

REDWOOD COUNTY, MINNESOTA

April 7, 2026

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 Jim Salfer, Corey Theis, Rick Wakefield, Bob Van Hee, Dennis Groebner, Administrator Vicki Kletscher, Administrative Assistant Sierra Fluck, Assistant County Attorney Marissa Pacheco, Human Resource Director Michelle Koenig, Auditor-Treasurer Jean Price, Economic Development Coordinator Grady Holtberg, Childs Place Director Sarah Reynolds, Sheriff Jason Jacobson, Environmental Director Nick Brozek, Assistant Highway Engineer Jeff Bommersbach, City Administrator Keith Muetzel.

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

On motion by Groebner, second by Van Hee, the Board voted unanimously to approve the April 7 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 Salfer, second by Groebner, the Board voted unanimously to approve the following:
 - March 17th Board Minutes
 - Bills

General Fund	\$ 191,814.13
Ditch Fund	\$ 37,690.78
Soil & Water	\$ 6,443.50
Road & Bridge Fund	\$ 961.58
Insurance	\$ 26.21

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

<u>Vendor Name</u>	<u>Amount</u>
ELAN CORPORATE PAYMENT SYSTEMS	16,251.53
Final Total:	16,251.53

<u>Vendor Name</u>	<u>Amount</u>
BEHREND/MARK	2,835.00
COUNTY OF RENVILLE	27,368.59
COUNTY OF YELLOW MEDICINE	10,150.80
DAHL/WESLEY STEVEN	3,283.50
FLEET SERVICES DIVISION-DEPT OF ADM	14,272.58
FORUM COMMUNICATIONS PRINTING	5,286.38
HAAR/ANDREW P	4,610.00

(a) Pursuant to a resolution adopted by the Board on March 3, 2026 (the “Initial Resolution”), the Board provided preliminary approval to the issuance of the County’s General Obligation Ditch Bonds, Series 2026A (the “Bonds”). Proceeds of the Bonds will be used to finance the costs in connection with the construction, improvement or repair of a drainage system, pursuant to Minnesota Statutes, Chapters 103E and 475, as amended (collectively the “Act”) in order to finance the County’s costs in connection with the construction of improvements to Joint Ditch 5 (the “Drainage Ditch Improvements”).

(b) The County and Brown County, Minnesota (“Brown County”) entered into a Joint Powers Agreement (the “Joint Powers Agreement”) pursuant to which Brown County has authorized the County to issue the Bonds to finance the Drainage Ditch Improvements which are located within the County and Brown County. Pursuant to the resolution adopted by Brown County on February 24, 2026, Brown County (the “Brown County Resolution”) authorized the County to sell and award the sale of the Bonds. The Joint Powers Agreement and the Brown County Resolution pledge of repayment of the Bonds from Brown County for its share of the improvement and includes Brown County’s agreement to levy assessments against the property benefitted by the Drainage Ditch Improvements.

(c) The Board finds it necessary and expedient to the sound financial management of the affairs of the County to issue the Bonds, in the original aggregate principal amount of \$1,505,000, pursuant to the Act, to provide financing for the Drainage Ditch Improvements.

1.02. Award to the Purchaser and Interest Rates. The proposal of Robert W. Baird & Co., Inc., Milwaukee, Wisconsin, as syndicate manager (the “Purchaser”), to purchase the Bonds is hereby found and determined to be a reasonable offer and is hereby accepted, the proposal being to purchase the Bonds at a price of \$1,571,626.66 (par amount of \$1,505,000, plus original issue premium of \$78,004.35, less underwriter’s discount of \$11,377.69), plus accrued interest, if any, to date of delivery, for Bonds bearing interest as follows:

<u>Year of Maturity</u>	<u>Interest Rate</u>	<u>Year of Maturity</u>	<u>Interest Rate</u>
2027	5.00%	2033	5.00%
2028	5.00	2034	5.00
2029	5.00	2035	5.00
2030	5.00	2036	5.00
2031	5.00	2043*	4.00
2032	5.00	2046*	4.00

*Term Bond

True interest cost: 3.7190539%

1.03. Purchase Contract. The amount paid by the Purchaser over the minimum purchase price shall be credited to the Debt Service Fund hereinafter created or deposited in the accounts in the Construction Fund hereinafter created, as determined by the County Administrator of the County in consultation with the County’s municipal advisor. The County Administrator is directed to retain the good faith check of the Purchaser, pending completion of the sale of the Bonds. The Chair and County Administrator are directed to execute a contract with the Purchaser on behalf of the County.

1.04. Terms and Principal Amounts of the Bonds. The County will forthwith issue and sell the Bonds to the Purchaser pursuant to the Act in the original aggregate principal amount of \$1,505,000. The Bonds will be originally dated the date of delivery (expected to be May 7, 2026), in fully registered form, issued in the denominations of \$5,000 each or any integral multiple thereof, numbered No. R-1 upward, bearing interest as above set forth and maturing on February 1 in the years and amounts as follows:

Year of Maturity	Amount	Year of Maturity	Amount
2027	\$ 60,000	2033	\$ 65,000
2028	45,000	2034	65,000
2029	55,000	2035	65,000
2030	55,000	2036	75,000
2031	55,000	2043*	600,000
2032	55,000	2046*	310,000

*Term Bond

1.05. Optional Redemption. The County may elect on February 1, 2036, and on any day thereafter to prepay Bonds due on or after February 1, 2037. Redemption may be in whole or in part and if in part, at the option of the County and in such manner as the County will determine. If less than all Bonds of a maturity are called for redemption, the County will notify DTC (as defined in Section 7 hereof) of the particular amount of such maturity to be prepaid. DTC will determine by lot the amount of each participant’s interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments will be at a price of par plus accrued interest.

1.06. Mandatory Redemption; Term Bonds. The Bonds maturing on February 1, 2043 and February 1, 2046 and shall hereinafter be referred to collectively as the “Term Bonds.” The principal amount of the Term Bond subject to mandatory sinking fund redemption on any date may be reduced through earlier optional redemptions, with any partial redemptions of the Term Bonds credited against future mandatory sinking fund redemptions of such Term Bonds in such order as the County shall determine. The Term Bonds are subject to mandatory sinking fund

redemption and shall be redeemed in part at par plus accrued interest on February 1 of the following years and in the principal amounts as follows:

Sinking Fund Installment Date

<u>February 1, 2043 Term Bond</u>	<u>Principal Amount</u>
2037	\$80,000
2038	80,000
2039	80,000
2040	85,000
2041	90,000
2042	90,000
2043*	95,000

* *Maturity*

<u>February 1, 2046 Term Bond</u>	<u>Principal Amount</u>
2044	\$100,000
2045	100,000
2046*	110,000

* *Maturity*

Section 2. Registration and Payment.

2.01. Registered Form. The Bonds will be issued only in fully registered form. The interest thereon and, upon surrender of a Bond, the principal amount thereof, is payable by check or draft issued by the Registrar described herein.

2.02. Dates; Interest Payment Dates. Each Bond will be dated as of the last interest payment date preceding the date of authentication to which interest on the Bond has been paid or made available for payment, unless (i) the date of authentication is an interest payment date to which interest has been paid or made available for payment, in which case the Bond will be dated as of the date of authentication, or (ii) the date of authentication is prior to the first interest payment date, in which case the Bond will be dated as of the date of original issue. The interest on the Bonds is payable on February 1 and August 1 of each year, commencing August 1, 2026,

to the registered owners of record thereof as of the close of business on the fifteenth day of the immediately preceding month, whether or not that day is a business day.

2.03. Registration. The County will appoint a bond registrar, transfer agent, authenticating agent and paying agent (the “Registrar”). The effect of registration and the rights and duties of the County and the Registrar with respect thereto are as follows:

(a) Register. The Registrar will keep at its principal corporate trust office a bond register in which the Registrar provides for the registration of ownership of Bonds and the registration of transfers and exchanges of Bonds entitled to be registered, transferred or exchanged.

(b) Transfer of Bonds. Upon surrender for transfer of a Bond duly endorsed by the registered owner thereof or accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner thereof or by an attorney duly authorized by the registered owner in writing, the Registrar will authenticate and deliver, in the name of the designated transferee or transferees, one or more new Bonds of a like aggregate principal amount and maturity, as requested by the transferor. The Registrar may, however, close the books for registration of any transfer after the last day of the month preceding each interest payment date and until that interest payment date.

(c) Exchange of Bonds. When Bonds are surrendered by the registered owner for exchange the Registrar will authenticate and deliver one or more new Bonds of a like aggregate principal amount and maturity as requested by the registered owner or the owner’s attorney in writing.

(d) Cancellation. Bonds surrendered upon transfer or exchange will be promptly cancelled by the Registrar and thereafter disposed of as directed by the County.

(e) Improper or Unauthorized Transfer. When a Bond is presented to the Registrar for transfer, the Registrar may refuse to transfer the Bond until the Registrar is satisfied that the endorsement on the Bond or separate instrument of transfer is valid and genuine and that the requested transfer is legally authorized. The Registrar will incur no liability for the refusal, in good faith, to make transfers which it, in its judgment, deems improper or unauthorized.

(f) Persons Deemed Owners. The County and the Registrar may treat the person in whose name a Bond is registered in the bond register as the absolute owner of the Bond, whether the Bond is overdue or not, for the purpose of receiving payment of, or on account of, the principal of and interest on the Bond and for all other purposes and payments so made to a registered owner or upon the owner’s order will be valid and effectual to satisfy and discharge the liability upon the Bond to the extent of the sum or sums so paid.

(g) Taxes, Fees and Charges. The Registrar may impose a charge upon the owner thereof for a transfer or exchange of Bonds, sufficient to reimburse the Registrar for any tax, fee or other governmental charge required to be paid with respect to the transfer or exchange.

(h) Mutilated, Lost, Stolen or Destroyed Bonds. If a Bond becomes mutilated or is destroyed, stolen or lost, the Registrar will deliver a new Bond of like amount, number, maturity date and tenor in exchange and substitution for and upon cancellation of the mutilated Bond or in lieu of and in substitution for any Bond destroyed, stolen or lost, upon the payment of the reasonable expenses and charges of the Registrar in connection therewith; and, in the case of a Bond destroyed, stolen or lost, upon filing with the Registrar of evidence satisfactory to it that the Bond was destroyed, stolen or lost, and of the ownership thereof, and upon furnishing to the Registrar of an appropriate bond or indemnity in form, substance and amount satisfactory to it and as provided by law, in which both the County and the Registrar must be named as obligees. The Bond so surrendered to the Registrar will be cancelled by the Registrar and evidence of such cancellation must be given to the County. If the mutilated, destroyed, stolen or lost Bond has already matured or been called for redemption in accordance with its terms it is not necessary to issue a new Bond prior to payment.

(i) Redemption. In the event any of the Bonds are called for redemption, notice thereof identifying the Bonds to be redeemed will be given by the Registrar by mailing a copy of the redemption notice by first class mail (postage prepaid) in accordance with the requirements of DTC (as of the date of this resolution, not more than sixty (60) and not less than thirty (30) days prior to the date fixed for redemption) to the registered owner of each Bond to be redeemed at the address shown on the registration books kept by the Registrar and by publishing the notice if required by law. Failure to give notice by publication or by mail to any registered owner, or any defect therein, will not affect the validity of the proceedings for the redemption of Bonds. Bonds so called for redemption will cease to bear interest after the specified redemption date, provided that the funds for the redemption are on deposit with the place of payment at that time.

2.04. Appointment of Initial Registrar. The Board appoints U.S. Bank Trust Company, National Association St. Paul, Minnesota, as the initial Registrar. The Chair and the County Administrator are authorized to execute and deliver, on behalf of the County, a contract with the Registrar. Upon merger or consolidation of the Registrar with another corporation, if the resulting corporation is a bank or trust company authorized by law to conduct such business, the resulting corporation is authorized to act as successor Registrar. The County agrees to pay the reasonable and customary charges of the Registrar for the services performed. The County reserves the right to remove the Registrar upon thirty (30) days' notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar must deliver all cash and Bonds in its possession to the successor Registrar and must deliver the bond register to the successor Registrar. On or before each principal or interest due date, without further order of this Board, the County Administrator or a designee must transmit to the Registrar monies sufficient for the payment of all principal and interest then due.

2.05. Execution, Authentication and Delivery. The Bonds will be prepared under the direction of the County Administrator and executed on behalf of the County by the signatures of the Chair and the County Administrator, provided that those signatures may be printed, engraved or lithographed facsimiles of the originals. If an officer whose signature or a facsimile of whose

signature appears on the Bonds ceases to be such officer before the delivery of any Bond, that signature or facsimile will nevertheless be valid and sufficient for all purposes, the same as if the officer had remained in office until delivery. Notwithstanding such execution, a Bond will not be valid or obligatory for any purpose or entitled to any security or benefit under this resolution unless and until a certificate of authentication on the Bond has been duly executed by the manual signature of an authorized representative of the Registrar. Certificates of authentication on different Bonds need not be signed by the same representative. The executed certificate of authentication on a Bond is conclusive evidence that it has been authenticated and delivered under this resolution. When the Bonds have been so prepared, executed and authenticated, the County Administrator will deliver the same to the Purchaser upon payment of the purchase price in accordance with the contract of sale heretofore made and executed, and the Purchaser is not obligated to see to the application of the purchase price.

Section 3. Form of Bond.

3.01. Execution of the Bonds. The Bonds will be printed or typewritten in substantially the form set forth in EXHIBIT B.

3.02. Approving Legal Opinion. The County Administrator is authorized and directed to obtain a copy of the proposed approving legal opinion of Kutak Rock LLP, Minneapolis, Minnesota, and to cause the opinion to accompany the Bonds.

Section 4. Payment; Security; Pledges and Covenants.

4.01. Debt Service Fund. The Bonds will be payable from the General Obligation Ditch Bonds, Series 2026A Debt Service Fund (the “Debt Service Fund”) hereby created. The Debt Service Fund shall be administered and maintained by the County Administrator as a bookkeeping account separate and apart from all other funds maintained in the official financial records of the County. Proceeds of assessments (the “Assessments”) levied for the Drainage Ditch Improvements described in Section 1.01 by Brown County and the County financed by the Bonds are hereby pledged to the Debt Service Fund. If a payment of principal or interest on the Bonds becomes due when there is not sufficient money in the Debt Service Fund to pay the same, the County Administrator will pay such principal or interest from the general fund of the County, and the general fund will be reimbursed for such advances out of the proceeds of the Assessments levied by this resolution, when collected. There is hereby appropriated to the Debt Service Fund (i) capitalized interest financed from the proceeds of the Bonds, if any; (ii) amounts designated for deposit in the Debt Service Fund in accordance with Section 1.03; (ii) all investment earnings on amounts in the Drainage Ditch Account of the Debt Service Fund; and (iii) any other funds appropriated for the payment of principal or interest on the Bonds.

4.02. Construction Fund. The proceeds of the Bonds, less the appropriations made in Section 4.01 hereof, together with any other funds appropriated for the Drainage Ditch Improvements, will be deposited in a separate construction fund (the “Construction Fund”) to be used solely to defray expenses of the Drainage Ditch Improvements and the costs of issuing the Bonds. When the Drainage Ditch Improvements are completed and the cost thereof paid, the

Construction Fund is to be closed and any funds remaining for the Drainage Ditch Improvements may be deposited in the Debt Service Fund.

4.03. County Covenants with the Holders. It is hereby determined that the Drainage Ditch Improvements to be financed by the Bonds will directly and indirectly benefit the abutting property, and the County hereby covenants with the holders from time to time of the Bonds as follows:

(a) Levy of Assessments. The County will cause the Assessments for Drainage Ditch Improvements to be promptly levied so that the first installment will be collectible not later than 2027. The County will take all steps necessary to assure prompt collection, and the levy of the Assessments is hereby authorized in accordance herewith and the Joint Powers Agreement. The Board will cause all further actions and proceedings relative to the making and financing of the Drainage Ditch Improvements financed hereby to be taken with due diligence that are required for the construction of each Drainage Ditch Improvement financed wholly or partly from the proceeds of the Bonds, and for the final and valid levy of Assessments and the appropriation of any other funds needed to pay the Bonds and interest thereon when due.

(b) Payment of Deficiencies, if Any. In the event of any current or anticipated deficiency in the Assessments to pay debt service on the Bonds, the Board will levy ad valorem taxes in the amount of said current or anticipated deficiency.

(c) Books and Records. The County will keep complete and accurate books and records showing all receipts and disbursements in connection with the Drainage Ditch Improvements, the Assessments levied therefor and other funds appropriated for their payment, and all collections thereof and disbursements therefrom, moneys on hand and balance of unpaid Assessments.

(d) Annual Audit. The County will cause its books and records to be audited at least annually by qualified public accountants and will furnish copies of such audit reports to any interested person upon request.

(e) Collection of Assessments. In strict accordance, constituting the Drainage Ditch Improvements with Minnesota Statutes, Chapter 103E, the County and Brown County have heretofore caused the drainage project to be properly established, and the property within the County and Brown County is subject to assessment for benefits in an amount not less than the amount of the Bonds, and all proceedings and construction relative to the drainage systems financed by the Bonds have been or will be made according to law and the County and Brown County will impose and collect charges of the nature authorized by Minnesota Statutes, Section 103E. The collection of assessments and the share of Brown County and the County are further described in the Joint Powers Agreement.

4.04. No Tax Levy Required. It is hereby determined that the estimated collections of Assessments for the payment of the Bonds will produce at least five percent (5%) in excess of

the amount needed to meet, when due, the principal and interest payments on the Bonds and no tax levy is needed at this time.

4.05. General Obligation Pledge. For the prompt and full payment of the principal of and interest on the Bonds, as the same respectively become due, the full faith, credit and taxing powers of the County will be and are hereby irrevocably pledged. If the balance in the Debt Service Fund is ever insufficient to pay all principal and interest then due on the Bonds and any other bonds payable therefrom, the deficiency will be promptly paid out of monies in the general fund of the County which are available for such purpose, and such general fund may be reimbursed with or without interest from the Debt Service Fund when a sufficient balance is available therein.

4.06. Certificate of County Auditor/Treasurer as to Registration. The County Auditor/Treasurer is authorized and directed to file a certified copy of this resolution with its office and to provide the certificate required by Section 475.63 of the Act.

Section 5. Authentication of Transcript.

5.01. County Proceedings and Records. The officers of the County are hereby authorized and directed to prepare and furnish to the Purchaser and to the attorneys approving the Bonds certified copies of proceedings and records of the County relating to the Bonds and to the financial condition and affairs of the County, and such other certificates, affidavits and transcripts as may be required to show the facts within their knowledge or as shown by the books and records in their custody and under their control, relating to the validity and marketability of the Bonds, and such instruments, including any heretofore furnished, will be deemed representations of the County as to the facts stated therein.

5.02. Certification as to Official Statement. The Chair, County Auditor/Treasurer and/or the Administrator are authorized and directed to certify that they have examined the Official Statement prepared and circulated in connection with the issuance and sale of the Bonds and that to the best of their knowledge and belief the Official Statement is a complete and accurate representation of the facts and representations made therein as of the date of the Official Statement.

5.03. Other Certificates. The Chair, County Administrator and/or County Auditor/Treasurer are hereby authorized and directed to furnish to the Purchaser at the closing such certificates as are required as a condition of sale. Unless litigation shall have been commenced and be pending questioning the Bonds or the organization of the County or incumbency of its officers, at the closing the Chair, the Administrator, and/or the County Auditor/Treasurer shall also execute and deliver to the Purchaser a suitable certificate as to absence of material litigation, and the County Auditor/Treasurer shall also execute and deliver a certificate as to payment for and delivery of the Bonds.

5.04. Electronic Signatures. The electronic signature of the Chair, the County Administrator, and/or the County Auditor/Treasurer to this resolution and to any certificate authorized to be executed hereunder shall be as valid as an original signature of such party and

shall be effective to bind the County thereto. For purposes hereof, (i) “electronic signature” means a manually signed original signature that is then transmitted by electronic means; and (ii) “transmitted by electronic means” means sent in the form of a facsimile or sent via the internet as a portable document format (“pdf”) or other replicating image attached to an electronic mail or internet message.

Section 6. Tax Covenants.

6.01. Tax-Exempt Bonds. The County covenants and agrees with the holders from time to time of the Bonds that it will not take or permit to be taken by any of its officers, employees or agents any action which would cause interest on the Bonds to become subject to taxation under the Internal Revenue Code of 1986, as amended (the “Code”), and the Treasury Regulations promulgated thereunder, in effect at the time of such actions, and that it will take or cause its officers, employees or agents to take, all affirmative action within its power that may be necessary to ensure that such interest will not become subject to taxation under the Code and applicable Treasury Regulations, as presently existing or as hereafter amended and made applicable to the Bonds. The County will comply with all requirements necessary under the Code to establish and maintain the exclusion from gross income of the interest on the Bonds under Section 103 of the Code, including without limitation requirements relating to temporary periods for investments and limitations on amounts invested at a yield greater than the yield on the Bonds.

6.02. No Rebate. For purposes of qualifying for the small issuer exception to the federal arbitrage rebate requirements, the County hereby finds, determines, and declares that the aggregate face amount of all tax-exempt bonds (other than private activity bonds) issued by the County (and all subordinate entities of the County) during the calendar year in which the Bonds are issued and outstanding at one time is not reasonably expected to exceed \$5,000,000, all within the meaning of Section 148(f)(4)(D) of the Code.

6.03. Not Private Activity Bonds. The County further covenants not to use the proceeds of the Bonds or to cause or permit them or any of them to be used, in such a manner as to cause the Bonds to be “private activity bonds” within the meaning of Sections 103 and 141 through 150 of the Code.

6.04. Qualified Tax-Exempt Obligations. In order to qualify the Bonds as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Code, the County makes the following factual statements and representations:

(a) the Bonds are not “private activity bonds” as defined in Section 141 of the Code;

(b) the County hereby designates the Bonds as “qualified tax-exempt obligations” for purposes of Section 265(b)(3) of the Code;

(c) the reasonably anticipated amount of tax-exempt obligations (other than any private activity bonds that are not qualified 501(c)(3) bonds) which will be issued by the

County (and all subordinate entities of the County) during calendar year 2026 will not exceed \$10,000,000; and

(d) not more than \$10,000,000 of obligations issued by the County during calendar year 2026 have been designated for purposes of Section 265(b)(3) of the Code.

6.05. Procedural Requirements. The County will use its best efforts to comply with any federal procedural requirements which may apply in order to effectuate the designations made by this section.

Section 7. Book-Entry System; Limited Obligation of County.

7.01. DTC. The Bonds will be initially issued in the form of a separate single typewritten or printed fully registered Bond for each of the maturities set forth in Section 1.04 hereof. Upon initial issuance, the ownership of the Bonds will be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York, and its successors and assigns (“DTC”). Except as provided in this Section, all of the outstanding Bonds will be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee of DTC.

7.02. Participants. With respect to Bonds registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee of DTC, the County, the Registrar and the Paying Agent will have no responsibility or obligation to any broker dealers, banks and other financial institutions from time to time for which DTC holds Bonds as securities depository (the “Participants”) or to any other person on behalf of which a Participant holds an interest in the Bonds, including but not limited to any responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede & Co. or any Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any Participant or any other person (other than a registered owner of the Bonds, as shown by the registration books kept by the Registrar), of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any Participant or any other person, other than a registered owner of the Bonds, of any amount with respect to principal of, premium, if any, or interest on the Bonds. The County, the Registrar and the Paying Agent may treat and consider the person in whose name each Bond is registered in the registration books kept by the Registrar as the holder and absolute owner of such Bond for the purpose of payment of principal, premium, if any, and interest with respect to such Bond, for the purpose of registering transfers with respect to such Bonds, and for all other purposes. The Paying Agent will pay all principal of, premium, if any, and interest on the Bonds only to or on the order of the respective registered owners, as shown in the registration books kept by the Registrar, and all such payments will be valid and effectual to fully satisfy and discharge the County’s obligations with respect to payment of principal of, premium, if any, or interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of the Bonds, as shown in the registration books kept by the Registrar, will receive a certificated Bond evidencing the obligation of this resolution. Upon delivery by DTC to the County Auditor/Treasurer of a written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the words “Cede & Co.” will refer to such new nominee of

DTC; and upon receipt of such a notice, the County Administrator will promptly deliver a copy of the same to the Registrar and Paying Agent.

7.03. Representation Letter. The County has heretofore executed and delivered to DTC a Blanket Issuer Letter of Representations (the “Representation Letter”) which will govern payment of principal of, premium, if any, and interest on the Bonds and notices with respect to the Bonds. Any Paying Agent or Registrar subsequently appointed by the County with respect to the Bonds will agree to take all action necessary for all representations of the County in the Representation Letter with respect to the Registrar and Paying Agent, respectively, to be complied with at all times.

7.04. Transfers Outside Book-Entry System. In the event the County, by resolution of the Board, determines that it is in the best interests of the persons having beneficial interests in the Bonds that they be able to obtain Bond certificates, the County will notify DTC, whereupon DTC will notify the Participants of the availability through DTC of Bond certificates. In such event the County will issue, transfer and exchange Bond certificates as requested by DTC and any other registered owners in accordance with the provisions of this resolution. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the County and discharging its responsibilities with respect thereto under applicable law. In such event, if no successor securities depository is appointed, the County will issue and the Registrar will authenticate Bond certificates in accordance with this resolution and the provisions hereof will apply to the transfer, exchange and method of payment thereof.

7.05. Payments to Cede & Co. Notwithstanding any other provision of this resolution to the contrary, so long as a Bond is registered in the name of Cede & Co., as nominee of DTC, payments with respect to principal of, premium, if any, and interest on the Bond and all notices with respect to the Bond will be made and given, respectively, in the manner provided in DTC’s Operational Arrangements, as set forth in the Representation Letter.

Section 8. Continuing Disclosure.

8.01. Execution of Continuing Disclosure Certificate. “Continuing Disclosure Certificate” means that certain Continuing Disclosure Certificate executed by the County Administrator and the County Administrator and dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

8.02. Compliance with Provisions of Continuing Disclosure Certificate. The County hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this resolution, failure of the County to comply with the Continuing Disclosure Certificate is not to be considered an event of default with respect to the Bonds; however, any Bondholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the County to comply with its obligations under this Section.

Section 9. Defeasance. When all Bonds and all interest thereon have been discharged as provided in this section, all pledges, covenants and other rights granted by this resolution to holders of the Bonds will cease, except that the pledge of the full faith and credit of the County for the prompt and full payment of the principal of and interest on the Bonds will remain in full force and effect. The County may discharge all Bonds which are due on any date by depositing with the Registrar on or before that date a sum sufficient for the payment thereof in full or by depositing irrevocably in escrow, with a suitable institution qualified by law as an escrow agent for this purpose, cash or securities which are backed by the full faith and credit of the United States of America, or any other security authorized under Minnesota law for such purpose, bearing interest payable at such times and at such rates and maturing on such dates and in such amounts as shall be required and sufficient, subject to sale and/or reinvestment in like securities, to pay said obligation(s), which may include any interest payment on such Bond and/or principal amount due thereon at a stated maturity (or if irrevocable provision shall have been made for permitted prior redemption of such principal amount, at such earlier redemption date). If any Bond should not be paid when due, it may nevertheless be discharged by depositing with the Registrar a sum sufficient for the payment thereof in full with interest accrued to the date of such deposit.

The motion for the adoption of the foregoing resolution was duly seconded by Commissioner Van Hee, and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

EXHIBIT A



\$1,510,000*
REDWOOD COUNTY, MINNESOTA
GENERAL OBLIGATION DITCH BONDS, SERIES 2026A

S&P Rating: AA

Sale Date: April 6, 2026

BBI: 4.86%
Average Maturity: 11.644 Years

Bidder	TIC
Robert W. Baird & Co. Inc.	3.7238%
Northland Securities, Inc.	3.8357%
BOK Financial Securities, Inc.	3.8509%
TD Financial Products LLC	3.9402%
Raymond James & Associates, Inc.	3.9702%

Winning Bidder Information	Maturity	Interest Rate	Reoffering Yield	Reoffering Price
ROBERT W. BAIRD & CO. INC.	2/1/2027	5.00%	2.50%	101.801%
C.L. King & Associates, Inc.	2/1/2028	5.00%	2.52%	104.176%
Colliers Securities	2/1/2029	5.00%	2.59%	106.316%
Edward Jones	2/1/2030	5.00%	2.68%	108.185%
Fidelity Capital Markets	2/1/2031	5.00%	2.77%	109.824%
Crews & Associates, Inc.	2/1/2032	5.00%	2.85%	111.293%
Alliance Global Partners	2/1/2033	5.00%	2.94%	112.496%
CADZ Securities, Inc.	2/1/2034	5.00%	3.03%	113.486%
Celadon Financial Group, LLC	2/1/2035	5.00%	3.11%	114.352%
Isaak Bond Investments	2/1/2036	5.00%	3.24%	114.587%
Carty, Harding & Hearn, Inc.	2/1/2043	4.00%	3.70%	102.428%
United Bankers' Bank	2/1/2046	4.00%	3.85%	101.203%
Midland Securities Limited				
First Southern Securities, LLC				
Dinosaur Securities, LLC				
Mountainside Securities LLC				
Blaylock Van, LLC				
ZIONS BANK, division of ZB, N.A.				
Institutional Bond Network LLC				

Purchase Price: \$1,575,754.05*
Net Interest Cost: \$669,865.95*
TIC: 3.7238%*

* Subsequent to bid opening, the par amount decreased to \$1,505,000; and the price, net interest cost, and true interest cost have changed to \$1,571,626.66, \$663,233.34, and 3.7190%, respectively.

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EXHIBIT B
FORM OF BOND

No. R-__

\$ _____

UNITED STATES OF AMERICA
STATE OF MINNESOTA
COUNTY OF REDWOOD

GENERAL OBLIGATION DITCH BOND
SERIES 2026A

<u>Rate</u>	<u>Maturity</u>	<u>Date of Original Issue</u>	<u>CUSIP</u>
	February 1, 20__	May 7, 2026	

Registered Owner: Cede & Co.

Redwood County, Minnesota, a duly organized and existing body politic and corporate and political subdivision of the State of Minnesota (the "County"), acknowledges itself to be indebted and for value received hereby promises to pay to the Registered Owner specified above or registered assigns, the principal sum of \$ _____ on the maturity date specified above, with interest thereon from the date hereof at the annual rate specified above (calculated on the basis of a 360 day year of twelve (12) thirty (30) day months), payable February 1 and August 1 in each year, commencing August 1, 2026, to the person in whose name this Bond is registered at the close of business on the fifteenth day (whether or not a business day) of the immediately preceding month. The interest hereon and, upon presentation and surrender hereof, the principal hereof are payable in lawful money of the United States of America by check or draft by U.S. Bank Trust Company, National Association St. Paul, Minnesota, as Registrar, Paying Agent, Transfer Agent and Authenticating Agent, or its designated successor under the resolution described herein. For the prompt and full payment of such principal and interest as the same respectively become due, the full faith and credit and taxing powers of the County have been and are hereby irrevocably pledged.

The County may elect on February 1, 2036, and on any day thereafter to prepay Bonds due on or after February 1, 2037. Redemption may be in whole or in part and if in part, at the option of the County and in such manner as the County will determine. If less than all Bonds of a maturity are called for redemption, the County will notify The Depository Trust Company ("DTC") of the particular amount of such maturity to be prepaid. DTC will determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments will be at a price of par plus accrued interest.

The Bonds maturing on February 1, 2043 and February 1, 2046 and shall hereinafter be referred to collectively as the "Term Bonds." The principal amount of the Term Bond subject to mandatory sinking fund redemption on any date may be reduced through earlier optional redemptions, with any partial redemptions of the Term Bonds credited against future mandatory sinking fund redemptions of such Term Bonds in such order as the County shall determine. The Term Bonds are subject to mandatory sinking fund redemption and shall be redeemed in part at par plus accrued interest on February 1 of the following years and in the principal amounts as follows:

Sinking Fund Installment Date

<u>February 1, 2043 Term Bond</u>	<u>Principal Amount</u>
2037	\$80,000
2038	80,000
2039	80,000
2040	85,000
2041	90,000
2042	90,000
2043*	95,000

* *Maturity*

<u>February 1, 2046 Term Bond</u>	<u>Principal Amount</u>
2044	\$100,000
2045	100,000
2046*	110,000

* *Maturity*

This Bond is one of an issue in the aggregate principal amount of \$1,505,000 all of like original issue date and tenor, except as to number, maturity date, redemption privilege, and interest rate, all issued pursuant to a resolution adopted by the Board of Commissioners of the County (the "Board") on April 7, 2026 (the "Resolution"), for the purpose of providing money to finance for the construction of assessable improvements to various public drainage ditches within the County, pursuant to and in full conformity with the Constitution and laws of the State of Minnesota, including Minnesota Statutes, Chapters 103E and 475, as amended. The principal hereof and interest hereon are payable primarily from assessments levied against properties specially benefited by the improvements, as set forth in the Resolution to which reference is made for a full statement of rights and powers thereby conferred. The full faith and credit of the County are irrevocably pledged for payment of this Bond and the Board has obligated itself to levy ad valorem taxes on all taxable property in the County in the event of any deficiency in assessments, which taxes may be levied without limitation as to rate or amount. The Bonds of this series are issued only as fully registered Bonds in the denominations of \$5,000 or any integral multiple thereof of single maturities.

This Bond is issued in strict accordance with Minnesota Statutes, Chapter 103E, including without limitation that the drainage projects have been properly established and that the property within the county is subject to assessment for benefits in an amount not less than the amount of the bonds, and that all proceedings and construction relative to the drainage systems financed have been made or will be according to law.

The Board has designated the issue of Bonds of which this Bond forms a part as "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

As provided in the Resolution and subject to certain limitations set forth therein, this Bond is transferable upon the books of the County at the principal office of the Registrar, by the registered owner hereof in person or by the owner's agent duly authorized in writing, upon surrender hereof together with a written instrument of transfer satisfactory to the Registrar, duly executed by the registered owner or the owner's agent. Upon such transfer the County will cause a new Bond to be issued in the name of the transferee or registered owner, of the same principal amount, bearing interest at the same rate and maturing

on the same date, subject to reimbursement for any tax, fee or governmental charge required to be paid with respect to such transfer.

The County and the Registrar may deem and treat the person in whose name this Bond is registered as the absolute owner hereof, whether this Bond is overdue or not, for the purpose of receiving payment and for all other purposes, and neither the County nor the Registrar will be affected by any notice to the contrary.

IT IS HEREBY CERTIFIED, RECITED, COVENANTED AND AGREED that all acts, conditions and things required by the Constitution and laws of the State of Minnesota, to be done, to exist, to happen and to be performed preliminary to and in the issuance of this Bond in order to make it a valid and binding general obligation of the County in accordance with its terms, have been done, do exist, have happened and have been performed as so required, and that the issuance of this Bond does not cause the indebtedness of the County to exceed any constitutional or statutory limitation of indebtedness.

This Bond is not valid or obligatory for any purpose or entitled to any security or benefit under the Resolution until the Certificate of Authentication hereon has been executed by the Registrar by manual signature of one of its authorized representatives.

IN WITNESS WHEREOF, Redwood County, Minnesota, by its Board of Commissioners, has caused this Bond to be executed on its behalf by the facsimile or manual signatures of the Chair and the County Administrator and has caused this Bond to be dated as of the date set forth below.

Dated: May 7, 2026

REDWOOD COUNTY, MINNESOTA

Chair

County Administrator

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds delivered pursuant to the Resolution mentioned within.

NORTHLAND TRUST SERVICES INC.

By _____
Authorized Representative

ABBREVIATIONS

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

TEN COM -- as tenants in common

UNIF GIFT MIN ACT

TEN ENT -- as tenants by entireties

JT TEN -- as joint tenants with right of survivorship and not as tenants in common

_____ Custodian _____
(Cust) (Minor)
under Uniform Gifts or Transfers to Minors Act, State of _____

Additional abbreviations may also be used though not in the above list.

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ the within Bond and all rights thereunder, and does hereby irrevocably constitute and appoint _____ attorney to transfer the said Bond on the books kept for registration of the within Bond, with full power of substitution in the premises.

Dated: _____

Notice: The assignor's signature to this assignment must correspond with the name as it appears upon the face of the within Bond in every particular, without alteration or any change whatever.

Signature Guaranteed:

A. NOTICE: Signature(s) must be guaranteed by a financial institution that is a member of the Securities Transfer Agent Medallion Program ("STAMP"), the Stock Exchange Medallion Program ("SEMP"), the New York Stock Exchange, Inc. Medallion Signatures Program ("MSP") or other such "signature guarantee program" as may be determined by the Registrar in addition to, or in substitution for, STAMP, SEMP or MSP, all in accordance with the Securities Exchange Act of 1934, as amended.

The Registrar will not effect transfer of this Bond unless the information concerning the assignee requested below is provided.

Name and Address: _____

(Include information for all joint owners if this Bond is held by joint account.)

Please insert social security or other identifying number of assignee

PROVISIONS AS TO REGISTRATION

The ownership of the principal of and interest on the within Bond has been registered on the books of the Registrar in the name of the person last noted below.

Date of Registration

Registered Owner

Signature of
Officer of Registrar

May 7, 2026

Cede & Co.
Federal ID #13-2555119

DRAFT

STATE OF MINNESOTA)
) SS.
COUNTY OF REDWOOD)

I, the undersigned, being the duly qualified and acting County Administrator of Redwood County, Minnesota (the "County"), certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of the Board of Commissioners of the County held on April 7, 2026, with the original minutes on file in my office and the extract is a full, true and correct copy of the minutes insofar as they relate to the issuance and sale of the County's General Obligation Ditch Bonds, Series 2026A, in the original aggregate principal amount of \$1,505,000.

WITNESS My hand officially as such County Administrator and the corporate seal of the County this 7th day of April 2026.

STATE OF MINNESOTA
COUNTY OF REDWOOD

CERTIFICATE OF COUNTY
AUDITOR/TREASURER AS
REGISTRATION WHERE NO TAX
AD VALOREM TAX LEVY

I, the undersigned County Auditor/Treasurer of Redwood County, Minnesota, certify that a resolution adopted by the Board of Commissioners of Redwood County, Minnesota (the "County"), on April 7, 2026, relating to the County's General Obligation Ditch Bonds, Series 2026A, in the amount of \$1,505,000, dated May 7, 2026, has been filed in my office and said obligations have been registered on the register of obligations in my office.

WITNESS my hand and official seal this 7th day of April 2026.

ECONOMIC DEVELOPMENT

- On motion by Van Hee, second by Salfer, in a roll call vote with Theis, Salfer, Van Hee, Wakefield, and Groebner all voting aye, the Board adopted the following resolution:

B. WHEREAS, Redwood County, Minnesota (the "County") and Redwood Property Holdings, LLC, a Minnesota limited liability company (the "Developer") entered into an Amended Tax Abatement Agreement, dated as of September 20, 2022 (the "Tax Abatement Agreement") in connection with the construction of a 57-unit market rate multi-family housing project by the Developer located in the City of Redwood Falls (the "Project"); and

C. WHEREAS, the Developer has completed construction of 46 units of rental housing; and

D. WHEREAS, the Developer proposes to construct an additional 18 units of memory care housing on the property, without amendment to the existing abatement agreement

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Redwood County, Minnesota, as follows:

1. The Board of County Commissioners hereby approves this proposal without amendment to the existing abatement and acknowledges:

2. The affected tax parcels include: PID Numbers 88-106-2175, 88-766-1240, 88-766-3060, and 88-323-3000.

3. As a result of the addition to the project and the further subdivision of the property to permit its financing, certain of the PID numbers are expected to change. The boundaries of the aggregate project area will not change, and the abatement will continue with respect to the property when new or additional numbers are assigned.

SHERIFF

- On motion by Theis, second by Groebner, the Board voted unanimously to approve the opioid settlement grant application from the Sheriff's office to Southwest Health & Human Services in the amount of \$30,436.00.
- Jacobson reviewed the March 2026 Jail Population.

ENVIRONMENTAL

- On motion by Salfer, second by Van Hee, the Board voted unanimously to approve the land lease with Tom Morley for farmland at the County Museum for 3 years from 2026-2028 in the amount of \$1,575.00 per year.
- On motion by Groebner, second by Salfer, the Board voted unanimously to approve the land lease with Dennis Hemish for farmland at Plum Creek Park for 3 years from 2026-2028 in the amount of \$2,025.00 per year.
- On motion by Van Hee, second by Wakefield, the Board voted unanimously to approve the purchase of a John Deere 4066R compact utility tractor with trade in of the 2012 John Deere 4720 from Kibble Equipment in the amount of \$47,798.60, State Contract # 112624-DAC.

CHILDS PLACE

- On motion by Theis second by Groebner, in a roll call vote with Theis, Salfer, Van Hee, Wakefield, and Groebner all voting aye, the Board adopted the following proclamation:

WHEREAS, children are our community's most valuable resource and deserve to grow up in environments where they are protected, supported and able to thrive; and

WHEREAS, child abuse and neglect is a serious problem affecting every segment of our community, including here in Redwood County; and

WHEREAS, child abuse can have long-term psychological, emotional, and physical effects that have lasting consequences for victims of abuse; and

WHEREAS, protective factors are conditions that reduce or eliminate risk and promote the social, emotional, and developmental well-being of children; and

WHEREAS, communities must make every effort to promote programs and activities that create strong and thriving children and families; and

WHEREAS, Child’s Place coordinates a multidisciplinary response to child abuse investigations, bringing together law enforcement, child protective services, prosecutors, medical providers, and mental health professionals to support children and families in a compassionate and trauma-informed manner; and

WHEREAS, we acknowledge that we must work together as a community to increase awareness about child abuse and contribute to promote the social and emotional well-being of children and families in a safe, stable, and nurturing environment; and

WHEREAS, the pinwheel has become a national symbol of child abuse prevention and represents the hope that every child will experience a healthy and happy childhood; and

WHEREAS, during the month of April, blue pinwheels will be displayed outside the Child’s Place offices at the Government Services Building as a visible reminder of the importance of protecting children and supporting families throughout our community; and

WHEREAS, residents of Redwood County are encouraged to participate in Wear Blue Day on Friday, April 10 to raise awareness, show support for families, and stand against child abuse;

NOW, THEREFORE, BE IT RESOLVED that the Commissioners of Redwood County, do hereby proclaim April 2026 as **CHILD ABUSE PREVENTION MONTH** in Redwood County, Minnesota and urge all citizens to recognize this month by dedicating ourselves to the task of improving the quality of life for all children and families.

ROAD & BRIDGE

- On motion by Theis, second by Salfer, the Board voted unanimously to approve the road and bridge bills in the amount of \$318,772.68.

<u>Vendor Name</u>	<u>Amount</u>
AUTO VALUE OF REDWOOD FALLS	2,929.12
AVENU INSIGHTS & ANALYTICS LLC	7,215.42
BOLTON & MENK INC	140,558.50
CHOSEN VALLEY TESTING	25,120.00
FLUID-AIRE DYNAMICS INC	2,310.17

KECK TREE SERVICE	6,500.00
LUCAN COMMUNITY TELEVISION INC	4,725.00
M-R SIGN CO INC	5,217.25
NORTH CENTRAL INTERNATIONAL LLC	3,418.26
RDO EQUIPMENT CO	2,307.48
SMI & HYDRAULICS INC	2,183.06
STONEBROOKE ENGINEERING, INC	18,920.10
VALLEY EARTHWORKS INC	11,727.50
WIDSETH SMITH NOLTING & ASSOCIATE	48,575.88
ZEP SALES & SERVICE	3,059.81
ZIEGLER INC	15,469.21
40 Payments less than 2000	18,535.92
Final Total:	318,772.68

- On motion by Theis, second by Groebner, the Board voted unanimously to approve the flowage easement acquisition for construction project 25-5 (SP 064-620-011) on parcels 66-030-2020 and 66-030-2040, Springdale 30 Road Retention project.
- On motion by Theis, second by Van Hee, the Board voted unanimously to authorize the Bboard Chair and Administrator to sign the flowage easement acquisition for Construction Project 25-5.

ADMINISTRATION

- On motion by Groebner, second by Theis, the Board voted unanimously to approve the Redwood County Connection 2026 Spring Newsletter.
- On motion by Van Hee, second by Salfer, the Board voted unanimously to approve the TMB Sports Club Inc Liquor License application.
- On motion by Groebner, second by Van Hee, the Board voted unanimously to approve the Vesta Bar Tobacco License application.
- On motion by Theis, second by Van Hee, the Board voted unanimously to approve the Tracy Country Club LG214 Premises Gambling permit application for the Eagles Aerie 3918 Tracy. To put pull tabs at their location of 10752 US Highway 14, Springdale Township, this summer.
- On motion by Salfer, second by Groebner, the Board voted unanimously to approve the Certification of Trail Completion 4th Benchmark and new application for Redwood County Snowmobile Trails Assistance program.

Personnel

- On motion by Van Hee, second by Salfer, the Board voted unanimously to approve the Health Care Savings Plan MOU for AFSCME Council #65.
- On motion by Salfer, second by Theis, the Board voted unanimously to approve the MOU with LELS Licensed Group #404, increasing Floating Holiday from 4 hours to 8 hours.
- On motion by Theis, second by Van Hee, the Board voted unanimously to hire Joe Vogl as Highway Maintenance Specialist/Weed Sprayer for the Highway Department on Non-Union Salary Schedule Grade 11/Step 1 at \$25.97 effective April 13, 2026.
- On motion by Theis, second by Wakefield, the Board voted unanimously to approve membership for the HR Director to Public Sector HR Association (PSHRA) and PSHRA-MN, the Minnesota Chapter.

CLOSED SESSION- Negotiations- MN Stat. 13D.05 subd. 3 (b)

- Entered closed session at 9:27 a.m.
- Back into regular session at 9:36 a.m.
- On motion by Theis, second by Groebner, the Board voted unanimously to approve ratification of Union Contract with AFSCME Council #65, Local Union #3611, effective January 1, 2026, through December 31, 2027.

COMMISSIONERS

Salfer: Personnel, Western Mental Health, Counties Providing Technology

Wakefield: Rural Child Care Innovation Program, Personnel, State Audit, Area II
Minnesota River Basin Projects

Groebner: Minnesota Valley Regional Railroad Authority, Regional Solid Waste, Friends of Gilfillan, Rural Mn Energy Board

Theis: Cyber Security

Van Hee: United Community Action Partnership, Primewest, MN Rural Counties, Fair board

ADJOURN

- There being no further business, Chair Wakefield declared the meeting adjourned at 10:01 a.m.

Rick Wakefield, Chair
Board of County Commissioners

Attest: _____
Vicki Kletscher
County Administrator