JACKSON COUNTY
MINNESOTA

BOARD OF COMMISSIONERS REGULAR MEETING
DRAINAGE AUTHORITY REGULAR MEETING

Tuesday, September 19, 2023 9:00 A.M.
Jackson County Courthouse, Commissioners Board Room
405 Fourth Street Jackson, MN

8:30 a.m.	Department Visit – County Attorney
9:00 a.m.	Call Board of Commissioners' Meeting to Order
	1.1. Pledge of Allegiance
	1.2. Adoption of Agenda
9:00 a.m.	New Employee Introductions –None
9:02 a.m.	Consent Agenda
	2.1. Board Action – Approve September 5, 2023 Board of Commissioner Regular Meeting Minutes
	2.2. Board Action – Approve Claims
	2.3. Board Action – Termination of the Extension Building Lease at the Fairgrounds
9:03 a.m.	Commissioners
	3.1. Jackson County Sheriff's Office Certificate of Appreciation
9:08 a.m.	CLA (CliftonLarsonAllen LLP), Miranda Wendlandt
	4.1. Presentation – 2022 Audit Presentation
9:28 a.m.	Citizen/Stakeholder/Organization
	5.1. Pastor John Schuetz – Food Shelf Update and Request for Funding
Unscheduled	County Administrator, Ryan Krosch
	6.1. Board Action – Tobacco Free County Property
	6.2. Board Action – County Cannabis Committee
Unscheduled	Committee and Board Reports
	Adjourn Commissioners' Meeting

Unscheduled — Call the Drainage Authority Meeting to Order

1.1. Adoption of Agenda

Consent Agenda

2.1. Board Action – Approve September 5, 2023 Drainage Authority Regular Meeting Minutes

10:30 a.m. — Closeout Hearing --Judicial Ditch 2 Repair Project

3.1 Board Action – Approve Change Order, Final Pay Request and Accept the Project

3.2 Resolution – JD 2 Repair Project Assessment Roll

11:30 a.m. — Call Special Meetings of the Jackson/Nobles Judicial Ditch 13 and Nobles/Jackson Judicial Ditch 9 Joint Drainage Authority to Order

This meeting is being conducted under Minn. Statute 13D.02 Other Entity Meetings by Interactive Technology

Unscheduled — Drainage Coordinator –

4.1. Resolution – JD 8 Phase 1 Repair Project Assessment Roll

4.2. Resolution – JD 35 Repair Project Assessment Roll

4.3. Resolution – JD 42 Improvement Project Assessment Roll

4.4. Board Action – JD 8 Phase 2 Repair Proceedings Findings and Order

Unscheduled — Drainage Coordinator Report

Unscheduled — Adjourn Drainage Authority Meeting

PROCEEDINGS OF THE COUNTY BOARD OF JACKSON COUNTY, MINNESOTA
September 5, 2023

The Jackson County Board of Jackson, Minnesota met in regular session, in the Jackson County Courthouse, Commissioners' Board Room, City of Jackson, Minnesota, on September 5, 2023. The following members of the Jackson County Board of Commissioners were present: Roger Pohlman, Phil Nasby, Scott McClure, James Eigenberg and Don Wachal. County Administrator Ryan Krosch and County Attorney Kristi Meyeraan were also in attendance.

CALL TO ORDER

Chair Nasby called the meeting to order at 9:00 a.m. and led the Pledge of Allegiance.

Motion was made by Commissioner McClure and seconded by Commissioner Wachal to adopt the agenda. The motion carried unanimously.

EMPLOYEE INTRODUCTIONS

Dennis Fields introduce Cody Uithoven as PC Network Specialist in the Information Services Department

CONSENT AGENDA

Motion was made by Commissioner Eigenberg and seconded by Commissioner Pohlman to approve the following Consent Agenda items:

Board Action 23-136 – Approve August 15, 2023 Board of Commissioner Regular Meeting Minutes.

Board Action 23-137 – Approve all Commissioner disbursements in accordance with Minnesota Statutes 130.01 subd. 4(b), recorded on warrants numbered 103700-103832 in the amount of $5,890,119.97 for the following funds: Revenue, $87,126.84; Public Works, $3,885,843.24; Fleet Management, $17.17; Ditch, $1,899,174.32; Septic Systems Revolving Loan, $15,000.00; Library, $1,607.71; Taxes & Penalties $1,350.69. A detailed list of claims paid is available at the Auditor/Treasurer's office upon request.

Vendor	Total
Duininck, Inc.	3,449,399.62
Hodgman Drainage Co Inc	600,997.22
M & K Bridge Construction, Inc.	353,033.58
Precision Farm Drainage & Excavating LLC	329,208.88
Dirt Merchant Inc	321,587.42
Noomen Excavating LLC	194,958.50
Brunz Construction Company Inc	194,862.49
McCarty Custom Inc	165,969.75
Cooperative Energy Co.	31,501.87
JENSEN EXCAVATING & TRUCKING LLC	22,885.32
Septic Services Unlimited	15,000.00
Nobles/County of	14,879.19
CliftonLarsonAllen LLP	14,067.38
Heron Lake Watershed District	11,480.13
I & S Group Inc	10,006.47
Kolander/Ronald	9,850.00
Jackson/City Of	9,717.52
Mn Dept Of Transportation	8,863.81
Tangent Technologies LLC	8,745.86
Baumann/Donna	8,075.00
Marsden Bldg Maintenance LLC	7,060.53

S & J Cleaning	5,694.75
Jackson Co Auditor-Treasurer	5,030.67
Farmer/Justin & Tami	4,750.00
Stonebrooke Engineering, Inc	4,103.38
CORPORATE PAYMENT SYSTEMS	4,064.03
Texas Refinery Corporation	3,709.75
Nobles County Sheriff	3,100.00
Concept Seating Division	3,065.00
Rossow/Michael M & Dawn	3,065.00
Vertiv Corporation	2,850.00
Buresch/Keith	2,450.00
Verizon Wireless	2,280.96
Total Claims over $2000	**5,826,314.08**
91 Claims Under $2000	**41,247.96**
Total Submitted	**5,867,562.04**

Board Action 23-138– Approve Subsurface Sewage Treatment loan for Todd Runge in the amount of $15,000.00

Board Action 23-139 – Approve and accept the FY2024 CVSO Grant and authorize Jackson County Veterans Service Officer, Dustin Hunter, to sign the approved agreement.

Board Action 23-140 – Approve the revised Des Moines Valley Health and Human Services Joint Powers Agreement.

Board Action 23-141 – Approve making 2024 draft budget capital equipment purchases in calendar year 2023.

The motion carried unanimously.

CITIZEN/STAKEHOLDER/ORGANIZATION

MnDOT officials presented the 10-Year Capital Highway Investment Plan and construction project update for MnDOT District 7.

COUNTY ADMINISTRATOR

Chair Nasby opened the public hearing to take comments on the 2023-2027 Jackson County Capital Improvement Plan (CIP) and intention to issue general obligation bonds for the new law enforcement center and government center facilities. Joe Heutinck reequested an overview of the project, asked what county offices are relocating from the courthouse to the new building and asked if there are any concern about staff exposure to inmates. Mr. Heutinck expressed concerns about property tax costs specifically to his properties. Tom Roberts asked if remodeling of the current jail was reviewed and if it was economical. Mr. Robert's also expressed concern over a proposed sales tax to help finance the project. Rosalyn Mulder inquired on the project's contingencty fund if there are project delays or overruns. Mike Handzus asked when the county wide sales tax vote would occur and requested information about the signatures needed on a petition to bring the bonding issue to a public vote. William Tusa submitted written comments requesting additional information on how the project would be paid for.

Motion was made by Commissioner Wachal and seconded by Commissioner Eigenberg to close the hearing at 10:27 a.m. The motion carried unanimously.

Motion was made by Commissioner Eigenberg and seconded by Commissioner McClure to adopt Resolution 23-021 giving preliminary approval for the issuance of General Obligation Bonds in an amount not to exceed $42,000,000 and approve the 2023-2027 Capital Improvement Program. The motion carried unanimously.

County of Jackson)
) SS.
State of Minnesota)

Resolution No. 23-021

RESOLUTION GIVING PRELIMINARY APPROVAL FOR THE ISSUANCE OF GENERAL OBLIGATION BONDS IN AN AMOUNT NOT TO EXCEED $42,000,000 AND APPROVING THE 2023-2027 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, Jackson County, Minnesota (the "County"), has prepared its "Jackson County 2023-2027 Capital Improvement Plan" (the "Capital Improvement Plan"), and now intends to issue general obligation bonds as provided in the Capital Improvement Plan for a County Jail, Law Enforcement Center, and Government Center; and

WHEREAS, Minnesota Statutes, Section 373.40 (the "Act"), gives counties the power to issue general obligation bonds without an election for capital improvements identified in the Capital Improvement Plan; and

WHEREAS, the County Board of the County intends that the County issue general obligation bonds (the "Bonds") pursuant to the Act, and the Act requires a public hearing on the intention to issue bonds; and

WHEREAS, a hearing has been held on the date hereof pursuant to the Act after published notice thereof; and

WHEREAS, in approving the Plan, the Board of Commissioners considered for each project and for the overall Plan:

1. The condition of the County's existing infrastructure, including the projected need for repair and replacement;
2. The likely demand for the improvement;
3. The estimated cost of the improvement;
4. The available public resources;
5. The level of overlapping debt in the County;
6. The relative benefits and costs of alternative uses of the funds;
7. Operating costs of the proposed improvements; and
8. Alternatives for providing services more efficiently through shared facilities with other counties or other local governmental units.

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

1. Intention to Issue Bonds. The County hereby gives preliminary approval for the issuance of not to exceed $42,000,000 aggregate principal amount of the Bonds.
2. Reverse Referendum. The Act provides that an election on the Bonds is required if a petition signed by a specified number of voters is filed within 30 days of the public hearing. This was stated in the notice of public hearing.
3. 2023-2027 Capital Improvement Plan. There is before this County Board a Jackson County 2023-2027 Capital Improvement Plan. That document (the "Capital Improvement Plan") is hereby approved and adopted.

PUBLIC WORKS/HIGHWAY DEPARTMENT

Motion was made by Commissioner Eigenberg and seconded by Commissioner Pohlman to adopt Resolution 23-022 – Approve Resolution setting the right-of-way width for County State Aid Highway 4 at 120 feet. The motion carried unanimously.

County of Jackson)
) SS.
State of Minnesota)

Resolution No. 23-022

WHEREAS: the Jackson County Highway Department proposes to reconstruct 16 miles of County State Aid Highway 4 from State Highway 86 to CSAH 29, and

WHEREAS: the reconstruction includes new surfacing, shoulder widening, grading, and drainage on County State Aid Highway 4 to provide for the safety of the traveling public, and

WHEREAS: Jackson County will be using State Aid Funding for the reconstruction of County State Aid Highway 4, and

WHEREAS: County State Aid Highways must be designed to State Aid Standards, and

WHEREAS: the current design practices require widening the existing roadway permanent easement from 100 feet to 120 feet, and

WHEREAS: an additional ten feet of permanent easement will be required along both sides of the existing roadway easement, and

WHEREAS: in additional, a 25’ wide temporary one-year material storage easement along both sides of the permanent easement is needed during the regrading year of reconstruction, and

NOW, THEREFORE, BE IT RESOLVED: that the County Board of Commissioners of Jackson County Minnesota, hereby directs the county engineer to proceed with the design and necessary easement acquisition for the reconstruction of County State Aid Highway 4.

BE IT FURTHER RESOLVED: the Jackson County Board of Commissioners determines that in order to meet design standards, that the Right-of-Way for County State Aid Highway 4 be set to 120’.

BE IT FURTHER RESOLVED: for ease of construction, that 25' temporary one-year material storage easement will be utilized.

Motion was made by Commissioner Wachal and seconded by Commissioner McClure to adopt Resolution 23-023 – Approve Resolution setting the right-of-way width for County State Aid Highway 9 at 120 feet. The motion carried unanimously.

County of Jackson)
) SS.
State of Minnesota)

Resolution No. 23-023

WHEREAS: the Jackson County Highway Department proposes to reconstruct 6 ¼ miles of County State Aid Highway 9 from CSAH 4 to Interstate 90, and

WHEREAS: the reconstruction includes new surfacing, shoulder widening, grading, and drainage on County State Aid Highway 9 to provide for the safety of the traveling public, and

WHEREAS: Jackson County will be using State Aid Funding for the reconstruction of County State Aid Highway 9, and

WHEREAS: County State Aid Highways must be designed to State Aid Standards, and

WHEREAS: the current design practices require widening the existing roadway permanent easement from 100 feet to 120 feet, and

WHEREAS: an additional ten feet of permanent easement will be required along both sides of the existing roadway easement, and

WHEREAS: in additional, a 25' wide temporary one-year material storage easement along both sides of the permanent easement is needed during the regrading year of reconstruction, and

NOW, THEREFORE, BE IT RESOLVED: that the County Board of Commissioners of Jackson County Minnesota, hereby directs the county engineer to proceed with the design and necessary easement acquisition for the reconstruction of County State Aid Highway 9.

BE IT FURTHER RESOLVED: the Jackson County Board of Commissioners determines that in order to meet design standards, that the Right-of-Way for County State Aid Highway 9 be set to 120'.

BE IT FURTHER RESOLVED: for ease of construction, that 25' temporary one-year material storage easement will be utilized.

AUDITOR TREASURER

Motion was made by Commissioner McClure and seconded by Commissioner Pohlman to adopt Board Action 23-142 – Approve the Classification of Tax Forfeited Lands recommended and authorize the Auditor/Treasurer's Office to request approval response from the Department of Natural Resources and the City/Township in which the parcels are located. The motion carried unanimously.

COUNTY ADMINISTRATOR

Motion was made by Commissioner Nasby and seconded by Commissioner Eigenberg to adopt Resolution 23-024 – 2024 Preliminary Property Tax Levy and Setting the 2024 Levy and Budget Public Comment Meeting. The motion carried unanimously.

County of Jackson)
) SS.
State of Minnesota)

Resolution No. 23-024
RESOLUTION ADOPTING THE 2024 JACKSON COUNTY PRELIMINARY PROPERTY TAX LEVY AND SETTING THE BUDGET AND LEVY PUBLIC COMMENT MEETING

WHEREAS, the Jackson County Budget Committee and County Board have met to review the 2024 Jackson County preliminary budget and property tax levy; and

WHEREAS, to be in compliance with Minnesota Statute 275.065, the 2024 preliminary levy must be adopted and certified on or before September 30, 2023, and

WHEREAS, in further accordance with M.S. 275.065, taxing authorities must provide the county auditor, on or before the time it certifies its preliminary levy, with the time and place of a meeting in which the budget and levy will be discussed and public input allowed, and

WHEREAS, said meeting must occur after November 24, must not be held before 6:00 p.m. and must occur before the final 2024 budget and levy are approved.
NOW THEREFORE, BE IT RESOLVED, that the Jackson County Board of Commissioners does hereby adopt the 2024 preliminary property tax levy for Jackson County in the amount of $13,178,388.

Fund	2024 Levy	2024 CPA Distribution	2024 Adjusted Levy
General	**$8,399,798.00**	**$454,367.00**	**$7,945,431.00**
Public Works	**$2,947,851.00**	**$159,457.00**	**$2,788,394.00**
Library	**$588,432.00**	**$31,830.00**	**$556,602.00**
Bonds	**$1,995,926.00**	**$107,965.00**	**$1,887,961.00**
Total	**$13,932,007.00**	**$753,618.00**	**$13,178,388.00**

NOW, THEREFORE BE IT FURTHER RESOLVED, that the Jackson County Board of Commissioners does hereby establish Thursday, December 7, 2023 at 6:00 p.m. at the County Board Room, Jackson County Courthouse, 405 Fourth Street, Jackson, MN as the designated meeting to discuss the 2024 proposed County levy and budget and to allow public input regarding these items.

BOARD REPORTS

Commissioner McClure reported on meetings/events involving Minneota Township, DVHHS, County Budget Workshop, Judicial Ditch 24 and 13.

Commissioner Wachal reported on meetings/events involving DVHHS and County Budget Workshop.

Commissioner Eigenberg reported on meetings/events involving Building Committee, Ewington Township, GBERBA, DVHHS, County Budget Workshop and UCAP

Commissioner Pohlman reported on meetings/events involving Plum Creek Library, DVHHS and County Budget Workshop.

Commissioner Nasby reported on meetings/events involving 1W1P Des Moines Watershed, County Parks Department, DVHHS and County Budget Workshop.

ADJOURN

Motion was made by Commissioner Eigenberg and seconded by Commissioner Wachal to adjourn the meeting at 11:00 a.m. The motion carried unanimously.

JACKSON COUNTY BOARD OF COMMISSIONERS

_____ ATTEST: _____

Board Chair Ryan Krosch, County Administrator

JACKSON COUNTY
MINNESOTA

Request for Board Action
Agenda Item No. 2.3

Requested Board Date: 9/19/2023

Agenda Type: Consent

Estimated Time:

Department: Administrator

Presenter: Ryan Krosch

Recommendation: Approve

Item: Termination of the Extension Building Lease at the Fairgrounds

Board Action Request:

Approve terminating our 4H foodstand lease at the fairgrounds with the University of Minnesota Extension effective September 19, 2023.

Background & Comments:

With the pending sale of the fairgrounds property to the Ag Society, we need to terminate the County's lease with the UM Extension for their use of fairgrounds property to have the 4H foodstand. The Ag Society is currently working with UM Extension to sign the same lease so the 4H foodstand can continue to operate at the fairgrounds.

Attachments: Lease termination letter

Fiscal Impact: None

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

UNIVERSITY OF MINNESOTA

Crookston • Duluth • Morris • Rochester • Twin Cities

Planning, Space, and Real Estate
University Services

451 Donhowe Building
319 15th Avenue SE
Minneapolis, MN 55455
Office: 612-625-5345

September 7, 2023

Ryan Krosch
County Administrator
Jackson County
405 Fourth Street
Jackson, MN 56143

Via email: ryan.krosch@co.jackson.mn.us

RE: L-9138: 4-H Building located within Jackson County Fairgrounds
City of Jackson, Minnesota
(Minnesota Extension/4-H) [Jackson County]

Dear Mr. Krosch:

The University's lease of the above-referenced premises will expire on March 31, 2025. We received your request to terminate the lease, effective October 25, 2023, via a letter dated April 25, 2023, and your subsequent request via email on September 1, 2023 to mutually agree to an earlier termination, effective September 19, 2023 due to the sale of the fairgrounds to the Ag Society. We have confirmed with Minnesota Extension and 4-H that they will be able to accommodate your request.

Therefore, this letter will confirm our mutual agreement to terminate the subject lease effective September 19, 2023

I would like to take this opportunity, on behalf of the University of Minnesota and its Extension/4-H Program, to thank you for a very positive working relationship. We look forward to establishing a new agreement with the Ag Society for continued use of the 4-H building after the sale of the fairgrounds.

Please confirm early termination of the subject lease effective September 19, 2023 by signing and returning a copy of this letter. Should you have any questions regarding the above, please contact Nicole Kirk at nkirk@umn.edu. Thank you.

Sincerely,

RPaulson

Rebecca Paulson
Director of Leasing
and Property Management

Confirmed:

By_____

Name_____

Title_____

Date_____

cc: Nicole Kirk
Bonnie Christiansen
Darcy A. Cole
Tamie Bremseth

JACKSON COUNTY
MINNESOTA

Request for Board Action
Agenda Item No. 3.1

Requested Board Date: 9/19/2023

Agenda Type: Regular

Estimated Time: 5 minutes

Department: Commissioners

Presenter: Chair Phil Nasby

Recommendation: Informational

Item: Jackson County Sheriff's Office Certificate of Appreciation

Board Action Request:

Background & Comments:

The County Board will recognize the Jackson County Sheriff's Office for their excellent service and lifesaving actions in finding a missing person on September 7-9, 2023. The County Board will also recognize the many agencies and volunteers that assisted the Sheriff's Office with this effort.

Attachments:

Fiscal Impact:

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

JACKSON COUNTY
MINNESOTA

Request for Board Action
Agenda Item No. 4.1

Requested Board Date: 9/19/2023

Agenda Type: Regular

Estimated Time: 20 Minutes

Department: Auditor/Treasurer

Presenter: Miranda Wendlandt-CLA

Recommendation: Informational

Item: 2022 Audit Presentation

Board Action Request:

None

Background & Comments:

Attachments:

Fiscal Impact:

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

Jackson County, Minnesota

Exit Conference: Communication with Those Charged with Governance

Year Ending December 31, 2022

Agenda

- Introduction / Audit Team
- Required Communications
- Internal Control
- Minnesota Legal Compliance
- Financial Results
- Summary

Introduction / Audit Team

- Your audit team consisted of the following professionals with experience in governmental accounting and auditing:
  - Miranda Wendlandt– Principal
  - Shawna Jenson – Senior Associate
  - Steven Slimmer – Associate
  - Chandler Bacon – Associate
  - Anna Streed - Associate

Required Communications

Separate communication with Governance letter issued to all County Commissioners with required communications in detail

Key component – unmodified or “clean” opinion issued on the financial statements

No significant difficulties encountered during the audit

Received full cooperation from management

Internal Control

- Material Weaknesses – deficiencies in internal control such that there is a reasonable possibility that a material misstatement would not be prevented or detected and corrected on a timely basis
  - Material Audit Adjustments
  - Annual Financial Reporting

Internal Control (Continued)

- Significant Deficiencies - deficiencies in internal control that are less severe than material weaknesses, yet important enough to merit attention by those charged with governance
  - Segregation of duties

Minnesota Legal Compliance

- No findings noted

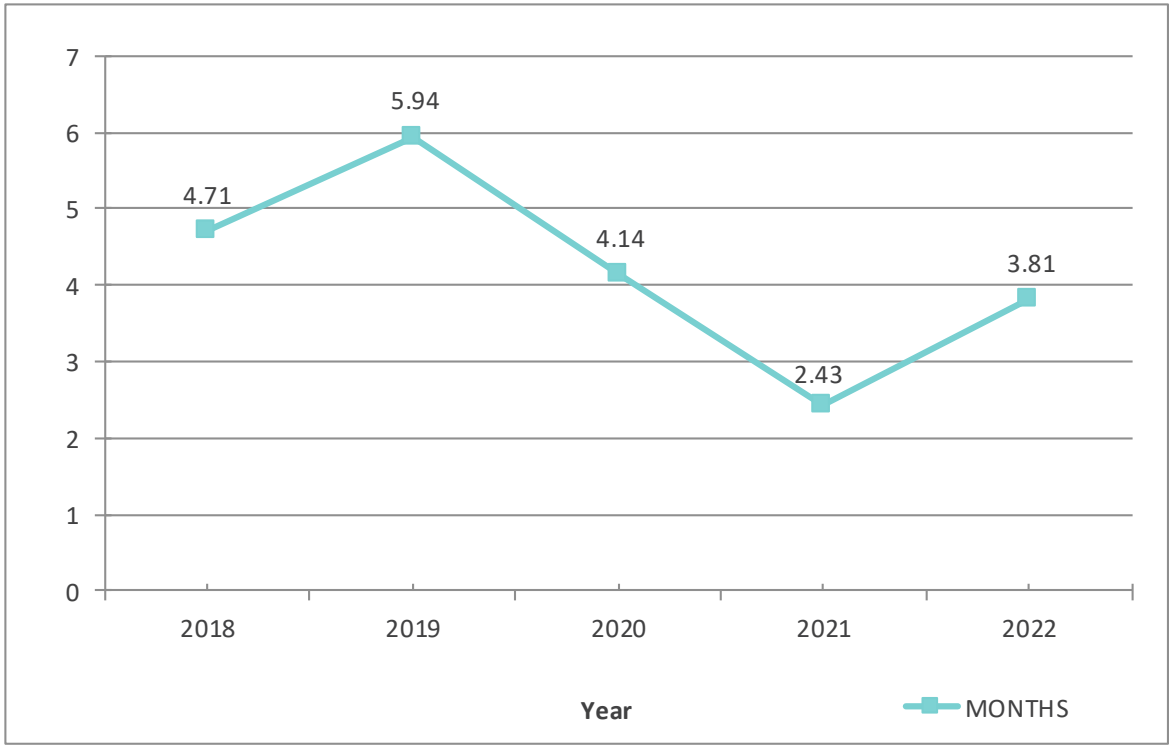
Single Audit Results

- Federal expenditures totaled $3,031,192
- Tested COVID-19 State and Local Fiscal Recovery Funds #21.027
  - No findings noted

Financial Results

Financial Results

Months of Expenditures in Fund Balance – All Governmental Funds

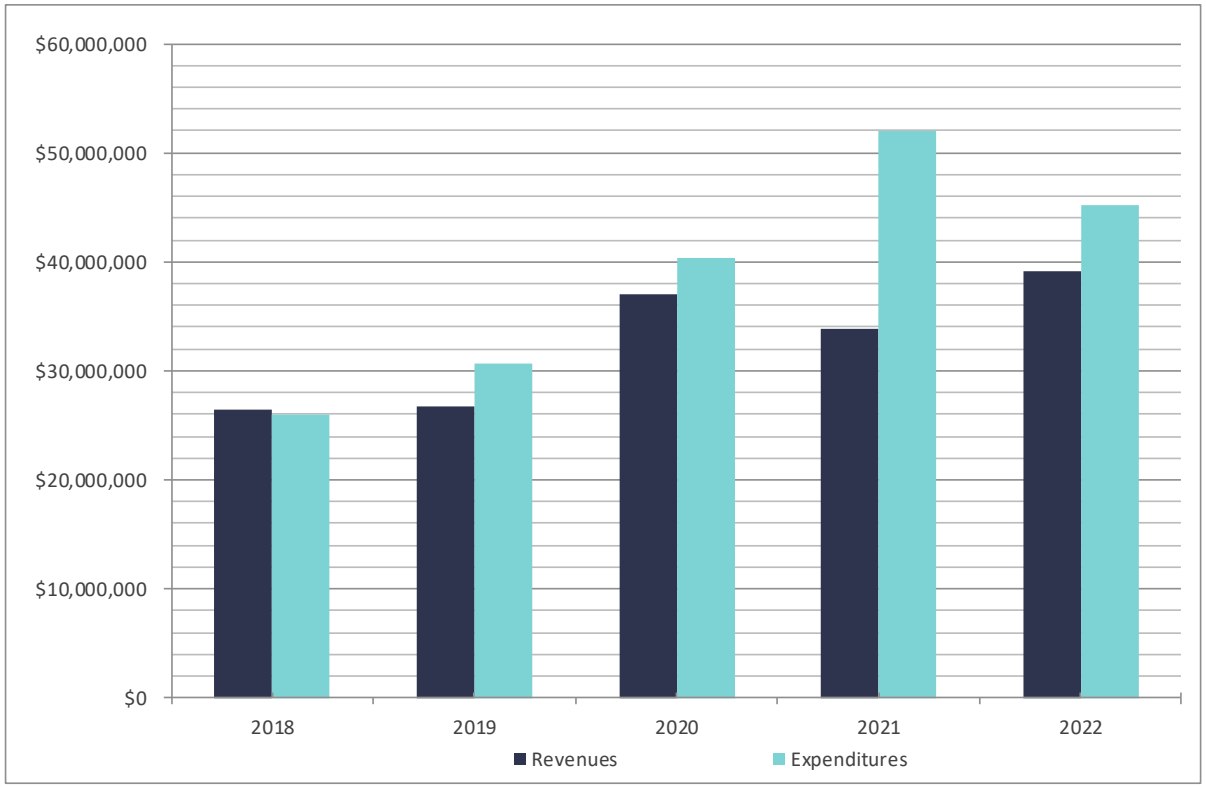


- MN Office of the State Auditor recommends no less than 5 months
- 7.34 in 2021 and 8.47 in 2022 without ditch fund

	2018	2019	2020	2021	2022
Expenditures	$ 25,940,700	$ 30,692,878	$ 40,343,888	$ 52,014,544	$ 45,190,855
Fund Balance	10,176,320	15,198,724	13,907,879	10,517,613	14,358,291

Financial Results

Governmental Funds - Revenues and Expenditures

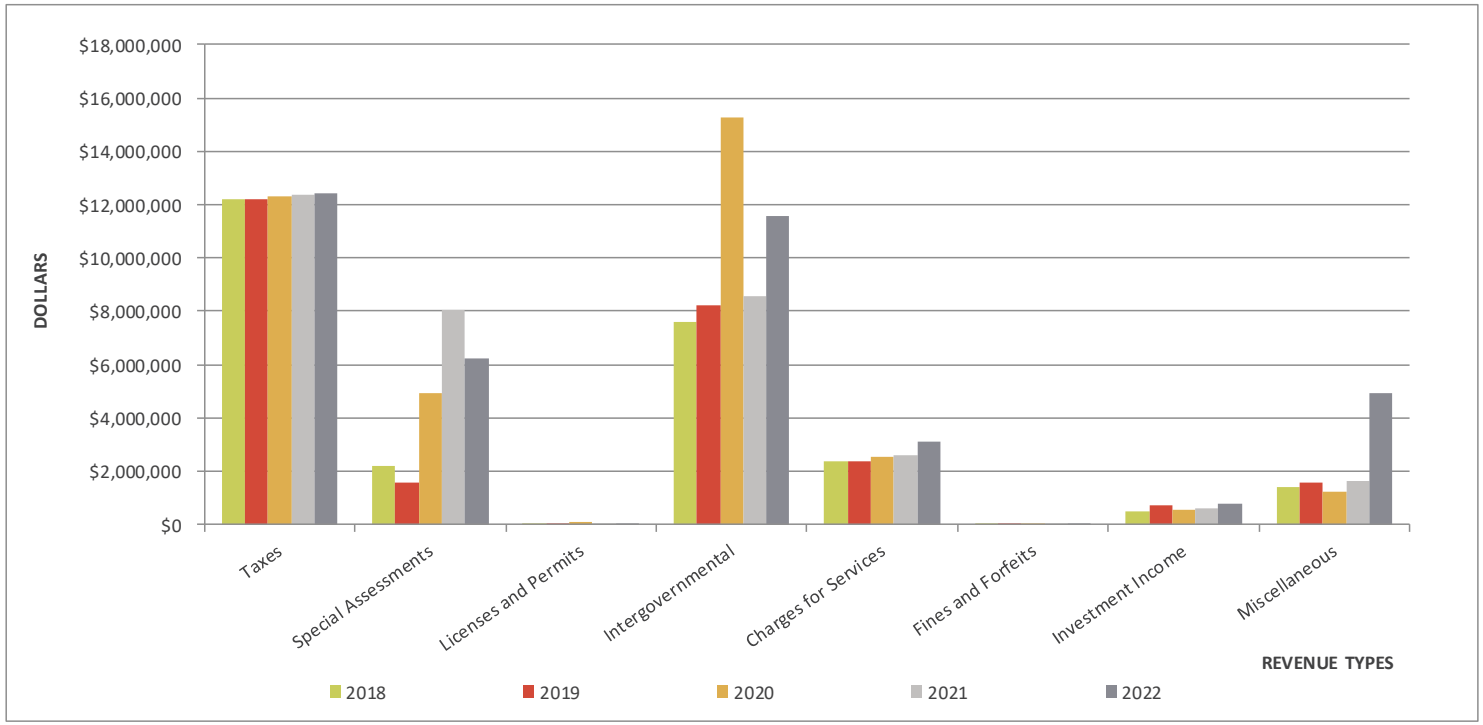


- Revenues increased $5.3 million
- Expenditures decreased by $6.8 million
- Expenditures exceeded revenues by $6 million

	2018	2019	2020	2021	2022
Revenues	$ 26,401,415	$ 26,783,311	$ 36,968,232	$ 33,909,511	$ 39,182,477
Expenditures	25,940,700	30,692,878	40,343,888	52,014,544	45,190,855

Financial Results

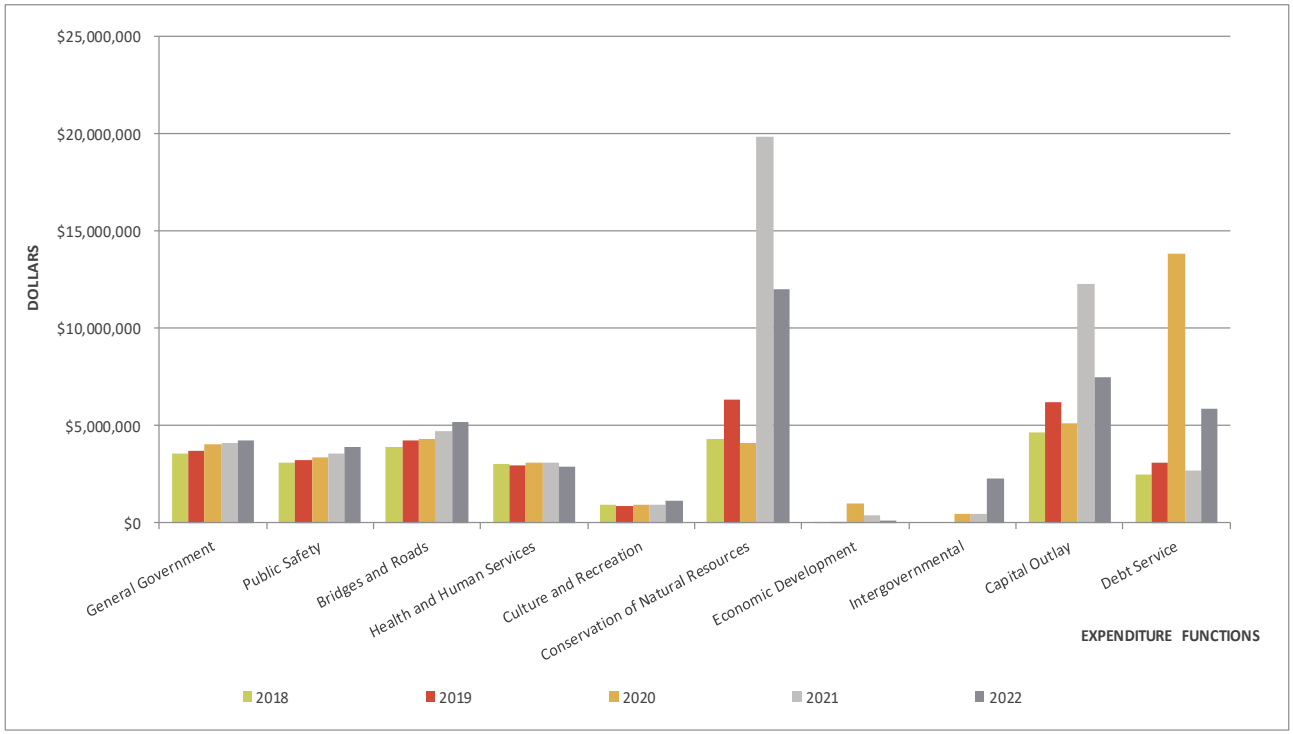
Revenues – All Governmental Funds



	2018	2019	2020	2021	2022
Taxes	$ 12,179,629	$ 12,224,150	$ 12,321,732	$ 12,364,822	$ 12,434,422
Special Assessments	2,231,099	1,584,399	4,929,094	8,041,393	6,260,382
Licenses and Permits	25,685	44,054	124,259	27,416	35,390
Intergovernmental	7,612,144	8,214,990	15,252,302	8,579,725	11,593,072
Charges for Services	2,388,086	2,392,947	2,530,794	2,606,405	3,105,627
Fines and Forfeits	39,303	33,183	32,616	43,869	36,694
Investment Income	511,209	714,988	535,818	596,406	779,592
Miscellaneous	1,414,260	1,574,600	1,241,617	1,649,475	4,937,298
Total	$ 26,401,415	$ 26,783,311	$ 36,968,232	$ 33,909,511	$ 39,182,477

Financial Results

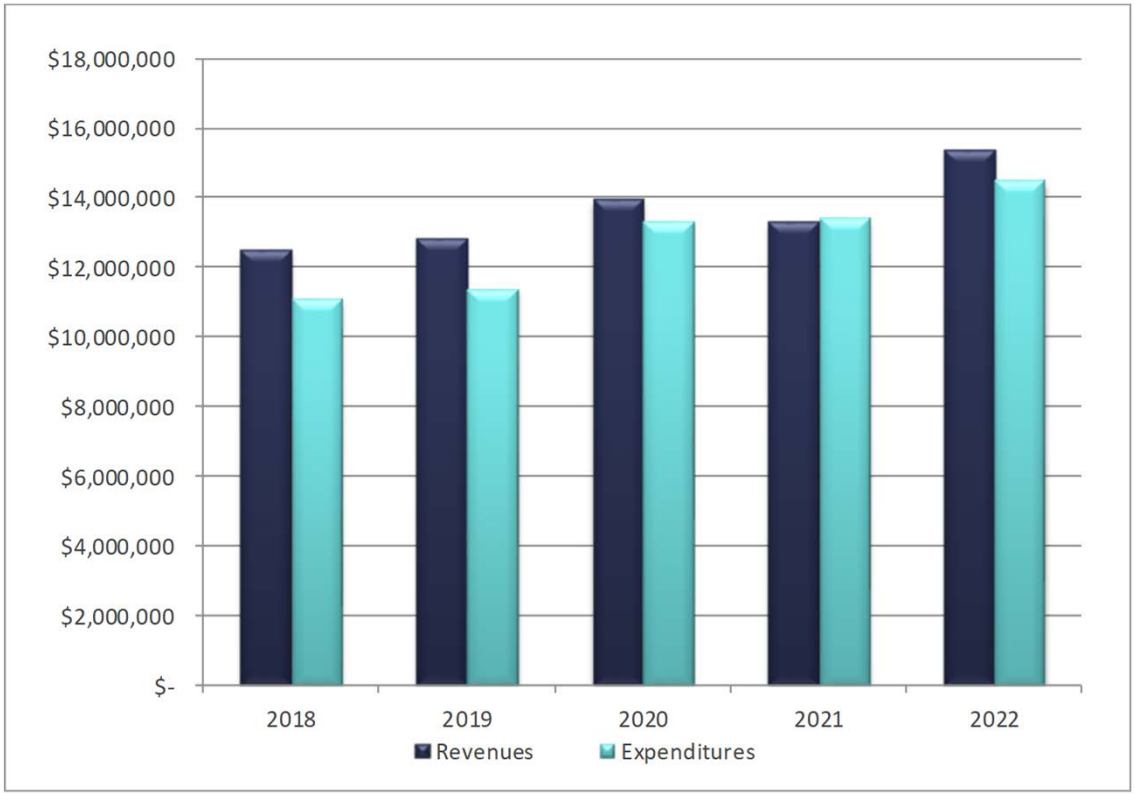
Expenditures – All Governmental Funds



	2018	2019	2020	2021	2022
General Government	$ 3,541,758	$ 3,712,846	$ 4,028,173	$ 4,098,450	$ 4,242,841
Public Safety	3,084,781	3,249,357	3,397,475	3,566,165	3,938,862
Bridges and Roads	3,878,163	4,222,880	4,291,268	4,735,057	5,162,649
Health and Human Services	3,034,071	2,960,995	3,070,849	3,067,811	2,922,836
Culture and Recreation	908,033	886,408	967,006	918,951	1,113,522
Conservation of Natural Resources	4,293,857	6,356,221	4,114,123	19,832,465	11,986,495
Economic Development	28,625	42,300	1,019,535	381,543	153,556
Intergovernmental	-	-	484,955	449,152	2,303,660
Capital Outlay	4,667,494	6,182,507	5,138,915	12,299,730	7,472,986
Debt Service	2,503,918	3,079,364	13,831,589	2,664,720	5,893,448
Total	$ 25,940,700	$ 30,692,878	$ 40,343,888	$ 52,014,044	$ 45,190,855

Financial Results

General Fund Revenues and Expenditures

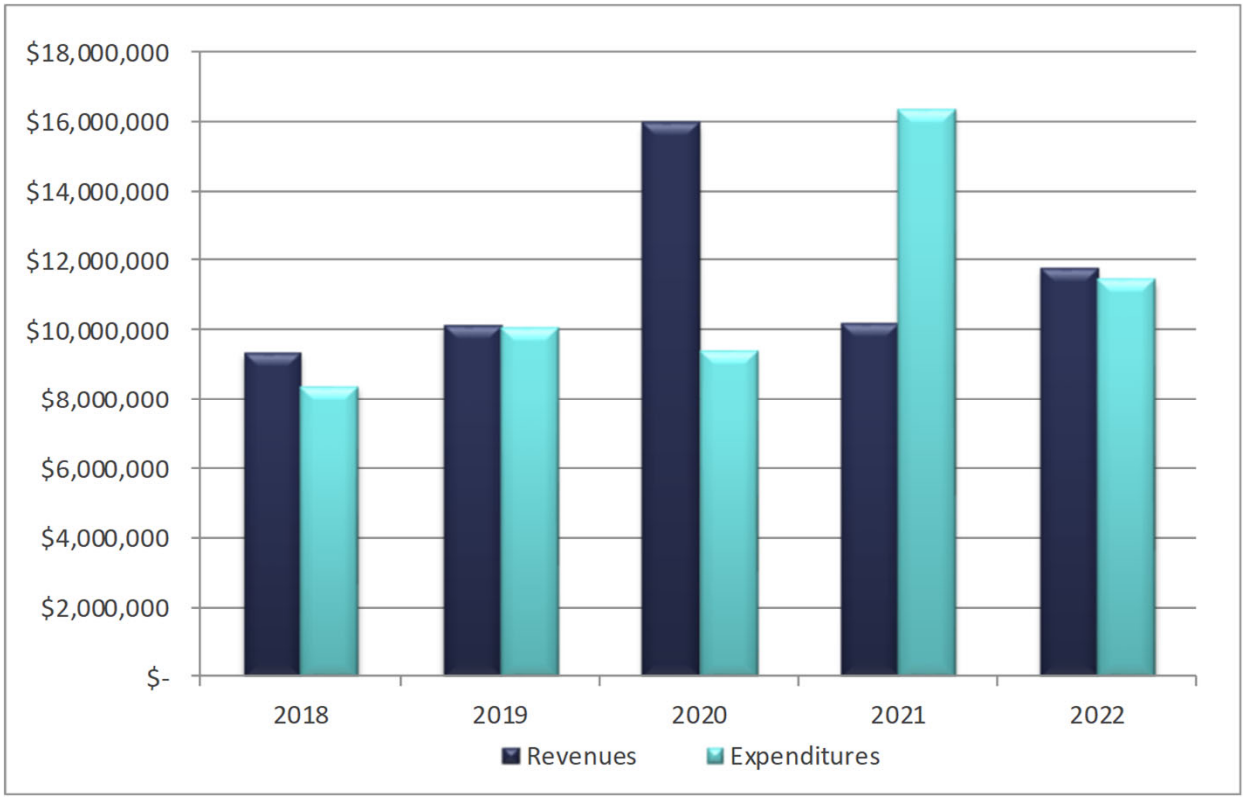


- Revenues have exceeded expenditures for last 4 of 5 years
- Fund balance increase of $1,151,660 after sale of assets
- At 12/31/22, General Fund has 11.11 months of expenditures in unrestricted fund balance

	2018	2019	2020	2021	2022
Revenues	$ 12,508,790	$ 12,848,516	$ 13,965,350	$ 13,315,183	$ 15,386,647
Expenditures	11,078,971	11,398,947	13,330,990	13,420,488	14,502,034
	1,429,819	1,449,569	634,360	(105,305)	884,613

Financial Results

Road and Bridge Fund Revenues and Expenditures

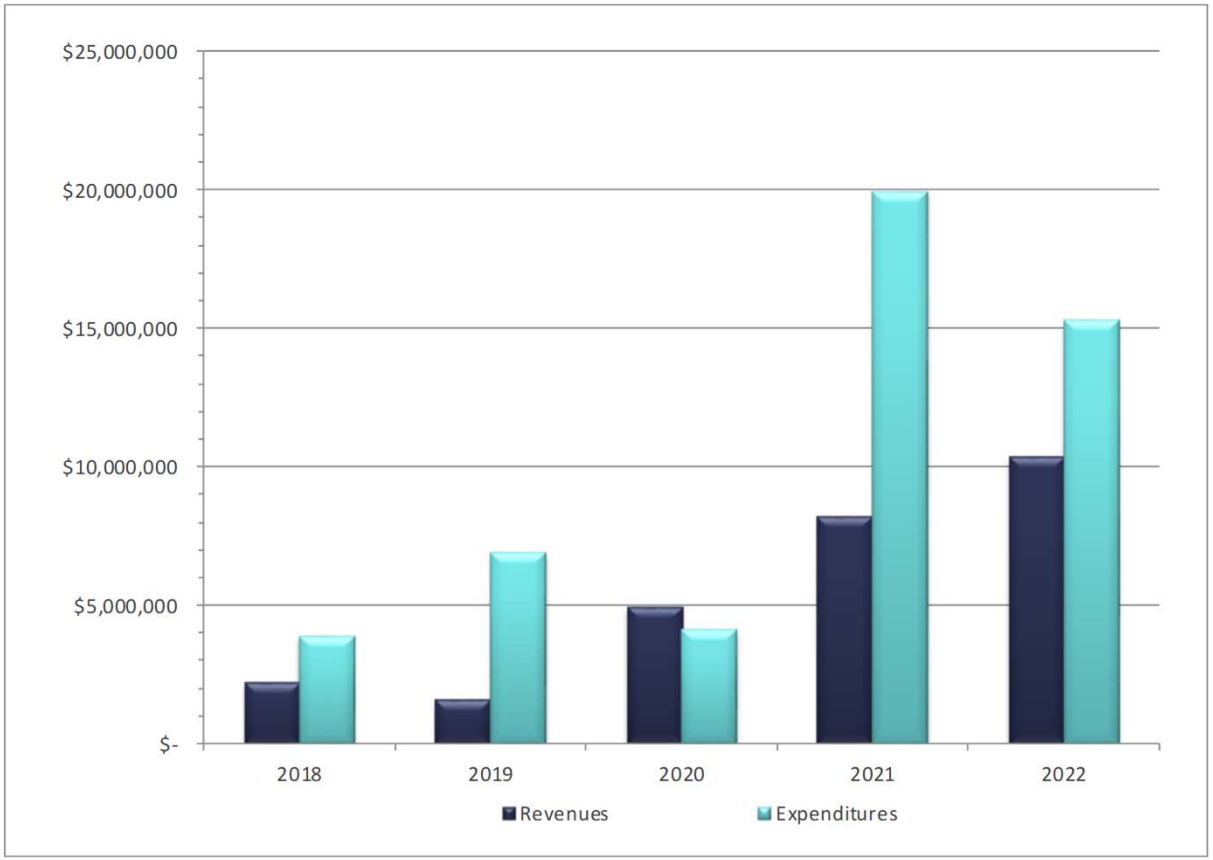


	2018	2019	2020	2021	2022
Revenues	$ 9,357,225	$ 10,139,754	$ 15,970,805	$ 10,203,976	$ 11,798,482
Expenditures	8,385,235	10,049,186	9,388,212	16,369,533	11,473,268
	971,990	90,568	6,582,593	(6,165,557)	325,214

- Fund balance increased by $442,741 in 2022, after transfers and proceeds from sale of assets
- Fund balance totals $7,821,385
- At 12/31/22, the fund has 7.74 months of expenditures in fund balance

Financial Results

Ditch Fund Revenues and Expenditures

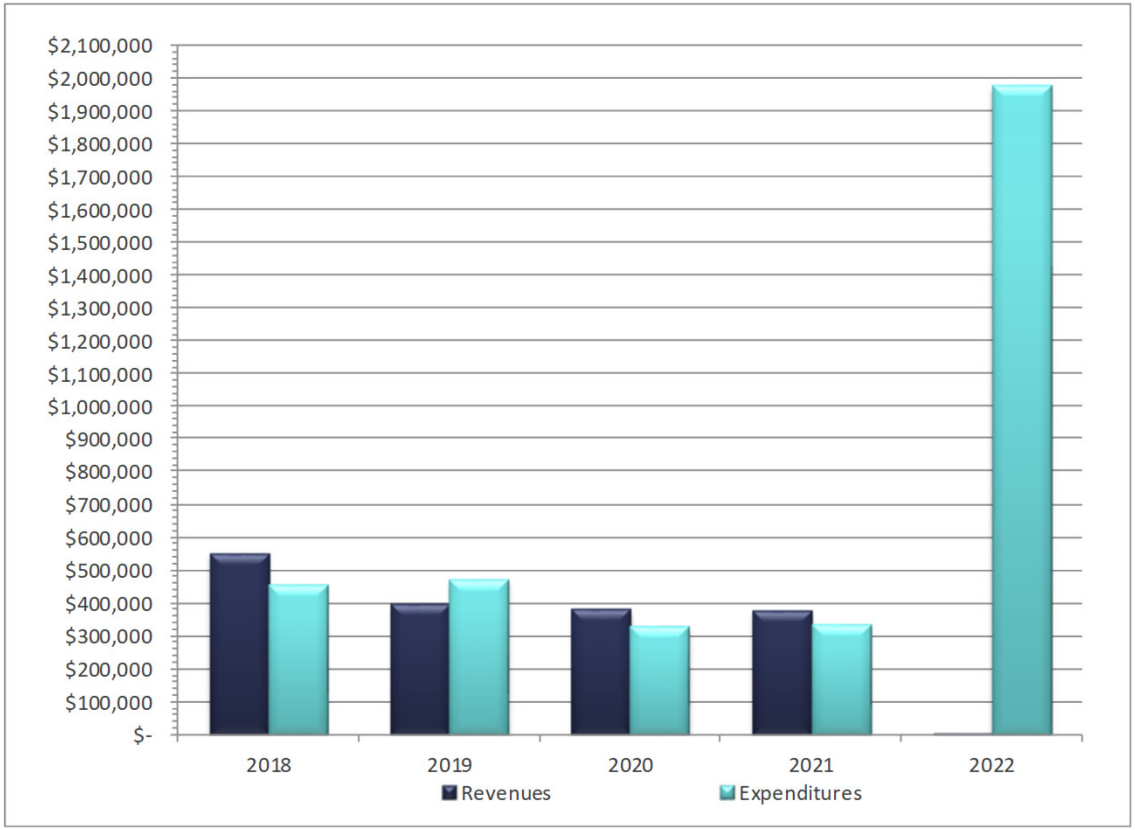


	2018	2019	2020	2021	2022
Revenues	$ 2,217,132	$ 1,598,119	$ 4,966,355	$ 8,207,148	$10,369,867
Expenditures	3,918,712	6,907,251	4,133,843	19,973,917	15,295,838
	(1,701,580)	(5,309,132)	832,512	(11,766,769)	(4,925,971)

- Increase in fund balance of $2,009,029 due to issuance of bonds.
- Expenditures exceeded revenues in 4 of 5 previous years, deficit covered by bond/loan proceeds
- $6.935 million in loan proceeds received in 2022
- Restricted fund balance of $10,393,686
- Deficit of $6,737,861

Financial Results

Heron Lake Debt Service Fund Revenues and Expenditures

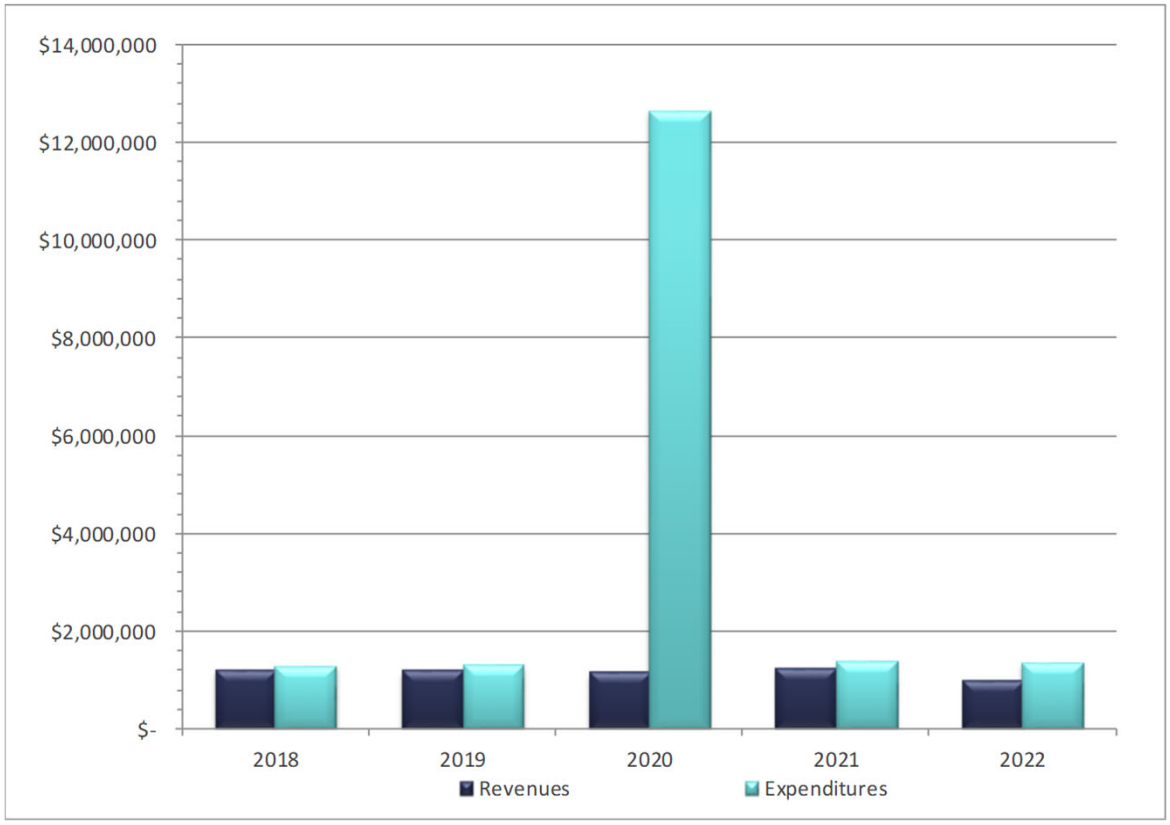


- Fund closed as of 12/31/2022
- Final bond payout in 2022 as well as refund of excess collections totaling $1.6 million

	2018	2019	2020	2021	2022
Revenues	$ 552,169	$ 395,921	$ 380,445	$ 379,537	$ 1,174
Expenditures	456,170	472,070	328,308	335,095	1,977,776
	95,999	(76,149)	52,137	44,442	(1,976,602)

Financial Results

Debt Service Fund Revenues and Expenditures

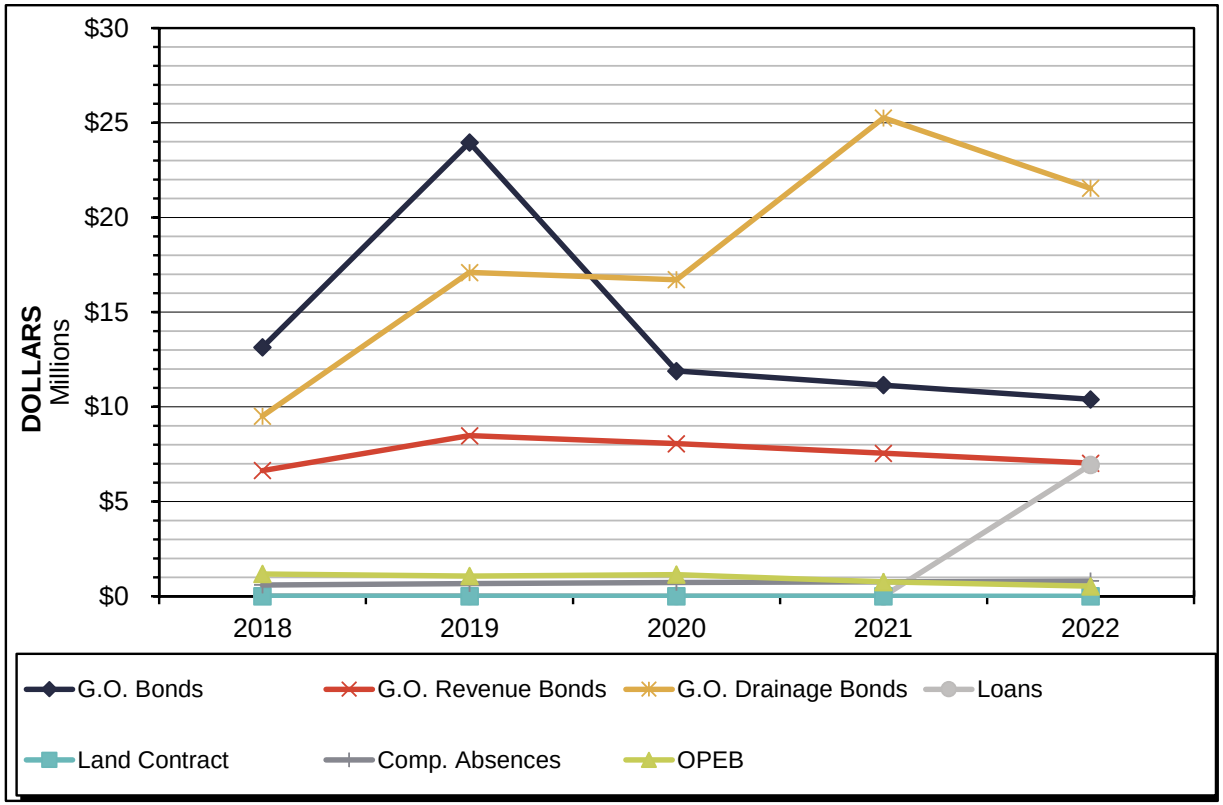


- Expenditures exceeded revenues by $362,327
- Fund balance totals $8,582,399

	2018	2019	2020	2021	2022
Revenues	$1,229,036	$ 1,214,299	$ 1,170,477	$1,251,473	$1,010,314
Expenditures	1,300,587	1,309,030	12,656,685	1,378,958	1,372,641
	(71,551)	(94,731)	(11,486,208)	(127,485)	(362,327)

Financial Results

County Indebtedness – Governmental Activities



- Payments made according to debt schedules
- Loans issued in 2022 $6.935 million payable to Nobles County

	2018	2019	2020	2021	2022
G.O. Bonds	$ 13,135,000	$ 23,955,000	$ 11,895,000	$ 11,150,000	$ 10,390,000
G.O. Revenue Bonds	6,642,000	8,481,000	8,052,000	7,551,000	7,028,000
G.O. Drainage Bonds	9,505,000	17,090,000	16,715,000	25,260,000	21,535,000
Loans	32,950	24,560	16,170	7,780	6,935,000
Comp. Absences	600,768	678,244	732,850	763,825	810,448
OPEB	1,179,464	1,074,485	1,152,753	757,303	529,368

Financial Results

- New Accounting Standards
  - GASB Statement 96 –Subscription Based Information Technology Agreements (SBITA) effective 12/31/2023.

- Other Financial Results
  - Financial statements and the required OSA reporting form will be submitted to the required state agencies by the statutory deadline.

Thank you to all for allowing us to serve you!

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JACKSON COUNTY, MINNESOTA

MANAGEMENT DISCUSSION AND ANALYSIS

This discussion and analysis of the financial performance of Jackson County is intended to provide an overview of the County's financial activities for the fiscal year ended December 31, 2022. Readers are encouraged to consider the information presented here in conjunction with additional information as furnished in the financial statements, which begin on page 17.

FINANCIAL HIGHLIGHTS

- Jackson County has total assets of $174,362,991, deferred outflows of resources of $5,313,477, liabilities of $60,556,382, and deferred inflows of resources of $1,567,462, resulting in net position of $117,552,624 at the end of 2022. Of the net position, $97,059,522 represents the County's net investment in capital assets, $11,906,671 is held for restricted purposes, and $8,586,431 is available to meet the County's ongoing obligations to its citizens and creditors.
- Capital assets increased $432,333 (net of depreciation) during 2022. This increase is primarily due to road and bridge construction projects and equipment purchases.
- Expenses from primary government activities decreased to $40,060,245 in 2022, from $42,078,833 in 2021. Primary government program revenues decreased to $25,131,725 from $25,953,296 and primary government general revenues increased from $14,154,907 to $20,064,313 during the same time period. Net position increased by 3,223,323 in 2022 to an amount of $117,552,624.

OVERVIEW OF FINANCIAL STATEMENTS

This section serves as an introduction to Jackson County's basic financial statements. The basic financial statements for Jackson County are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to the basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

FINANCIAL STATEMENTS TABLE OF CONTENTS

SUPPLEMENTARY SPECIAL POINTS OF INTEREST

Government-Wide Financial Statements

The two government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to private-sector business entities.

The *Statement of Net Position* presents information on all of Jackson County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the three reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the county is improving or deteriorating.

The *Statement of Activities* presents information showing how the county's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and special assessments and earned but unused vacation leave).

The government-wide financial statements can be found on pages 17 –19 of this report.

GOVERNMENTAL ACTIVITIES

All of Jackson County's activities are considered governmental activities, which are generally financed through taxes and intergovernmental revenues. The governmental activities of Jackson County include general government, public safety, bridges and highways, health, culture and recreation, conservation of natural resources, and economic development.

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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. Jackson County, like other governmental entities, uses fund accounting to ensure and demonstrate compliance with various finance-related legal requirements. There are funds required by law, while others are established internally to maintain control over a particular activity. All of the funds of Jackson County can be divided into two categories: *governmental funds and fiduciary funds.*

GOVERNMENTAL FUNDS

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, governmental fund financial statements focus on near-term inflows and outflows of current spendable resources, as well as balances of spendable resources that can be converted to cash and balances available at the end of the fiscal year for future spending. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Within the governmental funds Jackson County maintains four fund types: General, Special Revenue, Debt Service and Capital Projects. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Road and Bridge fund, Ditch fund, and Heron Lake Debt Service fund, Debt Service fund, all of which are considered to be major funds. Data from other nonmajor governmental funds is combined into a single, aggregated presentation.

FIDUCIARY FUNDS

Fiduciary funds (agency funds) are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Jackson County's own programs.

The fiduciary fund financial statement can be found on page 25-26 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional detail that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the basic financial statements can be found beginning on page 27 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, including budgetary comparison schedules for the General and Road and Bridge funds, Schedule of the County's Proportionate Share of the Net Pension Liability, Schedule of County Contributions, Schedule of Changes in the County's Total OPEB Liability and Related Ratios and notes to required supplementary information, beginning on page 78.

Supplementary Information

Supplementary information includes combining schedules for the County's nonmajor funds, a detailed budgetary comparison schedule for the General Fund, budgetary comparison schedules for the Debt Service, Street Reconstruction Debt Service, and Library Funds, combining fiduciary fund statements and schedule of intergovernmental revenues.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The *Statement of Net Position* for Jackson County is summarized in the following table. Net position may serve over time as a useful indicator of a government's financial position. The County's assets and deferred outflows of resources, exceeded liabilities and deferred inflows of resources by $117,552,624 at the close of 2022. The majority of this net position reflects the County's net investment in capital assets, including land, buildings, building improvements, machinery, equipment, vehicles, infrastructure, and construction in progress, net of depreciation. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's net investment in capital assets is net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Jackson County's net position increased $3,223,323 in 2022 as outlined in the table below.

STATEMENT OF NET POSITION

	Governmental Activities	
	2021	2022
Current and Other Assets	$ 64,143,646	$ 69,515,427
Capital Assets (net)	104,415,231	104,847,564
Total Assets	168,558,877	174,362,991
Deferred Outflows of Resources	3,667,170	5,313,477
Current Liabilities	3,688,817	3,264,444
Non-current Liabilities	48,951,657	57,291,938
Total Liabilities	52,640,474	60,556,382
Deferred Inflows of Resources	5,256,272	1,567,462
Net Investment in Capital Assets	95,694,290	97,059,522
Restricted	12,437,968	11,906,671
Unrestricted	6,197,043	8,586,431
Total Net Position	$ 114,329,301	$ 117,552,624
Total Net Position as a % of Total Liabilities and Deferred Inflows of Resources	198%	189%
Unrestricted Net Position as a % of Total Liabilities and Deferred Inflows of Resources	11%	14%

A 10.1% portion of the County's net position represents resources that are subject to other restrictions as to how they may be used. As discussed on page 6, $8,586,431 of total net position is available to meet the County's ongoing obligations to its citizens and creditors. The remaining amount is the net investment in capital assets.

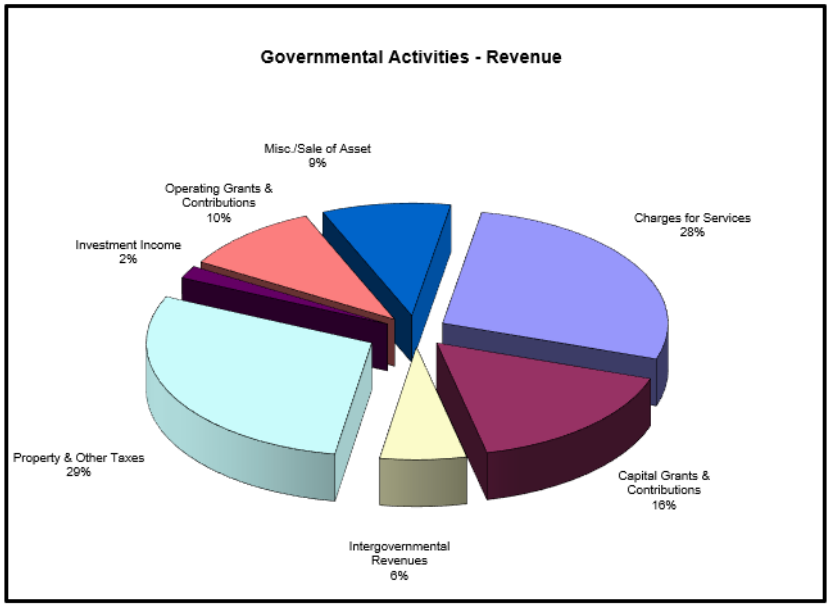
STATEMENT OF ACTIVITIES

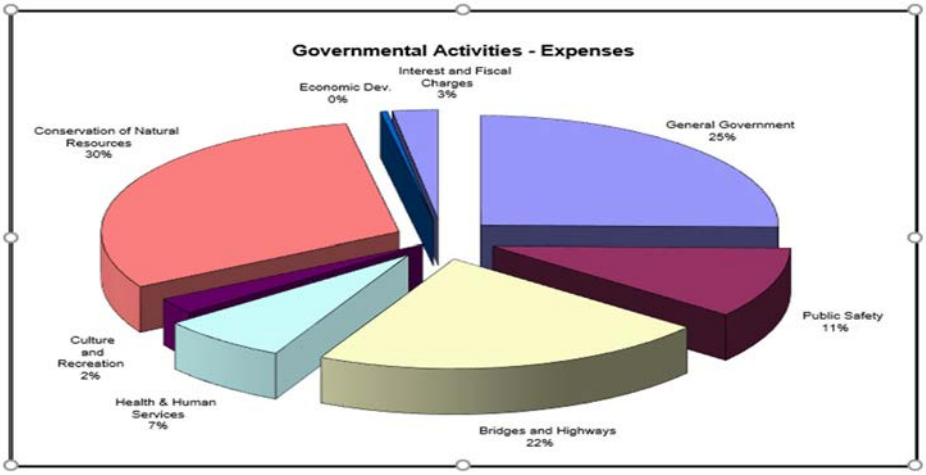
An examination of the Statement of Activities provides a concise picture of how the various activities of the County are funded. The following table summarizes the County's governmental activities.

	Governmental Activities	
	2021	2022
REVENUES		
Program Revenues:		
Charges for Services	$ 15,501,027	$ 11,851,054
Operating Grants and Contributions	4,176,796	4,329,194
Capital Grants and Contributions	6,275,473	7,039,007
General Revenues:		
Property Taxes	10,705,873	11,123,901
Other Taxes	1,793,913	1,481,360
Intergovernmental Revenues	751,152	2,680,209
Investment Income	597,695	778,416
Gain on Sale of Asset	15,015	-
Miscellaneous	291,259	4,000,427
Total Revenue	40,108,203	43,283,568
EXPENSES		
Program Expenses:		
General Government	4,770,968	10,123,759
Public Safety	3,452,621	4,182,619
Bridges and Highways	8,719,443	8,663,104
Health and Human Services	2,835,225	2,794,225
Culture and Recreation	955,256	968,082
Conservation of Natural Resources	19,933,561	12,187,001
Economic Development	382,196	154,306
Interest and Fiscal Charges	1,029,563	967,149
Total Expenses	42,078,833	40,060,245
Excess of Revenues over Expenses	(1,970,630)	3,223,323
Net Position - January 1	116,299,931	114,329,301
Net Position - December 31	$ 114,329,301	$ 117,552,624

GOVERNMENTAL ACTIVITIES -REVENUE

The following chart illustrates how governmental activities are funded. State aids and other grants (operating grants and contributions, capital grants and contributions, and inter-governmental revenues) comprise 33% of the revenue for governmental activities. Taxes, primarily real estate, but also personal property and payments-in-lieu of taxes, provide another 29%, while charges for services and all other sources make up the remaining 38%.



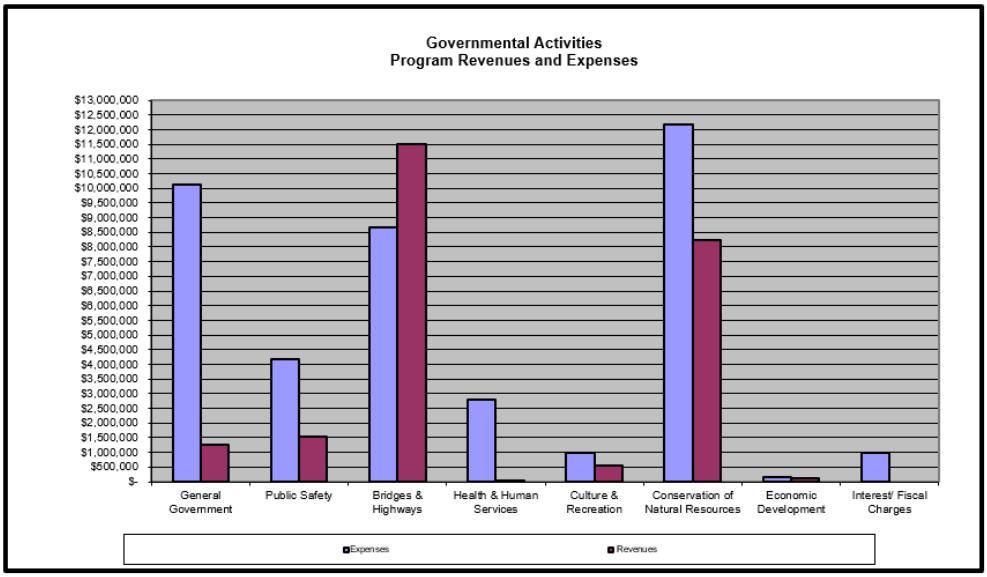


GOVERNMENTAL ACTIVITIES - EXPENSES

The following chart illustrates how governmental activities are disbursed. General Government, Public Safety, Bridges and Highways comprise 58% of the expenses for governmental activities. Health and Human Services provide another 7%, while charges for all other functions make up the remaining 35%.

GOVERNMENTAL ACTIVITIES PROGRAM REVENUES & EXPENSES

Another way to analyze the data in the *Statement of Activities* is to compare expenses of a particular program with revenues generated. The following graph reflects this comparison for governmental activities.



Governmental Funds

The focus of the County's governmental funds is to provide information regarding near-term inflows, outflows, and spendable resources. Such information can be useful in assessing the County's financing requirements.

As of December 31, 2022, Jackson County's *Balance Sheet - Governmental Funds* reported combined ending fund balances of $40,043,102, an increase of $1,311,196 from the previous years ending balance. Of the ending fund balances total, $3,489,026 is nonspendable for advances and prepaid items; $22,195,785 is restricted for specific legal requirements; and $10,036,905 is committed and assigned by the County board for specific future expenditures. Unassigned funds in total are $4,321,386. Several ditches carried a negative balance totaling ($6,737,861). Unavailable revenues from ditch assessments are not available, therefore not reflected on a modified accrual basis. The ditch assessments are sufficient to cover negative balances.

The General Fund is the primary operating fund used to account for the governmental operations of Jackson County. The largest revenue sources for the General Fund are taxes, intergovernmental aids, and charges for services, together accounting for 91% of revenues. Primary operations of the General Fund are general government at 29%, public safety at 27%, and health and human services at 20%. General Fund expenditures total $14,502,034. The balance of 24%, is a combination of culture and recreation, conservation of natural resources, economic development, capital outlay and debt service.

At the end of the current fiscal year, unassigned fund balance of the General Fund was $11,059,247, while total fund balance was $19,691,831. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 76% of total General Fund expenditures, while total fund balance represents 136% of that same amount.

The Road and Bridge Fund had total fund balance of $7,821,385 in fiscal year 2022. The balance of the Road and Bridge Fund increased by $442,741.

The Ditch Fund had a fund balance of $3,655,825. This is an increase of $2,009,029 from fiscal year 2021. This consists of $6,737,861 in ditch balances that were negative. Loans of $6,737,861 from other ditches in the ditch fund with positive balances were used to cover the negative balances. The loans help cover costs expended before the project is bonded or has had special assessments levied to those who benefit from the ditch. Ditches with positive balances are held as restricted funds and totaled $10,393,686.

The Heron Lake Debt Service Fund had a total fund balance of $0, which is a decrease of $1,976,602 from the prior year. Jackson County entered into a joint powers agreement with the City of Heron Lake to develop a water treatment plant that would supply treated water to Heron Lake BioEnergy for its ethanol production facility. In 2006, general obligation revenue bonds were issued in the amount of $3,550,000 to finance the water treatment plant. In 2003, the County issued $1,670,000 of general obligation revenue bonds to develop an industrial water system to serve the Minnesota Soybean Processor's plant in Brewster. This was also a joint powers agreement between Jackson County and the City of Heron Lake. These two bonds were refunded and consolidated in December of 2011 in the amount of $3,665,000. The 2006 bond was called in 2012. The principal payment paid at that time was $2,665,000. The bond issuance matured in 2022. Debt service fund revenues that accumulated during the life of the bond were paid back to the City of Heron Lake, Heron Lake BioEnergy and Minnesota Soybean Processors. It is expected that this fund will be dissolved in 2023.

The Debt Service Fund had a total fund balance of $8,582,399. This balance includes the principal balance $1,345,000 of borrowed monies originally advanced to Red Rock Rural Water System during 2003 for the Phase II Expansion project. The County acted as fiscal agent for the issuance of the bond for this project as most of the rural water customers added during this project are in Jackson County. The bond is to be repaid by Red Rock Rural Water System to the County, with terms mirroring the scheduled principal payments on the County's long-term bonds issued to finance the advance. This bond was refunded in 2016 as crossover debt in the amount of $1,245,000.

Governmental Funds Continued

A General Obligation Water Revenue Bond, Series 2016B was also issued in 2016 for another rural water project in Jackson County and Martin County in the amount of $2,879,000. In 2019, a new revenue bond was issued in the amount of $3,487,000 for this same purpose.

The fund described in the previous paragraph along with the Library Fund and Public Works Facility Fund are combined to form the Other Governmental Funds column for financial statement presentation. The combined fund balance at year end is $291,662.

General Fund Budgetary Highlights

The County ended the year with an increase of $1,151,660 in the General Fund's fund balance.

The expenditures vs. budget report showed a net unfavorable variance of $1,955,565.

- Capital Outlay was over budget by $2,090,594. An addition to the Government Center West building that was in-progress at the end of 2021 was finished in 2022. Architectural fees for a new Law Enforcement and Government Center building were incurred in 2022. Also, several radios and body cameras were purchased for law enforcement and public works personnel. These unbudgeted expenses were spent out of the Capital Projects committed funds and amounted to $2,114,458 of the overage. Several departments were slightly under budget for a net difference of 23,864.
- General Government expenditures were under budget by $247,479. The County Attorney's office was short staffed for a portion of 2022 which account for $116,989. Court Administrator and Law Library expenses were also under budget by $75,610. Other General Government expenses were under budget by $180,590. Several other departments were over budget by $125,710 for the net difference.
- Economic Development was over budget by $66,825. A revolving loan was approved in the amount of $100,000 vs. the budgeted $27,901 which accounts for $72,099 of the overage. The net difference was in a small appropriation variance.
- Numerous items within the Public Safety budget resulted in an overage of $64,426.

General Fund revenues were over budget by $2,741,065.

- Of this overage, $2,392,839 was in Intergovernmental revenue. Unbudgeted American Rescue Plan Act revenue in the amount of $1,912,470 was recognized in 2022. Homestead and Agricultural Credits Aid and Disparity Reduction Aid are not budgeted and are reimbursed by the state in the amount of $233,208. Riparian Buffer Aid of $134,360 was not budgeted so that the funds would not affect the levy due to the restricted nature of the funds. Police Aid received from the state was over budget by $50,436.
- Charges for Services revenue was over budget by $170,059. Of this amount, $88,399 was due to a Sheriff sale of a property foreclosure . These funds were also expensed in the distribution of the revenue. Prisoner Board was over budget by $77,580 due to neighboring counties paying for Jackson County to house prisoners that we do not budget for.
- Miscellaneous revenue as over budget by $120,124. Opioid Settlement revenues accounted for $61,178 of the overage. Unbudgeted revenue was received from the Minnesota Insurance Trust due to a distribution for Workers Compensation in the amount of $56,260.

There were no amendments to the General Fund budget in 2022.

Capital Assets

In accordance with the implementation requirements of GASB No. 34, the County has recorded historical costs and depreciation expense associated with all of its capital assets, including infrastructure. As summarized in the following table, the County's reported investment in capital assets for governmental activities as of December 31, 2022 totaled $161,898,391. Governmental infrastructure accounted for 74.1% of this investment.

	Governmental Activities	
	2021	2022
Land	$ 708,567	$ 663,210
Buildings	$ 20,126,935	$ 16,469,983
Other Improvements	$ 7,720,652	$ 6,241,861
Machinery and Equipment	$ 11,890,526	$ 12,371,729
Infrastructure	$ 110,942,166	$ 120,033,737
Construction in Progress	$ 8,415,193	$ 6,121,985
Subtotal	$ 159,804,039	$ 161,902,505
Less Accumulated Depreciation	$ (55,388,808)	$ (57,054,941)
Total Capital Assets	$ 104,415,231	$ 104,847,564

Category changes during the current fiscal year include the following:

- Buildings decreased by $3,656,952. The largest portion of this, $3,376,614, was the transfer of the Heron Lake Water Plant to the City of Heron Lake per a Joint Powers agreement. The Building located at 160 Industrial Parkway in Jackson was also sold causing a decrease of $280,338.
- Other improvements decreased by $1,478,791. $1,735,217 in Heron Lake Water Transmission Lines were transferred to the City of Heron Lake per a Joint Powers agreement. An $8,000 decrease was caused by the removal of a well in Brown Park. The addition of the Belmont Park bike trail and an electrical upgrade at Sandy Point added $251,992 and $12,434 respectively in land improvements.
- Machinery and Equipment increased by $481,203. New Road Equipment totaled $583,840 and consisted of model year 2022: Freightliner $234,503, a Marathon Mastic Melter $92,540, a Superior Broom $74,293, a Bobcat $74,023, and Chevy Silverado $49,262; as well as a Bobcat attachment saw, a 2021 John Deere Ztrack and a 2023 Hitchdoc snowblower in order of purchase price. A 2012 freightliner and a Caterpillar Skid loader were traded in for decrease of $244,040 and a 2000 Chevrolet was sold removing $17,629. Furniture was purchased for the Government Center West location in the amount of $72,449. The Sheriff's Office added two 2021 Chevy Tahoes for $110,051 while Land Management added a 2019 Silverado for $37,834. Four copiers were purchased for $35,270 and a new software program for $9,962. Disposals of equipment include a John Deere Mower & Rotary Boom $28,669, a 2012 Dodge Ram $25,053, computer equipment $35,912 and Ricoh Copiers $16,900.
- Infrastructure increased by $9,091,571 in 2022. Several road and bridge infrastructure projects were completed in 2022 that were listed as in-progress for 2021.
- Construction in Progress decreased by $2,293,208. Highway infrastructure projects in process decreased by $9,093,466 but another $6,910,309 was added in 2022. The Sheriff's department completed the purchase of two vehicles netting out to a decrease of $91,943 from 2021. The additions to in progress included a Radio and Body Cam Project for Law Enforcement $331,195, the 2022 Government Center West Addition expenses of $1,129,861 and the Law Enforcement/Government Center building planning costs of $665,267.

Additional information about the County's capital assets can be found in Note 3 A. 3 of this report.

Long-Term Debt

On December 31, 2022, Jackson County had total long-term obligations outstanding of $47,054,647. This included bonded debt outstanding of $38,953,000 and a drainage note outstanding to Nobles County for $6,935,000 as summarized in the following table:

	Governmental Activities	
	2021	2022
General Obligation Bonds	$ 11,150,000	$ 10,390,000
General Obligation Revenue Bonds	$ 7,551,000	$ 7,028,000
General Obligation Drainage Bonds	$ 25,260,000	$ 21,535,000
General Obligation Drainage Note	$ 7,780	$ 6,935,000
Total Bonded Debt Outstanding	$ 43,968,780	$ 45,888,000

Jackson County's long-term debt increased from December 31, 2021 by $1,919,220. Nobles County issued 2022A General Obligation Drainage bonds in the amount of $20,455,000 occurred to fund drainage improvement and repair projects for Joint County Judicial Ditches 9, 13 and 24. Jackson County's share of that funding created a drainage note between the two counties in the amount of $6,935,000. The county did not issue any additional General Obligation debt during 2022. Current and future county tax levies are used to finance $10,390,000 of the bonded indebtedness. The remainder of Jackson County's debt represents bonds secured by specified revenue sources (i.e., revenue and drainage bonds).

BOND RATING

Jackson County was upgraded from an "A3" rating to an "A2" rating from Moody's Investor Services for general obligation debt during 2008. In 2009, Jackson County received a rating of "AA-" from Standard & Poor's. This rating was upgraded to "AA" in 2013 and reaffirmed in 2015, 2016, 2017, 2019 and 2021.

DEBT LIMITATION

State statutes limit the amount of general obligation debt a county can incur to no more than 3% of the market value of taxable property in the County. The debt limitation for Jackson County as of December 31, 2022 is $119,143,140.

Additional information about the County's long-term debt can be found in Note 3 C. of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The unemployment rate for Jackson County, Minnesota was 4.3% as of July, 2023. The County's unemployment rate was higher than the state's unemployment rate of 3.2% for the same period. The Jackson County rate is higher than the National unemployment rate of 3.8% for July, 2023. (Rates are not seasonally adjusted.)

The County had not added any new major programs or initiatives to the 2023 budget.

Jackson County Board of Commissioners approved the 2023 budget on December 20, 2022. The new levy of $12,474,574 is a 8.98% increase over the 2022 levy. Of this increase, $537,833 or 4.7% was levied for future debt service of a planned new Law Enforcement and Government Services building.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizen's, taxpayers, customers and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Jackson County Auditor/Treasurer

PO Box 226

Jackson MN 56143

To contact the Jackson County Auditor/Treasurer by telephone, please call

(507) 847-2763.

CliftonLarsonAllen LLP
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Board of County Commissioners
Jackson County
Jackson, Minnesota

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jackson County (the County) as of and for the year ended December 31, 2022, and have issued our report thereon dated August 30, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our statement of work dated November 11, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Jackson County are described in Note 1 to the financial statements.

As described in Note 1, the County changed accounting policies related to related to leases by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 87, Leases. There was no material impact on the County's net position/fund balance and changes in net position/fund balance as a result of the adoption of this accounting standard.

We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable assets is based on guidance issued by the Minnesota Office of the State Auditors and historical practice. We evaluated the key factors and assumptions used to develop the depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the factors used to determine that the effect of GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pension,* is based upon an actuarial calculation. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements.

- The estimate of the pension liability is based on estimates prepared by a third-party actuary, including expected salary increases, inflation, estimated life expectancy, and actual required contributions upon meeting the eligibility requirements. We reviewed the key assumptions used to estimate the liability in determining that they are reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the compensated absences liability is based on employees who have currently vested and those employees who are expected to vest. We evaluated the key factors and assumptions used to develop the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarizes uncorrected misstatements of the financial statements:

- To properly state expenditures and beginning fund balance in the ditch fund for 2021 expenditures that were not recorded as payable as of December 31, 2021, totaling $22,195.

- To properly state revenues and expenditures in the general fund and additions and reductions in the custodial funds for mortgage redemption activity reported in the general fund in 2022 instead of a custodial fund totaling $88,399.

- To properly state expenditures and balances due to other governments in the ditch fund totaling $14,879.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

The following material misstatements detected as a result of audit procedures were corrected by management:

- To properly state expenditures and amount due to other governments in the ditch fund as of December 31, 2022, totaling $468,930.
- To properly stated amounts due from other governments ($188,000), grant revenue ($59,348) and unavailable revenue ($128,652) in the road and bridge fund as of December 31, 2022.
- To properly state amounts due from other governments and revenue in the ditch fund totaling $1,200,000.
- To record disposal of capital assets totaling $1,107,646 in governmental activities.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Circumstances that affect the form and content of the auditors' report

As previously communicated to you, the report was modified to include an emphasis of a matter regarding the implementation of GASB Standard No. 87, *Leases*.

Management representations

We have requested certain representations from management that are included in the management representation letter dated August 30, 2023.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other audit findings or issues

We have provided a separate communication to you dated August 30, 2023, communicating internal control related matters identified during the audit.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated August 30, 2023.

With respect to the combining financial statements, budgetary schedules, and schedule of intergovernmental revenue (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated August 30, 2023.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the introductory section. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of

assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the board of county commissioners and management of Jackson County and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Alexandria, Minnesota
August 30, 2023

JACKSON COUNTY
MINNESOTA

Request for Board Action
Agenda Item No. 5.1

Requested Board Date: 9/19/2023

Agenda Type: Regular

Estimated Time: 5

Department: Citizen/Stakeholder/Organization

Presenter: Pastor John Schuetz

Recommendation: Informational

Item: Food Shelf Update and Request for Funding

Board Action Request:

Background & Comments:

Pastor John Schuetz will attend the meeting to provide an update on the local food shelf and request funding for 2024.

Attachments:

Fiscal Impact:

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

JACKSON COUNTY
MINNESOTA

Request for Board Action
Agenda Item No. 7.1

Requested Board Date: 9/19/2023

Agenda Type: Regular

Estimated Time: 10

Department: Administrator

Presenter: Ryan Krosch

Recommendation: TBD by Board

Item: Tobacco Free County Property

Board Action Request:

Background & Comments:

At the August 29 Board Work Session, the County Board discussed making County property tobacco free. I have had some members of the Board request this item be added to a regular meeting agenda for further discussion.

Attachments:

Fiscal Impact:

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

JACKSON COUNTY
MINNESOTA

Request for Board Action
Agenda Item No. 7.2

Requested Board Date: 9/19/2023

Agenda Type: Regular

Estimated Time: 5 minutes

Department: Administrator

Presenter: Ryan Krosch

Recommendation: Approve

Item: County Cannabis Committee

Board Action Request:

Establish a Cannabis Committee made up of two commissioners and the county administrator.

Background & Comments:

At the August 29 Board Work Session, the County Board discussed the legalization of cannabis in Minnesota and what actions the Board may need to take in response. Banning cannabis use in public locations, creating a cannabis retailer licensing ordinance, registering cannabis retailers, determining how many cannabis retail licenses will be permitted and possible zoning changes regarding the location of cannabis retailers are all topics that will need further research and discussion. The role of the Cannabis Committee will be to meet with staff that will be directly involved with these issues to determine recommendations to bring back to the full County Board. Impacted departments will include Land Management, Auditor/Treasurer, Public Works, County Sheriff and County Attorney.

Attachments: None

Fiscal Impact:

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

JACKSON COUNTY
MINNESOTA

Drainage Authority Request for Action

Agenda Item No. 2.1

Requested Board Date: 9/19/2023

Agenda Type: Consent

Estimated Time: 1 minutes

Department: Auditor/Treasurer

Presenter: Kelly Rasche

Recommendation: Approve

Item: Approve Drainage Authority Board Minutes of September 5, 2023

Drainage Authority Action Request:

Background & Comments:

Attachments: Minutes Draft

Fiscal Impact:

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

PROCEEDINGS OF THE JACKSON COUNTY DRAINAGE AUTHORITY, JACKSON COUNTY, MINNESOTA
September 5, 2023

DRAFT

The Drainage Authority of Jackson County, Minnesota met in regular session, in the Jackson County Courthouse Board Room, 405 Fourth Street, City of Jackson, Minnesota, on September 5, 2023.

Jackson County Drainage Authority Present
Phil Nasby, James Eigenberg, Scott McClure, Don Wachal and Roger Pohlman

Others Present
Drainage Coordinator Kelly Rasche, County Administrator Ryan Krosch

CALL TO ORDER

Drainage Authority Board Chair Phil Nasby called the meeting order at 11:03 a.m.

1.1 **Motion was made by Commissioner McClure and seconded by Commissioner Wachal** to adopt the agenda. Motion carried unanimously.

CONSENT AGENDA

Motion was made by Commissioner Pohlman and seconded by Commissioner Wachal to approve the Consent Agenda. The motion carried unanimously.

2.1. Board Action – Approve August 15, 2023 Drainage Authority Regular Meeting Minutes
2.2. Board Action – Judicial Ditch 8 Repair Noomen Excavating Pay Request #5
2.3. Board Action – Judicial Ditch 42 McCarty Custom Inc. Bid Package 1 Pay Request #3
2.4. Board Action – Judicial Ditch 42 Precision Farm Drainage Bid Package 2 Pay Request #5
2.5. Board Action – Judicial Ditch 42 McCarty Custom Inc. Bid Package 1 Pay Request #4
2.6. Board Action – Judicial Ditch 35 Repair Brunz Construction Company Pay Request #2
2.7. Board Action – Judicial Ditch 13 Main Project Hodgman Drainage Company Bid Package 5 Pay Request #8
2.8. Board Action – Judicial Ditch 13 Main Project Hodgman Drainage Company Bid Package 6 Pay Request #3
2.9. Board Action – Judicial Ditch 13 Main Project Dirt Merchant Inc Bid Package 7 Pay Request #6

Drainage Coordinator Report – Rasche updated the commissioners on upcoming meetings.

ADJOURN

Commissioner Nasby adjourned the meeting at 11:15 a.m.

Approved this ___ day of _____ 2023

JACKSON COUNTY DRAINAGE AUTHORITY

_____
Phil Nasby, Drainage Authority Chair

ATTEST: _____
Kevin Nordquist, Auditor/Treasurer

JACKSON COUNTY
MINNESOTA

Drainage Authority Request for Action

Agenda Item No. 3.1

Requested Board Date: 9/19/2023

Agenda Type: Regular

Estimated Time: 30 minutes

Department: Auditor/Treasurer

Presenter: Chuck Brandel

Recommendation: Approve

Item: Judicial Ditch 2 Repair Project Closeout Hearing

Drainage Authority Action Request:

Motion to approve change order #2, the final pay request for Rickert Excavating and accept the repair project.

Background & Comments:

The project is complete. The credit as the final pay request is the result of less cable concrete was needed for the repair than engineer estimated. The cable concrete was paid to the contractor as stored materials. The change order reflects the costs for the return of the delivered cable concrete.

Attachments: Change Order #2, Closeout Report and Final Pay Request

Fiscal Impact:

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

Final Acceptance Report
Judicial Ditch No. 2 Repair

Jackson County, Minnesota

Date: September 14, 2023

ISG Project No.: 22-17454

Architecture
Engineering
Environmental
Planning
ISGInc.com

REPORT FOR:

Jackson County Drainage Authority
53053 780th St
Jackson, MN 56143

FROM:
ISG
Chuck Brandel., PE
Project Engineer
115 E Hickory Street + Suite 300
Mankato, MN 56001
507.387.6651
Chuck.Brandel@ISGInc.com

SIGNATURE SHEET

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Professional Engineer under the laws of the state of Minnesota.

Signature: _____

Printed Name: Chuck Brandel, PE

Date: 9/14/2023

License Number: 43359

ISG

115 E Hickory Street

Mankato, Minnesota 56001

Judicial Ditch No. 2 Repair

Jackson County, Minnesota

Engineer's Project Number: 22-17454

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APPENDICES

EXECUTIVE SUMMARY

The Jackson County Judicial Ditch No. 2 (JD 2) repair project began with a repair report that was approved in September 2022 to address side slope sloughing and erosion issues at the JD 2 ditch outlet and along CSAH 9. Construction Documents were completed in October 2022, the project was advertised in November and bid on December 9, 2022. A total of two bids were received and the project was awarded to the low bidder, Rickert Excavating, Inc out of Glencoe, MN.

Construction began in late May 2023 with Rickert making steady progress until Substantial Completion on July 24, 2023. The site was monitored for vegetation establishment in accordance with the plans and specifications and in the opinion of the Engineer met the 70% establishment requirement by late August 2023. The few punch list items that were detected by ISG staff at substantial completion were addressed before Rickert de-mobilized in late July.

CONSTRUCTION CONTRACT

The cost estimate for construction, including contingency, from the Repair Report was $294,057.24. The original contract price based on Engineer's estimated quantities was $307,815.40. There was one change order for $2,480.00 approved during construction to pay for pumping and a silt curtain to protect the pump station during construction. An additional change order has been requested as part of the project closeout for $756.25 to cover re-stocking expenses for unused materials. There were several cost savings during construction, most notably on the cable concrete, sides slope seeding and tile outlets for a total savings of $81,451.54. The total cost of construction was $229,600.11.

FINAL PAY REQUEST

Prior to construction, Rickert requested payment for stored materials for the entire estimated quantity (5,150 square feet) of cable concrete. Field conditions only required 2,944 square feet of cable concrete leaving an unused balance and over-payment of stored materials. To date, the contractor has been paid $231,181.06, the adjustment for the overpayment of stored materials exceeded the balance of retainage, temp withholdings and the requested change order 2 restocking fee leaving a negative balance of $1,580.95. Rickert has issued a check for the final balance. The Final Pay Request can be found in Appendix B of this report.

AS BUILTS

ISG will complete the As Built plans and provide a set to the Jackson County Drainage Authority that will serve as the corrected record of the project.

DAMAGES

ISG has captured all of the damages, both temporary and permanent, that had occurred due to the project. It is the Engineer's recommendation that the damages to the properties involved be paid out to the landowners at the rate the board adopted during the final hearing. The complete list of damages per property is located in Appendix D of this report.

CONCLUSION

It is the Engineer's opinion that the Contractor, Rickert Excavating, Inc., has satisfactorily completed the contract in accordance with plans and specifications. Therefore, the Engineer recommends accepting the work and the payment from the contractor for overpayment and payment of the constructed damages.

Appendix A: Construction Pictures

Construction Pictures

Construction Pictures

Construction Pictures

Construction Pictures

Appendix B: Final Pay Request

ISG	Contractor's Application for Payment No.	4
	Application Period: 7/22/2023 - 8/31/2023	Application Date: 9/6/2023
To (Owner): Jackson County Drainage Authority 53053 780th St Jackson, MN 56143	From (Contractor): Rickert Excavating Inc. 46556 180th St Glencoe, MN 55336	Via (Engineer): ISG Chuck Brandel 115 E Hickory St. Suite 300 Mankato, MN 56001
Project: Jackson County Judicial Ditch No. 2 Repair	Contract:	
Owner's Contract No.	Contractor's Project No.	Engineer's Project No. 17454

Application For Payment
Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
1	$2,480.00	
2	$756.25	
TOTALS	$3,236.25	
NET CHANGE BY CHANGE ORDERS	$3,236.25	

1. ORIGINAL CONTRACT PRICE				$ 307,815.40
2. Net change by Change Orders				$ 3,236.25
3. Current Contract Price (Line 1 ± 2)				$ 311,051.65
4. Completed Bid Items (Column J total on Completed Items)				$ 226,363.86
5. Completed Change Order Items (Column K total on Change Order Items)				$ 3,236.25
6. Temporary Withholdings (Column L on Temporary Withholdings)				$ -
7. Stored Materials (Column L total on Stored Materials)				$ -
8. TOTAL COMPLETED AND STORED TO DATE LESS TEMPORARY WITHHOLDINGS				$ 229,600.11
9. RETAINAGE:				
a.	X	$ 229,600.11	Work Completed (Line 4+5+6)	$ -
b. 5.0%	X	$ -	Stored Material (Line 7)	$ -
c. Total Retainage (Line 5.a + Line 5.b)				$ -
10. AMOUNT ELIGIBLE TO DATE (Line 8 - Line 9.c)				$ 229,600.11
11. LESS PREVIOUS PAYMENTS (Line 10 from prior Application)				$ 231,181.06
12. AMOUNT DUE THIS APPLICATION				$ (1,580.95)
13. BALANCE TO FINISH, PLUS RETAINAGE (Column L total on Completed Items + Column M Total Change Order Items + Column L on Temporary Withholdings + Line 9.c above)				$ -

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:
(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and
(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature

By: _____ Date: 9-7-23

Payment of: -$1,580.95
(Line 8 or other - attach explanation of the other amount)

is recommended by: Chuck T. Brandel 9/7/2023
(Engineer) (Date)

Payment of: _____
(Line 8 or other - attach explanation of the other amount)

is approved by: _____ _____
(Owner) (Date)

Approved by: _____ _____
Funding or Financing Entity (if applicable) (Date)

Completed Bid Items

Jackson County Judicial Ditch No. 2
Repair

Jackson County Drainage Authority

Pay Request 4
7/22/2023 **To** **8/31/2023**

A	B	C	D	E	F	G	H	I	J	K	L	M
Bid Item Number	Bid Item	Unit	Quantitiy	Unit Price	Total Amount	Quantity This Pay Request	Amount This Pay Request	Quantity To Date	Amount To Date	Quantity Remaining	Amount Remaining	Over/Under Estimate
01.7113.1000.01	MOBILIZATION	LS	1.00	$ 16,000.00	$ 16,000.00	0.00	$ -	1.00	$ 16,000.00	0.00	$ -	$ -
31.2311.1000.03	DITCH CLEANING (4' WIDE DITCH BOTTOM)	LF	8170.00	$ 2.60	$ 21,242.00	0.00	$ -	8077.00	$ 21,000.20	0.00	$ -	$ (241.80)
31.2311.1000.03	DITCH SIDESLOPE REPAIR	LF	970.00	$ 14.00	$ 13,580.00	0.00	$ -	955.00	$ 13,370.00	0.00	$ -	$ (210.00)
31.2316.1000.05	TOP SOIL STRIP & PLACE SPOILS	AC	0.35	$ 1,000.00	$ 350.00	0.00	$ -	0.00	$ -	0.00	$ -	$ (350.00)
31.2500.1000.03	FURNISH AND INSTALL EARTH ANCHOR	EA	70.00	$ 10.00	$ 700.00	0.00	$ -	42.00	$ 420.00	0.00	$ -	$ (280.00)
31.3700.1000.07	CLASS III RIPRAP WITH GEOTEXTILE FABRIC	CY	115.00	$ 110.00	$ 12,650.00	0.00	$ -	211.00	$ 23,210.00	0.00	$ -	$ 10,560.00
31.3700.1000.07	CLASS IV RIPRAP FOR J HOOK	CY	12.00	$ 110.00	$ 1,320.00	0.00	$ -	0.00	$ -	0.00	$ -	$ (1,320.00)
32.9219.1000.04	FURNISH AND INSTALL CABLE CONCRETE	SF	5150.00	$ 22.00	$ 113,300.00	0.00	$ -	2944.00	$ 64,768.00	0.00	$ -	$ (48,532.00)
32.9219.1000.04	FURNISH AND INSTALL TURF REINFORCEMENT MAT	SF	44500.00	$ 1.38	$ 61,410.00	0.00	$ -	37904.00	$ 52,307.52	0.00	$ -	$ (9,102.48)
32.9219.1000.04	SEED MIX 25-142 W/HYDROSEED (TRM) (DOUBLE RATE)	SY	4945.00	$ 0.30	$ 1,483.50	0.00	$ -	4212.00	$ 1,263.60	0.00	$ -	$ (219.90)
32.9219.1000.10	16.5' BUFFER STRIP SEEDING	AC	6.95	$ 1,640.00	$ 11,398.00	0.00	$ -	6.26	$ 10,266.40	0.00	$ -	$ (1,131.60)
32.9219.1000.10	SIDESLOPE SEEDING	AC	6.47	$ 4,430.00	$ 28,662.10	0.00	$ -	0.90	$ 3,978.14	0.00	$ -	$ (24,683.96)
32.9219.1000.10	MOWING	AC	7.65	$ 140.00	$ 1,071.00	0.00	$ -	0.00	$ -	0.00	$ -	$ (1,071.00)
32.9219.1000.10	WEED SPRAYING	AC	7.93	$ 160.00	$ 1,268.80	0.00	$ -	0.00	$ -	0.00	$ -	$ (1,268.80)
33.4510.1000.02	12-INCH TILE OUTLET (20 LF OF PIPE & RIPRAP ON GEOTEXTILE FABRIC)	EA	1.00	$ 1,680.00	$ 1,680.00	0.00	$ -	7.00	$ 11,760.00	0.00	$ -	$ 10,080.00
33.4510.1000.02	10-INCH TILE OUTLET (20 LF OF PIPE & RIPRAP ON GEOTEXTILE FABRIC)	EA	2.00	$ 1,540.00	$ 3,080.00	0.00	$ -	0.00	$ -	0.00	$ -	$ (3,080.00)
33.4510.1000.02	8-INCH TILE OUTLET (20 LF OF PIPE & RIPRAP ON GEOTEXTILE FABRIC)	EA	4.00	$ 1,450.00	$ 5,800.00	0.00	$ -	2.00	$ 2,900.00	0.00	$ -	$ (2,900.00)
33.4510.1000.02	6-INCH TILE OUTLET (20 LF OF PIPE & RIPRAP ON GEOTEXTILE FABRIC)	EA	4.00	$ 1,280.00	$ 5,120.00	0.00	$ -	4.00	$ 5,120.00	0.00	$ -	$ -
33.4510.1000.02	4-INCH TILE OUTLET (20 LF OF PIPE & RIPRAP ON GEOTEXTILE FABRIC)	EA	7.00	$ 1,100.00	$ 7,700.00	0.00	$ -	0.00	$ -	0.00	$ -	$ (7,700.00)
					$ 307,815.40		**$ -**		**$ 226,363.86**		**$ -**	**$ (81,451.54)**

Completed Change Order Items

Jackson County Judicial Ditch No. 2
Repair

Jackson County Drainage Authority

Pay Request 4
7/22/2023 To 8/31/2023

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Change Order	Bid Item Number	Bid Item	Unit	Quantitiy	Unit Price	Total Amount	Quantity This Pay Request	Amount This Pay Request	Quantity To Date	Amount To Date Date	Quantity Remaining	Amount Remaining	Over/Under Estimate
1	1-101	Water Bypass for TRM and Cable Concrete Installation	LS	1.00	$ 1,500.00	$ 1,500.00	0.00	$ -	1.00	$ 1,500.00	0.00	0.00	$ -
1	1-102	Furnish and Install 20 LF Silt Curtain in ditch	EA	2.00	$ 490.00	$ 980.00	0.00	$ -	2.00	$ 980.00	0.00	0.00	$ -
2	2-201	Lowboy - haul concrete mats from site	HR	2.25	$ 225.00	$ 506.25	2.25	$ 506.25	2.25	$ 506.25	0.00	0.00	$ -
2	2-202	Loading - load extra mats on and off lowboy	HR	1.00	$ 250.00	$ 250.00	1.00	$ 250.00	1.00	$ 250.00	0.00	0.00	$ -
						$ 3,236.25		$ 756.25		$ 3,236.25		$ -	$ -

Stored Materials Summary

Jackson County Judicial Ditch No. 2
Repair

Jackson County Drainage Authority

4
7/22/2023 To 8/31/2023

A	B	C	D	E	F	G	I	K	L
Bid Item Number	**Bid Item**	**Unit**	**Invoice Qty**	**Invoice Price**	**Total Invoice Amount**	**Quantity Installed Prior to Storage**	**Quantity Installed To Date**	**Stored Quantity Remaining**	**Amount Remaining**
32.9219.1000.04	FURNISH AND INSTALL CABLE CONCRETE	SF	4992.00	$ 12.25	$ 61,152.00	0.00	2944.00	0.00	$ -
					$ 61,152.00				**$ -**

Temporary Withholdings

ISG

Jackson County Judicial Ditch No. 2
Repair

Jackson County Drainage Authority

Pay Request 4
7/22/2023 To 8/31/2023

A	B	C	D	E	F	G	H	I	J	K	L
Bid Item Number	Bid Item	Unit	Quantity	Unit Price	Total Amount	Quantity Installed To Date	Amount Installed To Date	Temp Withholding %	Temp Withholding Amount	Amount Released	Amount Remaining
31.2311.1000.03	DITCH CLEANING (4' WIDE DITCH BOTTOM)	LF	8170.00	$ 2.60	$ 21,242.00	8077.00	$ 21,000.20	15%	$ 3,150.03	$ 3,150.03	$ -
31.2311.1000.03	DITCH SIDESLOPE REPAIR	LF	970.00	$ 14.00	$ 13,580.00	955.00	$ 13,370.00	15%	$ 2,005.50	$ 2,005.50	$ -
32.9219.1000.04	SEED MIX 25-142 W/HYDROSEED (TRM) (DOUBLE RATE)	SY	4945.00	$ 0.30	$ 1,483.50	4212.00	$ 1,263.60	35%	$ 442.26	$ 442.26	$ -
32.9219.1000.10	16.5' BUFFER STRIP SEEDING (SEED MIX: 25-142 WITH TYPE 1 MULCH)	AC	6.95	$ 1,640.00	$ 11,398.00	6.26	$ 10,266.40	35%	$ 3,593.24	$ 3,593.24	$ -
32.9219.1000.10	SIDESLOPE SEEDING (SEED MIX: 25-142 HYDROSEEDED)	AC	6.47	$ 4,430.00	$ 28,662.10	0.90	$ 3,978.14	35%	$ 1,392.35	$ 1,392.35	$ -
					$ 76,365.60		**$ 49,878.34**		**$ 10,583.38**		**$ -**

Change Order

No. 2

Date of Issuance: 9/6/2023 **Effective Date:**

OWNER Jackson County Drainage Authority
CONTRACTOR Rickert Excavating
Project: Jackson County Ditch No.2
OWNER'S Contract No.: **ENGINEER'S Contract No.:**
ENGINEER ISG

Description:

Item #	Item Description	Unit	Est Qty	Unit Price	Total Price
2-201	Lowboy - haul concrete mats from site	HR	2.25	$ 225.00	$ 506.25
2-202	Loading - load extra mats on and off lowboy	HR	1.00	$ 250.00	$ 250.00
				Total Increase	**$ 756.25**

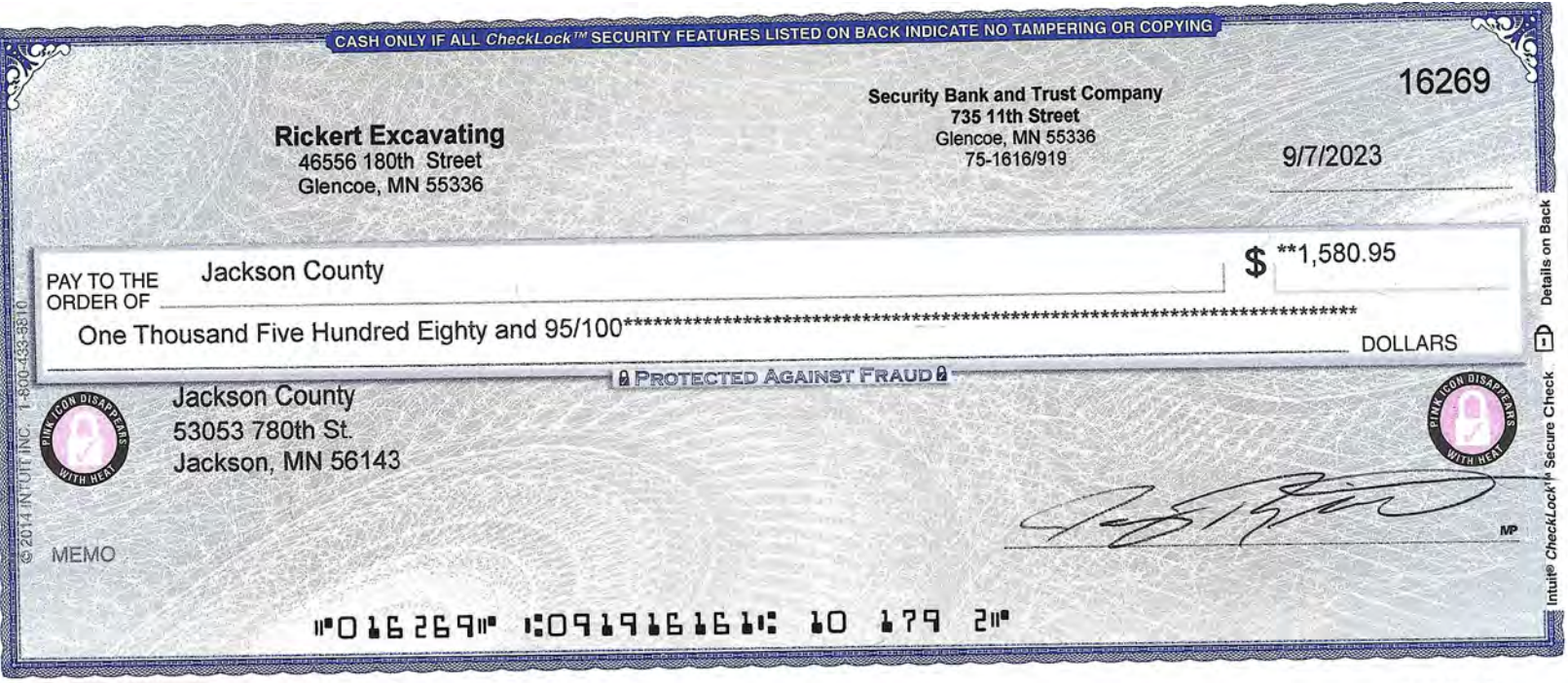
Attachments: Extra costs related to re-stocking unused concrete mats

Original Contract Price $307,815.40	**Original Contract Times:** **Substantial Completion:** **Ready for final payment:**
Net Increase (Decrease) from previous Change Orders No. 0 to 1 : $ 2,480.00	**Net change from previous Change Orders No.___ to No. ___:** Substantial Completion: Ready for final payment:
Contract Price prior to this Change Order: $ 310,295.40	**Contract Times prior to this Change Order:** Substantial Completion: Ready for final payment:
Net Increase (Decrease) of this Change Order: $ 756.25	**Net increase (decrease) this Change Order:** Substantial Completion: Ready for final payment:
Contract Price with all approved Change Orders: $ 311,051.65	**Contract Times with all approved Change Orders:** Substantial Completion: Ready for final payment:

Recommended:
By: Charles T. Bickel
ENGINEER (Authorized Signature)
9/6/2023

Approved:
By:
OWNER (Authorized Signature)
Date:

Accepted:
By:
CONTRACTOR (Authorized Signature)
Date: 9-7-23



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16269

Rickert Excavating
46556 180th Street
Glencoe, MN 55336

Security Bank and Trust Company
735 11th Street
Glencoe, MN 55336
75-1616/919

9/7/2023

PAY TO THE ORDER OF Jackson County

$ **1,580.95

One Thousand Five Hundred Eighty and 95/100********** DOLLARS

PROTECTED AGAINST FRAUD

Jackson County
53053 780th St.
Jackson, MN 56143

MEMO

⑈016269⑈ ⑆091916161⑆ 10 179 2⑈

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PINK ICON DISAPPEARS WITH HEAT

Rickert Excavating
Jackson County

9/7/2023

16269

Over payment on job supplies for ditch NO.2

1,580.95

Checking Security Ba

1,580.95

Rickert Excavating
Jackson County

9/7/2023

16269

Over payment on job supplies for ditch NO.2

1,580.95

PAYMENT RECORD

Checking Security Ba

1,580.95

10415

104151

Rev 2/14

Appendix C: Withholding Affidavits & Warranty Bond

Appendix D: Damages

JACKSON COUNTY
MINNESOTA

Drainage Authority Request for Action

Agenda Item No. 3.2

Requested Board Date: 9/19/2023

Agenda Type: Regular

Estimated Time: 5 minutes

Department: Auditor/Treasurer

Presenter: Kelly Rasche

Recommendation: Approve

Item: Judicial Ditch 2 Repair Project Assessment Roll Resolution

Drainage Authority Action Request:

Motion to approve Resolution 2023-05 establishing the assessment roll for Judicial Ditch 2 repair project in the amount of $340,000.

Background & Comments:

A repair project for Judicial Ditch 2 is completed. The project included partial clean out and bank repair. Bank repair included installation of cable concrete on the banks near the pump station to reduce rocks getting into the pumps, causing damage.
This project will be included in a bond for JD 8, JD 3, JD 35 and JD 42.

Attachments: Resolution

Fiscal Impact: None

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

STATE OF MINNESOTA
COUNTY OF JACKSON

JACKSON COUNTY BOARD OF COMMISSIONERS SITTING AS
THE DRAINAGE AUTHORITY FOR JACKSON COUNTY

RESOLUTION #2023-05
ESTABLISHMENT OF EXPENSE AND ASSESSMENT ROLL FOR JUDICIAL DITCH 2

WHEREAS, the Jackson County Drainage Authority is responsible for the maintenance, repairs and improvements to the drainage systems in Jackson County; and

WHEREAS, the costs of the project must be allocated and assessed to the benefitting landowners and road authorities for payment of bonds and expenses for the appropriate system; and

WHEREAS, Judicial Ditch 2 (JD 2) had repairs that were completed (project) at a cost of $340,000. The cost of the project should be allocated and assessed to the landowners and road authorities in accordance with the Redetermination of Benefits adopted June 6, 2023; and

WHEREAS, any 40-acre tract that has an assessment of less than $500 shall be amortized over one year; and

WHEREAS, if any, excess assessments paid will be placed into the JD 2 fund for future repairs and maintenance of the system;

NOW, THEREFORE, BE IT RESOLVED that the Jackson County Drainage Authority authorizes the Jackson County Auditor/Treasure to create the assessment roll and cost allocation for the Judicial Ditch 2 project in the amount of $340,000. Assessments and costs may be pre-paid before October 31, 2023, or made payable annually as a part of the Real Estate Taxes. The final interest rate will be set, based on the interest rate charged to Jackson County after the bonding process is complete. 40-acre tracts that have an assessment of greater than $500 shall be assessed over a 5-year amortization schedule. First year of amortized assessment collection shall be 2024.

Duly Passed and Adopted this ___ day of ___, 2023.

Jackson County Drainage Authority

_____
Phil Nasby, Chair

ATTEST: _____
Kevin Nordquist, Auditor/Treasurer

JACKSON COUNTY
MINNESOTA

Drainage Authority Request for Action

Agenda Item No. 4.1

Requested Board Date: 9/19/2023

Agenda Type: Regular

Estimated Time: 5 minutes

Department: Auditor/Treasurer

Presenter: Kelly Rasche

Recommendation: Approve

Item: Judicial Ditch 8 Phase 1 Repair Assessment Roll Resolution

Drainage Authority Action Request:

Motion to approve Resolution 2023-06 establishing the assessment roll for Judicial Ditch 8 Phase 1 repair project in the amount of $1,625,000.

Background & Comments:

Phase 1 of the repair project is substantially complete. The project comprised mostly of ditch clean out and side slope repair.

This project will be included in a bond for JD 2, JD 3, JD 35 and JD 42.

Attachments: Resolution

Fiscal Impact: None

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

STATE OF MINNESOTA
COUNTY OF JACKSON

JACKSON COUNTY BOARD OF COMMISSIONERS SITTING AS
THE DRAINAGE AUTHORITY FOR JACKSON COUNTY

RESOLUTION #2023-06
ESTABLISHMENT OF EXPENSE AND ASSESSMENT ROLL FOR JUDICIAL DITCH 8

WHEREAS, the Jackson County Drainage Authority is responsible for the maintenance, repairs and improvements to the drainage systems in Jackson County; and

WHEREAS, the costs of the project must be allocated and assessed to the benefitting landowners and road authorities for payment of bonds and expenses for the appropriate system; and

WHEREAS, Judicial Ditch 8 (JD 8) had repairs that were completed (project) at a cost of $1,625,000. The cost of the project should be allocated and assessed to the landowners and road authorities in accordance with the Redetermination of Benefits adopted April 20, 2021; and

WHEREAS, any 40-acre tract that has an assessment of less than $500 shall be amortized over one year; and

WHEREAS, if any, excess assessments paid will be placed into the JD 8 fund for future repairs and maintenance of the system;

NOW, THEREFORE, BE IT RESOLVED that the Jackson County Drainage Authority authorizes the Jackson County Auditor/Treasure to create the assessment roll and cost allocation for the Judicial Ditch 8 project in the amount of $1,625,000. Assessments and costs may be pre-paid before October 31, 2023, or made payable annually as a part of the Real Estate Taxes. The final interest rate will be set, based on the interest rate charged to Jackson County after the bonding process is complete. 40-acre tracts that have an assessment of greater than $500 shall be assessed over a 5-year amortization schedule. First year of amortized assessment collection shall be 2024.

Duly Passed and Adopted this ___ day of ___, 2023.

Jackson County Drainage Authority

_____
Phil Nasby, Chair

ATTEST: _____
Kevin Nordquist, Auditor/Treasurer

JACKSON COUNTY
MINNESOTA

Drainage Authority Request for Action

Agenda Item No. 4.2

Requested Board Date: 9/19/2023

Agenda Type: Regular

Estimated Time: 5 minutes

Department: Auditor/Treasurer

Presenter: Kelly Rasche

Recommendation: Approve

Item: Judicial Ditch 35 Repair Assessment Roll Resolution

Drainage Authority Action Request:

Motion to approve Resolution 2023-07 establishing the assessment roll for Judicial Ditch 35 repair project in the amount of $1,200,000.

Background & Comments:

This project is in process at this time. In order to take as much advantage as possible for a drainage bond issue. This project will be included in a bond for JD 2, JD 3, JD 8 and JD 42.

Attachments: Resolution

Fiscal Impact:

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

STATE OF MINNESOTA
COUNTY OF JACKSON

JACKSON COUNTY BOARD OF COMMISSIONERS SITTING AS
THE DRAINAGE AUTHORITY FOR JACKSON COUNTY

RESOLUTION #2023-07
ESTABLISHMENT OF EXPENSE AND ASSESSMENT ROLL FOR JUDICIAL DITCH 35

WHEREAS, the Jackson County Drainage Authority is responsible for the maintenance, repairs and improvements to the drainage systems in Jackson County; and

WHEREAS, the costs of the project must be allocated and assessed to the benefitting landowners and road authorities for payment of bonds and expenses for the appropriate system; and

WHEREAS, Judicial Ditch 35 (JD 35) had repairs that were completed (project) at a cost of $1,200,000. The cost of the project should be allocated and assessed to the landowners and road authorities in accordance with the current benefits roll; and

WHEREAS, any 40-acre tract that has an assessment of less than $500 shall be amortized over one year; and

WHEREAS, if any, excess assessments paid will be placed into the JD 35 fund for future repairs and maintenance of the system;

NOW, THEREFORE, BE IT RESOLVED that the Jackson County Drainage Authority authorizes the Jackson County Auditor/Treasure to create the assessment roll and cost allocation for the Judicial Ditch 35 project in the amount of $1,200,000. Assessments and costs may be pre-paid before October 31, 2023, or made payable annually as a part of the Real Estate Taxes. The final interest rate will be set, based on the interest rate charged to Jackson County after the bonding process is complete. 40-acre tracts that have an assessment of greater than $500 shall be assessed over a 5-year amortization schedule. First year of amortized assessment collection shall be 2024.

Duly Passed and Adopted this ___ day of ___, 2023.

Jackson County Drainage Authority

_____
Phil Nasby, Chair

ATTEST: _____
Kevin Nordquist, Auditor/Treasurer

JACKSON COUNTY
MINNESOTA

Drainage Authority Request for Action

Agenda Item No. 4.3

Requested Board Date: 9/19/2023

Agenda Type: Regular

Estimated Time: 5 Minutes

Department: Auditor/Treasurer

Presenter: Kelly Rasche

Recommendation: Approve

Item: Judicial Ditch 42 Improvement Project Assessment Roll Resolution

Drainage Authority Action Request:

Motion to approve Resolution 2023-08 establishing the assessment roll for Judicial Ditch 42 improvement project in the amount of $3,100,000.

Background & Comments:

Judicial Ditch 42 is under construction. This project is not expected to be completed until 2024, but establishing this roll allows the system to take advantage of the joint bonding for the systems included in a bond for JD 8, JD 3, JD 35 and JD 2.

If necessary, an additional supplemental lien can be established by the drainage authority after the project is completed.

Attachments: Resolution

Fiscal Impact: None

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

STATE OF MINNESOTA
COUNTY OF JACKSON

JACKSON COUNTY BOARD OF COMMISSIONERS SITTING AS
THE DRAINAGE AUTHORITY FOR JACKSON COUNTY

RESOLUTION #2023-08
ESTABLISHMENT OF EXPENSE AND ASSESSMENT ROLL FOR JUDICIAL DITCH 42

WHEREAS, the Jackson County Drainage Authority is responsible for the maintenance, repairs and improvements to the drainage systems in Jackson County; and

WHEREAS, the costs of the project must be allocated and assessed to the benefitting landowners and road authorities for payment of bonds and expenses for the appropriate system; and

WHEREAS, Judicial Ditch 42 (JD 42) had repairs and improvements that were completed (project) at a cost of $3,100,000. The cost of the project will be allocated and assessed to the landowners and road authorities in accordance with the Redetermination of Benefits and Determination of Benefits Reports adopted March 22, 2022; and

WHEREAS, the allocation of the separable maintenance portion of the assessment and the improvement portion of the project will be percentage based on the Redetermination of Benefits and Determination of Benefits adopted on March 22, 2022; and

WHEREAS, any 40-acre tract that has an assessment of less than $500 shall be amortized over one year; and

WHEREAS, any excess assessments paid will be placed into the JD 42 fund for future repairs and maintenance of the system and any shortages found at the end of the project shall be considered during a supplemental lien hearing process;

NOW, THEREFORE, BE IT RESOLVED that the Jackson County Drainage Authority authorizes the Jackson County Auditor/Treasure to create the assessment roll and cost allocation for the Judicial Ditch 42 project in the amount of $3,100,000. Assessments and costs may be pre-paid before October 31, 2023, or made payable annually as a part of the Real Estate Taxes. The final interest rate will be set, based on the interest rate charged to Jackson County after the bonding process is complete. 40-acre tracts that have an assessment of greater than $500 shall be assessed over a 20-year amortization schedule. First year of amortized assessment collection shall be 2024.

Duly Passed and Adopted this ___ day of ___, 2023.

Jackson County Drainage Authority

_____
Phil Nasby, Chair

ATTEST: _____
Kevin Nordquist, Auditor/Treasurer

JACKSON COUNTY
MINNESOTA

Drainage Authority Request for Action

Agenda Item No. 4.4

Requested Board Date: 9/19/2023

Agenda Type: Regular

Estimated Time: 5 minutes

Department: Auditor/Treasurer

Presenter: Kelly Rasche

Recommendation: Approve

Item: Judicial Ditch 8 Phase 2 Repair Proceedings Findings and Order

Drainage Authority Action Request:

Motion to approve the Findings and Order and direct staff to proceed with Phase 2 of Judicial Ditch 8

Background & Comments:

Attachments: Findings and Order Draft

Fiscal Impact:

***** Requests must be received by the Administrator's Office by 12:00 p.m. the Wednesday that is a week PRIOR to the regularly scheduled board meeting. *****

Complete and email this form to: County.Administrator@co.jackson.mn.us

STATE OF MINNESOTA
JACKSON COUNTY
DRAINAGE AUTHORITY FOR JACKSON COUNTY JUDICIAL DITCH 8

In the Matter of the Proceedings for Repair of Jackson County Judicial Ditch 8	**ORDER DIRECTING FURTHER PROCEEDINGS UNDER STATUTES SECTION 103E.715, SUBD. 6, RELATED TO ACQUISITION OF EASEMENTS FOR IMPLEMENTATION OF MULTI-PURPOSE DRAINAGE MANAGEMENT PRACTICS**

At a meeting of the Jackson County, Minnesota, Board of Commissioners, seated as Drainage Authority for Jackson County Judicial Ditch (JD) 8, on September __, 2023, upon review of the current proceedings to repair JD 8 and the requirements of the State of Minnesota to utilize grant funds to implement Multi-purpose Drainage Management Practices (MDMP), Commissioner _____ moved, seconded by Commissioner _____ to adopt the following Findings and Order:

FINDINGS

1. The Drainage Authority is currently implementing a repair of JD 8. The repair was initiated by action of the Board on June 15, 2021, as reflected in the Board's minutes.

2. As part of the action initiating the repair, the Board directed its engineer to seek out and apply for State grant moneys under the States Multi-purpose Drainage Management (MDM) grant program.

3. The engineer applied for, and the State awarded a MDM grant for the construction of various MDMPs as part of the repair of JD 8. The practices include the creation and installation of Alternative Side Inlet (ASI) structures, Rock Outfall (ASIRO) structures, wetland restorations and alternatives accesses to eliminate or limit the need for crossings on the open ditch portion of JD 8.

4. In order to implement the MDMPs as permanent components of JD 8 and execute the grant in a manner consistent with the State's Grants Administration Manual, the Drainage Authority must acquire easements or similar property interests on property adjacent to the open channel of JD 8.

5. The proposed acquisitions are also necessary to ensure that the Drainage Authority may access and reenter the affected property for both original construction and future inspection and maintenance of the MDMPs.

6. The Board is authorized, as part of the current drainage proceedings to repair JD 8, to acquire the property required for implementation of the MDMPs. To implement its authority, the Board shall follow the requirements of statutes section 103E.715, to include holding a duly noticed public hearing.

7. The Board may, through its staff, negotiate voluntary acquisition of the property interests required for implementation of the MDMPs. However, in the absence of voluntary acquisition, the Board shall appoint viewers to determine damages for the required interests.

Therefore, based on the foregoing Findings, the Drainage Authority makes the following:

ORDER

A. The Board shall proceed as authorized and required by statutes sections 103E.715 and 103E.526 to acquire the property interests required for implementation of the MDMPs.

B. The Board directs and authorizes its attorney to prepare easement documents required over the areas proposed to be occupied by the MDMPs.

C. The Board directs and authorizes its staff to attempt voluntary acquisition of the property interests required for implementation of the MDMPs using a damage value of $_____/acre for upland areas affected by proposed easements and $_____/acre for wetland or existing buffer areas affected by proposed easements.

D. The Board appoints the viewing team of _____, _____ and _____, on a contingent basis, to determine damages to be awarded for the acquisition of the property interests required for implementation of the MDMPs should voluntary acquisition prove untenable.

E. The Board directs its Auditor-Treasurer to issue an order directing the appointed viewers to qualify and to obtain the viewers' oaths in the proceedings.

F. The Board authorizes the execution of a contract for viewing services, if necessary to secure viewers in the proceedings.

After discussion, the President called the question. The question was on the adoption of the foregoing findings and order and there were __ yeas and __ nays as follows:

Yea	Nay	Absent	Abstain

McCLURE	☐	☐	☐	☐
WACHEL	☐	☐	☐	☐
POHLMAN	☐	☐	☐	☐
NASBY	☐	☐	☐	☐
EIGENBERG	☐	☐	☐	☐

Upon vote, the Chair declared the Resolution _____.

_____ Dated: September __, 2023

Philip Nasby, Board Chairman

* * * * * * * * * * *

I, Kevin Nordquist, Jackson County Auditor-Treasurer, do hereby certify that I have compared the above resolution with the original thereof as the same appears of record and on file with the 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 September, 2023.

_____

Kevin Nordquist, Auditor-Treasurer