

**AGENDA**  
**Codington County Board of Commissioners**  
**Codington County Court House, 14 1<sup>st</sup> Ave SE, Watertown SD**  
**Commission Chambers, Room #114**  
**9:00 a.m., Tuesday, March 10, 2026**

1. Pledge of Allegiance
2. Call for public comments. Public comment may be submitted in person or via telephone at 605-882-6248 or 605-882-6297
3. Conflict of interest items
4. Action to approve March 10, 2026, agenda
5. Action to approve March 03, 2026, minutes of the Board of Codington County Commissioners
6. Public hearing and action to approve Resolution 2026-04 for the issuance of economic development revenue bonds for The Village of Harmony Hill, Inc.
7. Action to approve plat resolutions
  - a. 2026-05 Bunkers Addition
  - b. 2026-06 Coteau Farm Addition
8. Monthly Reports
  - a. Auditor
  - b. Director of Equalization
  - c. Community Service Director
9. Discussion/possible action to approve purchase of snowplow for Highway Assistant Supt.
10. Discussion/possible action to approve quote for Rip/Rap Project along CR 7
11. Discussion/possible action to approve quote for Culvert Replacement Project on CR 7
12. Action to approve the Auditor's Acct. w/Treasurer and note monthly Register of Deeds fees
13. Action to approve abatement applications
14. Action to approve claims for payment
15. Action to approve automatic budget supplements
16. Action to approve personnel changes
17. Action to approve travel requests
18. Public Notices – a possible quorum of Commissioners could be in attendance at:
  - a. Weed/Towns & Townships Annual meeting, March 11<sup>th</sup>, 2026, 6:00 p.m., Extension Center Complex
19. Old Business
20. New Business
21. Open
  - a. Public Comments
  - b. Commission Comments
22. Action to enter into Executive session pursuant to SDCL 1-25-2

- (1) Discussion of personnel issues (SDCL 1-25-2(1))**
- (2) Consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters (SDCL 1-25-2(3))**
- (3) Preparing for contract negotiations or negotiating with employees or employee representatives (SDCL 1-25-2(4))**
- (4) Discussion of pricing or marketing strategies when public disclosure may harm the competitive position of the county owned business (SDCL 1-25-2(5))**
- (5) Discussion of information pertaining to the protection of public or private property (SDCL 1-25-2(6))**

**23. Action to adjourn upon completion of agenda items**

**Codington County does not discriminate on the basis of race, color, national origin, sex, religion, age, or disability in employment or the provision of service.**

**Official Proceedings  
County of Codington  
Codington County Court House  
14 1<sup>st</sup> Ave SE  
Watertown, SD 57201**

March 10, 2026

The Codington County Commissioners met in regular session at 9:00 a.m., Tuesday, March 10, 2026, at the Codington County Court House. Commission members present were: Lee Gabel, Tyler McElhany, Myron Johnson, Troy VanDusen (via ZOOM), and Randall Schweer; Vice-Chair McElhany, presiding. The pledge of allegiance was led by Commissioner Gabel.

**CALLS FOR PUBLIC COMMENT AND CONFLICT OF INTEREST ITEMS**

Vice-Chair McElhany called for public comments to be taken up during the open portion of the meeting; none were offered. There were no conflict-of-interest items to note.

**AGENDA APPROVED**

Motion by Gabel, second by Schweer, to approve the agenda for March 10, 2026, as posted; all voted aye; motion carried.

**MINUTES APPROVED**

Motion by Johnson, second by VanDusen, to approve the minutes of March 03, 2026; all voted aye; motion carried.

**PUBLIC HEARING ON ISSUANCE OF COUNTY BONDING AUTHORITY FOR THE BENEFIT OF THE VILLAGE OF HARMONY HILL PROJECT**

The Board held a public hearing, as previously noticed, regarding the issuance, by the County, of its revenue bonds. The bonds will be used by the Village of Harmony Hill, Inc., to finance construction of a new 62-unit Independent Living facility on the existing campus with renovations to the existing commons building. The new building will be 110,000 square feet and will consist of 31, 2-bedroom units and 31, 1-bedroom units. In addition, a 700 square feet addition and 7,500 sq remodel of the existing commons will take place. Work will include a wood-framed addition to the south of the commons, a car port, remodel of the corridors on the 1<sup>st</sup> and 2<sup>nd</sup> levels to & from the new independent living project, construction of a production kitchen in the existing garage and costs incidental to the issuance of the Series 2026 Toby Morris, Collier Securities, and Todd Meierhenry, Attorney, Meierhenry and Sargent, appeared (via Zoom) before the Board to review the procedure for the issuance of these bonds for the project. Michael Klatt, Advisor to the sisters and Sister Barbara Younger, Communications Director of the Benedictine Sisters Monastery, spoke in favor of the project and reviewed the project with the Board. The Vice-chair opened the public hearing at this time. There were no other comments from the public at this time. The Vice-chair then closed the public hearing and turned to the Board for further comments/action. Motion by Gabel, second by Schweer, to approve Resolution 2026-04; all voted aye; motion carried.

**RESOLUTION NO. 2026-04**

**RESOLUTION GIVING APPROVAL TO A PROJECT WITH THE VILLAGE OF HARMONY HILL, INC (THE "CORPORATION"), AND GIVING APPROVAL AND AUTHORIZATION FOR THE ISSUANCE OF ECONOMIC DEVELOPMENT REVENUE BONDS, SERIES 2026 (THE VILLAGE OF HARMONY HILL, INC) OF CODINGTON COUNTY, SOUTH DAKOTA, IN ONE OR MORE TAX-EXEMPT AND/OR TAXABLE SERIES, IN AN**

**AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$30,000,000 FOR THE PURPOSE OF PROVIDING FUNDS TO BE LOANED TO THE CORPORATION TO FINANCE THE PROJECT DESCRIBED HEREIN; APPROVING THE FORM OF BONDS, LOAN AGREEMENT AND OTHER DOCUMENTS WITH RESPECT TO SAID BONDS AND AUTHORIZING THE EXECUTION AND DELIVERY OF SUCH DOCUMENTS, AND THE SALE OF SAID BONDS; MAKING CERTAIN FINDINGS AND DETERMINATIONS WITH RESPECT TO SAID PROJECT; APPROVING THE TAX-EXEMPT SERIES OF BONDS FOR PURPOSES OF SECTION 145 OF THE INTERNAL REVENUE CODE OF 1986; AND AUTHORIZING THE EXECUTION AND DELIVERY OF CERTAIN RELATED INSTRUMENTS.**

WHEREAS, Codington County, South Dakota (the "County") is a political subdivision and corporate body duly organized and existing under the Constitution and the laws of the State of South Dakota (the "State"); and

WHEREAS, the purpose of Chapter 9-54 of the South Dakota Codified Laws (the "Act") as found and determined by the legislature is to promote the welfare of the State by the provision of necessary economic development facilities; and

WHEREAS, the County Commission (the "County Commission") has received from The Village of Harmony Hill, Inc., a South Dakota nonprofit corporation (the "Corporation"), a proposal that the County undertake to finance a Project (as hereinafter described) through the issuance of economic development revenue bonds (the "Series 2026 Bonds") pursuant to the Act, the proceeds of which to be used by the Corporation; and

WHEREAS, the proceeds of the Series 2026 Bonds will be used to finance construction of a new 62-unit Independent Living facility on the existing campus with renovations to the existing commons building. The new building will be 110,000 square feet and will consist of 31, 2-bedroom units and 31, 1-bedroom units. In addition, a 700 square feet addition and 7,500 sq remodel of the existing commons will take place. Work will include a wood-framed addition to the south of the commons, a car port, remodel of the corridors on the 1<sup>st</sup> and 2<sup>nd</sup> levels to & from the new independent living project, construction of a production kitchen in the existing garage and costs incidental to the issuance of the Series 2026 Bonds (collectively, the "Project"); and

WHEREAS, the County desires to facilitate the selective development of the community and help provide the range of services and employment opportunities required by its population, and the Project shall assist the County in achieving those objectives; and

WHEREAS, the County has been advised by representatives of the Corporation that conventional commercial financing to pay the costs of the Project is available only on a limited basis and at such high costs of borrowing that the economic feasibility of operating the Project would be significantly reduced, but the Corporation has also advised this County Commission that with the aid of County financing and its lower borrowing cost the Project is economically more feasible; and

WHEREAS, prior to the issuance of bonds, Section 147(f) of the Internal Revenue Code of 1986 (the "Code") and SDCL 9-54-12 requires that the County conduct a public hearing on the Project and the proposed financing with at least 7 days' advance notice of such hearing to be published on the County's website (the "Public Hearing"), and such notice was posted on the County's primary public website in accordance with Treasury Regulation § 1.147(f)-1 (the "Notice of Public Hearing"), and said public hearing

was held by the County, on behalf of the County, as issuer of the Series 2026 Bonds, at 9:00 a.m., or soon thereafter as practicable, on the date hereof in accordance with the Notice of Public Hearing; and

WHEREAS, the County desires to approve of the Project and authorize the issuance of the Series 2026 Bonds and related documents.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION AS FOLLOWS:

**Section 1. Findings.** In furtherance of the provisions of the Act, and in order to promote, stimulate, and develop the general economic welfare and prosperity of the County and of the State through the promotion and advancement of commercial and industrial development and to encourage and assist in the expansion of business in said County and State by providing greater employment opportunities, thus promoting the general welfare of the citizens of said County and State, and based upon the information available to this County Commission, it is necessary and advisable and in the best interest of said County to loan the proceeds of the Series 2026 Bonds hereinafter described to the Corporation, to provide funds to pay certain costs in connection with the financing of the Project, and to issue for the aforesaid purposes the Economic Development Revenue Bonds (The Village of Harmony Hill, Inc.), Series 2026 of said County, in one or more tax-exempt or taxable series, in an aggregate principal amount not to exceed \$30,000,000. The Series 2026 Bonds shall be issued pursuant to the Resolution, and the proceeds of the Series 2026 Bonds shall be loaned to the Corporation to finance the Project pursuant to the Loan Agreement (the "Loan Agreement"), by and between the County and the Corporation. The governing body hereby finds and declares that the Project will promote the welfare of said County and the State. The Project constitutes properties, real and personal, used or useful in connection with one or more revenue-producing enterprises within the meaning of the Act; that the availability of the financing under the Act and willingness of the County to furnish such financing is a substantial inducement to the Corporation to undertake the Project; that, based upon representations of the Corporation, the Project would not be undertaken but for the availability of County revenue bond financing; and that the effect of the Project, if undertaken, shall promote the general welfare of the State. The Bonds are intended to qualify as qualified 501(c)(3) bonds within the meaning of Section 145 of the Code

**Section 2. The Series 2026 Bonds.** The Series 2026 Bonds, substantially in the form of the draft thereof on file with the County on this date shall be and the same is, in all respects, hereby authorized, approved and confirmed, and the Chairman, County Auditor, and other appropriate officials shall be and they are hereby authorized and directed to execute and seal the Series 2026 Bonds and to deliver the Series 2026 Bonds to the purchasers thereof, for and on behalf of the County, upon receipt of the purchase price, and to deposit the proceeds thereof in the manner provided for by the Loan Agreement.

**Section 3. Sale of the Series 2026 Bonds; Bond Purchase Agreement.** The County does hereby authorize the sale of the Series 2026 Bonds, such Series 2026 Bonds to be in one or more series, in an aggregate principal amount not to exceed \$30,000,000 to bond purchaser, to bear interest and to mature as set forth therein, at a purchase price of not less than 100% of the principal amount plus accrued interest. The County does hereby authorize and approve the execution and delivery of a Bond Purchase Agreement dated as of the date of the sale of the Series 2026 Bonds (the "Bond Purchase Agreement"), by and among the County, the Corporation and bond purchaser, such Bond Purchase Agreement to be substantially in the form and content of the draft thereof to be filed with the County when executed, and is hereby approved, with such changes therein as shall be approved by the Chairman or County Auditor, with the advice of the County Attorney, and the execution thereof shall constitute conclusive evidence of their approval

and the County's approval of any changes or revisions therein from the form of Bond Purchase Agreement approved hereby.

**Section 4. Loan Agreement.** The Loan Agreement and Note are pledged as security for the Series 2026 Bonds and the interest thereon, and the Loan Agreement shall be, and they are, in all respects, hereby authorized, approved and confirmed, and the Chairman and County Auditor shall be and they are hereby authorized and directed to execute and deliver said documents in the form and content of the draft thereof on file with the County on this date, with such changes therein as shall be approved by the Chairman or County Auditor with the advice of the County Attorney, and the execution thereof shall constitute conclusive evidence of their approval and the County's approval of any changes or revisions therein from the form Loan Agreement approved hereby.

**Section 5. Note.** Pursuant to the Loan Agreement, the Corporation will issue to the County its Promissory Note dated as of the date of the issuance of the Series 2026 Bonds (the "Series 2026 Note") to evidence its obligations under the Loan Agreement. The Series 2026 Note will be in a principal amount not less than the principal amount of the Series 2026 Bonds and have similar prepayment provisions, maturities, and interest rates as the Series 2026 Bonds. The County hereby approves the assignment of the Series 2026 Note by the County for the benefit and security of the Series 2026 Bonds.

**Section 6. Tax Exemption Agreement.** The County does hereby authorize and approve the execution and delivery of a Tax Exemption Agreement relating to the tax-exempt series of the Series 2026 Bonds (the "Tax-Exempt Bonds"), dated as of the date of the issuance of the Tax-Exempt Bonds (the "Tax Exemption Agreement"), between the Corporation and the County; such Tax Exemption Agreement to be substantially in the form and content of the draft thereof on file with the County on this date, is hereby approved, with such changes therein as shall be approved by the Chairman or County Auditor with the advice of the County Attorney, and the execution thereof shall constitute conclusive evidence of their approval and the County's approval of any changes or revisions therein from the form of Tax Exemption Agreement approved hereby.

**Section 7. Offering Document.** Any preliminary official statement and/or final official statement or other offering document which may be used in connection with the sale and issuance of the Series 2026 Bonds shall be in such form as shall be approved solely as to and for purposes of distribution by the Chairman, or any other official of the County named in Section 12 herein, with the advice of bond counsel. The Chairman and each other official of the County named in Section 12 herein shall be and hereby are authorized and directed to execute any such preliminary official statement and/or final official statement or other offering document relating to the Series 2026 Bonds.

**Section 8. Bond Opinion.** The County Auditor of the County shall obtain a copy of the proposed approving legal opinion of bond counsel for the Bond, such opinion to be rendered by Meierhenry Sargent LLP, Sioux Falls, South Dakota, and shall cause such opinion to be filed in the offices of the County Auditor.

**Section 9. Limited Obligations.** The Series 2026 Bonds, together with the interest thereon, shall be limited obligations of the County payable solely out of the payments, revenues and receipts received by the County pursuant to the Loan Agreement and Series 2026 Note, which payments, revenues and receipts are hereby and pursuant to the Loan Agreement pledged and assigned for the payment of the Series 2026 Bonds and shall be used for no other purpose

than to pay the principal of and interest on the Series 2026 Bonds, except as may be otherwise expressly authorized in the Loan Agreement . The Series 2026 Bonds and the interest thereon shall not constitute an indebtedness of the County within the meaning of any constitutional provision or statutory limitation and shall not constitute or give rise to a pecuniary liability of the County or its officers, agents or employees, or a charge against the County's general credit or taxing power.

**Section 10. Reimbursement Declaration.** The Corporation has paid, and will continue to pay, certain costs of the Project prior to the date of issuance of the Bonds that it expects to reimburse with proceeds of the Bonds. The County hereby adopts a declaration of official intent with respect to the Corporation's reimbursement of such expenditures, in accordance with Section 1.150-2 of the United States Treasury Regulations. The maximum amount of Bonds to be used for such purpose shall not exceed \$30,000,000.

**Section 11. Severability; Exhibits on File.** If any section, paragraph, clause, or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause, or provision shall not affect any of the other provisions of this Resolution. All documents herein referred to shall be maintained on file in the office of the County Auditor and are available for inspection by any interested party during normal business hours.

**Section 12. Authority of County Officers.** The Chairman, County Auditor, State's Attorney and other County officials shall be and they are hereby authorized to execute and deliver for and on behalf of the County any and all other agreements, instruments, certificates, documents or other papers and to perform such other acts as they may deem necessary or appropriate in order to implement and carry out the matters herein authorized and in the documents authorized and approved herein.

**Section 13. Approval Pursuant to Section 147(f) of the Code.** To the fullest extent required by Section 147(f) of the Code, the County hereby approves of the issuance of the Tax-Exempt Bonds, in one or more series, pursuant to a plan of finance in an aggregate principal amount not to exceed \$30,000,000 and to finance the Project as described in the Notice of Public Hearing.

**Section 14. Effective Date.** This Resolution shall take effect following (i) the 20th day following its publication unless suspended by a referendum, and (ii) the holding of the Public Hearing to the satisfaction of the County Commissioners

Adopted at Watertown, South Dakota this 10th day of March 2026

The above and foregoing resolution was moved for adoption and seconded, and upon roll call the Chairman declared the resolution to be duly passed and adopted.

(SEAL)

Tyler McElhany  
Vice-Chairman

ATTEST:

Brenda Hanten  
County Auditor

Codington County, 10 March 2026

**PLAT RESOLUTIONS APPROVED**

Zoning Office, Luke Muller, provided the Board with documentation for two plats for their approval. The Board took the following action:

**RESOLUTION 2026-05**

A Resolution to approve the plating of Bunkers Addition in the County of Codington, South Dakota

BE IT RESOLVED by the County Commissioners of Codington County, South Dakota, as follows:

That an examination has been made of the plat entitled:

Bunkers Addition located in Government Lot 4 of Section 17, Township 116 North, Range 53 West of the 5<sup>th</sup> P.M.; Codington County, South Dakota (Pelican Township), and that the County Planning Commission of the said County has recommended approval of the said plat, and it also appearing that the plat and survey accompanying the same has been executed according to law.

NOW, THEREFORE, said plat is hereby approved and the County Auditor of Codington County, South Dakota, is hereby authorized to endorse on the said plat a copy of the Resolution and to certify to the same thereon.

The above and foregoing resolution was moved for adoption by Commissioner Johnson, and second by Commissioner Gabel; all voted aye; whereupon the Chair of the Board of County Commissioners declared the same to be duly passed and adopted.

Dated this 10<sup>th</sup> day of March 2026, at Watertown, Codington County, South Dakota

Tyler McElhany

Commission Vice-Chair, Codington County, South Dakota

STATE OF SOUTH DAKOTA

§

COUNTY OF CODINGTON

I, the undersigned, the duly appointed, elected, qualified, and acting County Auditor of Codington County, South Dakota, do hereby certify that the foregoing is a true and correct copy of Resolution 2026-05, adopted by the Board of County Commissioners of Codington County, South Dakota.

Dated this 10<sup>th</sup> day of March 2026, at Watertown, Codington County, South Dakota.

Brenda Hanten

County Auditor, Codington County, South Dakota

**RESOLUTION 2026-06**

A Resolution to approve the plating of Coteau Farm Addition in the County of Codington, South Dakota

BE IT RESOLVED by the County Commissioners of Codington County, South Dakota, as follows:

Codington County, 10 March 2026

That an examination has been made of the plat entitled:

Coteau Farm Addition located in Southeast Quarter of Section 12, Township 118 North, Range 55 West of the 5<sup>th</sup> P.M.; Codington County, South Dakota (Phipps Township), and that the County Planning Commission of the said County has recommended approval of the said plat, and it also appearing that the plat and survey accompanying the same has been executed according to law.

NOW, THEREFORE, said plat is hereby approved and the County Auditor of Codington County, South Dakota, is hereby authorized to endorse on the said plat a copy of the Resolution and to certify to the same thereon.

The above and foregoing resolution was moved for adoption by Commissioner Johnson, and second by Commissioner Schweer; all voted aye; whereupon the Chair of the Board of County Commissioners declared the same to be duly passed and adopted.

Dated this 10<sup>th</sup> day of March 2026, at Watertown, Codington County, South Dakota

Tyler McElhany

Commission Vice-Chair, Codington County, South Dakota

STATE OF SOUTH DAKOTA

§

COUNTY OF CODINGTON

I, the undersigned, the duly appointed, elected, qualified, and acting County Auditor of Codington County, South Dakota, do hereby certify that the foregoing is a true and correct copy of Resolution 2026-06, adopted by the Board of County Commissioners of Codington County, South Dakota.

Dated this 10<sup>th</sup> day of March 2026, at Watertown, Codington County, South Dakota.

Brenda Hanten

County Auditor, Codington County, South Dakota

### MONTHLY REPORTS

**Auditor, Brenda Hanten**, updated the Board: annual report for 2025 is near completion; plan to attend the annual Weed and Township meeting; final date to file petitions for the June Primary is March 31<sup>st</sup>, 2026, and the Independents have until April 28<sup>th</sup>, 2026, for the General Election. **Director of Equalization, Shawna Constant**, informed the Board assessment notices have been sent the last week of February; the office has been busy fielding calls and people coming in with questions about their assessments and assessment programs; the deadline to appeal the local boards is Thursday, March 12<sup>th</sup>, 2026, and then local boards will start meeting the next week, the county consolidated boards appeal deadline is Tuesday, April 7<sup>th</sup>, 2026; County and Consolidated Boards of Equalization will begin on April 14<sup>th</sup>, 2026, at 1:00 p.m. at the Commission Chambers for County Boards of Equalization and 6:30 p.m. at City Hall for Consolidated Boards of Equalization. **Welfare Director, Sara Foust**, updated the Board: 43 unique individuals were served in February; Medicaid Reimbursement - \$1092.80 for February; DOH CHW Grant reimbursement - \$3,551.51, Community Service Office – CHW's are working on increasing Medicaid reimbursement; Partners in Mission group is doing a volunteer survey which should begin

Codington County, 10 March 2026

being shared today; Angie continues to work with the State's attorney and judges on creating a pre-trial program; RESTART is expanding the marketing campaign to include other people sharing their story – they're partnering with Northeast radio to record the stories. Systems of Care/Codington Connects –the Interagency meeting this month is at Brothers & Sisters Behind Bars; Agency of the month is Spectrum Matters and Tracy Kurten, social worker at PLHS, is the individual of the month; it is national Social Work Month; Housing – Housing team is moving forward with initiatives, If anyone is interested in helping with housing, we can connect you with the leader that is working on each effort; Childcare – SDSU is beginning to compile the data from the surveys; Centralized Location – plans are moving forward, and are on track; HEART (Healing, Education, Awareness, Resilience, Trauma) Tifanie Petro will be coming March 30<sup>th</sup> & 31<sup>st</sup> to present ACEs training; Community Awareness Marketing Campaign steering committee has selected a marketing company to do the Awareness campaign; check out Codington Connects at [www.codingtonconnects.com](http://www.codingtonconnects.com) for more events and information about the community.

**SNOWPLOW FOR ASSISTANT HIGHWAY SUPT. PICKUP**

Motion by Johnson, second by Schweer, to accept the quote for Western MVP Plus (Mild Steel) Snowplow, including install, from Steve's World, in the amount of \$12,170.81, as recommended by Highway Supt., Randy Falvey; all voted aye; motion carried.

**RIP RAP PROJECT ALONG COUNTY ROAD 7**

Motion by Gabel, second by VanDusen, to accept the quote for Rip Rap Waterway project, along 460<sup>th</sup> Ave., on County Road 7, from Deutsch Excavating, in the amount of \$65,510.32, as recommended by Highway Supt., Randy Falvey; all voted aye; motion carried.

**CULVERT REPLACEMENT PROJECT ON COUNTY ROAD 7**

Motion by Johnson, second by Schweer, to accept the quote for Culvert Replacement on 460<sup>th</sup> Ave., on County Road 7, from Deutsch Excavating, in the amount of \$7,280.63, as recommended by Highway Supt., Randy Falvey, this project will replace 2 culverts and install only one; all voted aye; motion carried.

**AUDITOR'S ACCT. W/TREASURER AND REGISTER OF DEEDS FEES**

Motion by Gabel, second by Schweer, to approve the Auditor's Account of the cash and cash items in the hands of the County Treasurer as of the last business day of February 2026, all present voted aye; motion carried.

Cash on hand	\$	6,324.31
Checks in Treasurers' possession	\$	89,997.09
less than 3 days		0.00
Credit Card Charges	\$	10,766.06
Cash Items	\$	475.23
<b>TOTAL CASH ASSETS ON HAND</b>	<b>\$</b>	<b>107,562.69</b>
<b>RECONCILED CHECKING</b>		
Reliabank (Memorial Park)	\$	6,060.50
Reliabank Dakota	\$	24,538,674.53
<b>INVESTMENTS</b>		
SD Public Funds Investment	\$	1,112.48
Plains Commerce Bank CD's	\$	0.00
<b>TOTAL CASH ASSETS</b>	<b>\$</b>	<b>24,653,410.20</b>
<b>General Ledger Cash Balance by Funds</b>		
General	\$	8,596,411.91
General restricted cash	\$	500,000.00
Sp. Revenue	\$	8,305,490.74

County Jail Build	\$ 4,922,777.04
Bond Redemption Fund	\$ 143,054.12
Custodial	\$ 2,185,676.39
(schools \$1,287,475.46, townships \$78,490.26; city/towns \$262,932.48)	
<b>TOTAL GENERAL LEDGER CASH</b>	<b>\$ 24,653,410.20</b>

The Board noted Register of Deeds fees, in the amount of **\$33,858.80**, were collected in the month of February 2026.

### CLAIMS

Motion by Johnson, second by Gabel, to approve for payment the following list of claims; all voted aye; motion carried. 605 PROPERTY SOLUTIONS, LLC 1099.02 RENT, A-OX WELDING 25.31 SUPPLIES, ACCREDITATION, AUDIT AND 165.00 SVC, A&B BUSINESS SOLUTIONS 154.30 MAINT, A&B BUSINESS SOLUTIONS 78.13 SUPPLIES, KAITLYN ABBOTT 51.40 JURY, ALCOHOL MONITORING SYSTEMS 488.30 SVC, AUSTIN LAW OFFICES LLP 24155.52 SVC, AUTO VALUE 200.22 REPAIRS/MAINT., AMG - AVERA OCCUPATIONAL MEDIC 109.80 SUPPLIES, AVERA MCKENNAN HOSPITAL 873.46 SVC, JAMES BAKKE 74.00 TRAV, ALISON BAKKEN 40.00 CELL, BANNER ASSOCIATES, INC 15022.50 REPAIRS/MAINT., SHERYL BAUER 52.80 JURY, BEACON CENTER 1000.00 PMT, BIRMINGHAM & CWACH LAW OFFICES 289.38 SVC, BLACKBURN & STEVENS PROF LLC 244.78 SVC, BLUEPEAK 444.70 UTIL, BLUEPEAK 34.50 UTILITIES, BOB BARKER COMPANY INC 107.60 SUP, BORNS GROUP 8135.27 POST, BENJAMIN BOYLE 14.00 REF, BOYS & GIRLS CLUB 9030.58 PMT, BRATLAND LAW 1929.00 SVC, BROTHERS & SISTERS BEHIND BARS 4200.45 SVC, BROTHERS & SISTERS BEHIND BARS 100.00 RENT, BUTLER MACHINERY 1627.11 SUPPLIES, C&R FIRE SUPPRESSION 3378.95 MAINT, C&R FIRE SUPPRESSIEN/DVL FIRE 1343.55 SUPPLIES, CITIWIDE PROPERTY MANAGEMENT 1600.00 RENT, CLEAR LAKE BUILDING CENTER INC 625.00 SUPPLIES, CODINGTON-CLARK ELECTRIC COOPE 10.11 UTILITIES, CODINGTON COUNTY HIGHWAY DEPT. 5157.48 SUP, CODINGTON TREASURER PETTY CASH 150.23 REF, COKO PROPERTIES 250.00 RENT, COLE PAPERS, INC. 2746.58 SUP, ANGIE COLLIGNON 40.00 CELL, LISA COMES 72.40 JURY, COMMUNITY TRANSIT OF WATERTOWN 8.00 TRAV, CONSOLIDATED CORRECTIONAL 17148.13 SUP, CRAFTCO, INC. 12762.75 SUPPLIES, CREDIT COLLECTIONS BUREAU 2082.53 SVC, CREDIT COLLECTIONS BUREAU 302.47 SVC, C & S PEST CONTROL LLC 92.00 MAINT, CULLIGAN OF WATERTOWN 95.18 SUP, LAVERNE D DALLY(CHARLIE) 25.00 CELL, CARLA DANDURAND 51.40 JURY, MATTHEW DARGATZ 25.00 CELL, KATHRYN JANE DEJONG 1600.00 SVC, DEN HERDER LAW FIRM 245.53 SVC, DIAMOND DRUGS, INC 1392.35 SVC, D K DIESEL INJECTION 2167.79 REPAIRS/MAINT., JAMIE DOLEN 25.00 CELL, PAMELA DRAKE 59.80 JURY, EAST RIVER PSYCHOLOGICAL 2500.00 SVC, KEITH EISCHENS 25.00 CELL, ENGELSTAD ELECTRIC CO. 321.75 MAINT, FACE IT TOGETHER INC 7606.32 SVC, JAMES FALK 52.80 JURY, RANDALL G. FALVEY 40.00 CELL, TOWN OF FLORENCE 99.25 UTILITIES, CHANDLER FLOWERS 112.00 TRAV, AVI SYSTEMS INC DBA FORTE' 1515.95 SUP, SARA FOUST 82.25 CELL, FOX LAW FIRM, PLLC 488.96 SVC, TANNER FROMM 10.00 REF, D LEE GABEL 18.03 SUP, MICHELLE GAIKOWSKI 436.20 SVC, GLACIAL LAKES & PRAIRIES TOUR 750.00 SVC, HALEY GOSSEN 54.20 JURY, GREEN OVIATT LAW FIRM LLP 2765.60 SVC, JUSTIN HALAJIAN 40.00 CELL, MERIL HAMBLIN 52.80 JURY, HARRINGTON M COLE 1020.00 RENT, RON HARTLEY 25.00 CELL, HEALTH EQUITY 20.25 SVC, HEALTHSOURCE OF WATERTOWN 50.00 SUPPLIES, DAVID HEDDING 25.00 CELL, JAMES HEDGES 25.00 CELL, HELSPER, MCCARTY & RASMUSSEN 33521.30 SVC, PAUL HERTING 51.40 JURY, HILLYARD 479.12 SUP, HIRSHFIELD'S INC 34.67 SUP, CODY HOFF 25.00 CELL, HUMAN SERVICE AGENCY 200.00 TRAV, CODY HUSMANN 68.20 JURY, HYVEE #1871 ACCTS RECEIVABLE 221.98 SVC, I STATE TRUCK CENTERS 588.83 REPAIRS/MAINT., INTERLAKES COMMUNITY ACTION 1926.00 SVC, JEFF'S VACUUM CENTER 10.99 SUP, JILL

D JOHNSON 50.00 REF, SCOTT JONGBLOED 750.00 SVC, WADE JORDAN 25.00 CELL, JURGENS PRINTING 1079.00 SUP, MITCHELL KALLHOFF 25.00 CELL, MARK C KATTERHAGEN 64.00 SVC, JOHN DEERE FINANCIAL 287.31 REPAIRS/MAINT., ERIK KOSAK 25.00 CELL, L&R AUTO AND ACCESSORIES LLC 839.00 SUPPLIES, JOSEPH LAFRAMBOISE 25.00 CELL, LAKE AREA DOOR 660.34 REPAIRS/MAINT., LANGUAGE LINE SERVICES INC 34.35 SVC, VALERIE J LARSON 64.00 SVC, LEWIS & CLARK BHS 450.00 SVC, LUCY M LEWNO 109.75 SVC, LINCOLN CO TREASURER 2342.99 SVC, LOCATORS & SUPPLIERS, INC. 614.61 SUPPLIES, MAAG PROPERTIES, LLC 1375.00 RENT, MAC'S HARDWARE 592.74 SUPPLIES, MACKSTEEL WAREHOUSE, INC. 1204.52 SUPPLIES, MASTERS TELECOM LLC 355.54 UTIL, MCKESSON MEDICAL SURGICAL 155.09 SUP, MENARDS 786.30 SUP, MENARDS 258.48 SUPPLIES, MIDCONTINENT COMMUNICATIONS 424.88 UTIL, KLAYTON MILLER 25.00 CELL, MOE OIL COMPANY 1394.26 SUPPLIES, MOE'S COMMERCIAL CLEANING 500.00 MAINT, STEVE MOLENGRAAF 114.00 TRAV, MULTI BUSINESS SOLUTIONS INC 5500.00 SVC, MUNICIPAL UTILITIES 17723.08 UTIL, MUNICIPAL UTILITIES 3453.08 UTIL, MUNICIPAL UTILITIES 140.00 UTIL, YESIKA G MUNOZ 771.80 SVC, NAPA CENTRAL 369.74 SUPPLIES, NELSON & ERICSSON LAW OFFICE 7360.28 SVC, CHRISTA NELSON 52.80 JURY, NANCY J NELSON ATTORNEY AT LAW 1491.70 SVC, NEWMAN TRAFFIC SIGNS 1114.63 SUPPLIES, SHAWN NILLS 40.00 CELL, NORTHWESTERN ENERGY 641.90 UTILITIES, NYBERG'S ACE 24.69 SUPPLIES, OFFICE PEEPS, INC. 4958.58 SUP, OFFICE PEEPS 98.60 SUPPLIES, OTTERTAIL POWER CO, 51.94 UTILITIES, THOMAS PAULI 40.00 CELL, MICHELLE PEDERSON 40.00 CELL, PENNINGTON COUNTY JAIL 240.81 TRAV, PRAIRIE LAKES HEALTH CARE CENT 9039.05 SVC, PRINT EM NOW 156.00 SUPPLIES, PRO LINE, INC - WATERTOWN 149.00 MAINT, RC FIRST AID 48.00 SUPPLIES, REDWOOD TOXICOLOGY LABORATORY 2003.94 SUP, COLITA REMMERS 51.40 JURY, RON'S SAW SHOP 370.92 SUPPLIES, PATRICIA ROTH 51.40 JURY, HAROLD ROUNDS 25.00 CELL, DON ROWLAND 750.00 SVC, RULO STRATEGIES LLC 2074.37 SVC, RUNNING SUPPLY INC. 312.80 SUPPLIES, DAWN RUSSELL 118.00 SVC, SANFORD HEALTH 2391.00 SVC, SANFORD HEALTH PATHOLOGY CLINI 291.00 SVC, SCHUCHARD'S TRAILER SALES, INC 10060.00 EQUIPMENT, SCHUMACHER ELEVATOR COMPANY 887.88 MAINT, RANDY SCHWEER 114.00 TRAV, SD ATTORNEY GENERAL'S OFFICE 3225.44 PMT, SD DEPARTMENT OF HEALTH 6325.00 SVC, SOUTH DAKOTA DEPT. OF TRANSPOR 65138.87 REPAIRS/MAINT., SD STATE TREASURER 524448.81 FEBRUARY REMITTANCE, SDACES 15.00 DUES, SDACO 688.00 SVC, SDHSC 600.00 SVC, SDN COMMUNICATIONS 1026.00 UTIL, MELISSA SEARS 40.00 CELL, HEIDI SELCHERT 40.00 CELL, SERVICE PLUS INC 77.75 MAINT, STEVIE SHEPHERD 17.00 REF, SIOUX RURAL WATER SYSTEM 64.55 UTILITIES, SIOUX VALLEY COOP 4223.64 SUP, SIOUX VALLEY COOP 1518.25 SUPPLIES, LAW OFFICE OF ALEXANDER SOCIA 8288.58 SVC, LYNN SOLBERG 40.00 CELL, SOUTH SHORE GAZETTE 432.36 PUB, STEVE STAHLKE 25.00 CELL, STAR LAUNDRY 2603.85 SUP, STAR LAUNDRY 132.44 SUPPLIES, STATE INDUSTRIAL PRODUCTS 313.26 MAINT, STREICHER'S 14.99 SUP, SCOTT SWANSON 25.00 CELL, TECHNIQUES INC 210.48 SUP, THE LODGE AT DEADWOOD 630.00 TRAV, KEVIN THEISEN 57.00 JURY, THOMSON REUTERS-WEST 466.17 SVC, DOUGLAS D. TORSTENSON 25.00 CELL, JAMES TORSTENSON 20.00 CELL, TRANSOURCE 6007.13 REPAIRS/MAINT., TWOTREES TECHNOLOGIES 4488.79 SVC, TWOTREES TECHNOLOGIES 1264.80 SUP, TWOTREES TECHNOLOGIES 4833.25 SVC, TWOTREES TECHNOLOGIES 1695.90 TRAVEL & CONF., TYLER TECHNOLOGIES, INC 1462.50 MAINT, VERIZON WIRELESS 159.20 UTIL, VERIZON WIRELESS 75.06 UTIL, VERIZON WIRELESS 2129.86 UTIL, VERIZON WIRELESS 1245.14 UTIL, VERIZON 40.01 UTILITIES, MITCHELL A VILHAUER 1395.80 SVC, RELIABANK VISA 1368.94 TRAV, RELIABANK VISA 58.13 SUP, RELIABANK VISA 55.24 TRAV, RELIABANK VISA 2097.67 UTIL, RELIABANK VISA 154.18 SUP, RELIABANK VISA 50.00 TRAV, RELIABANK VISA 133.37 SUP, RELIABANK VISA 1199.47 SUP, RELIABANK VISA 468.06 SUPPLIES, MARLONIE VOGELSANG 25.00 CELL, KELLI WANNA 51.40 JURY, WARNE PLUMBING 536.94 MAINT, WARNE PLUMBING & HEATING

3201.64 REPAIRS/MAINT., WATERTOWN CURRENT LLC 660.94 PUB, WATERTOWN DEVELOPMENT COMPANY 30000.00 SVC, WATERTOWN OPTIMIST CLUB 130.00 TRAV, WAVERLY TOWNSHIP 32000.00 SVC, WEBSTER SCALE INC 1225.40 MAINT, BRETT WENDLER 54.20 JURY, FLEETPRIDE, INC. 266.71 SUPPLIES, SARAH WILKENS 65.40 JURY, WINDOW PROS 20.06 SVC, TREY WITTENBERG 54.20 JURY, WATERTOWN LANDFILL 18.00 SUP, WW TIRE SERVICE INC 371.49 MAINT, YANKTON CO. SHERIFF 100.00 SVC, YANKTON CO TREASURER 270.90 SVC, SUSAN ZIRBEL 64.00 JURY, EMC INSURANCE COMPANIES 175927.00 SVC, MUNICIPAL UTILITIES 1033.28 UTIL, SDSU EXTENSION 23050.00 SVC, RELIABANK VISA 1444.40 SUP, RELIABANK VISA 833.64 SUP,

Motion by Gabel, second by Schweer, to approve the following new jail claim; all voted aye; motion carried. Watertown Municipal Utilities \$1,033.28

Motion by Johnson, second by Gabel, to approve a claim in the amount of \$39,136.80 payable to the City of Watertown for January 2026, 911 surcharge collections, Gabel, McElhany, Johnson, and Schweer voted aye; VanDusen was recused; motion carried.

**TRAVEL REQUEST**

Motion by Schweer, second by Johnson, to approve the following travel request: State's Attorney staff to attend conference; all voted aye; motion carried.

**OLD BUSINESS**

Commissioner Gabel provided a construction update on the new jail. The current focus is on the central part of the new jail, putting up steel columns and beams, with another planned visit in early April to inspect precast panels, also discussion of the project contingencies in relation to the builder's realignment fee.

**OPEN**

**Commission Comments** – Commissioner Johnson mentioned the potential of recent sales tax bill that would allow counties to impose a half-cent sales tax, with the proceeds to be used to reduce property tax.

**ADJOURNMENT**

Upon conclusion of all business to come before the Board, a motion was made by Johnson, second by Schweer to adjourn at 9:57 a.m., all voted aye; motion carried.

ATTEST:

Brenda Hanten  
Codington County Auditor

Codington County does not discriminate on the basis of color, national origin, sex, religion, age, or disability in employment or the provision of service.

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