

LYON COUNTY AUDITORS OFFICE  
February 24, 2026

ROCK RAPIDS, IOWA

Vice-Chairman Cory Altena convened the adjourned session with Vanden Bosch and Scholten present. Motion carried assumes unanimous vote unless otherwise stated.

The Board started with the Pledge of Allegiance.

Minutes from the February 10, 2026 regular meeting and February 10, 2026, and February 11, 2026 budget work sessions were reviewed. Motion by Scholten, seconded by Vanden Bosch to approve and Vice-Chairman sign minutes. Motion carried.

The Board reviewed the George Freedom Days 5k Fun Run that is held during the George 4<sup>th</sup> of July weekend celebration. The race will be on Saturday, July 4<sup>th</sup>, 2026. The route is the same as in past years. Motion by Vanden Bosch, seconded by Scholten to approve the request. Motion carried.

The Board discussed the Board of Health vacancy. Auditor Sprock spoke with Dr. Tracy Gayer and stated Gayer would be interested in being appointed to the Board of Health. Motion by Scholten, seconded by Vanden Bosch to appoint Dr. Tracy Gayer to fill the vacancy of Steve Wells. Motion carried

Auditor Sprock asked the Board to choose which option they would like Vogel Glass to proceed with. Motion by Scholten, seconded by Vanden Bosch to sign the quote to fix the 5 doors that were broken during the break-in. Motion carried.

Meadow Acres Golf Course's liquor license is up for renewal. Motion by Vanden Bosch, seconded by Scholten to approve the liquor license renewal for Meadow Acres Golf Course in Larchwood. Motion carried

Daryl Albertson presented the bids that came in for the bridge project 60-C060-129. Albertson stated this project is funded with Federal and Farm to Market dollars. Motion by Vanden Bosch, seconded by Scholten to award the project to Dixon Construction and sign resolution 2026-10. Motion carried. This is a summary of the resolution, and the complete wording can be found at [www.lyoncounty.iowa.gov](http://www.lyoncounty.iowa.gov) under Supervisors and then Resolutions or can be obtained at the Auditor's Office.

Scholten inquired whether the bridge on 250th Street that was damaged by fire would be repaired this year, noting that a nearby homeowner had asked about the potential need for dust control due to increased traffic if the bridge were reopened. Albertson stated that the bridge will not be repaired this year.

Justin Smith, Conservation Director, was present to clarify which revenue sources would be allocated to the Land Acquisition Fund rather than the General Fund and to confirm when the change would take effect. The Board stated the change would begin in FY2027 and confirmed the specific revenue lines to be included.

Motion by Scholten, second by Vanden Bosch to approve claims. Motion carried.

The Board discussed the County Attorney budget. Auditor Sprock relayed several questions from Nolan McGowan regarding the terms of his office paying

half of the secretary's salary from the County Attorney's Incentive Fund rather than the General Fund. McGowan also asked whether this arrangement would be ongoing or limited to FY2027. In addition, he inquired about the current fine collection salary and whether it would continue to be paid from the General Fund. The Board noted that the General Fund already covers that position, and Auditor Sprock indicated she would seek further clarification from McGowan.

Auditor Sprock reviewed the maximum levy rates and provided information regarding current fund balances. The Board indicated it would further discuss the levy rates to be submitted to the Department of Management at the March 3, 2026 budget work session. Sprock stated she would incorporate all current updates into the budget to provide the Board with a clearer understanding of fund balances. No action was taken.

Supervisor correspondence: Altena - NW Iowa Landfill; Vanden Bosch - Riverboat Foundation.

Employment changes: Zach Sauers has resigned from the Maintenance II Utility positions with Secondary Roads. Sauers's last day was 2-20-2026

Payroll dated 2-13-2026 was reviewed and approved.

Payroll Warrant Register in the amount of \$123,541.62 is listed by fund.

General Basic Fund	17,356.09
Rural Service Basic Fund	30,225.76
Secondary Road Fund	75,959.77

Payroll Disbursement Register in the amount of \$47,909.45 is listed by Fund.

General Basic Fund	6,779.44
Rural Services Basic Fund	12,446.52
Secondary Road Fund	28,683.49

Conservation claims dated 2-13-2026 in the amount of \$11,842.99 were reviewed and approved. Check sequence #180016-#180033.

Alliance Communications	LPRA Phone, LD, & Interne	355.00
American Hero Clothing	Annual sticker (3000)	1146.00
Dayton Buntjer	Reimb meal	14.84
Creative Edge	Vinyl decals	78.90
Denny's Sanitation Inc.	Dumpster service	160.00
Gordon Flesch Company, Inc.	Black & white copies	198.74
H & S Homebuilding Center	Exterior doors (6)	3664.98
Iowa Department of Revenue -	January Hotel/Motel tax	980.35
Korthals Kleaning	Nature center cleaning	270.00
LeLoux Diversified, LLC	N. house septic back up	300.00
Lyon & Sioux Rural Water	H2O	267.80
Lyon Rural Electric Coop	LPRA Electric Acct 1608	1920.42
Manitou Carpets	N. house 1/2" pad	120.00
Menards - Sioux Falls East	Carpet North house	45.32
Jen Schemmel	Reimb. meals	65.72
Sioux-Per Center	Diesel fuel	969.30
Justin Smith	Reimb. meals	55.55
US Bank - Purchase Card Purcha	EE & Off Supplies, Dues, Fuel	1230.07
Grand Total		11842.99
General Basic Fund		11,842.99

Handwritten claim dated 2-18-2026 in the amount of \$29.42 were reviewed and approved. Check sequence #180034.

IBC Innovative Business Consult	2/29-2/16/26 Flex Plan	29.42
Grand Total		29.42
Flex Benefits Account	29.42	

Claims dated 2-24-2026 in the amount of \$99,152.35 were reviewed and approved. Check sequence #180035-#180130.

Abbie Ackerman	DOD 1/30/26 Med Exam Fee	283.00
Alliance Communications Attn:	911 Recurring Phone	150.00
Alliant Energy	acct 6097001000-NITE LITE	13.46
Ameritas Life Insurance Corp	PR Annual Base Fee #24238	945.00
Asphalt Paving Assn of IA	reg fee-Hage	420.00
AT & T Mobility	Cell phone & air card	192.21
At-Scene, LLC	iCrimeFighter subscriptio	1500.00
Jerry M. Baatz	Mileage(30)-Feb Meeting	18.00
Bierschbach Equipment & Supply	o-ring for water pump	21.92
Blackstrap, Inc.	road salt	4361.54
Boiler & Pressure Vessel Insp	boiler inspection	80.00
Bomgaars	brake cleaner	48.92
Cellebrite, Inc.	Operation Underground	8010.00
Century Link	911 Recurring 712-233-001	67.98
Clay County Sheriff	ROS - JVJV500513	31.00
Crossroads Trailer	bracket kit #13	101.96
Culligan Soft Water Serv.	INW 7/22/25-1/6/26	88.00
Cash-Wa Distributing	Food for Inmates	1383.58
Dakota Riggers & Tool	magnetic drill bit-RR shop	211.53
Doon Press	Advertising-VA	32.00
DRG Mechanical, Inc	Aprilaire 413 Filter (4)	264.00
Stephanie J. Early, CSR, RDR	Trial Transc. - FECR00640	303.50
Equipment Blades Inc.	cutting edge/bolt #84	272.78
FleetPride	cartidge valve #15	313.98
Frontier	911 Recurring Monthly Pho	129.95
Gacke, Randy	Reimb. overdose training	380.00
Gen Digital Inc.	Lifelock subscription	1499.19
Goldstar Products Inc.	(4)asphalt patch-5 gal	653.46
Gordon Flesch Company, Inc.	Qtrly contract 2/7-5/6/26	727.48
Groves Emergency Lighting	60-10 Vehicle upfit	12324.44
gWorks	annual RoweMap maint/supp	537.00
Randy Hage	meals-Hage/Fed Aid conf	50.73
HardRock Aggregate	107.4 tn riprap 68Y	3264.99
Heartland Hardware LLC	shackle spacers	73.44
Hillyard / Sioux Falls	Custodial supplies	1738.45
IBC Innovative Business Consul	2025 Flex Plan	1208.40
ICRA Certification Fund ICRA T	Summer school registration	200.00
IOVA	IOVA membership 5 yr	50.00
IA Dept. of Public Safety Attn	FY 2nd Qtr circuit	1482.00
Iowa Information Inc.	job posting-office manager	290.24
Lewis Family Drug, LLC	VA Case #12	8.97
Little Rock Free Lance	Advertising-VA	28.00
Lyon County Sheriff Dept.	Sheriff Fees	517.00
Lyon Rural Electric Coop	Postage - vaccine returns	1434.59
MidAmerican Energy	acct 08790-10018 Inwood	1385.24
Midwest Lumber & Design	2x12-14' truck boards #4	27.73

Neapolitan Labs LLC	Web. hsting & support	2000.00
New Century Press	EMA Budget & amend. ad	190.41
NW IA YES Center	Juvenile Detainment (15)	2625.00
Papik Motors	Vehicle maintenance	157.26
Penguin Management Inc	E-Dispatch renewal	7464.00
Popkes, Inc.	Repair tire - Ford Explorer	45.11
Premier Communications	911 Recurring monthly pho	2384.76
Premier Network Solutions	Fortigate Renewal	6710.04
Rapid Graphics	Decals & install on boat	100.00
Rock Rapids Ace Hardware	Fasteners	4.66
Dustin Rodgers	Reimb hotel & registration	668.44
Safeguard Business System	Duplicate checks	76.39
Safety-Kleen Systems Inc.	parts washer solvent	317.13
Sanofi Pasteur, Inc.	IPOL	38.07
Schumacher Elevator Company	Qtrly maint - Crthouse	248.28
Scott Dorhout	Reimb fuel 21.046 gas	52.59
Sioux Sales Company	Uniform belts	59.90
Solutions, Inc.	Evault backup for ISeries	1373.88
Spencer Office/JCL Solutions	Office Supplies	522.11
Breckyn Sprock	Reimb mileage-walk through	11.40
TK Repair LLC	sender assembly #45	1644.57
Town & Country Disposal	garbage service-Little Rock	39.98
Trane	Labor & mat to repair boiler	2050.00
Transource Truck & Equipment	temp sensor, connector #1	149.28
TransUnion Risk & Alternative	TLO subscription	159.00
US Bank - Purchase Card Purcha	Off/Cust.Sup, Microsft, Educ.	14421.28
Van't Hul Repair	fuel tank transfer	345.17
Verizon	Cell Phone	1751.02
Alex Waagmeester	Reimb. meal training	15.72
Wall Street Printers	Business & Appt cards	65.00
Willson & Pechacek, PLC	Legal fees	712.50
Youth Shelter Care of North	Shelter Care Deficit	2049.08
3D Security Inc.	Install cameras crthouse	3574.66
Grand Total		99152.35

General Basic Fund	55,935.81
General Basic Sub Fund	5,073.85
Economic Development Fund	78.88
Secondary Road Fund	19,413.45
Surcharge on E911	11,288.05
County Attorney Incentive Fund	2,366.24
Development Project Fund	1,390.90
Local Gov't Opioid Abatement	1,048.44
Emergency Management Services	186.98
Co. Assessor Agency Fund	1,161.35
Flex Benefits Account	1,208.40

There being no further business there was a motion by Vanden Bosch, seconded by Scholten to adjourn. Motion carried.

ATTEST \_\_\_\_\_ APPROVED \_\_\_\_\_  
County Auditor Chairman

NOTE: These minutes are as recorded by the Clerk to the Board of Supervisors and are subject to Board approval at the next regular meeting.