



Board of Supervisors Cerro Gordo County Courthouse

220 North Washington Avenue
Mason City, IA 50401-3254
<https://cerrogordo.gov/supervisors/>

Casey M. Callanan
Carl M. Ginapp
Chris Watts

CERRO GORDO COUNTY BOARD OF SUPERVISORS REGULAR SESSION

**MONDAY, SEPTEMBER 21, 2026
10:00 A.M. – BOARDROOM**

APPROVAL OF AGENDA

APPROVAL OF MINUTES

- A. September 14, 2026, Regular Session
- B. September 15, 2026, Special Session

PUBLIC COMMENT – Agenda Items Only

NEW BUSINESS

1. County Auditor - Claims
2. County Auditor – Payroll
3. County Auditor – Drainage
4. Motion to Approve Sheriff's Monthly Report of Fees
5. County Auditor – Motion to Approve State of Iowa 509A Certificate of Compliance for Health Insurance & Authorize Chairperson to Sign
6. County Auditor – AY24 Annual Report for the Cerro Gordo County Urban Renewal Area
7. County Auditor – Certify Cost of September 8, 2026 City of Swaledale Special Election
8. County Engineer –
9. 10:05 a.m. Public Hearing on Vacating Swallow Avenue between 250th St ROW and Thrush Ave ROW
 - a. Consider Resolution to Vacate Swallow Avenue between 250th St ROW and Thrush Ave ROW
10. Consider Reports from the Environmental Health Service Manager concerning the Manure Management Plan Update for Cattle Site (Rock Pork) #56288 and order that the report be forwarded to the Department of Natural Resources

CORRESPONDENCE & COMMUNICATION

ANNOUNCEMENTS

ADJOURNMENT

Next Resolution 2026-64

Posted: 09/18/26 at 9:15 a.m.

All times listed on the agenda, except the starting time, are tentative.

Cerro Gordo County strives to ensure that its programs and activities do not discriminate on the basis of race, color, national origin, sex, age, or disability. Persons requiring assistance, auxiliary aids or services, or accommodation because of a disability may contact the county's ADA coordinator at (641) 421-3075. If you are hearing impaired, call Relay Iowa TTY at 1-800-735-2942.

Cerro Gordo County

To The Honorable Board of Supervisors
Recapitulation

Fees, Mileage & Miscellaneous Fees Collected in Civil Cases for Month of :

<u>Mileage</u>	<u>Fees</u>	<u>Miscellaneous*</u>
\$387.05	\$10,364.03	\$7,380.96

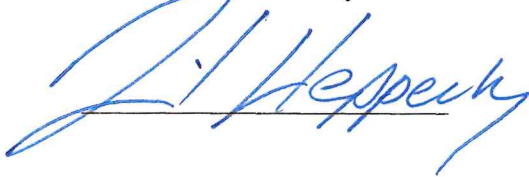
Total Civil & Miscellaneous Fees earned for August 2026-----\$18,132.04

Miscellaneous*

		Credit Account No.
Purchasing Permit	\$0.00	001 4415 051 1060 1
Weapon Permit	\$1,400.00	001 4410 051 1060 1
Ins./Pub Record/Golf Cart	\$90.00	001 5040 051 1060 1
D. L. Printouts	\$0.00	001 5030 051 1060 1
Fingerprints & Dyn.	\$200.00	001 4420 051 1060 1
Offender Reg	\$75.00	001 4450 051 1060 1
Fees & Mileage	\$10,751.08	001 4400 051 1060 1
Room & Board	<u>\$5,615.96</u>	001 4440 053 1050 1
	\$18,132.04	

August 31, 2026 – Issued Check #1722 in the amount of \$18,132.04 to Cerro Gordo County Treasurer.

David Hepperly, Sheriff
Cerro Gordo County



Adam Wedmore, Auditor
Cerro Gordo County





**County Auditor
Cerro Gordo County Courthouse**

220 N Washington Ave
Adam Wedmore, Auditor
www.cerrogordo.gov

Mason City, IA 50401-3254

(641) 421-3028
FAX (641) 421-3139

Date: September 10, 2026

To: Tom Meyer

From: Heather Mathre

Re: Agenda item for 9/14/2026 – 509A Certificate

Agenda item for the Board of Supervisors meeting on September 14, 2026 is approval of the State of Iowa 509A Certificate of Compliance.

Iowa public bodies that maintain a self-insured group healthcare plan are required to file the annual 509A Certificate of Compliance and financial summary with the Iowa Insurance Division. There is a \$100 filing fee.

We are required to contract with an independent actuary to attest to the adequacy of the reserves, rates, and the overall financial condition of the plan. Since 2002, Cerro Gordo County has contracted with Insurance Strategies Consulting LLC. The fee for the actuarial opinion is \$1095.

I have attached a copy of the actuarial opinion and financial report.

See note on page 2=====>>>>>>>>>

Page: 2

Iowa Administrative Code 191- 35.20(2) Minimum plan standards. Self-funded life plans subject to this rule shall meet the requirements of Iowa Code sections 509.1, 509.2, 509.4, and 509.15 and rules thereunder. Self-funded accident and health plans subject to this rule shall meet the requirements of Iowa Code sections 509.1 and 509.3 and rules thereunder.

This means that self-funded plans for public body employees must provide the same benefits as fully insured plans -- this also includes Iowa Code 514C benefits.



DES MOINES, IA
CHICAGO, IL
PORT JEFFERSON, NY
AUSTIN, TX
HARTFORD, CT

September 7, 2026

Heather Mathre
Cerro Gordo County Finance Director
220 N. Washington Ave
Mason City, IA 50401

Re: ***509A Actuarial Opinion***

Dear Heather:

We have completed our study of the adequacy of reserves, rates, and financial condition of the Cerro Gordo County Health Care Plan, and our Opinion is enclosed. This report will provide you with additional information about the study and its results.

Our study was based on documents, reports, and other information provided to us by your office and/or your third-party administrator.

If provided, we examined the provisions of the plan. We assume that the benefit structure would not affect the magnitude of the incurred but unreported claim reserve in any unusual way.

We did not perform an age analysis. The group's demographics are stable with minimal expected variation from year to year.

You have provided us with information regarding the schedule of insurance for the aggregate and specific excess loss insurance coverage provided to the plan by Wellmark. The aggregate coverage of 125% complies with statutory requirements, and specific coverage with a \$95,000 attachment point is additional protection against exceedingly high individual claims.

Included you will find a financial analysis of the plan for the plan year 2025-2026. This analysis includes an estimate of the amount needed at the end of the plan year for incurred but not reported and reported but not paid claims and, if requested, an estimate of the reinsurance recoverable under the aggregate portion of the reinsurance agreement.

For the June 30, 2025 plan year we had estimated an incurred but not reported amount of \$355,161. The actual amount incurred prior to July 1, 2025, but paid after, was not determined.

This concludes our report. It has been our pleasure to conduct this study for you. If there are any parts of the report that you wish to discuss, we will be glad to do so.



2601 SW 35th St
Ankeny, IA 50023
860-422-3819
www.insurance-strat.com

Page 2 of 3

From: Mark Tanner

Date: September 7, 2026

If I can be of any further assistance, please feel free to contact me at (860) 422-3819.

Best regards,

A handwritten signature in dark ink, appearing to read "Mark Tanner", with a horizontal line extending from the end of the signature.

Mark Tanner

From: Mark Tanner

Date: September 7, 2026

***Actuarial Opinion Regarding
Cerro Gordo County Health Care Plan for the
Period Ending June 30, 2026***

I, Mark Tanner, Consulting Actuary, am associated with Insurance Strategies Consulting, L.L.C. I am a Fellow of the Society of Actuaries and a Member of the American Academy of Actuaries. I have been retained by the Cerro Gordo County Health Care Plan to attest to the adequacy of reserves, rates, and financial condition of that Plan to satisfy a requirement of Section 509A.15 of the Iowa Code.

I have examined the assumptions and methods used in determining the reserves held for claims that have been incurred but not yet presented for payment, reserves held for fluctuation in claim payments, and monthly accrual rates to provide funds to cover all claims, reserves, and expenses to operate the Plan. I relied upon underlying records and summaries prepared by those persons and organizations administering the Plan. In other respects, my examination included a review of the assumptions and methods used and such tests of the calculations as I considered necessary.

For the plan year ending June 30, 2026, the reserves necessary for incurred but not yet paid are \$371,000.

In my opinion, the reserves held at the end of the Plan year June 2026 and the accrual rates established for use in the Plan year beginning July 2026 are in accordance with accepted actuarial standards consistently applied, and are based on actuarial requirements of the State of Iowa, make good and sufficient provisions for all unpaid claims and other actuarial liabilities under the terms of the Plan, and include appropriate provision for all actuarial items which ought to be established.



Mark Tanner, FSA, MAAA
Consulting Actuary

Financial Analysis

Plan Name	Cerro Gordo County	
Plan Year	7/1/25-6/30/26	
Funds on hand (prior year's A - B)		1,039,882
Total contributions (current year)		4,595,503
Interest earned on funds (current year)		620
Specific "stop-loss recoveries" (current year)		966,759
Aggregate "stop-loss recoveries" (current year)		0
Other sources of revenue (current year)		518,286
 Total (A)		 7,121,050
 Claims paid (current year)		 4,151,357
Third party administrator charge (current year)		170,296
Specific stop-loss premiums		993,637
Aggregate stop-loss premiums		0
Bonding expenses (current year)		0
Actuarial fees (current year)		1,035
Surplus Lines Tax (if applicable)		0
Other permitted expenses (IAC 35.20) (current year)		0
 Total (B)		 5,316,325
 Funds on hand (current year's A - B)		 1,804,725
Third party administrator expenses due and unpaid (current year)		0
Reinsurance premiums due and unpaid (current year)		0
Third party administrator claims due and unpaid (current year)		0
Reserve for incurred but unpaid claims (current year) *		371,000
Claims fluctuation reserve (current year)		0
Estimated stop-loss recoveries due and unpaid (current year)		0
Total (C)		371,000
Grand Total (A-B-C)		1,433,725

* Should include incurred but not reported, and reported claims not yet paid

Annual Urban Renewal Report, Fiscal Year 2025 - 2026

Levy Authority Summary

Local Government Name: CERRO GORDO COUNTY
Local Government Number: 17

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
CERRO GORDO COUNTY CORRIDOR URBAN RENEWAL	17025	2

TIF Debt Outstanding: 0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	0	0	Amount of 07-01-2025 Cash Balance Restricted for LMI
---	---	---	---

TIF Revenue:	0
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	0

Rebate Expenditures:	0
Non-Rebate Expenditures:	0
Returned to County Treasurer:	0
Total Expenditures:	0

TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	0	0	Amount of 06-30-2026 Cash Balance Restricted for LMI
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Year-End Outstanding TIF
Obligations, Net of TIF Special
Revenue Fund Balance: 0

Annual Urban Renewal Report, Fiscal Year 2025 - 2026

Urban Renewal Area Data Collection

Local Government Name: CERRO GORDO COUNTY (17)
 Urban Renewal Area: CERRO GORDO COUNTY CORRIDOR URBAN RENEWAL
 UR Area Number: 17025

UR Area Creation Date: 02/2012

The Plan for the Cerro Gordo County Corridor Urban Renewal Area was developed to help local officials promote economic development in Cerro Gordo County. The primary goal is to stimulate private investment of new commercial/industrial development.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
LAKE TWP/CLEAR LAKE SCHOOL/CGC CORRIDOR URA INCREMENT	170223	170224	0
LAKE TWP/MASON CITY SCHOOL/CGC CORRIDOR URA INCREMENT	170225	170226	0

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:

0

0

Amount of 07-01-2025 Cash Balance Restricted for LMI

TIF Revenue:
 TIF Sp. Revenue Fund Interest:
 Property Tax Replacement Claims
 Asset Sales & Loan Repayments:
Total Revenue:

0

0

0

0

0

Rebate Expenditures:
 Non-Rebate Expenditures:
 Returned to County Treasurer:
Total Expenditures:

0

0

0

0

TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:

0

0

Amount of 06-30-2026 Cash Balance Restricted for LMI

Projects For CERRO GORDO COUNTY CORRIDOR URBAN RENEWAL

Red Power Rebate Agr

Description:	6-year rebate agreement
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	Yes

Administrative Expenses

Description:	administrative expenses
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	Yes

Debts/Obligations For CERRO GORDO COUNTY CORRIDOR URBAN RENEWAL

Red Power Rebate Pymts

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	06/01/2017
FY of Last Payment:	2019

Administrative Expenses

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	01/01/2014
FY of Last Payment:	2018

Non-Rebates For CERRO GORDO COUNTY CORRIDOR URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	Red Power Rebate Pymts
Tied To Project:	Red Power Rebate Agr

Rebates For CERRO GORDO COUNTY CORRIDOR URBAN RENEWAL

Red Power

TIF Expenditure Amount:	0
Rebate Paid To:	
Tied To Debt:	Red Power Rebate Pymts
Tied To Project:	Red Power Rebate Agr
Projected Final FY of Rebate:	2019

Jobs For CERRO GORDO COUNTY CORRIDOR URBAN RENEWAL

Project:	Red Power Rebate Agr
Company Name:	Red Power
Date Agreement Began:	04/01/2012
Date Agreement Ends:	06/01/2020
Number of Jobs Created or Retained:	29
Total Annual Wages of Required Jobs:	528,981
Total Estimated Private Capital Investment:	2,865,420
Total Estimated Cost of Public Infrastructure:	0

♣ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

The Cerro Gordo County Corridor Urban Renewal Area (17025) was Inactive for Assessment Year 2023 (taxes payable 2023/2024).

256 Characters Left

Sum of Private Investment Made Within This Urban Renewal Area
during FY 2026

0

Annual Urban Renewal Report, Fiscal Year 2025 - 2026

TIF Taxing District Data Collection

Local Government Name: CERRO GORDO COUNTY (17)
 Urban Renewal Area: CERRO GORDO COUNTY CORRIDOR URBAN RENEWAL (17025)
 TIF Taxing District Name: LAKE TWP/CLEAR LAKE SCHOOL/CGC CORRIDOR URA INCREMENT
 TIF Taxing District Inc. Number: 170224
 TIF Taxing District Base Year: 0
 FY TIF Revenue First Received: 2013
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2033

UR Designation
 No
 No
 02/2012

Slum
 Blighted
 Economic Development

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	4,882,720	0	0	0	0

FY 2026 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: CERRO GORDO COUNTY (17)
 Urban Renewal Area: CERRO GORDO COUNTY CORRIDOR URBAN RENEWAL (17025)
 TIF Taxing District Name: LAKE TWP/MASON CITY SCHOOL/CGC CORRIDOR URA INCREMENT
 TIF Taxing District Inc. Number: 170226
 TIF Taxing District Base Year: 0
 FY TIF Revenue First Received: 2013
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2033

UR Designation
 No
 No
 02/2012

Slum
 Blighted
 Economic Development

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	1,559,560	0	0	0	0

FY 2026 TIF Revenue Received: 0



County Auditor
Cerro Gordo County Courthouse

220 N Washington Ave
Mason City, IA 50401
www.cerrogordo.gov

Adam Wedmore, Auditor
641-421-3034
awedmore@cerrogordo.gov

COST OF ELECTION

GOVERNMENT: City of Swaledale

ELECTION: Swaledale Special Election

Ballot Printing	\$32.32
Programming of Equipment	1550.00
Tenex Equipment	50.00
Election Registers	10.00
Tally Books	8.00
Canvass Form	10.00
Eligibility Paper	60.00
Precinct Workers	597.50

Total Cost to City of Swaledale	\$2,317.82
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I, Alexis Jackson, hereby certify that the above is just, reasonable, and correct, and that the same is properly chargeable and payable to the Cerro Gordo County Treasurer, 220 North Washington, Mason City IA 50401.

Alexis Jackson, Election Deputy

Prepared by Brandon Billings, 17274 Lark Avenue, Mason City, IA 50401, (641) 424-9037
Return to Brandon Billings, 17274 Lark Avenue, Mason City, IA 50401, (641) 424-9037

RESOLUTION

2026-64

WHEREAS, The Cerro Gordo County Board of Supervisors received petition to vacate a portion of the Public Highway System; and,

WHEREAS, Pursuant to Chapter 306.11 of the Code of Iowa, Cerro Gordo County Board of Supervisors on Monday August 31, 2026, set a date for a public hearing for this matter; and on Monday, September 21, 2026, the Cerro Gordo County Board of Supervisors held said public hearing to consider the vacation of Swallow Avenue described as:

PORTLAND TOWNSHIP: all of the 66' in width road (Swallow Ave) within the NE¼ of Section 19-96-19; more specifically vacate the road between the 250th Street Right-of-Way and Thrush Avenue Right-of-Way.

WHEREAS, no objections from adjacent landowners have been received, either in writing or by person present; and,

WHEREAS, after hearing all comments, the Engineer recommended the Board of Supervisors order Swallow Avenue, described above, as vacated and closed; and,

WHEREAS, the Cerro Gordo County Board of Supervisors have power to establish, alter or vacate pursuant to Chapter 306.10 of the Code of Iowa.

NOW THEREFORE BE IT RESOLVED, the Cerro Gordo County Board of Supervisors ordered the above-described portion of Swallow Avenue vacated and closed; and,

The foregoing resolution adopted on a motion of Supervisor _____ and seconded by Supervisor _____ on this 21st Day of September 2026, with the vote being as follows:

AYES:

NAYS:

ABSENT/NOT VOTING:

Casey M. Callanan, Chairperson
Board of Supervisors

ATTEST:

Bob Peshak
Deputy County Auditor





PUBLICHEALTH
healthier together

DATE: September 15, 2026

TO: Cerro Gordo County Board of Supervisors

CC: Brittney Friederich, Assistant Zoning Administrator, Cerro Gordo County

FROM: Lauren Hunt, Cerro Gordo County Department of Public Health

SUBJECT: Manure Management Plan for Rock Pork, L.L.C.

This report is to make you aware of concerns regarding a Manure Management Plan Short Form Annual Update received by this office from **Rock Pork swine and cattle operation**. **This report is being submitted according to Resolution 2003-123 A Resolution Adopting Policy for the Receipt, Review and Comment on Manure Management Plans Received by the Cerro Gordo County Board of Supervisors.** Within seven (7) days of receipt of the manure management plan the Environmental Service Manager shall review the Manure Management Plan and prepare a report to the Board of Supervisors detailing issues to forward to the Iowa Department of Natural Resources.

Rock Pork LLC is located at 19729 170th Street near the intersection of Thrush Avenue in Sections 30 and 31 of Owen Township. The site houses 1,300 feeder cattle on the south side of 170th Street and 5,000 finished hogs on the north side of 170th Street. The total AU (animal units) is 3,300. Annual manure production will consist of 11,000 tons of dry manure and 2,331,750 gallons of liquid manure. The plan consists of five fields totaling 915.11 acres. The fields are in Sections 29, 30, 31 and 32 in Owen Township and Section 36 in Bath Township. **The fields on which manure will be applied is unchanged.** The owner indicates no changes to the plan. The concerns are listed below:

- The un-incorporated village of Cartersville is about 1¼ miles southeast of the proposed application area.
- The City of Rockwell is about 1¼ miles to the west of the application area.
- Zeidler Park is about 1½ miles to the west of the manure application area.
- Tributaries (small waterways) of Coldwater Creek and Beaver Creek intersect the manure application area.

If you have any questions regarding this information, feel free to contact this office at (641) 421-9306 or Lhunt@cghealth.com.

2026 MMP Short Form for Annual Update

Facility

CATTLE SITE (ROCK PORK) # 56288
19729 170TH ST
Rockwell, IA 504698664

Date Due: 09/01/2026

Date Received: 08/25/2026

Date Approved: 09/04/2026

Owner

Tom, Cody, & Cory Weaver
Rock Pork LLC

Contact

Tommy Weaver
TROY PETERSON

Prior to making changes in manure management practices, update the on-site copy to show actual changes. Please select changes below and include all changes in your current, on-site MMP.

☒ I have made no changes to my MMP

☐ I have added acres

☐ Change Crop Rotation or Optimum Yields

☐ Changed Application Method

☐ Used manure analysis

☐ I am electing to be a small animal feeding operation (SAFO) or facility capacity has changed

☐ I have made other changes to my MMP Describe :

County Notifications

The following counties have been notified:

Cerro Gordo

Animal Unit Capacity / Payment Summary

Animal Type	Head	AUC	Amount (AUC * 0.15)
Swine Wean to Finish	5000	2000.00	\$300.00
Cattle Beef Finishing	1300	1300.00	\$195.00
Total	6300	3300.00	\$495.00

I, Cody Weaver, attest that the information indicated above is accurate and complete.