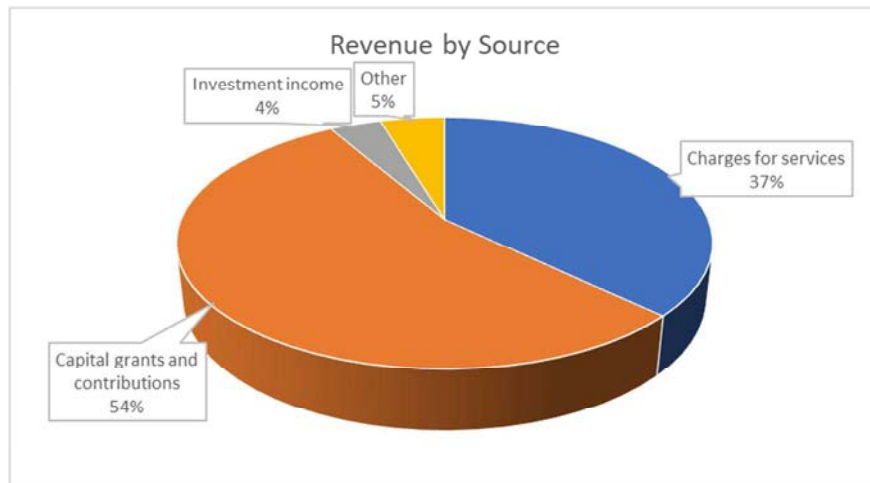
At the end of the current fiscal year, the System is able to report positive balances in all categories of net position.

LINCOLN PIPESTONE RURAL WATER SYSTEM

Lincoln Pipestone Rural Water System's Changes in Net Position

	Business-type Activities		
	2024	2023	Increase (Decrease)
Revenues			
Program Revenues			
Charges for services	\$ 6,724,191	\$ 5,920,142	\$ 804,049
Capital grants and contributions	9,243,278	2,060,945	7,182,333
General Revenues			
Investment income	627,554	633,308	(5,754)
Other	357,718	853,452	(495,734)
Total Revenues	16,952,741	9,467,847	7,484,894
Expenses			
Operating	8,727,622	8,420,202	307,420
Non-operating	646,311	680,245	(33,934)
Total Expenses	9,373,933	9,100,447	273,486
Change in Net Position	7,578,808	367,400	7,211,408
Net Position, January 1, restated	59,573,307	59,193,220	380,087
Net Position, December 31	\$ 67,152,115	\$ 59,560,620	\$ 7,591,495

The following graph shows revenues by source for 2024:



LINCOLN PIPESTONE RURAL WATER SYSTEM

Capital Asset and Debt Administration

Capital Assets. The System's investment in capital assets as of December 31, 2024, amounts to \$72,558,908 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, distribution system, buildings, machinery, equipment and vehicles. The total increase in the System's investment in capital assets for the current fiscal year was 8.92 percent.

The capital asset events during the current fiscal year included the following:

- Vehicle additions of \$277,958
- Add-ons totaling \$9,293,768

Lincoln Pipestone Rural Water System's Capital Assets (net of depreciation)

	Water System		
	2024	2023	Increase (Decrease)
Land and Improvements	\$ 3,951,544	\$ 3,951,544	\$ -
Construction in Progress	6,481,562	3,975,857	2,505,705
Distribution System	61,585,550	58,230,975	3,354,575
Buildings	15,954	19,318	(3,364)
Machinery and Equipment	142,324	121,918	20,406
Vehicles	381,974	319,898	62,076
 Total	 \$ 72,558,908	 \$ 66,619,510	 \$ 5,939,398

Additional information on the System's capital assets can be found in Note 3 of this report.

Long-term debt. At the end of the current fiscal year, the System had total bonded debt outstanding of \$29,407,000. All of which is revenue debt. While all of the System's bonds have revenue streams, they are all backed by the full faith and credit of the System.

Lincoln Pipestone Rural Water System's Outstanding Debt

	Water System		
	2024	2023	Increase (Decrease)
Revenue Bonds	\$ 29,407,000	\$ 30,642,000	\$ (1,235,000)

The System's total debt decreased \$1,235,000 or 4.0 percent during the current fiscal year.

LINCOLN PIPESTONE RURAL WATER SYSTEM

Additional information of the System's long-term debt can be found on Note 4 of this report.

Factors Bearing on the Systems Future

The system is dependent on the United States Department of Agriculture for the vast majority of its funding. The continuation of this funding is dependent on the actions taken by the Minnesota and Federal legislature in the future.

Requests for Information

This financial report is designed to provide a general overview of the System's finances for all those with an interest in the System's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Lincoln Pipestone Rural Water System's office, 415 East Benton Street, Box 188, Lake Benton, MN 56149.

LINCOLN PIPESTONE RURAL WATER

STATEMENT OF NET POSITION
DECEMBER 31, 2024

CURRENT ASSETS	
Cash and cash equivalents	\$ 594,946
Accounts receivable, net	2,455,387
Interest receivable	47,788
Lease receivable	132,125
Inventories	907,447
Prepaid expense	70,118
Restricted assets	
Special assessments - current portion	466,342
Special assessments - delinquent portion	20,791
Total current assets	<u>4,694,944</u>
NONCURRENT ASSETS	
Board designated cash and temporary investments	
Short-term assets	531,456
Long-term assets	705,109
System improvements	4,746,202
Land acquisition	64,395
Office and shop reserve	176,832
Tank maintenance	1,254,164
Total Board designated cash and temporary investments	<u>7,478,158</u>
Restricted assets	
Cash and investments	2,880,942
Special assessments, net of current	10,538,342
Total restricted assets	<u>13,419,284</u>
Other assets	
Patronage dividend receivable	730,693
Accounts receivable, net of current portion	86,422
Lease receivable, net of current portion	837,557
Total other assets	<u>1,654,672</u>
Capital assets	
Land	3,951,544
Construction in progress	6,481,562
Depreciable, net	62,125,802
Total capital assets	<u>72,558,908</u>
Total noncurrent assets	<u>95,111,022</u>
Total assets	<u>99,805,966</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related deferred outflows	<u>180,312</u>
CURRENT LIABILITIES	
Accounts payable	450,007
Retainage payable - construction contract	7,845
Accrued payroll liabilities	78,718
Unearned revenue	37,569
Accrued interest payable	280,890
Sales tax payable	798
Current portion of long-term liabilities:	
Bonds payable	1,301,406
Accrued compensated absences	57,033
Total current liabilities	<u>2,214,266</u>
LONG-TERM LIABILITIES	
Bonds payable	28,705,890
Net pension liability	576,415
Accrued compensated absences	19,011
Total noncurrent liabilities	<u>29,301,316</u>
Total liabilities	<u>31,515,582</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related deferred inflows	388,247
Lease receivable deferred inflows	930,334
Total deferred inflows of resources	<u>1,318,581</u>
NET POSITION	
Net investment in capital assets	42,551,612
Restricted for debt service	13,906,417
Unrestricted	10,694,086
TOTAL NET POSITION	<u>\$ 67,152,115</u>

The accompanying notes are an integral part
of these financial statements.

LINCOLN PIPESTONE RURAL WATER

STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - PAGE 1 OF 2
YEAR ENDED DECEMBER 31, 2024

OPERATING REVENUES

Charges for sales and services	
Consumers	\$ 5,227,058
Municipalities	1,078,371
Other	418,762
Total operating revenues	6,724,191

OPERATING EXPENSES

Sources of supply and pumping	
Salaries	164,821
Employee benefits	57,905
Transportation	9,558
Purchased power	298,515
Repairs and materials	94,398
Chemical and supplies	378,547
Telephone	8,608
Licenses, permits and fees	101,593
Water purchases	903,520
Professional services	9,289
Total sources of supply and pumping	2,026,754

SCADA

Salaries	108,604
Employee benefits	62,734
Transportation	11,306
Purchased power	202,159
Repairs and materials	47,162
Telephone	898
Professional services	451
Utilities	1,517
Total SCADA	434,831

Distribution

Salaries	827,898
Employee benefits	410,367
Transportation	139,007
Repairs and materials	221,364
Gopher location	7,744
Telephone	26,619
Damage claims	8,162
Purchased power	2,997
Total distribution	1,644,158

General and administrative

Salaries	336,000
Employee benefits	118,048
Pension expense	(64,344)
Directors fees	71,796
Board meetings	2,942
Supplies	13,743
AMR postage/billing costs	95,835
Other services and charges	160,609
Repairs and materials	66,439
Transportation	19,480
Advertising and promotion	19,322
Dues and memberships	9,697
Training	4,781
Insurance	112,762
Utilities	10,304
Real estate taxes	35,519
Other	3,127
Total general and administrative	1,016,060

Depreciation	3,605,819
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Total operating expenses	8,727,622
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OPERATING INCOME (LOSS)	(2,003,431)
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The accompanying notes are an integral part
of these financial statements.

LINCOLN PIPESTONE RURAL WATER

**STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - PAGE 2 OF 2
YEAR ENDED DECEMBER 31, 2024**

NONOPERATING REVENUES (EXPENSES)

Interest income	627,554
Lease interest income	39,585
Farm rental (net)	4,447
Lease income	126,451
Membership fees	33,600
Bond issuance costs	(4,401)
Interest expense	(641,910)
Miscellaneous income	90,635
Gain (loss) on disposal of capital assets	63,000
Total nonoperating revenues (expenses)	<u>338,961</u>
Income (loss) before capital contributions	<u>(1,664,470)</u>
Capital Contributions	
Capacity charges	3,849,000
Special assessment revenue	629,878
State contribution	9,186
Capital contributions	4,755,214
Total contributions	<u>9,243,278</u>
Change in net position	7,578,808
Net position, beginning	<u>59,560,620</u>
Error correction	12,687
Net position, restated	<u>59,573,307</u>
Net position, ending	<u>\$ 67,152,115</u>

The accompanying notes are an integral part
of these financial statements.

LINCOLN PIPESTONE RURAL WATER

STATEMENT OF CASH FLOWS - PAGE 1 OF 2
YEAR ENDED DECEMBER 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers	\$ 4,264,266
Payments to suppliers and vendors	(3,621,464)
Payments to and on behalf of employees	<u>(2,200,653)</u>
Net cash provided by (used in) operating activities	<u>(1,557,851)</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Membership fees	33,600
Miscellaneous nonoperating income	90,635
Farm rental income	4,447
Lease income	<u>126,451</u>
Net cash provided by (used in) noncapital financing activities	<u>255,133</u>

**CASH FLOWS USED IN CAPITAL AND RELATED
FINANCING ACTIVITIES**

Acquisition of capital assets	(9,484,733)
Capacity charges	3,849,000
Special assessments	544,897
Capital contributions	4,755,214
Principal paid on long-term debt	(1,235,000)
Interest and fees paid on long-term debt	<u>(694,439)</u>
Net cash provided by (used in) capital financing activities	<u>(2,265,061)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received on cash and investments	<u>726,393</u>
Net cash provided by (used in) capital activities	<u>726,393</u>

NET CHANGE IN CASH AND CASH EQUIVALENTS (2,841,386)

CASH AND CASH EQUIVALENTS - BEGINNING OF THE YEAR 13,795,432

CASH AND CASH EQUIVALENTS - END OF THE YEAR \$ 10,954,046

The accompanying notes are an integral part
of these financial statements.

LINCOLN PIPESTONE RURAL WATER

STATEMENT OF CASH FLOWS - PAGE 2 OF 2
YEAR ENDED DECEMBER 31, 2024

Reconciliation of operating income (loss) to net cash provided by operating activities:

Operating income	\$ (2,003,431)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	3,605,819
Change in operating assets and liabilities:	
(Increase) decrease in:	
Accounts receivable	(1,918,989)
Lease receivable	87,104
Inventory	(66,379)
Prepaid expense	(3,290)
Patronage dividend	(17,378)
Deferred pension outflows	87,329
Increase (decrease) in:	
Accounts payable	(452,025)
Accrued payroll liabilities	7,962
Compensated absences	3,815
Net pension liability	(262,368)
Unearned revenue	(610,662)
Sales tax payable	798
Deferred pension inflows	<u>(16,156)</u>

NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES \$ (1,557,851)

RECONCILIATION OF CASH TO THE STATEMENT OF FINANCIAL POSITION

Cash and cash equivalents	\$ 594,946
Board designated cash and temporary investments	7,478,158
Restricted cash and investments	<u>2,880,942</u>
	<u>\$ 10,954,046</u>

SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

Amortization of bond premium	\$ 41,406
Retainage payable included in capital outlay	\$ 7,845
Trade in value on capital assets	\$ 63,000

The accompanying notes are an integral part of these financial statements.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Lincoln Pipestone Rural Water System (the System) was established pursuant to MN Statutes 116A under the jurisdiction of the Fifth Judicial District. The participating counties of Lincoln, Pipestone, Jackson, Murray, Rock, Nobles, Lyon, Lac qui Parle, Redwood and Yellow Medicine have agreed to guarantee their share of the debt arising within each respective county. The System provides water for participating rural water users and cities within the water district.

The System is governed by an eleven member board appointed for terms of four years by the District Court. The Board of Commissioners has control over all activities relating to the System.

The System considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the System are such that exclusion would cause the System's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. The System has no component units that meet the GASB criteria.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The System's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recorded when earned and expenses are recorded when a liability is incurred.

The System is accounted for as an enterprise fund. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the determinization of net income is necessary or useful to sound financial administration. The intent of the governing body is that the costs of providing goods or services to the members and cities on a continuing basis be financed or covered primarily through user charges.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation, continued

Non-exchange transactions, in which the System receives value without directly giving equal value in return, include grants, entitlement and donations. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the System must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the System on a reimbursement basis.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The System is presented as a single proprietary fund.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the System's enterprise fund is charges to customers for sales and services. The System also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

Deposits and Investments

The System's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash balances are invested to the extent available in various deposits and investments authorized by Minnesota State statutes. For purposes of the statement of cash flows, cash equivalents include demand deposit account balances and certificates of deposit.

The System may also invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies and maturing in 270 days or less.
8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position, continued

Deposits and Investments, continued

9. Guaranteed investment contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

Broker money market funds operate in accordance with appropriate state laws and regulations. The reported value of the pool is amortized cost which represents fair value of the shares.

The System categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The System has not adopted a formal investment policy that addresses interest rate and credit risk.

Restricted Cash

The System is required to restrict funds received through the collection of debt service special assessments.

Board Designated Cash and Temporary Investments

The System has designated dollars for future capital needs for short-term and long-term assets, system improvements, land acquisitions and tank maintenance.

Accounts Receivable

Accounts receivable include amounts billed for services provided before year-end. Unbilled utility enterprise fund receivables are also included for services provided in 2024. All receivables are reported at their gross value and, if appropriate, reduced by the estimated portion that is expected to be uncollectible.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Special Assessments

Special assessments represent restricted financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivable upon certification to the County. Special assessments are recognized as revenue when they are levied.

Inventories and Prepaid Items

Inventories consist of construction supplies and are valued at cost. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the financial statements. Capital assets are defined by the System as assets with an initial estimated useful life in excess of one year. Such assets are recorded as historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated in the proprietary fund of the System using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Distribution System	7 - 40
Machinery and Equipment	3 - 20
Buildings	20

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The System has only one item that qualifies for reporting in this category. Accordingly, deferred pension resources, is reported only in the statement of net position.

LINCOLN PIPESTONE RURAL WATER SYSTEM

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Deferred Outflows of Resources, continued

This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

Compensated Absences

The established vacation year is the calendar year, January 1 through December 31 each year. Vacations are accrued or earned based on the employee’s length of service and the time actually worked. Employees will not continue to accrue vacation time once they have accrued 125 percent of the maximum number of hours they can earn in the current calendar year. Full-time employees will accrue paid vacation according to the following schedule, (annual totals will be rounded to the nearest whole hour):

<u>Service Period</u>	<u>Paid Vacation Accrual Rate</u>
First calendar year or part thereof	3.333 hours per month worked (40 hours per year maximum earned)
Calendar years 2 through 5	6.666 hours per month worked (80 hours per year maximum earned)
Calendar years 6 through 15	10.0 hours per month worked (120 hours per year maximum earned)
Calendar years 16 and over	13.33 hours per month worked (160 hours per year maximum earned)

Employees may not receive vacation pay in lieu of time off. In addition, employees will cease to earn additional vacation time once they have accrued 125 percent of the maximum number of hours, they can earn in the current calendar year. When employment is terminated, employees will receive vacation pay for any unused vacation accrued at the time of termination.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the entity. For the System, these revenues are charges for sales and services. Operating expenses are the necessary costs incurred to provide the service that is the primary activity for the entity. Revenues and expenses not meeting these definitions are reported as nonoperating.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Long-Term Liabilities

Long-term debt and other long-term obligations are reported as liabilities. The recognition of bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

Leases

The System is a lessor for leases related to the use of land. The System recognizes a lease receivable and a deferred inflow of resources within the financial statements.

At the commencement of a lease, the System initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the System determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The System uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The System monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of deferred inflows of resources, which arise only under a full accrual basis of accounting that qualifies as needing to be reported in this category. Deferred pension resources result from actuarial calculations. Deferred lease receivable results from lease revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amount becomes available.

Net Position

Net position represents the difference between assets and liabilities. Net position is displayed in three components:

- a. Net Investment in capital assets – Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.
- b. Restricted net position – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital asset.”

When both restricted and unrestricted resources are available for use, it is the System's policy to use restricted resources first, then unrestricted resources as they are needed.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Implementation of New Accounting Standard and Restatement

In 2024, the System implemented the provisions of GASB Statement No. 87, *Leases*. The standard applies to governmental entities that are part to lease agreements and requires lessees to recognize an intangible right-to-use lease asset and a corresponding lease liability. Lessors are required to recognize a lease receivable and a deferred inflow of resources.

The implementation of GASB 87 resulted in a \$12,687 adjustment to beginning net position to reflect the recognition of lease-related balances. Additional information regarding the prior period adjustment is provided in Note 9.

2. DEPOSITS AND INVESTMENTS

A reconciliation of cash and investments as shown on the statement of net position for the System follows:

Carrying Amount of Deposits	\$ 1,559,653
Investments	9,394,049
Cash on Hand	<u>344</u>
Total	<u>\$10,954,046</u>
Cash and Cash Equivalents	\$ 594,946
Board Designated Cash and Investments	7,478,158
Restricted Cash and Investments	<u>2,880,942</u>
Total Deposits	<u>\$10,954,046</u>

Deposits

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the System's deposits may not be returned or the System will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the System, the System maintains deposits at three depository banks, all of which are members of the Federal Reserve System. Minnesota statutes require that all System deposits be protected by insurance, surety bond, or collateral. The fair value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

2. DEPOSITS AND INVESTMENTS, continued

Deposits, continued

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers rated "AA" or better by a national bond rating service;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the government entity. At year end, the System's carrying amount of deposits was \$1,559,653 and the bank balance was \$1,938,790. At the end of the year, \$250,000 was covered by FDIC insurance while the remaining was covered by collateral.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

2. DEPOSITS AND INVESTMENTS, continued

Investments

As of December 31, 2024, the System had the following investments that are insured or registered, or securities held by the System’s agent in the System’s name:

<u>Types of Investments</u>	<u>Credit Quality/ Ratings(1)</u>	<u>Segmented Time Distribution (2)</u>	<u>Fair Value Level</u>	<u>Fair Value</u>
Pooled Investments at Amortized Cost				
4M Fund	N/A	less than 1 year	Level 2	<u>\$9,394,049</u>
Total Investments				<u>\$9,394,049</u>

(1) Ratings are provided by various credit rating agencies where applicable to indicate associated credit risk.

(2) Interest rate risk is disclosed using the segmented time distribution method.

N/A Indicates not applicable or available.

Note: The System does not carry any investments subject to fair value measurements.

The Minnesota Municipal Money Market Fund (4M) is regulated by Minnesota statutes and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the regulatory rules of the SEC. In accordance with GASB Statement No. 79, the System’s investment in this pool is valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund. Investments in the 4M Plus must be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. Seven days’ notice of redemption is required for withdrawals of investments in the 4M Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption.

Financial statements of the 4M Fund can be obtained by contracting RBC Global Management at 100 South Fifth Street, Suite 2300, Minneapolis, MN 55402-1240.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

3. CAPITAL ASSETS

Capital asset activity for the System for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets not being depreciated					
Land	\$ 3,951,544	\$ -	\$ -	\$ -	\$ 3,951,544
Construction in progress	3,975,857	4,698,166	(26,509)	(2,165,952)	6,481,562
Total capital assets not being depreciated	<u>7,927,401</u>	<u>4,698,166</u>	<u>(26,509)</u>	<u>(2,165,952)</u>	<u>10,433,106</u>
Capital assets being depreciated					
Distribution system	121,367,912	4,536,690	-	2,165,952	128,070,554
Buildings	193,138	-	-	-	193,138
Vehicles	936,440	277,958	(84,785)	-	1,129,613
Machinery and equipment	1,341,789	58,912	-	-	1,400,701
Office equipment	88,526	-	(22,384)	-	66,142
Total capital assets being depreciated	<u>123,927,805</u>	<u>4,873,560</u>	<u>(107,169)</u>	<u>2,165,952</u>	<u>130,860,148</u>
Less accumulated depreciation for					
Distribution system	63,136,937	3,348,067	-	-	66,485,004
Buildings	173,820	3,364	-	-	177,184
Vehicles	616,542	215,882	(84,785)	-	747,639
Machinery and equipment	1,219,871	38,506	-	-	1,258,377
Office equipment	88,526	-	(22,384)	-	66,142
Total accumulated depreciation	<u>65,235,696</u>	<u>3,605,819</u>	<u>(107,169)</u>	<u>-</u>	<u>68,734,346</u>
Total capital assets being depreciated, net	<u>58,692,109</u>	<u>1,267,741</u>	<u>-</u>	<u>2,165,952</u>	<u>62,125,802</u>
Total capital assets, net	<u>\$ 66,619,510</u>	<u>\$ 5,965,907</u>	<u>\$ (26,509)</u>	<u>\$ -</u>	<u>\$ 72,558,908</u>

4. LEASES

The System has 10 lease agreements with individuals for the use of land. Terms on these leases range from three to fifteen years with a discount rate of 5%. The lease receivable is offset by a deferred inflow of resources on the statement of net position.

Lease income at December 31, 2024, consists of the following:

Interest income on leases receivable	\$ 39,585
Fee income on leases receivable	<u>126,451</u>
	<u>\$ 166,036</u>

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

4. LEASES, continued

Future maturities of leases receivable at December 31, 2024 are as follows:

2025	\$ 132,125
2026	120,510
2027	126,536
2028	128,462
2029	134,885
Thereafter	<u>327,164</u>
	<u>\$ 969,682</u>

5. LONG-TERM LIABILITIES

During the year ended December 31, 2024, the following changes occurred in non-current liabilities reported on the government-wide statements.

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Business-type activities					
Bonds payable - revenue bonds	\$ 30,642,000	\$ -	\$ (1,235,000)	\$ 29,407,000	\$ 1,260,000
Bond premium	641,702	-	(41,406)	600,296	41,406
Compensated absences payable	<u>72,229</u>	<u>76,044</u>	<u>(72,229)</u>	<u>76,044</u>	<u>57,033</u>
Business-type activity					
Long-term liabilities	<u>\$ 31,355,931</u>	<u>\$ 76,044</u>	<u>\$ (1,348,635)</u>	<u>\$ 30,083,340</u>	<u>\$ 1,358,439</u>

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

5. LONG-TERM LIABILITIES, continued

General Obligation Revenue Bonds

The following bonds will be repaid from future revenues.

Description	Balance at 12/31/2023	Interest Rate	Issue Date	Maturity Date	Balance at 12/31/2024
G.O. Water Revenue Refunding Bonds of 2016A	\$ 2,815,000	2.00 - 2.50	06/01/16	01/01/34	\$ 2,555,000
G.O. Water Revenue Refunding Bonds of 2016A - Pipestone	455,000	1.75 - 2.10	03/15/16	01/01/28	340,000
G.O. Water Revenue Bonds of 2016B - Lincoln	2,786,000	2.25	06/16/16	01/01/56	2,728,000
G.O. Water Temporary Water Revenue Bonds of 2019A	9,396,000	2.25	09/27/19	01/01/59	9,224,000
G.O. Water Revenue Bonds of 2020A	1,605,000	2.00 - 3.00	05/27/20	03/01/32	1,450,000
G.O. Water Revenue Refunding Bonds of 2020B	8,630,000	1.00 - 3.00	12/17/20	01/01/50	8,380,000
G.O. Water Revenue Refunding Bonds of 2021A	<u>4,955,000</u>	2.00 - 4.00	12/01/21	01/01/42	<u>4,730,000</u>
Total Revenue Bonds	<u>\$ 30,642,000</u>				<u>\$ 29,407,000</u>

All bonds payable are collateralized by the pledge of operating revenue and debt service special assessments revenue. The System has recognized the following as restricted for debt service:

Cash and investments	\$ 2,880,942
Special assessments	<u>11,025,475</u>
	<u>\$ 13,906,417</u>

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

5. LONG-TERM LIABILITIES, continued

General Obligation Revenue Bonds, continued

The annual service requirements to maturity for the general obligation revenue bonds are as follows:

Year Ending December 31	Revenue Bonds		
	Business-type Activities		
	Principal	Interest	Total
2025	\$ 1,260,000	\$ 656,064	\$ 1,916,064
2026	1,285,000	621,251	1,906,251
2027	1,341,000	585,676	1,926,676
2028	1,256,000	548,551	1,804,551
2029	1,283,000	513,904	1,796,904
2030-2034	6,060,000	2,171,818	8,231,818
2035-2039	4,662,000	1,652,851	6,314,851
2040-2044	4,147,000	1,165,951	5,312,951
2045-2049	3,939,000	739,418	4,678,418
2050-2054	2,145,000	375,233	2,520,233
Thereafter	<u>2,029,000</u>	<u>130,883</u>	<u>2,159,883</u>
Total	<u>\$ 29,407,000</u>	<u>\$ 9,161,600</u>	<u>\$ 38,568,600</u>

6. DEFINED BENEFIT PENSION PLANS

Plan Description

The System participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code. The System joined the plan in January 2019.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

6. DEFINED BENEFIT PENSION PLANS, continued

Plan Description, continued

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

6. DEFINED BENEFIT PENSION PLANS, continued

Benefits Provided, continued

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

Contributions

Minnesota Statutes chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the System was required to contribute 7.50 percent for General Plan members. The System's contributions to the General Employees Fund for the year ending December 31, 2024, 2023, and 2022 were \$110,876, \$95,207, and \$82,648, respectively. The System's contributions were equal to the required contributions for the year as set by state statute.

Pension Costs

At December 31, 2024, the System reported a liability of \$576,415 for its proportionate share of the General Employees Fund's net pension liability. The System's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the System totaled \$14,905.

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The System's proportion of the net pension liability was based on the System's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The System's proportion was 0.0156 percent at the end of the measurement period and 0.0150 percent for the beginning of the period.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

6. DEFINED BENEFIT PENSION PLANS, continued

Pension Costs, continued

Rural Water System's Proportionate Share of the Net Pension Liability	\$ 576,415
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the Rural Water System	<u>14,905</u>
 Total	 <u>\$ 591,320</u>

For the year ended December 31, 2024, the System recognized a reduction of pension expense of \$(64,744) for its proportionate share of the General Employees Plan's pension expense. In addition, the System recognized an additional \$400 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At December 31, 2024, the System reported deferred outflows of resources and deferred inflows of resources, related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 53,297	\$ -
Changes in actuarial assumptions	2,527	212,117
Net collective difference between projected and actual investment earnings	-	173,995
Changes in proportion	64,415	2,135
Contributions paid to PERA subsequent to measurement date	<u>60,073</u>	<u>-</u>
 Total	 <u>\$ 180,312</u>	 <u>\$ 388,247</u>

The \$60,073 reported as deferred outflows of resources related to pensions resulting from the System's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2025	\$(150,979)
2026	(11,216)
2027	(61,634)
2028	<u>(44,179)</u>
	<u>\$(268,008)</u>

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

6. DEFINED BENEFIT PENSION PLANS, continued

Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic Equity	33.5%	5.10%
International Equity	16.5%	5.30%
Fixed Income	25.0%	0.75%
Private Markets	<u>25.0%</u>	5.90%
Total	<u>100.0%</u>	

Actuarial Methods and Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

- Inflation is assumed to be 2.25% for the General Employees Plan, Police & Fire Plan, and the Correctional Plan.
- Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan, 1% for the Police & Fire Plan, and 2% for the Correctional Plan.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

6. DEFINED BENEFIT PENSION PLANS, continued

Actuarial Methods and Assumptions, continued

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3% after 27 years of service. In the Police & Fire Plan, salary growth assumptions range in annual increments from 11.75% after one year of service to 3% after 24 years of service. In the Correctional Plan, salary growth assumptions range from 11% at age 20 to 3% at age 60.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police & Fire Plan and the Correctional Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation. The Police & Fire Plan and Correctional Plan were reviewed in 2024. PERA anticipates the experience study will be approved by the Legislative Commission on Pensions and Retirement and become effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

Changes in Actuarial Assumptions

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

6. DEFINED BENEFIT PENSION PLANS, continued

Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees, Police and Fire, and Correctional Plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Liability Sensitivity

The following presents the System’s proportionate share of net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the System’s proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	System's Proportionate Share of NPL		
	1 Percent Decrease (6.00%)	Current (7.00%)	1 Percent Increase (8.00%)
	General Employees Fund	\$ 1,258,981	\$ 576,415

Pension Plan Fiduciary Net Position

Detailed information about each pension plan’s fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

7. CONCENTRATION OF REVENUES

The System provides only water as its main source of revenue. If these water sales or any of the major customers were to experience any substantial changes it may have an adverse effect on the operations of the System.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2024

8. RISK MANAGEMENT

The System is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the System carries insurance. The System obtains insurance through participation in the League of Minnesota Cities Insurance Trust (LMCIT) which is a risk sharing pool with approximately 800 other governmental units. The System pays an annual premium to LMCIT for its property and casualty insurance. The LMCIT is self-sustaining through member premiums and will reinsure for claims above a prescribed dollar amount for each insurance event. Settled claims have not exceeded the System's coverage in any of the past three fiscal years.

9. ERROR CORRECTION

During the year ended December 31, 2024, the System identified that the requirements of GASB Statement No. 87, *Leases*, had not been implemented in the prior year as required. As a result, the beginning net position as of January 1, 2024, was restated to reflect the recognition of lease receivables in the amount of \$1,069,473. The adjustment resulted in a corresponding increase in deferred inflows of resources of \$1,056,786 and beginning net position of \$12,687.

REQUIRED SUPPLEMENTARY INFORMATION

LINCOLN PIPESTONE RURAL WATER

SCHEDULE OF EMPLOYER'S SHARE OF PUBLIC EMPLOYEES' RETIREMENT
ASSOCIATION NET PENSION LIABILITY -
GENERAL EMPLOYEES' RETIREMENT FUND

YEAR ENDED DECEMBER 31, 2024

Fiscal Year Ending	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the System (b)	Employer's Proportionate Share (Amount) of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability (a+b)	Employer's Covered-Employee Payroll (c)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability
6/30/2024	0.0156%	\$ 576,415	\$ 14,905	\$ 591,320	\$ 1,319,608	44.81%	89.10%
6/30/2023	0.0150%	\$ 838,783	\$ 23,102	\$ 861,885	\$ 1,189,385	72.46%	83.10%
6/30/2022	0.0140%	\$ 1,108,805	\$ 32,483	\$ 1,141,288	\$ 1,045,696	109.14%	76.70%
6/30/2021	0.0142%	\$ 606,404	\$ 18,602	\$ 625,006	\$ 1,024,400	61.01%	87.00%
6/30/2020	0.0139%	\$ 833,369	\$ 25,647	\$ 859,016	\$ 991,780	86.61%	79.10%
6/30/2019	0.0133%	\$ 735,327	\$ 22,832	\$ 758,159	\$ 471,347	160.85%	80.20%

*Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

**For purposes of this schedule, covered employee payroll is defined as "pensionable wages".

LINCOLN PIPESTONE RURAL WATER

SCHEDULE OF EMPLOYER'S PUBLIC EMPLOYEES' RETIREMENT ASSOCIATION CONTRIBUTIONS
GENERAL EMPLOYEES' RETIREMENT FUND

YEAR ENDED DECEMBER 31, 2024

Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess)(a-b)	Covered- Employee Payroll (d)	Contributions as a Percentage of Covered-Employee Payroll (b/d)
December 31, 2024	\$ 110,876	\$ 110,876	\$ -	\$ 1,478,375	7.50%
December 31, 2023	\$ 95,207	\$ 95,207	\$ -	\$ 1,269,431	7.50%
December 31, 2022	\$ 82,648	\$ 82,648	\$ -	\$ 1,101,969	7.50%
December 31, 2021	\$ 77,076	\$ 77,076	\$ -	\$ 1,027,680	7.50%
December 31, 2020	\$ 74,922	\$ 74,922	\$ -	\$ 998,953	7.50%
December 31, 2019	\$ 72,509	\$ 72,509	\$ -	\$ 966,788	7.50%

* Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

** For purposes of this schedule, covered employee payroll is defined as "pensionable wages".

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION EMPLOYER'S PUBLIC EMPLOYEES RETIREMENT ASSOCIATION GENERAL EMPLOYEES' RETIREMENT FUND DECEMBER 31, 2024

2024 Changes:

Changes in Actuarial Assumptions

The following changes in assumptions are effective with the July 1, 2024, valuation, as recommended in the most recent experience study (dated June 29, 2023):

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 Changes:

Changes in Actuarial Assumptions

The investment return assumption and single discount rate were changed from 6.5 percent to 7.0 percent.

Changes in Plan Provisions

An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.

The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.

The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.

A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes:

Changes in Actuarial Assumptions

The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions

There were no changes in plan provisions since the previous valuation.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYER'S PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
GENERAL EMPLOYEES' RETIREMENT FUND
DECEMBER 31, 2024

2021 Changes:

Changes in Actuarial Assumptions

The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.

The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Changes in Plan Provisions

There were no changes in plan provisions since the previous valuation.

2020 Changes:

Changes in Actuarial Assumptions

The price inflation assumption was decreased from 2.50 percent to 2.25 percent.

The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.

Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.

Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.

Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.

Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.

The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.

The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.

The assumed spouse age difference was changed from two years older for females to one year older.

LINCOLN PIPESTONE RURAL WATER SYSTEM

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYER'S PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
GENERAL EMPLOYEES' RETIREMENT FUND
DECEMBER 31, 2024

2020 Changes, continued:

Changes in Actuarial Assumptions, continued

The assumed number of married male new retirees electing the 100 percent Joint & Survivor option changed from 35 percent to 45 percent. The assumed number of married female new retirees electing the 100 percent Joint & Survivor option changed from 15 percent to 30 percent. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

Augmentation for current privatized members was reduced to 2.0 percent for the period July 1, 2020, through December 31, 2023, and 0.0 percent after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes:

Changes in Actuarial Assumptions

The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

The employer supplemental contribution was changed prospectively, decreasing from \$31 million to \$21 million per year. The State's special funding contribution was changed prospectively, requiring \$16 million due per year through 2031.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Lincoln Pipestone Rural Water System
Lake Benton, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* used by the Comptroller General of the United States, the financial statements of the enterprise fund activities of the Lincoln Pipestone Rural Water System (the System), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated June 25, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wohlenberg Ritzman + Co., LLC

Yankton, South Dakota
June 25, 2025



INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of Commissioners
Lincoln Pipestone Rural Water System
Lake Benton, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Lincoln Pipestone Rural Water System (the System) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated June 25, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that the System failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. §6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the System's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Wahlenberg Ritzman + Co., LLC

Yankton, South Dakota
June 25, 2025

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FAX #: (605) 665-0592



LINCOLN PIPESTONE RURAL WATER SYSTEM

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2024**

PRIOR AUDIT FINDINGS

There were no prior findings reported.

LINCOLN PIPESTONE RURAL WATER SYSTEM

**SCHEDULE OF AUDIT FINDINGS AND RESPONSES
DECEMBER 31, 2024**

CURRENT AUDIT FINDINGS

There are no financial statement audit findings to report.



REQUEST FOR BOARD ACTION

Requested Board Date:	September 16, 2025	Originating Dept.:	Environmental
Preferred 2nd Date:			
Discussion Item:	Presenter: Nick B.		
Set hearing date for 2026 Ditch Levy amounts.	estimated time needed:	5 minutes	
Board Action:	<input checked="" type="checkbox"/> Yes, action required	<input type="checkbox"/> No, informational only	

If Action, Board Motion Requested:

Review proposed ditch levy amounts for 2026 and set public hearing date for October 7, 2025 at 10:00 a.m.

Background Information:

A list of recommended ditch levies is being compiled to be placed on different drainage systems. These are percentages that will be reflected on individuals 2026 taxes. Levies are placed to either bring a ditch system out of a negative balance, or to build a balance in anticipation of more extensive work. 2026 proposed levy is anticipated to total around \$600,000.00, which is less than half the amount levied in 2025.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Date Legal Request Submitted to County Attorney:

Date Requestor Requires Review Completion:

Administrators Comments:

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****



REQUEST FOR BOARD ACTION

Requested Board Date:	September 16, 2025	Originating Dept.:	Admin
Preferred 2nd Date:			
Discussion Item:	Vicki K		
Lincoln Pipestone Rural Water -JPA	Presenter:	5 min	
	estimated time needed:		
Board Action:	<input checked="" type="checkbox"/> Yes, action required	<input type="checkbox"/> No, informational only	

If Action, Board Motion Requested:

Approve Joint Powers Agreement with Lincoln Pipestone Rural Water System

Background Information:

The JPA is for a \$43M construction project that LPRW is going to start in October, 2025. LPRW does not have the legal authority to issue bonds, therefore the bonds need to be issued by a County. On April 15, 2025 the Lac Qui Parle County Board of Commissioners passed a motion which authorized the issuance of 9.9 million dollars of general obligation bonds to help finance the construction of the first phase of this project. Even though Lac Qui Parle County will issue the bonds, LPRW will pay for the bonds because LPRW is the beneficiary of the bonds.

Minnesota Statute 116A.24 Subd. 3 requires that all 10 Counties that receive water from LPRW be responsible to pay the bonds if LPRW defaults. This Statute states, in part, as follows:

“The payment of the cost of construction of a multicounty system and the subsequent improvement or extension of the system.....is the obligation of each of the counties containing property assessable for the system in proportion to the area of such property situated within the county.....”.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Date Legal Request Submitted to County Attorney: 8/22/25

Date Requestor Requires Review Completion: 9/5/25

Administrators Comments:

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****

**JOINT POWERS AGREEMENT BETWEEN THE COUNTIES SERVED
BY LINCOLN PIPESTONE RURAL WATER SYSTEM TO GUARANTEE
THE PAYMENT OF GENERAL OBLIGATION BONDS**

Date: August 22, 2025

THIS JOINT POWERS AGREEMENT is by and between Lincoln Pipestone Rural Water System, a public body organized and existing pursuant to the provisions of Minnesota Statute 116A. et. seq. (“**LPRWS**”), Jackson County, Lac Qui Parle County, Lincoln County, Lyon County, Murray County, Nobles County, Pipestone County, Redwood County, Rock County, and Yellow Medicine County, (collectively the “**10 Counties**”). The aforementioned 10 Counties and LPRWS will be referred to in this document collectively as the “**Parties.**”

BACKGROUND

1. That LPRWS is a government organization which was created in 1978 for the sole purpose of providing potable water to rural residences, farms, and cities, in Southwest Minnesota.
2. That LPRWS was formed and operates under the provisions of Minn. Stat. § 116A et. seq.
3. That LPRWS currently provides potable water to approximately 4,950 rural residences, and 37 cities, which are located in the following 10 counties:
 - a. Jackson County;
 - b. Lac Qui Parle County;
 - c. Lincoln County;
 - d. Lyon County;
 - e. Murray County;
 - f. Nobles County;
 - g. Pipestone County;
 - h. Redwood County;
 - i. Rock County; and
 - j. Yellow Medicine County.
4. That LPRWS owns approximately 3,400 miles of water pipe line, 18 water towers/storage tanks, 3 well fields, several wells, 3 water treatment plants and a myriad of other infrastructure which is necessary to distribute potable water. LPRWS sells approximately 3.84 million gallons of water per day, and approximately 1.4 billion gallons of water each year.

5. That in October, 2025 LPRWS is going to start a construction project which consists of constructing a new water treatment plant, wells, water distribution lines, a water tower, water booster stations, and several other improvements throughout LPRWS' water distribution system. This construction project will also make improvements to LPRWS' Burr Water Treatment Plant. This project is known as the "**North Water Source Project**" and will take approximately 3 years to build.
6. That the estimated cost of the North Water Source Project is \$43,273,000.00.
7. That the following is an itemization of the various costs and fees to construct the North Water Source Project:

Water Treatment Plant, New Wells, and Water Lines	\$32,754,000
Engineering Services	\$3,565,500
Project Contingencies	\$3,250,000
Geotechnical Investigation(s)	\$14,000
Construction Testing	\$65,000
Land Purchases	\$587,500
Treatment Pilot Study	\$70,000
Crop Damage Payments	\$360,000
Hydrogeologist Services	\$300,000
Archaeological Services	\$40,000
SCADA Integration Services	\$90,000
Legal Services	\$80,000
Financial/bond Counsel Services	\$245,000
Interim Interest	\$1,463,000
Utility Service/Connection Fees	\$200,000
Permit/Review Fees (MPCA, MDH, DOT, DNR, RR, Co, etc.)	\$27,000
Administrative, Printing, Misc Expenses	\$4,000
Other Soft Costs	<u>\$158,000</u>
Total Project Costs	\$43,273,000

8. That the \$43,273,000 costs for the North Water Source Project will be paid for as follows:
 - \$26,179,000 - issuance of general obligation bonds
 - \$2,194,000 – grant from USDA/RD
 - \$8,264,000 – grant from State of Minnesota
 - \$2,376,000 – fee City of Cottonwood, MN will pay LPRWS to connect to LPRWS
 - \$260,000 – new customer connection fees
 - \$4,000,000 – LPRWS' contribution
 - \$43,273,000 Total
9. That the \$43,273,000.00 costs to construct the North Water Source Project will be partially paid by issuing \$26,179,000.00 of general obligation bonds.

10. That the general obligation bonds will be issued in 3 phases. The first phase will be in the amount of 9.9 million dollars, the second phase will be in the amount of 9.8 million dollars, and the third phase will be in the amount of \$6,479,000.00 for a total of \$26,179,000.00.
11. That the general obligation bonds are going to be issued in three phases because LPRWS will pay much less interest owed on the bonds by spreading the issuance of the bond amount of \$26,179,000.00 over a period of 3 years rather than issuing the entire bond amount of \$26,179,000.00 at the beginning of the construction of the North Water Source Project.

Furthermore, issuing the bonds in three phases is a requirement of the United States Department of Agriculture/Rural Development who is giving LPRWS a \$2,194,000.00 grant to construct the North Water Source Project.

12. That LPRWS does not have the legal authority to issue general obligation bonds, however pursuant to Minn. Stat. §116A.20 Subd. 1 any County that has residents who receive water from LPRWS has the authority to issue general obligation bonds for the benefit of LPRWS.
13. That on April 15, 2025 the Lac Qui Parle County Board of Commissioners passed a Motion which authorized the issuance of a maximum of 9.9 million dollars of general obligation bonds to help finance the construction of the first phase of the North Water Source Project.
14. That even though the general obligation bonds will be issued by Lac Qui Parle County, LPRWS is responsible to make all the general obligation bonds payments because LPRWS is the beneficiary of the general obligation bonds proceeds.
15. That the 9.9 million dollars of general obligation bonds will be issued in 2 stages. The first stage will be temporary general obligation bonds in the maximum amount of 9.9 million dollars. These temporary general obligation bonds will be due and payable 3 years after the date the temporary general obligation bonds are issued.
16. That the second stage will consist of the issuance of permanent general obligation bonds in the maximum amount of 9.9 million dollars which will be issued after the first phase of the North Water Source Project is completed. These permanent general obligation bonds will pay the temporary general obligation bonds in full.
17. That the United States Department of Agriculture/Rural Development has committed to purchase the permanent general obligation bonds after the construction of phase 1 of the North Water Source Project is completed.
18. That the permanent general obligation bonds will be paid over a term of 40 years. The interest rate on the permanent general obligation bonds will be finalized after phase 1 of

the North Water Source Project is completed, however the maximum annual interest rate that will be charged on the 9.9 million dollars of general obligation bonds is 2.875%.

19. That the annual debt service on the 9.9 million dollars of general obligation bonds is approximately \$419,686.00.
20. That LPRWS' financial consultant (Kinner & Company, Ltd) and LPRWS' engineer (DGR Engineering) have both determined that the revenue LPRWS will receive in special assessments, water sales, and fees from both existing customers, and the new individuals who will be connected to LPRWS, as part of the North Water Source Project will be sufficient to pay the annual debt service of \$419,686.00 owed for the 9.9 million dollars of general obligation bonds and all interest due thereon.
21. That Minnesota Statute Section 471.59 allows for the joint exercise of powers by 2 or more governmental units, by agreements entered into through action of the government bodies.

NOW, THEREFORE, pursuant to Minn. Stat. § 471.59 it is hereby agreed among the **PARTIES** as follows:

1. That Jackson County, Lincoln County, Lyon County, Murray County, Nobles County, Pipestone County, Redwood County, Rock County, and Yellow Medicine County all hereby agree to absolutely, irrevocably, and unconditionally guarantee to Lac Qui Parle County, to the extent provided in paragraph 2 below, the full and prompt payment when due of all the debt service on the aforementioned temporary and permanent \$9,900,000.00 general obligation bonds, which will be issued by and through Lac Qui Parle County, Minnesota, provided that not more than \$9,900,000.00 may be outstanding at any time.
2. That in the event Lac Qui Parle County makes any payment(s) with respect to debt service on the aforementioned temporary and permanent \$9,900,000.00 general obligation bonds, each of the other 9 counties who are a party to this Joint Powers Agreement will promptly reimburse Lac Qui Parle County, Minnesota in accordance with the provisions of Minnesota Statute Section 116A.24 Subd. 3.
3. That each of the 9 Counties maximum obligation under this Joint Powers Agreement shall be determined pursuant to Minnesota Statute § 116A.24 subdivision 3.
4. That LPRWS hereby accepts its primary responsibility to make any and all payments on the aforementioned temporary and permanent \$9,900,000.00 general obligations bonds through its revenues, and in the event that LPRWS' revenues are insufficient to make any bond payments, then LPRWS shall reimburse the 9 Counties from its first available revenues when sufficient funds are available for reimbursement.

5. That the purpose of this Joint Powers Agreement is to set forth the obligations of the 10 Counties and LPRWS concerning payment of the aforementioned temporary and permanent \$9,900,000.00 general obligation bonds. The Parties' responsibilities and the manner in which their responsibilities are fulfilled are as set forth specifically in this Joint Powers Agreement. Furthermore, the method of collection of revenues and the method of disbursement of said funds shall be as provided by Minnesota law and the accountability of any established funds, and the report of all receipts and disbursements, shall be provided by law and pursuant to normal accounting principals for government bodies.
6. That in the event of LPRWS' demise, there shall be a full accounting and disposition of any property acquired as a result of this Joint Powers Agreement and a return of any surplus monies in proportion to the contribution of the 10 Counties after payment of all just debts.
7. That this Joint Powers Agreement shall remain in full force and effect until both the aforementioned temporary and permanent \$9,900,000.00 general obligation bonds and any refunding of said general obligation bonds are fully retired.

JACKSON COUNTY

I hereby certify that the foregoing Joint Powers Agreement was approved by the Jackson County Board of Commissioners on _____, by a vote of _____ for, _____ against, _____ absent, and _____ abstaining.

Ryan Krosch, Jackson County Administrator

LAC QUI PARLE COUNTY

I hereby certify that the foregoing Joint Powers Agreement was approved by the Lac Qui Parle County Board of Commissioners on _____, by a vote of _____ for, _____ against, _____ absent, and _____ abstaining.

Jake Sieg, Lac Qui Parle County Administrator

LINCOLN COUNTY

I hereby certify that the foregoing Joint Powers Agreement was approved by the Lincoln County Board of Commissioners on _____, by a vote of _____ for, _____ against, _____ absent, and _____ abstaining.

Deb Vierhuf, Lincoln County Auditor/Treasurer

LYON COUNTY

I hereby certify that the foregoing Joint Powers Agreement was approved by the Lyon County Board of Commissioners on _____, by a vote of _____ for, _____ against, _____ absent, and _____ abstaining.

Loren Stomberg, Lyon County Administrator

MURRAY COUNTY

I hereby certify that the foregoing Joint Powers Agreement was approved by the Murray County Board of Commissioners on _____, by a vote of _____ for, _____ against, _____ absent, and _____ abstaining.

Carolyn McDonald, Murray County Administrator

NOBLES COUNTY

I hereby certify that the foregoing Joint Powers Agreement was approved by the Nobles County Board of Commissioners on _____, by a vote of _____ for, _____ against, _____ absent, and _____ abstaining.

Bruce Heitkamp, Nobles County Administrator

PIPESTONE COUNTY

I hereby certify that the foregoing Joint Powers Agreement was approved by the Pipestone County Board of Commissioners on _____, by a vote of _____ for, _____ against, _____ absent, and _____ abstaining.

Steve Ewing, Pipestone County Administrator

REDWOOD COUNTY

I hereby certify that the foregoing Joint Powers Agreement was approved by the Redwood County Board of Commissioners on _____ by a vote of _____ for, _____ against, _____ absent, and _____ abstaining.

Vicki Knobloch Kletscher, Redwood County
Administrator

APPROVED AS TO FORM
Redwood County Attorney's Office

By: _____


Title: Assistant Redwood County Attorney

Date: 09.05.2025

ROCK COUNTY

I hereby certify that the foregoing Joint Powers Agreement was approved by the Rock County Board of Commissioners on _____, by a vote of _____ for and _____ against, and _____ abstaining.

Kyle Oldre, Rock County Administrator

YELLOW MEDICINE COUNTY

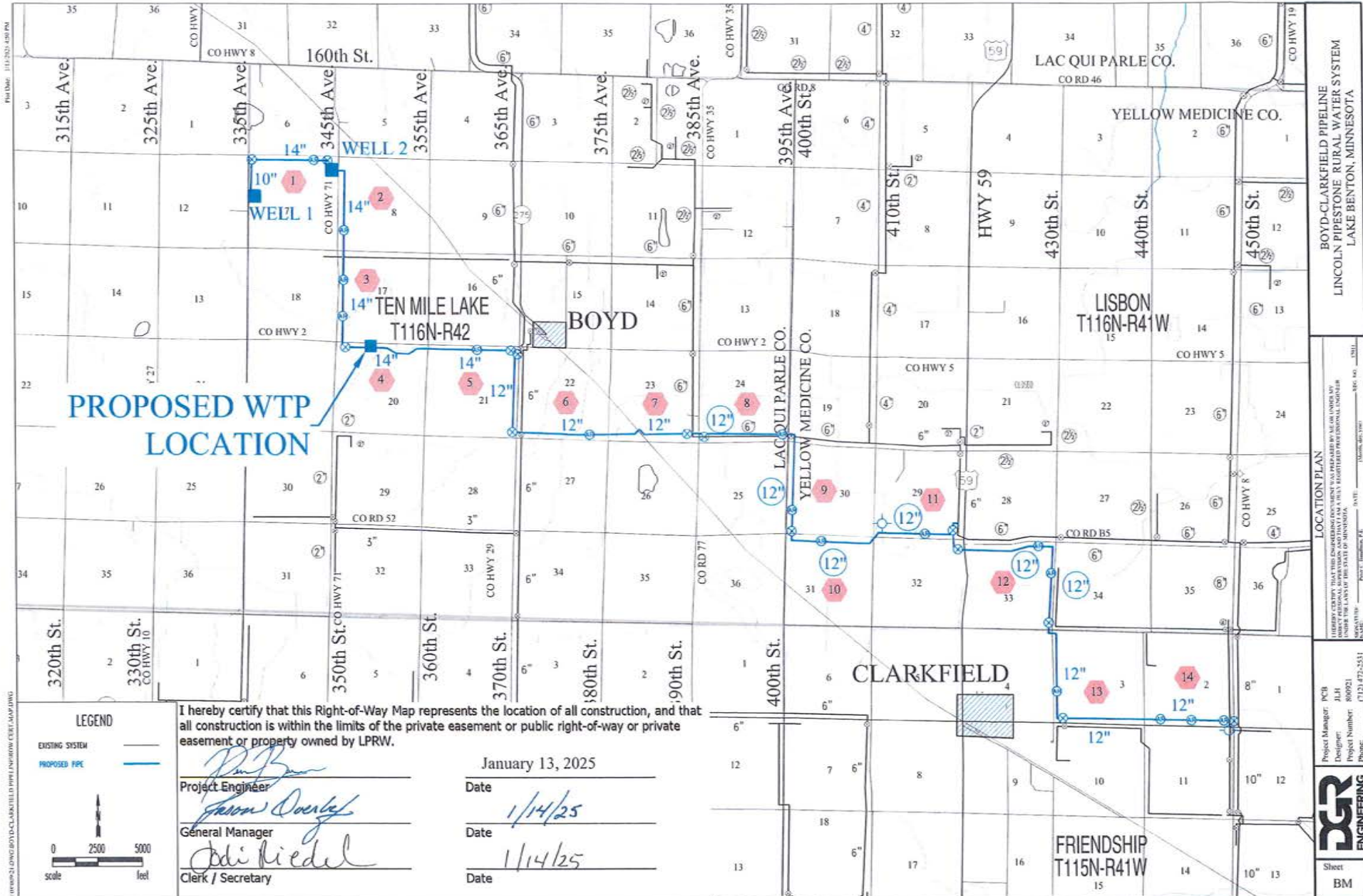
I hereby certify that the foregoing Joint Powers Agreement was approved by the Yellow Medicine County Board of Commissioners on _____, by a vote of _____ for and _____ against, and _____ abstaining.

Angie Steinbach, Yellow Medicine County
Administrator

LINCOLN PIPESTONE RURAL
WATER SYSTEM

I hereby certify that the foregoing Joint Powers Agreement was approved by the Lincoln Pipestone Rural Water System Board of Commissioners on _____, by a vote of _____ for, _____ against, _____ abstaining, and _____ absent.

By: _____
Jason Overby it General Manager



**PROPOSED WTP
LOCATION**

LEGEND

EXISTING SYSTEM ———

PROPOSED PIPE ———

0 2500 5000
scale feet

I hereby certify that this Right-of-Way Map represents the location of all construction, and that all construction is within the limits of the private easement or public right-of-way or private easement or property owned by LPRW.

Project Engineer
[Signature]

General Manager
[Signature]

Clerk / Secretary

January 13, 2025
Date

1/14/25
Date

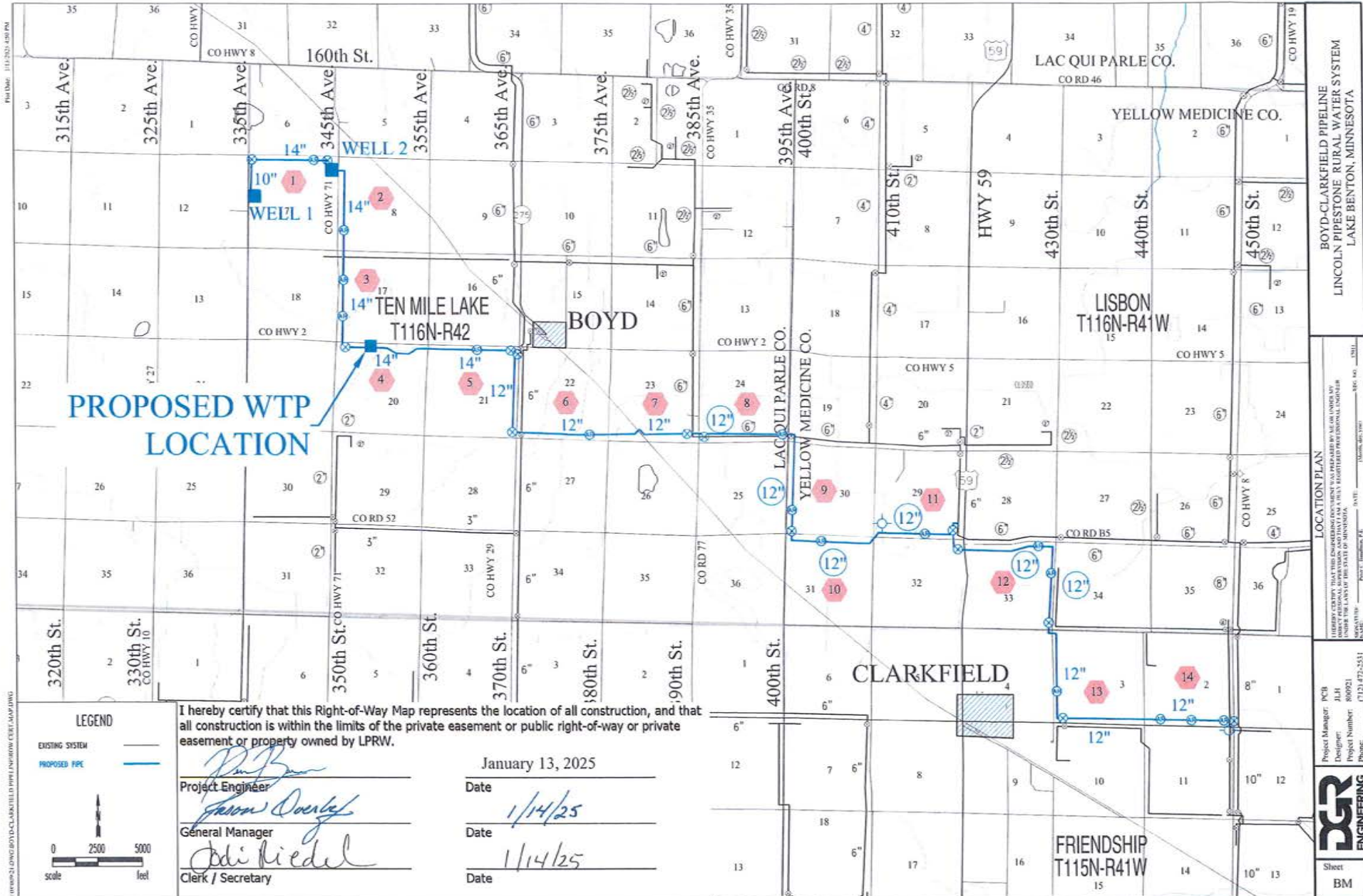
1/14/25
Date

BOYD-CLARKFIELD PIPELINE
LINCOLN PIPESTONE RURAL WATER SYSTEM
LAKE BENTON, MINNESOTA

LOCATION PLAN

PROJECT MANAGER: PCB
DESIGNER: JLM
PROJECT NUMBER: R00921
PHONE: (712) 472-2531

Sheet
BM



**PROPOSED WTP
LOCATION**

LEGEND

EXISTING SYSTEM ———

PROPOSED PIPE ———

0 2500 5000
scale feet

I hereby certify that this Right-of-Way Map represents the location of all construction, and that all construction is within the limits of the private easement or public right-of-way or private easement or property owned by LPRW.

Project Engineer
[Signature]

General Manager
[Signature]

Clerk / Secretary

January 13, 2025
Date

1/14/25
Date

1/14/25
Date

BOYD-CLARKFIELD PIPELINE
LINCOLN PIPESTONE RURAL WATER SYSTEM
LAKE BENTON, MINNESOTA

LOCATION PLAN

PROJECT MANAGER: PCB
DESIGNER: JLM
PROJECT NUMBER: R00921
PHONE: (712) 472-2531

Sheet
BM

REDWOOD COUNTY JAIL POPULATION August 2025

DATE	SENTENCED			UN-SENTENCED		TOTAL		SENTENCED			UN-SENTENCED		TOTAL	TOTAL	GRAND	ADP
	IN COUNTY			IN COUNTY				OUT COUNTY			OUT COUNTY					
	MALE	FEMALE		MALE	FEMALE			MALE	FEMALE		MALE	FEMALE				
1	3	0		5	3	11		3	1		10	3	17	28	28	28.0
2	3	0		6	3	12		4	1		12	3	20	32	60	30.0
3	3	0		6	3	12		4	1		12	3	20	32	92	30.7
4	3	0		6	3	12		4	1		12	3	20	32	124	31.0
5	3	0		6	3	12		4	1		12	3	20	32	156	31.2
6	3	1		7	3	14		4	0		13	2	19	33	189	31.5
7	3	1		8	3	15		4	0		13	2	19	34	223	31.9
8	3	1		7	3	14		3	0		14	2	19	33	256	32.0
9	2	2		5	3	12		3	0		15	3	21	33	289	32.1
10	3	2		5	3	13		3	0		15	3	21	34	323	32.3
11	3	2		5	4	14		3	0		15	3	21	35	358	32.5
12	4	2		4	3	13		1	0		15	4	20	33	391	32.6
13	4	2		5	3	14		1	0		16	2	19	33	424	32.6
14	4	2		5	4	15		1	0		16	2	19	34	458	32.7
15	4	2		5	3	14		1	0		17	2	20	34	492	32.8
16	4	2		4	3	13		1	0		16	2	19	32	524	32.8
17	4	1		4	3	12		1	0		16	2	19	31	555	32.6
18	4	1		4	3	12		0	0		16	2	18	30	585	32.5
19	4	1		5	5	15		0	0		15	2	17	32	617	32.5
20	4	1		5	5	15		0	0		15	2	17	32	649	32.5
21	6	1		3	2	12		0	0		14	4	18	30	679	32.3
22	5	2		5	2	14		0	0		14	4	18	32	711	32.3
23	4	2		4	2	12		0	0		14	4	18	30	741	32.2
24	4	2		5	2	13		0	0		14	4	18	31	772	32.2
25	5	2		4	2	13		0	0		14	3	17	30	802	32.1
26	4	2		5	1	12		2	0		10	3	15	27	829	31.9
27	4	2		6	1	13		2	0		10	3	15	28	857	31.7
28	3	2		7	1	13		2	0		10	3	15	28	885	31.6
29	3	2		8	1	14		2	0		10	3	15	29	914	31.5
30	3	1		7	1	12		2	0		12	3	17	29	943	31.4
31	3	1		7	1	12		2	0		12	3	17	29	972	31.4
TOTALS	112	42		168	82	404		57	5		419	87	568	972		
Ave.	3.6	1.4		5.4	2.6	13.0		1.8	0.2		13.5	2.8	18.3	31.4		



REQUEST FOR BOARD ACTION

Requested Board Date:	September 16, 2025	Originating Dept.:	Administration
Preferred 2nd Date:			
Discussion Item:	2026 Preliminary Levy		
	Presenter:	Vicki K	
	estimated time needed:	5 min	
Board Action:	<input checked="" type="checkbox"/> Yes, action required	<input type="checkbox"/> No, informational only	

If Action, Board Motion Requested:

Set 2026 Preliminary Levy at \$19,157,499; 5% increase over 2025 Levy of 18,240,411

Background Information:

After discussion at the September 2, 2025 meeting, the board directed one-time funding from reserves to reduce the proposed levy. The proposed 2026 Levy reflects the usage of reserves to fund the capital equipment purchases for the Road and Bridge fund in the amount of \$1,046,869. This one-time funding will bring the original proposed 2026 levy of \$20,180,633 (a 10.6% increase over 2025) down to \$19,157,499, which is a 5% increase over 2025 levy.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Date Legal Request Submitted to County Attorney:

Date Requestor Requires Review Completion:

Administrators Comments:

[Empty box for Administrator Comments]

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****



REQUEST FOR BOARD ACTION

Requested Board Date:	September 16, 2025	Originating Dept.:	Administration
Preferred 2nd Date:			
Discussion Item:	Presenter: Vicki K		
Public forum for Shotgun Zone For Deer Hunting	estimated time needed:		
Board Action: <input checked="" type="checkbox"/> Yes, action required <input type="checkbox"/> No, informational only			

If Action, Board Motion Requested:

If acceptable, set a date and time for public forum for input on the Shotgun Zone for Deer Hunting

Background Information:

Over the course of board meetings, annual township meeting and the general public reaching out, there has been considerable discussion regarding the Shotgun Zone for Deer Hunting. It has been stated that the board is interested in seeking public input about the county adopting an ordinance to not allow rifles for deer hunting.

Supporting Documents: Attached None

County Attorney Reviewed Information: Completed In Progress Not applicable

Date Legal Request Submitted to County Attorney:

Date Requestor Requires Review Completion:

Administrators Comments:

Lyon County held a public forum on September 2 at 6:00 p.m. and I was sent the following article to share with the Board.

Reviewed by Administrator: Yes No

**** The deadline for submitting items is 4:30 p.m. Wednesday prior to a Tuesday board day ****