



County Auditor
Cerro Gordo County Courthouse

220 N Washington Ave
Mason City, IA 50401
Adam Wedmore, Auditor

Ph: 641-421-3028
Fax: 641-421-3139
www.cerrogordo.gov

Date: August 25, 2026

From: Heather Mathre

Re: Agenda item for 8/31/2026 – Service agreement with HUB

Agenda item for the Board of Supervisors meeting on August 31, 2026, is approval of the service agreement with HUB International Great Plains for the preparation of the actuarial valuation of the health plan for FYE 2026 and the roll forward valuation for FYE 2027.

Per GASB 75, public employers are required to report the Other Post-Employment Benefits (OPEB) liability on their financial statements. This requires an actuarial valuation every two years.

In prior years, the county contracted with Robert Hopson for this service. Mr. Hopson has retired and recommended HUB International Great Plains for the continued service.



GASB #75 OPEB Service Agreement

THIS ACTUARIAL SERVICES AGREEMENT ("Agreement") is made and entered into effective as of the _____ day of _____, 2026 (the "Effective Date"), by and between HUB International Great Plains, (hereinafter referred to as "HUB"), and Cerro Gordo County, Iowa (hereinafter referred to as "Client").

Actuarial Services

HUB will perform a full actuarial valuation of the retiree health plan as of July 1, 2025 for the 2026 fiscal year. Our report will include information necessary to meet the GASB #75 OPEB disclosure requirements as of June 30, 2026. Our report will also include a static "roll forward" of the actuarial valuation that will normally be suitable for the 2027 fiscal year disclosures.

Additional Actuarial and Consulting Services

At the request of the Client, HUB will extend the actuarial valuation analysis to determine the effect on annual costs and the funded status of the plans as a result of:

- a change in actuarial assumptions or actuarial methods
- a change in eligibility requirements of existing benefit provisions
- changes in benefit provisions

As consideration for any of the additional services above, the Client agrees to pay HUB fees based on direct expenses, related travel expenses and hourly time charges that are based on the time recorded to complete the services and the hourly billing rates for the designated personnel as follows:

Principal Actuary	\$325
OPEB Actuarial Analyst	\$225

Report to Auditors/Assisting Auditors

At the request of the Client, HUB will respond to the auditor's request for information regarding the annual actuarial valuation and financial disclosures that may be needed to provide the audit confirmation.

Fees

The fee for the 2026 fiscal year valuation (including "roll forward" valuation results for the 2027 fiscal year as well) is \$4,800.

Term

The term of this Agreement shall commence on the Effective Date and shall continue through December 31, 2027 unless terminated before that time by the Client. The continuation of the agreement shall be contingent upon the periodic review by the Client of the services being provided by HUB. This Agreement may be renewed for additional annual periods by mutual written agreement by both parties.

**Termination**

Either party to this Agreement may terminate the Agreement (with or without cause) upon delivery, at least 60 days' advance written notice to the other party. HUB may terminate this agreement at any time, with or without cause, by providing delivery of at least 60 days written advance notice to the Client.

Confidentiality

HUB recognizes that during the performance of its services under this Agreement, the Client will provide information consisting of member information, investment information, administrative information, or any non-public information pertaining to the plans identified herein ("Confidential Information"). HUB shall treat the Confidential Information as it would treat its own confidential trade secret, business, or proprietary information, and shall only use such information for purposes of performing its obligations under this Agreement. Except as otherwise provided in this paragraph, HUB agrees not to disclose the Confidential Information to anyone except its own employees who have a need to know such information, which employees will be instructed to maintain the confidentiality of the Confidential Information in the same manner as they would be confidential trade secret, business, or proprietary information of their own company. If HUB is compelled to disclose the Confidential Information by law, legal process, or regulatory authority, HUB will notify the Client in writing prior to such disclosure.

Indemnity

HUB will indemnify and hold the Client harmless for any loss incurred by the Client as a result of any claims, suits, or proceedings made or brought against the Client as a result, which indirectly or directly, of HUB's breach of this Agreement, gross negligence, or willful misconduct.

Assignment.

HUB reserves the right to assign the rights and obligations under this Agreement to a related corporation or other entity.

Limitation of Liability

Except for fraud, gross misconduct or willful misconduct by HUB, its affiliated companies, shareholders, employees, contractors, associates or Board members, neither party will be liable to the other party for any indirect, consequential, incidental, or punitive damages, including but not limited to loss of profit, income or savings, even if advised of such possibility, and neither party's total liability arising out of or related to this agreement for services under any theory of law will exceed the total remuneration payable by the Client to HUB in the 12 months before the accrual of the cause of action giving rise to liability. The foregoing limitation shall not apply to any third-part or indemnified claims made against either HUB or the Client. This paragraph shall survive the expiration or earlier termination of this Agreement.

In addition, the Client shall hold HUB harmless to any claims, losses, liabilities, errors or damages related to any actuarial or consulting services provided by any provider prior to the Effective Date.

**Dispute Resolution**

Any controversy, dispute or questions arising out of, in connection with or in relation to this agreement, between the Client and HUB, its affiliated companies, shareholders, employees, contractors, associates, or Board members or its interpretation, performance or nonperformance or any breach thereof shall be resolved through mediation before a mediator mutually agreed upon by the parties. In the event mediation fails to resolve the dispute within 30 days after a mediator has been agreed upon or such other longer period as may be agreed to by the parties, such controversy, dispute or question shall be settled by arbitration in accordance with the rules of the American Arbitration Association as applied to Nebraska by a sole arbitrator. Any court having jurisdiction thereof may enter a judgment upon the award rendered by the arbitrator. Each party will advance ½ of the cost for the arbitration. The prevailing party will be entitled to the right to record any judgment in any and all jurisdictions in order to enforce the judgment and an allocation of cost within accordance with the arbitrator's decision.

IN WITNESS WHEREOF, the Client and HUB have duly executed this **GASB #75 OPEB ACTUARIAL SERVICES AGREEMENT** effective as of the day and year first above written.

Client**HUB International Great Plains**

By: _____

By: _____

Title: _____

Title: _____

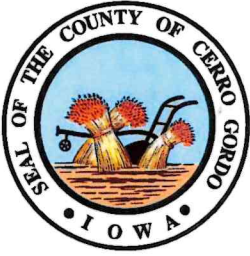
Date: _____

Date: _____

Addresses

Cerro Gordo County
220 N Washington Avenue
Mason City, IA 50401

HUB International Great Plains
11516 Miracle Hills Drive, Suite 100
Omaha NE 68154



Cerro Gordo County Engineer

Phone: (641) 424-9037
Fax: (641) 424-9058

17274 Lark Ave.
Mason City, Iowa 50401

Brandon Billings, P.E.
Assistants: Andy Swinton, and Spencer Nielsen
Administrative Assistant: Michele Eiklenborg

Agenda

I received a request from Martin Marietta to vacate Swallow Ave from 250th to Thrush. Attached is their letter. I have also spoken to the adjacent owner on Swallow ave and her son. They are nearly impossible to directly contact because of their schedule. All adjacent owners are on board with this and want to move forward.

The secondary roads department is in support of this and is not going to fight the vacation of this road ROW.



June 15, 2026

Brandon Billings
Cerro Gordo County Engineer
17274 Lark Ave.
Mason City, IA 50401

Dear Mr. Billings,

The undersigned owners and lessee of approximately 112 acres in the NE 1/4, Township 96N, Range 19W, Section 19, just South of Portland in Cerro Gordo County respectfully request the permanent closure of Swallow Avenue from Thrush Avenue to 250th Street, including vacation of the associated public right-of-way (ROW). Swallow Avenue carries very little traffic resulting in illegal dumping activity. Closing the road will allow it to be blocked off to prevent such public access and will relieve Cerro Gordo County of ongoing maintenance responsibilities. Vacation of the associated ROW will also allow Martin Marietta Portland Quarry access to mineral reserves on our property that weren't previously accessible due to the required setback from Swallow Avenue. Please note that any additional mining will be done in accordance with the existing Special Use Permit (SUP), as amended, as well as all other Cerro Gordo County regulations.

We have discussed this proposal with our neighbor Donna Jamison (15951 Swallow Ave, Mason City, IA 50401; 641-423-5599) who is the only resident on Swallow Avenue. Donna and her son Lonnie have indicated that they support the proposed road closure. They noted it will reduce dust and hopefully end the illegal dumping and other activities that occur near their home due to the road.

Please feel free to reach out to Tom Bain with Martin Marietta at 515-681-8787 with questions regarding the request.

Sincerely,



Chris Weaver – Weaver Rocks, LLC



Marsha O'Brien – Ft. Dodge Limestone



Mark Johnson – Martin Marietta Materials, Inc.



A Kleinfelder Company

VEENSTRA & KIMM INC.

2800 4th Street SW, Suite 9
Mason City, Iowa 50401

641.421.8008
www.v-k.net

CERTIFICATE OF COMPLETION

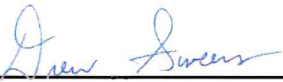
ROCKWELL SECONDARY ROADS MAINTENANCE FACILITY – SOILS CORRECTION, GRADING & UTILITIES PROJECT CERRO GORDO COUNTY, IOWA

Veenstra & Kimm, Inc. hereby certifies that we have made an on-site review of the completed construction of **ROCKWELL SECONDARY ROADS MAINTENANCE FACILITY – SOILS CORRECTION, GRADING & UTILITIES PROJECT** under the Contract as performed by Cole Excavating, Inc. of Greene, Iowa and the date of completion is hereby established as August 19, 2026.

As Engineers for the project, it is our opinion that the work performed is in substantial accordance with the plans and specifications, and that the final amount of the contract is Three Hundred Two Thousand Thirty-Four and 48/100 Dollars (\$302,034.48).

Filed by: **VEENSTRA & KIMM, INC.**

Accepted by: **CERRO GORDO COUNTY**

By 

By _____

Title Project Engineer

Title Chairperson

Date Certificate Filed:

Date Accepted:

August 20, 2026

Job No. 37523



VEENSTRA & KIMM INC.

2800 4th Street SW, Suite 9
Mason City, Iowa 50401

641.421.8008
www.v-k.net

PAY ESTIMATE NO. 2, FINAL

Date: August 20, 2026

Project Title	Rockwell Secondary Roads Maintenance Facility - Soils Correction, Grading & Utilities Project Cerro Gordo County, Iowa			Contractor	Cole Excavating 421 Highland Dr, P.O. Box 617 Greene, IA 50636		
Original Contract Amount & Date	\$	257,985.00	June 1, 2026	Pay Period	July 18, 2026 to August 19, 2026		

BID ITEMS							
Bid Item Number	Specification Section / Description	Unit	Estimated Quantity	Unit Price	Extended Price	Quantity Complete	Value Completed
DIVISION 1 - GENERAL							
1.01	MOBILIZATION	LS	1	\$ 10,000.00	\$ 10,000.00	100.0%	\$ 10,000.00
1.02	TRAFFIC CONTROL	LS	1	\$ 1,500.00	\$ 1,500.00	100.0%	\$ 1,500.00
1.03	EXPLORATORY EXCAVATION (ASSUMED QUANTITY)	HOUR	10	\$ 325.00	\$ 3,250.00	15.0	\$ 4,875.00
TOTAL DIVISION 1=					\$ 14,750.00		\$ 16,375.00
DIVISION 2 - EROSION CONTROL							
2.01	PERIMETER AND SEDIMENT CONTROL DEVICE	LF	190	\$ 4.00	\$ 760.00	180	\$ 720.00
2.02	INTAKE PROTECTION	EA	1	\$ 200.00	\$ 200.00	1	\$ 200.00
2.03	STABILIZED CONSTRUCTION ENTRANCE	TON	50	\$ 30.00	\$ 1,500.00	0.00	\$ -
TOTAL DIVISION 2=					\$ 2,460.00		\$ 920.00
DIVISION 3 - SANITARY SEWER							
3.01	SANITARY SEWER MAIN						
3.01.1	8"	LF	333	\$ 39.00	\$ 12,987.00	333	\$ 12,987.00
3.02	SANITARY SEWER WYE						
3.02.1	8"x6"	EA	1	\$ 300.00	\$ 300.00	1	\$ 300.00
3.03	SANITARY SEWER MANHOLE, 6010.301, 48" DIA	EA	1	\$ 5,000.00	\$ 5,000.00	1	\$ 5,000.00
3.04	SANITARY SEWER SERVICE						
3.04.1	6"	LF	66	\$ 50.00	\$ 3,300.00	56	\$ 2,800.00
3.05	STABILIZING MATERIAL (ASSUMED QUANTITY)	TON	25	\$ 30.00	\$ 750.00	0.00	\$ -
3.06	GRANULAR BACKFILL MATERIAL (ASSUMED QUANTITY)	TON	50	\$ 30.00	\$ 1,500.00	0.00	\$ -
3.07	SANITARY SEWER SYSTEM AND COMPACTION TESTING	LS	1	\$ 1,000.00	\$ 1,000.00	100%	\$ 1,000.00
3.08	CONNECT TO EXISTING SANITARY SEWER	EA	1	\$ 1,200.00	\$ 1,200.00	1	\$ 1,200.00
TOTAL DIVISION 3=					\$ 26,037.00		\$ 23,287.00
DIVISION 4 - STORM SEWER							
4.01	CONNECT TO EXISTING WATER MAIN	EA	1	\$ 1,000.00	\$ 1,000.00	1	\$ 1,000.00
4.02	WATER MAIN						
4.02.1	8"	LF	355	\$ 55.00	\$ 19,525.00	355	\$ 19,525.00
4.03	GATE VALVE						
4.03.1	GATE VALVE	EA	1	\$ 3,000.00	\$ 3,000.00	1	\$ 3,000.00
4.04	WATER MAIN FITTINGS (INCLUDES 15% ADDITIONAL)	LBS	320	\$ 10.00	\$ 3,200.00	320	\$ 3,200.00
4.05	WATER SERVICES						
4.05.1	2"	LF	87	\$ 85.00	\$ 7,395.00	62	\$ 5,270.00
4.06	CORPORATION						
4.06.1	2"	LF	1	\$ 1,200.00	\$ 1,200.00	1	\$ 1,200.00
4.07	CURB STOP						
4.07.1	2"	EA	1	\$ 1,500.00	\$ 1,500.00	1	\$ 1,500.00
4.08	FIRE HYDRANT ASSEMBLY	EA	1	\$ 8,000.00	\$ 8,000.00	1	\$ 8,000.00
4.09	STABILIZING MATERIAL (ASSUMED QUANTITY)	TON	25	\$ 30.00	\$ 750.00	0	\$ -
4.10	GRANULAR BACKFILL MATERIAL (ASSUMED QUANTITY)	TON	50	\$ 30.00	\$ 1,500.00	0	\$ -
4.11	WATER MAIN INSULATION (ASSUMED QUANTITY)	LF	20	\$ 25.00	\$ 500.00	0	\$ -
4.12	WATER MAIN SYSTEM & COMPACTION TESTING	LS	1	\$ 1,500.00	\$ 1,500.00	100%	\$ 1,500.00
TOTAL DIVISION 4=					\$ 49,070.00		\$ 44,195.00

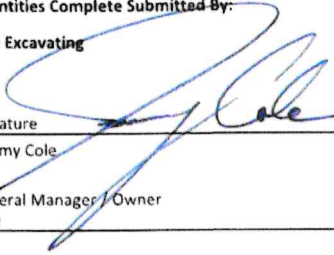
BID ITEMS							
Bid Item Number	Specification Section / Description	Unit	Estimated Quantity	Unit Price	Extended Price	Quantity Complete	Value Completed
DIVISION 5 - WATER MAIN							
5.01	PAVEMENT / FOUNDATION REMOVAL	LS	1	\$ 5,200.00	\$ 5,200.00	1	\$ 5,200.00
5.02	EXCAVATION AND DISPOSAL	CY	2,460	\$ 8.00	\$ 19,680.00	3,188	\$ 25,504.00
5.03	CLEAN ROAD STONE (1"-1.5")	TON	1,000	\$ 28.00	\$ 28,000.00	413.79	\$ 11,586.12
5.04	FILL SAND	TON	4,900	\$ 16.00	\$ 78,400.00	4,436.00	\$ 70,976.00
5.05	AGGREGATE BASE COURSE (INCLUDING 15% EXTRA)	CY	160	\$ 52.00	\$ 8,320.00	160	\$ 8,320.00
5.06	PCC ROADWAY PAVEMENT PATCH, 8" THICK	SY	50	\$ 110.00	\$ 5,500.00	50	\$ 5,500.00
5.07	PCC DRIVEWAY PAVEMENT PATCH, 8" THICK	SY	785	\$ -	\$ -	0.00	\$ -
5.08	AGGREGATE SURFACE COURSE / TEMPORARY SURFACING	TON	618	\$ 26.00	\$ 16,068.00	2,068.36	\$ 53,777.36
5.09	SUBGRADE & PAVEMENT TESTING	LS	1	\$ 1,300.00	\$ 1,300.00	100.0%	\$ 1,300.00
TOTAL DIVISION 5=					\$ 162,468.00		\$ 182,163.48
DIVISION 6 - LANDSCAPE							
6.01	TOPSOIL FURNISH (ASSUMED QUANTITY)	CY	85	\$ 20.00	\$ 1,700.00	20	\$ 400.00
6.02	SEED, FERTILIZER, AND MULCH	ACRES	0.10	\$ 15,000.00	\$ 1,500.00	0.1	\$ 1,500.00
TOTAL DIVISION 6=					\$ 3,200.00		\$ 1,900.00
TOTAL CONTRACT AMOUNT					\$ 257,985.00		\$ 268,840.48

MATERIALS STORED SUMMARY			
Description	Number of Units	Unit Price	Extended Cost
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
TOTAL MATERIALS STORED			\$ -

SUMMARY			
Contract Price			Value Completed
Original Contract Price		\$ 257,985.00	\$ 268,840.48
Approved Change Orders (list each)	Change Order #1	\$ 33,194.00	\$ 33,194.00
TOTAL ALL CHANGE ORDERS		\$ 33,194.00	\$ 33,194.00
Revised Contract Price		\$ 291,179.00	\$ 302,034.48
Materials Stored			\$
Value of Completed Work and Materials Stored			\$ 302,034.48
Less Liquidated Damages			\$
Final Contract Amount (Revised Contract Price Less Damages & Assessments)			\$ 302,034.48
Less Retained Percentage (3%)			\$ 9,061.03
Net Amount Due This Estimate			\$ 292,973.45
Less Estimate(s) Previously Approved	No.1	\$ 291,518.45	
Less Total Pay Estimates Previously Approved			\$ 291,518.45
Percent Complete	103.7%	Amount Due This Estimate	\$ 1,455.00

The amount \$ 1,455.00 is recommended for approval for payment in accordance with the terms of the contract.

The retainage amount \$ 9,061.03 is recommended for payment 31 days after Owner acceptance of the work in accordance with the terms of the contract, providing all punchlist items are complete.

Quantities Complete Submitted By:	Recommended By:	Approved By:
Cole Excavating	Veenstra & Kimm, Inc.	Cerro Gordo County
Signature 	Signature 	Signature
Jeremy Cole	Drew Sweers, P.E.	
General Manager / Owner	Project Engineer	Chairperson
Title	Title	Title
Date	Date 8/20/2026	Date

Board Member _____ introduced the following Resolution entitled "RESOLUTION ACCEPTING WORK" and moved its adoption. Board Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon the Chairperson declared the following Resolution duly adopted:

RESOLUTION NO. 2026-
RESOLUTION ACCEPTING WORK

WHEREAS, on June 1st, 2026, the County of Cerro Gordo, Iowa, entered into contract with Cole Excavating, Inc., of Greene, Iowa, for the construction of the **Rockwell Secondary Roads Maintenance Facility – Soils Correction, Grading & Utilities Project**, within the County, as therein described; and

WHEREAS, said contractor has fully completed the construction of said improvements, known as the **Rockwell Secondary Roads Maintenance Facility – Soils Correction, Grading & Utilities Project**, in accordance with the terms and conditions of said contract and plans and specifications, as shown on the certificate of the Engineer filed with the Auditor on August 20th, 2026:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF CERRO GORDO, IOWA:

Section 1. That said certificate of the Engineer be and the same is hereby approved and adopted and said improvements are hereby accepted as having been fully completed in accordance with the said plans, specifications and contract. The total contract cost of the improvements payable under said contract is hereby determined to be \$302,034.48.

PASSED AND APPROVED this 31st day of August, 2026.

Board of Supervisors of Cerro Gordo County, Iowa

Casey M. Callanan, Chairman

ATTEST:

By _____
Bob Peshak, Deputy Auditor
SEAL



DATE: August 25, 2026

TO: Cerro Gordo County Board of Supervisors

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

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

SUBJECT: Manure Management Plan Christiansen Family Farms (F-47)

This report is to make you aware of concerns regarding a Manure Management Plan Annual Update received by this office from **Christiansen Family Farms (F-47) swine 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 concerns to forward to the Iowa Department of Natural Resources.

The confinement unit is located at **8821 170th Street in Section 32 of Mount Vernon Township**. The swine operation is an existing operation that is not expanding. The operation consists of 4,160 hogs in the wean/finish stage, which will produce about 1,310,400 gallons of manure annually. The manure will be stored in below building pits. Manure will be applied to three fields totaling 300.57 acres in Sections 30, 32, and 33 of Mount Vernon Township. **The fields on which manure will be applied is unchanged from the previous plan.** The concerns with the plan are listed below:

- The city of Swaledale is 1¼ miles from the manure application area.
- The fields where the manure will be applied are within the following distances to public use areas: ½ mile to Beaverdam Creek Waterfowl Protection Area; 1½ miles to Walch Wildlife Area; 2½ miles to Zirbel Slough; 2¼ miles to Stille Wildlife Area; 1¼ miles to Union Hills Waterfowl Protection Area, two miles to the Mount Vernon Township Cemetery.
- A tributary of West Branch Beaver Dam Creek runs in close proximity to the fields in Sections 32 of Mount Vernon Township.
- A waterway commences in the field in Section 33 of Mount Vernon Township.
- The manure will be applied adjacent to heavily traveled Interstate 35; odors may influence the perception of travelers.

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