

8601 Robert Fulton Drive  
Suite 210  
Columbia, MD 21046

Telephone 410-423-4800  
Fax 410 381 5538

**MASTER SERVICES AGREEMENT**

THIS MASTER SERVICES AGREEMENT (the "Agreement") is made and entered into as of the 10<sup>th</sup> day of June 2022 (the "Effective Date"), by and between UHY CONSULTING, INC. a Delaware corporation ("UHY"), and Woodbury County, IA. ("County").

**Statement of Purpose**

The parties desire to enter into this Agreement pursuant to which UHY will provide County with certain thought leadership or professional services.

NOW, THEREFORE, in consideration of the premises and mutual covenants and agreements contained herein, and other good and valuable consideration the parties hereby agree as follows:

1. **Engagement.**

a. County hereby agrees to hire UHY, and UHY hereby agrees to perform certain services for County, pursuant to the terms of this Agreement. For each project (a "Project") that County desires UHY to perform services (the "Services"), a detailed description of the Services, as well as any terms and conditions relating thereto, shall be set forth in detail in a "Statement of Work" in the form of Exhibit A attached hereto. Each such Exhibit A shall be signed by the parties. The parties at any time may execute and deliver a new Statement of Work relating to Services to be performed by UHY for County for a new Project, and any such Statement of Work shall be governed by this Agreement except as set forth therein. Notwithstanding anything in this Agreement to the contrary, UHY shall not be under any obligation to perform Services under this Agreement (except for those set forth in the initial Statement of Work entered into by the parties), and UHY may refuse to perform Services or enter into a Statement of Work for any reason in its sole discretion. In the event any of the terms of this Agreement conflict with the terms set forth in a Statement of Work, the terms of the Statement of Work shall control.

b. UHY represents and warrants that it has the necessary knowledge, experience, abilities, skills and resources to perform its obligations under this Agreement and agrees to perform its obligations under this Agreement in a professional manner, consistent with then prevailing industry standards and practices.

c. UHY represents and warrants that it has all licenses and permits necessary to conduct its business and perform its obligations under this Agreement and agrees to comply in all material respects with all applicable federal, state and local statutes, regulations, codes, ordinances and policies in performing its obligations under this Agreement.

2. **Term; Termination.**

a. The term of this Agreement shall commence on the Effective Date and shall continue until terminated by either party upon thirty (30) days prior written notice to the other party. Notwithstanding the foregoing, either party may immediately terminate this Agreement upon written notice to the other party if the other party (i) has materially breached the terms of this Agreement beyond any

applicable cure period; or (ii) becomes insolvent or files for bankruptcy protection, or has a receiver appointed.

b. Upon termination of this Agreement for any reason, UHY shall be entitled to receive from County all compensation earned and all expense reimbursements owed as set forth in Section 3 below. County shall pay UHY the compensation and expense reimbursements owed as described above pursuant to the terms of this Agreement.

### 3. Compensation; Payment Terms; Expenses.

a. In consideration for the performance of the Services by UHY under this Agreement, County will pay UHY the fees and compensation reflected on each Statement of Work executed pursuant to this Agreement (the "Services Fee"), as described in Exhibit B. As the Services Fee will vary depending on the scope of Services performed on each Project, each Statement of Work will detail the agreed upon Services Fee. UHY shall be responsible and liable for any and all related costs and expenses on a Project, except for such reimbursable expenses as may be mutually agreed upon by County and UHY in the Statement of Work. UHY shall be reimbursed for any pre-approved travel and expenses associated with the performance of Services at any location other than the principal office of UHY.

b. UHY will periodically provide County with an invoice supporting any request for fee payment or reimbursement of expenses. County shall pay all invoices received by it from UHY within thirty (30) days of County's receipt of such invoices (the "Due Date").

c. In the event County fails to pay UHY all amounts owed under any invoice by the Due Date, and such failure to pay continues for five (5) days after the Due Date, UHY may: (i) in its sole discretion, suspend its performance of the Services for County until it is paid in full all amounts then owed (including all interest payable hereunder); and (ii) charge interest on all overdue sums hereunder at the rate of interest of eighteen (18.0%) percent per annum from the date such payment is due until paid. This section shall not apply to amounts withheld by the County due to a material breach of the Agreement.

### 4. Independent Contractor Status; Use of Affiliated Entities.

a. UHY's relationship with County hereunder shall be that of an independent contractor and as such, UHY shall perform its obligations under this Agreement as an independent contractor and not as an agent or joint venture partner of County. UHY shall be solely responsible for and shall pay any and all income taxes, fees and assessments (and all interest or penalties thereon) of every kind and nature arising by reason of or in connection with UHY's performance under this Agreement.

b. UHY has a contractual arrangement with UHY LLP whereby UHY LLP provides UHY with professional and support personnel and performs all services in connection with UHY engagements for which licensure as a CPA firm is required. In addition, UHY may use employees from one or more affiliated entities to perform Services under this Agreement in order to efficiently and expeditiously perform the Services. County hereby acknowledges UHY and agrees to the use of UHY LLP professional and support personnel for any Projects for which licensure as a CPA firm is required, as well as UHY's use of any employees from any of its affiliated entities on a Project as determined by UHY in its sole discretion. UHY LLP is an independent firm of certified public accountants which performs attest services in an alternative practice structure with UHY and its affiliated companies; however, as used in this Agreement, all references to "affiliates" or "affiliated entities" of UHY or terms of similar import shall be deemed to be inclusive of UHY LLP.

c. UHY may use independent contractors from one or more affiliated entities to perform Services under this Agreement in order to efficiently and expeditiously perform the Services. County hereby acknowledges County and agrees to UHY's use of independent contractors from any of its affiliated entities on a Project as determined by UHY in its sole discretion.

d. On each Statement of Work, UHY shall designate a Project Manager who will be the main point of contact for County on each Project.

## 5. Intellectual Property Rights.

a. The parties hereby agree that all writings, tapes, recordings, computer programs, designs, and other works in any tangible medium of expression, regardless of the form or medium, which have been or are prepared by UHY in connection with rendering the Services hereunder (collectively the "Work Product") shall belong solely and exclusively throughout the world by UHY. Upon receipt of all amounts owed by County to UHY with respect to the Project for which the Work Product was created, UHY shall assign, grant, and deliver to County solely, exclusively and irrevocably throughout the world all ownership rights in and to the Work Product. Notwithstanding the foregoing, County hereby agrees that UHY is entitled to keep and maintain one (1) copy of each of the various types of Work Product for its records after any assignment of the Work Product by UHY to County. In addition, notwithstanding the foregoing or anything in this Agreement to the contrary, County acknowledges County and agrees that it shall have no rights in or to any of the processes, products or intellectual property utilized by UHY in the performance of the Services, to the extent that such processes, products or intellectual property are outside of the Work Product. Further, notwithstanding the foregoing, the parties acknowledge and agree that the work product is subject to the provisions of the Iowa Open Records law.

b. County agrees that if it is satisfied with UHY's performance and delivery of Services it will serve as a reference for UHY if requested to do so by UHY. In addition, if County is satisfied with UHY's performance and delivery of Services, County agrees to grant UHY a limited license to use County's name and any marks of County on UHY's website and in any UHY marketing or promotional materials.

6. Changes to Services; Changes to Service Fee. From time to time, County may request change to the scope of Services being performed by UHY pursuant to an executed Statement of Work (a "Request for Changes"). County shall make a Request for Change by submitting a written request to County specifying the change or changes to Change warrants an increase to the Services Fee being paid to UHY for the Services, or changes to any other terms set forth in this Agreement or the applicable Statement of Work, then UHY shall inform County of the adjustment to the Services Fee (or any other change in terms) necessitated by the Request for Change. In no event shall a Request for Change result in a downward adjustment to the Services Fee being paid to UHY as set forth on the applicable Statement of Work. If County accepts UHY's quote for adjustment to its Services Fee, then the parties shall complete an Amended Statement of Work setting forth the new terms.

7. Obligations of County. In addition to all other obligations required of it under this Agreement, County shall (i) timely provide UHY with all information necessary for UHY to perform the Services; (ii) respond promptly to all requests by UHY for information required for UHY to be able to perform the Services, as well as any issues that UHY encounters in its performance of the Services requiring consultation with County; and (iii) assign one (1) individual to be primarily dedicated to managing the provision of the Services on a Project and the relationship with UHY under this Agreement (the "County

Project Coordinator”). County Project Coordinator for each Project shall be set forth on each Statement of Work. County Project Coordinator shall be generally available to UHY in order to communicate with UHY regarding any issues relating to a Project or Services, use reasonable efforts to participate in meetings or conference calls with UHY, and have the necessary authority to ensure that County is able to fulfill its obligations as described in (i) and (ii) above.

## 8. Restrictive Covenants.

a. UHY agrees (i) to hold in trust and confidence for County and to not disclose to any third party without prior written consent of County, the Confidential Information (as defined below) of County, whether it is tangible or intangible, (ii) not to use the Confidential Information for UHY’s personal benefit or for the benefit of any third party, and (iii) at the request of County, to return to County all Confidential Information which is tangible upon the termination of this Agreement. Notwithstanding the foregoing, County agrees and acknowledges County that UHY may disclose or use Confidential Information as UHY reasonably determines is necessary for its performance under this Agreement, including, but not limited to, disclosure to any representative of an affiliated entity involved in the performance of the Services. For purposes of this Agreement, the term “Confidential Information” shall mean all non-public information of County that is the subject of efforts by County that are reasonable under the circumstances to maintain its secrecy. The term Confidential Information shall specifically exclude data or information (aa) which has been voluntarily disclosed to the public by County; (bb) which has been independently developed and disclosed by others; or (cc) which has otherwise entered the public domain through lawful means. If UHY receives a subpoena or order from a court or agency of competent jurisdiction which would require the disclosure of Confidential Information, UHY will promptly notify County in writing of its receipt of the subpoena or order so that County has a reasonable opportunity to oppose or challenge such disclosure at County’s sole expense. UHY will promptly cooperate with all reasonable requests of County in this regard at County’s sole expense. UHY will not be deemed to have breached this Agreement to the extent disclosures are made by UHY pursuant to a subpoena or order from a court or agency of competent jurisdiction, or as otherwise may be required under applicable law.

b. Except as otherwise may set forth on a Statement of Work, for a period of two (2) years following the termination of this Agreement for any reason, County shall not, either directly or indirectly, on County’s own behalf or on behalf of any other person or entity, engage in active hiring efforts, solicit or induce any person who is an employee or independent contractor of UHY or any affiliated entity of UHY and who performs Services under this Agreement, to leave or cease his or her employment or independent contractor relationship with UHY or the affiliated entity, or hire or engage the services of such employee or independent contractor, to provide services of the type provide by the employee or independent contractor for or on behalf of UHY.

c. The parties acknowledge that the covenants contained in this Section 8 are of the essence of this Agreement and that without these covenants, the parties would not have entered into this Agreement; that each of such covenants is reasonable and necessary to protect and preserve the interests and properties of the applicable party; that a breach or threatened breach of any of the terms of this Section 8 by the other party would result in material and irreparable damage and injury to the non-breaching party; and that it would be difficult or impossible to establish the full monetary value of such damage. Therefore, the parties agree and consent that, in addition to all the remedies provided at law or in equity, the parties shall be entitled to a temporary restraining order and temporary and permanent injunctions to prevent a breach or contemplated breach of any of the covenants in this Section 8. The existence of any claim, demand, action or cause of action of a party against the other party shall not constitute a defense to the enforcement by a party of any of the covenants in this Section 8.

d. If a UHY employee is hired as an employee of County, County agrees to compensate UHY by paying UHY an amount equal to thirty percent (30%) of the annual salary offered to the UHY employee for the first year of employment with County. County shall pay UHY any amounts owed under this Section 8(d) within thirty (30) days of the date the UHY employee is hired by County. The parties acknowledge that the amount owed under this Section 8(d) constitutes liquidated damages and not a penalty, the damages to UHY caused by such a hiring of its employee by County in violation of Section 8(b) above are difficult or impossible to estimate accurately, and such amount is a reasonable pre-estimate of the probable damages caused by such a breach or failure.

9. Indemnification and Limitation of Liability. UHY shall indemnify and hold harmless County and its officers, directors, members, managers, employees and agents (each a "County Party" and collectively, the "County Parties") against any and all Losses incurred by County or any County Party by reason of (i) any breach of any covenant, representation or warranty made by the UHY in this Agreement or any Statement of Work, or (ii) UHY's gross negligence or willful misconduct relating to its performance under this Agreement.

10. Assignment. The rights and obligations of the parties under this Agreement shall inure to the benefit of and be binding upon the successors and assigns of such parties. This Agreement may not be assigned by either party without the prior written consent of the other party.

11. Governing Law, Jurisdiction, and Venue. This Agreement has been entered into under and shall be governed by the laws of the State of Iowa. The parties agree that the state and federal courts located in Woodbury County, Iowa shall be the sole and exclusive jurisdiction and venue for all disputes between the parties under this Agreement. County hereby irrevocably consents to the jurisdiction and venue of the state and federal courts located in Woodbury County, Iowa for adjudication of all disputes between the parties under this Agreement and/or otherwise related to the parties' relationship. County hereby waives any objections or defenses to jurisdiction or venue in any such proceeding before such court.

12. Notices. Any notices required, or sought to be provided, under the terms of this Agreement shall be deemed effective if delivered by U.S. certified mail return receipt requested, or overnight courier service with a receipt signed by the party to whom it is addressed, or by facsimile transmission provided a confirming receipt was created by sender's machine at time of transmission, and sent to the addresses or facsimile numbers on the last page, which addresses or numbers may be changed from time to time, in a writing by the party whose address or number has changed.

13. Mutual Construction. Both parties have had an opportunity to review this Agreement and request Change hereto, and this Agreement shall be construed as though the parties drafted it equally.

14. Execution in Counterparts. This Agreement may be executed in one or more counterparts (including by facsimile or other electronic transmission), each of which shall be deemed to constitute any original, but all of which together shall constitute one and the same documents.

15. Merger. This Agreement and all Statements of Work constitute the entire agreement of the parties in regard to the Services to be performed by UHY and supersede any prior agreement, whether written or oral, between the parties in regard to such engagement.

16. Modification and Waiver. This Agreement may not be amended or modified except in a written document signed by authorized representatives of the parties. Failure of UHY to insist, in one or

more instances, on performance by County in strict accordance with the terms and conditions of the Agreement shall not be deemed a waiver or relinquishment of any right granted in this Agreement or of the future performance of any such term or condition or of any other term or condition of this Agreement, unless such waiver is contained in a writing signed by UHY.

17. Survival. Notwithstanding anything in this Agreement to the contrary, the provisions of Sections 2(b), 2(c), 3(c), 5 and 8 through 21 shall survive any expiration or termination of this Agreement, and each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement.

18. Time. Time is of the essence of this Agreement. Unless prohibited by applicable law, all claims brought pursuant to this Agreement must be brought within six (6) months of the date that such claim arises.

IN WITNESS WHEREOF, County and UHY have hereunto caused this Agreement to be executed by their respective duly authorized corporate officers as of the day and year first set forth above.

**UHY CONSULTING, INC.**

**COUNTY**

By: Jack Reagan

By: Keith Radig

Name: John E Reagan III

Name: Keith Radig

Title: Managing Director

Title: Chairman, Board of Supervisors

Legal Notices

Legal Notices

Jack Reagan  
UHY  
8601 Robert Fulton Drive  
Suite 210

Dennis Butler  
Woodbury County  
620 Douglas Street

Address: Columbia, MD 21046

Address: Sioux City, IA 51101

Facsimile #: 410-381-5538

Facsimile #: \_\_\_\_\_

**EXHIBIT A – STATEMENT OF WORK**

UHY will be required to provide professional services necessary for the County to comply with the requirements of the American Rescue Plan Act; including, but not limited to:

- Consult with the on proposed uses of the ARPA funds to ensure proposed uses are consistent with the purposes allowed by the ARPA and related guidance issued by the U.S. Treasury. Keep a record of approved spending initiatives.
- Review and validate actual County spending of the ARPA funding to ensure the spending is consistent with both the purposes approved by the County and the purposes allowed by the ARPA and related guidance issued by the U. S. Treasury.
- Coordinate with the County's Finance Department to complete moves of expenditures to and from the designated ARPA cost centers to place expenditures for proper ARPA purposes in the cost centers and remove any expenditures for non-ARPA purposes from the cost centers.
- Ultimately ensure validated ARPA expenditures are recorded in the designated cost centers on the County's ledger so that the total spending of the ARPA funds shall be tracked and reported separately from other County spending.
- Using the expenditures posted to the ARPA cost centers, assist the County in preparing regular reports of the ARPA expenditures in accordance with the required format specified by the U. S. Treasury. Such reports shall follow the U.S. Treasury reporting requirements until December 31, 2026. These reports will be approved by a named County official before the filing of the reports with the U.S. Treasury.
- Prepare monthly reports of total ARPA expenditures by County department in a prescribed format set by the County for internal use, with the first report summarizing ARPA expenditures through June 30, 2022, and subsequent reports following each month thereafter until the U.S. Treasury ARPA funding is fully expended and reported to the U.S. Treasury. Such monthly reports will be approved by the County Chief Administrative Officer.
- Prepare a complete response to any inquiry or request from the U.S. Treasury for additional information on any reporting filed in accordance with the requirement listed above.
- Assist with any investigation or audit authorized by the U.S. Treasury of the reported U.S. Treasury ARPA spending at the County. Annually, advise the County of the proper amount of the U.S. Treasury ARPA spending to list on the annual Single Audit report of federal expenditures through the Single Audit report required for the County's fiscal year 2026, ending June 30, 2026.
- Achieving other tasks related to the effective and efficient administration of ARPA funds as the County may request during the effective period of this Agreement.

**EXHIBIT B – COMPENSATION**

The County agrees to compensate UHY for services rendered billed at the following hourly rates:

<b>Labor Category</b>	<b>Bill Rate</b>	<b>Hours</b>	<b>Cost</b>
Partner/Managing Director	\$275	50	\$13,750
Manager	\$200	100	\$20,000
Senior	\$150	150	\$22,500
Staff	\$100	150	\$15,000
<b>Total Annual Cost</b>			<b>\$71,250</b>

We will not raise our hourly rates for the duration of this contract. The above total is an annual cost with an estimate of hours per resource level.

At the end of each year, we will provide the County with an estimate of the labor hours and total compensation for the following 12 months.