

**CONTRACT TO PROVIDE
PROFESSIONAL CONSULTING SERVICES TO
WOODBURY COUNTY, IOWA**

This Contract entered into this 16th day of May, 2017, and effective immediately by and between **Cost Advisory Services, Inc.** (hereinafter called the "Consultant") and **Woodbury County, Iowa** (hereinafter called the "County") witnesseth that:

Whereas the County performs programs that it operates with outside funding, and

Whereas the County supports these programs with central services that are paid from the County's general funds, and

Whereas federal and other outside users of county central services will typically pay a fair share of these costs if supported by an appropriate cost allocation plan, and

Whereas the Consultant is staffed with personnel knowledgeable and experienced in the requirements of developing, negotiating, and implementing such governmental cost allocation plans, and

Whereas the County desires to engage the Consultant to assist in developing cost allocation plans that conform to federal and state requirements and will be approved by their representatives.

Now Therefore, the County agrees to engage the Consultant and the Consultant hereby agrees to perform the following services.

1. Scope of Services. The Consultant shall do, perform, and carry out in a good and professional manner the following services:

A. Develop annual central service cost allocation plans based on actual costs incurred for fiscal years 2017, 2018, and 2019 that appropriately document the various costs expended by the County to support and administer general fund and non-general fund programs. Each year's plan will contain a determination of the allowable costs of providing each supporting service in accordance with the provisions of 2 CFR Part 200. The types of services to be included in each plan shall include items such as accounting, payroll, purchasing, IT, human resources, and legal services; building occupancy costs; and other central service and centrally budgeted items such as insurance costs, dues and memberships, annual audit fees, etc. The consultant will analyze all required data, perform all cost allocation calculations, and complete each cost allocation plan in the required form to be submitted for federal and/or state approval. County staff involvement will be limited to locating and providing access to

accounting, payroll, and other financial records; answering brief questions to enable the Consultant to appropriately interpret County records; and participating in brief interviews of selected personnel to enable the Consultant to determine the appropriate methods of allocating costs across all benefited County programs.

- B. Provide copies of each year's completed cost allocation plan to the County Board of Supervisors (1 bound copy) and the County Auditor (1 bound and 1 clipped copy). The clipped copy of each plan may be used by the County to make additional copies of the plan for other County personnel that may have an interest in the plan.
 - C. File each completed cost allocation plan with the central office of the Iowa Department of Human Services (DHS) and negotiate the completed cost allocation plans, as necessary, with the appropriate federal and state representatives.
 - D. Provide guidance to local representatives of DHS in making quarterly Local Administrative Expense (LAE) claims for eligible indirect costs incurred by the County.
 - E. Monitor the status of LAE claims to ensure that the County receives all recoveries due it.
 - F. If necessary, and as requested by an in-house Targeted Case Management program at the County, compute an indirect cost rate that will provide the basis for the County to recover its eligible indirect costs that are expended in support of this program.
2. Time of Performance. The services to be performed hereunder by the Consultant shall be undertaken and completed in such sequence as to assure their expeditious completion and best carry out the purposes of the Contract, as determined by the County.
3. Term of Contract. It is expressly understood and agreed that the effective date of this Contract shall be the date first written above and shall continue in full force and effect for a period of three years. It is further understood and agreed that the results of the completed cost allocation plan for any given fiscal year shall be implemented for DHS indirect cost recovery purposes in the second succeeding fiscal year. For example, the results of the FY 2017 cost allocation plan shall be used to determine the amounts of eligible indirect cost recoveries for FY 2019.
4. Compensation. The County agrees to pay the Consultant an amount not to exceed Six Thousand Nine Hundred Dollars (\$6,900) for each annual cost allocation plan. Such amount shall include reimbursement for all expenses to be incurred by the Consultant.