LYON COUNTY AUDITORS OFFICE ROCK RAPIDS, IOWA
November 10, 2026

Chairman Steve Herman convened the adjourned session with Vanden Bosch, Scholten, Altena, and Hoefert present. Motion carried assumes unanimous vote unless otherwise stated.

The Board started with the Pledge of Allegiance.

Richard Reitsma was present for public comment to discuss benchmarks regarding data centers. Reitsma is requesting to give a more formal presentation next month to the Board of Supervisors.

Chairman Herman opened the public hearing at 8:48 a.m. to take comment on the plan amendment for the Lyon County Economic Development Urban Renewal Area. Present were: Daryl Albertson the County Engineer, Jen Smit the Economic Development Director, Brian Hilt the County Sheriff, and Richard Reitsma, Lyon County Citizen. Smit stated this was a Resolution to allow for Secondary Roads projects. With no further comments, the hearing was closed at 8:50 a.m. Resolution 2026-36 was introduced to approve the urban renewal plan amendment. The amendment would include graveling and putting in culverts of secondary roads in various districts with an amount of $470,000 being reimbursed by TIF. This also includes Professional services from Dorsey & Whitney LLP. Motion by Vanden Bosch, seconded by Altena to approve and sign resolution. Motion carried. This is a summary of the resolution. The complete text can be obtained at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors then Resolutions.

Chairman Herman opened the public hearing at 8:52 a.m. to take public comment on the proposal to incur noncurrent debt in relation to the Lyon County Economic Development Urban Renewal projects. Present were: Jen Smit the Economic Development Director, Brian Hilt the County Sheriff, and Richard Reitsma, Lyon County Citizen. There were no comments or questions. Chairman Birkey closed the hearing at 8:58 a.m. Resolution 2026-37 approving an internal loan to fund urban renewal project costs was introduced. The amount will be $470,000 to fund secondary roads projects. Motion by Altena, seconded by Scholten to approve and sign resolution. Motion carried. This is a summary of the resolution. The full text can be obtained at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors and then Resolutions.

Resolution 2026-38 authorizing the transfer of funds from the road use tax fund to secondary roads was introduced. This will be a transfer of $1,000,000 dollars. Motion by Altena, second by Hoefert to approve and sign resolution. Motion carried. This is a summary of the resolution. The complete text can be obtained at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors then Resolutions.

Resolution 2026-39 authorizing the transfer of funds from the road use tax fund to debt service fund was introduced. This will be a transfer of $443,000 dollars. Motion by Scholten, second by Vanden Bosch to approve and sign resolution. Motion carried. This is a summary of the resolution. The complete text can be obtained at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors then Resolutions.

The Board needs to appoint a member to the Board of Health. Jennifer Lincecum has indicated interest in being a member. Motion by Vanden Bosch, seconded by Altena to appoint Jennifer Lincecum to the Board of Health. Motion carried.

Auditor Sprock presented Resolution 2026-40 to certify the results of the General Election. Sprock read the official election results and explained that canvassing the election involves verifying the accuracy of those results and confirming that no clerical errors occurred. Motion by Hoefert, seconded by Scholten to sign and approve resolution for the General Election. Motion carried. This is a summary of Resolution. The complete text can be obtained at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors then Resolutions.

The following were given the Oath of Office: Cody Hoefert, Stacy Knobloch, and Nolan McGowan.

Minutes from the October 27, 2026 meeting were reviewed. Motion by Vanden Bosch, seconded by Hoefert to approve and Chairman sign minutes. Motion carried.

Lyon County Sheriff, Brian Hilt, was present to discuss the contract rates for the Lawn enforcement contract for next fiscal year. Hilt was also present to discuss a 287G Agreement with ICE - Warrant Service Officer Program. Information only.

The Weed Commissioner Report from John VanVeldhuizen was presented to the Board.

Auditor Sprock provided information from RenoDry USA regarding their guarantee. Sprock stated if no improvements are made at 1 year visit or 3 year visit, another system would be installed at no cost to the County. Motion by Hoefert, seconded by Scholten to accept the bid to install the RenoDry system. Motion carried.

Daryl Albertson presented the bids for the Bridge Project ER-C060(131)—58-60. Motion by Hoefert, seconded by Vanden Bosch to award project to Cohron, AM & Sons, Inc and authorize engineer to sign contract and performance bond.

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

Employment Changes: Brock Wines has moved from a FT Jailer to a PT Jailer with the Sheriff's office with no change to pay rate as of 11-3-2026.

Austin Eben has moved from a PT Jailer to a FT Jailer with the Sheriff's office with an hourly rate of $25.13 as of 11-3-2026.

Jeff Katt who was a seasonal employee with secondary roads has resigned as of 11-6-2026

Supervisor correspondence: Vanden Bosch-Riverboat and Midsioux; Altena-NW IA Landfill.

Payroll dated 10-30-2026 was reviewed and approved.

Payroll Warrant Register in the amount of $215,639.57 is listed by fund.

General Basic Fund	105,767.04
General Supplemental Fund	2,758.93
Rural Service Basic Fund	24,915.59
Economic Development Fund	2,103.28
Secondary Road Fund	71,440.70
Emergency Management Service	941.49

Co. Assessor Agency Fund	7,712.54

Payroll Disbursement Register in the amount of $313,916.19 is listed by Fund.

General Basic Fund	103,883.35
General Supplemental Fund	52,090.96
Rural Services Basic Fund	43,423.76
Economic Development Fund	5,273.72
Secondary Road Fund	94,449.08
Emergency Management Service	663.83
Co. Assessor Agency Fund	11,631.49
Health Insurance Fund	500.00

Handwritten claims dated 11-02-2026 in the amount of $94,140.94 were reviewed and approved. Check sequence #184125.

Sanford Health Plan	Nov. Insurance Premiums	94140.94
Grand Total		94140.94

Health Insurance Fund	94,140.94

Handwritten claims dated 11-03-2026 in the amount of $9,342.78 were reviewed and approved. Check sequence #184126.

IBC	10/26-11/1/2026 Flex/HRA	9342.78
Grand Total		9342.78

Health Insurance Fund	9,334.78
Flex Benefits Account	8.00

Claims dated 11/10/2026 in the amount of $278,212.98 were reviewed and approved. Check sequence #184127-#184239.

Access Systems Leasing	Printer/copier lease	842.83
AED Brands	AED Adult pads (4)	340.00
Steven Ageson	PPE reimbursement	77.40
Ahlers & Cooney, P.C. Attn: Ac	October HR Service	821.00
Alpha Wireless Communications	Minitor VII pagers	530.00
Auto Value Parts Stores	Shop Supplies	934.10
Avera Merrill Pioneer Hospital	Nurse Ride Alongs-Sept	91.41
Bound Tree Medical, LLC	Medical supplies	329.87
Calhoun-Burns & Associates Inc	2026 bridge rating/inspec	8177.50
Care Initiative - Lyon Manor	October Jail Meals (364)	2912.00
Cass County Sheriff's Office	ROS - JVJV500563 & 564	95.00
City of Doon	1st Half FY2027 Allocation	4191.58
City of George	utilities	5455.81
City of Inwood	1st Half FY2027 Allocation	7924.45
City of Larchwood Attn: Librar	1st Half FY2027 Allocation	5671.96
City of Little Rock	1st Half FY2027 Allocation	4209.60
City of Rock Rapids Municipal	Utilities	18595.03
City of Sioux City Fire Depart	1st Half Hazmat Contract	6200.00
CJ Cooper & Associates, Inc.	annual admin fee	475.00
Cooperative Energy Company	October fuel	7107.10
Cooperative Farmers Elevator	20 gal herbicide	1258.96
Cordless Carpentry	roof leak repair - Alvord	575.00
Crossroads Trailer	brakes, hub, drive seal	1224.70
Culligan Soft Water Serv.	Salt & fuel surcharge	304.54
Dakota Data Shred DDS	10/20/2026-738lbs Shred	369.23
Dakota Fluid Power Inc.	sight gauge, remote system rp	4042.55

Dan's Automotive Service, LLC	Oil change 60-6	76.05
Denco Highway Construction Inc	pressure grouting/mudjack	7166.00
Denekas Electric Inc.	Fix lights in meeting room	96.91
Denny's Sanitation Inc.	Monthly rent& service	292.50
DeNoble, Austin & Company PC	US Bank Conf fees-Conserv	87.96
DGR Engineering	prelim design - lw paving	2592.00
DJ's Service	Oil change & Fuel	181.16
Doon Press	Notice of Election (2)	195.00
DRG Mechanical, Inc	HVAC repair - Lester shop	454.00
Sean Dykstra	PPE reimbursement	94.14
FleetPride	stud, wheel nut, tie wrap	76.07
GFC Leasing - WI	Printer lease	511.58
H & S Homebuilding Center	bridge guard rails	60.88
Health Services of Lyon Co	drug tests (4)	100.00
Heiman Inc.	Fire extinguishers check	2982.84
I-State Truck Center	fuel line - #4	177.24
IBC Innovative Business Consul	October Employee Benefit	3528.74
Inovalon Provider, Inc	Oct Access to All Payer C	287.00
Iowa County Attorney Ass'n.	Annual VWC Workshop – JJ	90.00
Iowa Homeland Security & Emerg	Qtr 1 PSAP payment	6116.30
Iowa Prison Industries	County street sign	9936.70
ISAC	FY 2027 HIPAA dues	1750.00
Julie Joachim	Reimb meals - ICACMP	58.44
Jamie L. Kelly	Reimb. Meal & Mileage	148.27
Kody Koerselman	PPE reimbursement	224.99
Ashley Lewis	Reimb mileage	363.60
Little Rock Free Lance	Election ballot	150.00
Lyon & Sioux Rural Water	water - Lester shop	87.00
Lyon County Sheriff Dept.	Sheriff Fees	160.00
Lyon County Treasurer	Bank fee Audit Analysis	25.00
Lyon Rural Electric Coop	security lite rental/ Jul	712.80
Metal Culverts Inc.	CMP - RR stock	123796.50
Meyer Electric Inc.	louvers wash bay - RR sho	105.00
MidAmerican Energy	acct 11930-66002 Doon	57.23
Karlee Nagel	Reimb meals - ICACMP	47.50
New Century Press	Board minutes/Vacancies	2108.29
Northwest Iowa Comm. College N	Continuing Education	419.00
NW IA YES Center	Juvenile Detainment (25)	4612.85
Oak Street Station	Fuel	251.97
Osceola Rural Water	water - Little Rock Shop	51.16
P & K Pest Control Inc	Oct Mthly Maint - Ambula	45.00
Papik Motors	Headlight out, replaced	115.66
Pitney Bowes Global Financial	09/13-12/12/2026 Meter Lease	462.33
Police Legal Sciences	Jail Pro - 12 package	1344.00
Premier Communications	phone bill	5390.77
Reserve Account/Pitney Bowes	Prepaid postage - MV	3500.00
Richarz Repair LLC.	fitting #65	13.92
Riley Knobloch	Reimb meals - ICACMP	51.74
Rock Rapids Ace Hardware	Shop/Maint Supplies	297.19
Michael Rozeboom	PPE reimbursement	162.48
Runnings Supply Inc.	Shop supplies	387.20
Sioux Sales Company	Deputy Uniforms	110.53
Jennifer Smit	Reimb meal - TIF workshop	16.27
Solutions, Inc.	Kofax Software 8/1-7/31	311.20

Spencer Office/JCL Solutions	Black ink - stampers	481.38
Stericycle, Inc.	Monthly Charge-Sharps Dis	45.76
Sunshine Foods	Office supplies /Inmate food	766.94
Thomson Reuters - West Payment	Clear Proflex-Collections	554.88
TransUnion Risk & Alternative	Oct Billing-Acct ID 36366	152.00
Treasurer State of Iowa ATTN:	Indigent Defense Fund	2557.00
Tri-State Ready Mix Inc.	12yds redimix-L16 N Hwy 9	2610.00
Jared VanEngen	spray cert - reimb	71.00
VanHolland Lawn Service LTD Da	Winterizing irrigation sy	858.00
John C. VanVeldhuizen	2026 Weed Comm. mileage	195.00
Verizon	Monthly cell phone Contract	911.54
Vogel Paint & Glass	Glass replacement	3480.01
Ziegler Inc.	drain kit, seals, valve	331.89
Grand Total		278212.98

General Basic Fund	49,676.15
General Supplemental Fund	980.32
Rural Services Basic Fund	40,218.20
Economic Development Fund	16.27
Secondary Road Fund	158,750.45
Surcharge on E911	18,201.76
Emergency Management Services	6,200.00
Co. Assessor Agency Fund	641.09
Health Insurance Fund	3,178.18
Flex Benefits Account	350.56

There being no further business, there was a motion by Vanden Bosch, seconded by Altena 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.