

# BOARD OF SUPERVISORS MEETING

## Meeting Notice

Tama County Board of Supervisors

Mon., May 11, 2026

Meetings may also be available online for viewing and/or participating in by clicking the below link barring no power, internet, or equipment failure or other unforeseen circumstances. Meetings will still be held if there is no electronic availability.

[Click here to join meeting](#)

### Agenda Schedule

\*\* Agenda is not printed in any particular order, only time specific items will be addressed at certain times

8:30AM

Call to Order, Pledge of Allegiance

Approve agenda

Public comments-This time is set aside for public comments on County business topics. To be recognized raise your hand or stand. After recognition by the Chair, state your name and address. You may speak one time per issue. If the comment is for an item not on the agenda, please understand the Board of Supervisors will not act on your comments at this meeting due to the Open Meetings Law requirements but may do so at a future board meeting by placing it on the agenda. The Chair and Board members welcome comments from the public; however, all comments must be directed to the board and not others in attendance; keep your comments germane; it is not appropriate to use profane, obscene, or slanderous language. No personal attacks will be allowed. The Chair may limit each speaker to three minutes.

Discuss/Approve 5/4/26 regular minutes

Engineer-road projects report

Discussion/possible action on HomeBase Iowa application

Discussion/possible action to set public hearing for FY26 Budget Amendment

Discussion/possible action on Resolution 5-11-2026A to appropriate last 10% of budgets to designated departments

Discussion/possible action on contract with Cost Advisory Services

Discussion/possible action regarding copier contracts

Discussion/approve claims

New Business:

Discussion/possible action: Supervisor reports

Public comments

Adjourn

10:30 AM

Work Session to discuss jail needs

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**Board of Supervisors Minutes**  
**May 4, 2026**

The Tama County Board of Supervisors met at 8:30 a.m. May 4, 2026. Present: 1st District Supervisor, Curt Hilmer; 2nd District Supervisor, David Turner; 3rd District Supervisor, Heather Knebel; 4th District Supervisor, Mark Doland and 5th District Supervisor, Curt Kupka. Also, Tama County Auditor, Karen Rohrs, and members of the public.

The Pledge of Allegiance was recited.

Motion by Turner, seconded by Hilmer to approve the agenda. Discussion: None. All voted aye. Motion carried.

Public Comments: Public comments were heard from Karen Murty. Public comment time closed at 8:35 am.

Motion by Knebel, seconded by Hilmer to approve the minutes of the April 27<sup>th</sup> regular meeting. Discussion: None. All voted aye. Motion carried.

Supervisor Kupka gave a roads project report.

The engineer's office has received a utility permit from the Iowa Department of Transportation. Interim County Engineer Nick Amelon recommends the Board sign the permit. Motion by Kupka, seconded by Turner to approve the utility permit for the Iowa Department of Transportation and authorize the chairman to sign the utility permit. Discussion: None. All voted aye. Motion carried.

The Interim County Engineer has submitted documentation to amend the engineer's budget with the DOT. This amendment reflects higher-than-anticipated expenses in Engineering and Administration; however, the overall budget remains unchanged, as these costs will be offset by savings in other areas. Motion by Hilmer, seconded by Turner to approve the DOT budget amendment and authorize the chairman to sign the DOT budget amendment. Discussion: None. All voted aye. Motion carried.

The Secondary Roads Union has asked the Supervisors to approve temporary changes to the Local No. 886 United Electrical, Radio and Machine Workers of America (the Union representing the Secondary Road Employees, or UE for short) Union Agreement regarding summer hours. The Secondary Roads Union would like to work four 10-hour days (Monday-Thursday) beginning June 1<sup>st</sup> through Labor Day. Motion by Hilmer, seconded by Knebel to approve temporary changes to the Bargaining Agreement of four 10-hour days (Monday-Thursday). Discussion: There was discussion of how the Board would like to see Fridays covered so that problems get handled and overtime does not occur. The Board would like to see the union come back with a plan to address the Board's concerns of making sure all days are covered, Monday-Friday. Hilmer-aye. Knebel-nay. Doland-nay. Kupka-nay. Turner-nay. Motion failed.

The Interim County Engineer also submitted a Preconstruction Agreement for the placement of rumble panels on County Road T-47 (north side of U.S. 30). The cost of the project is estimated to

be \$4,400 and will not be reimbursed by the DOT. Motion by Hilmer, seconded by Turner to approve the Preconstruction Agreement with the DOT and authorize the chairman and auditor to sign the documents. Discussion: It was discussed that an email from the DOT had a cost of \$700 per rumble panel for a total of \$1,400 for two panels. Hilmer withdrew his motion, Turner withdrew his second motion. Knebel made a motion to approve the Preconstruction Agreement with an amendment to Exhibit B to show cost of \$700 each for a total of \$1,400, seconded by Hilmer. All voted aye. Motion carried.

The Board has received the completed Tama County cost allocation plan prepared by Cost Advisory Services, Inc. Motion by Knebel, seconded by Turner to accept/approve the board chairman to sign the FY25 Certificate of Cost Allocation Statement as prepared by Cost Advisory Services.

Discussion: None. All voted aye. Motion carried.

The Central Iowa Juvenile Detention Center has submitted an updated 28E Agreement to the Board for approval to continue as a member. Motion by Turner, seconded by Knebel to approve the updated 28E Agreement with Central Iowa Juvenile Detention Center and to authorize Supervisor Turner to sign the agreement. Discussion: Doland stated he doesn't agree with the joining fee in the agreement. All voted aye. Motion carried.

The Board continued discussions regarding Tama County Public Health and Home Care services in the county. Supervisor Turner gave an update that he had been communicating back and forth with Megan from Greenbelt Home Care. Greenbelt is in the process of getting approval from the Department of Inspection and Appeals to perform services in Tama County. Greenbelt would not take on the public health side, but would perform home health care services in Tama County. Going forward the Board would like to meet with the Board of Health and public health staff in a work session to evaluate services on a quarterly basis and invite outside agencies to join who may be able to offer contract services. No action taken.

Motion by Turner, seconded by Kupka to approve the claims for payment as presented in the amount of \$64,463.91. Discussion: None. All voted aye. Motion carried.

New Business: Supervisor Knebel informed the Board that a Zoning Board member term and Board of Adjustment member term are set to expire on June 30, 2026. The Board of Adjustment member has stated they would be interested in serving again, but the Zoning Board member would not like to serve again creating a vacancy. If anyone from the public is interested in serving, they should reach out to Laura Wilson, Zoning Director, or the Board of Supervisors for more information. Knebel also attended a DECAT meeting last week and informed the Board that CPPC and DECAT will be going to HHS. Supervisor Doland stated he had attended the Region 6 meeting last week. Supervisor Turner informed the Board that two cyber attacks had been attempted but had been stopped before county information could be breached or compromised. He stated a backup is being looked into.

Public Comments: Public comments were heard from Karen Murty and Kelly Purk. Public comment time closed at 10:29 am.

Motion by Hilmer, seconded by Turner to adjourn the meeting. All voted aye. Motion carried. Chairman Doland adjourned the meeting at 10:29 am.

These minutes are intended to provide a summary of the discussions and decisions made during the Board of Supervisor meeting. For the most accurate and comprehensive record, please refer to the audio recording of the meeting that can be provided upon request at the auditor's office.

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**

**TAMA COUNTY**  
Fiscal Year July 1, 2025 - June 30, 2026

The County Board of Supervisors for TAMA COUNTY will conduct a public hearing on the proposed amendment to the current County budget as follows:  
Meeting Date: (entered upon publish) Meeting Time: (entered upon publish) Meeting Location: (entered upon publish)

Contact Name: (entered upon publish) Contact Telephone Number: (entered upon publish)

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, the proposed amendment. An approved budget amendment is required in order to permit increase in any class of expenditures as last certified or last amended.

**PROPOSED EXPENDITURE SUMMARY**

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	13,093,274		13,093,274
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0
Less: Credits to Taxpayers	3	0		0
<b>Net Current Property Tax</b>	4	13,093,274	0	13,093,274
Delinquent Property Tax Revenue	5	1,080		1,080
Penalties, Interest & Costs on Taxes	6	21,180		21,180
Other County Taxes/TIF Tax Revenues	7	1,489,564		1,489,564
Intergovernmental	8	8,950,937		8,950,937
Licenses & Permits	9	39,650		39,650
Charges for Service	10	796,656		796,656
Use of Money & Property	11	499,700		499,700
Miscellaneous	12	378,123	20,357	398,480
<b>Subtotal Revenue</b>	13	25,270,164	20,357	25,290,521
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0		0
Operating Transfers In	15	2,659,202		2,659,202
Proceeds of Fixed Asset Sales	16	1,500		1,500
<b>Total Revenues &amp; Other Sources</b>	17	27,930,866	20,357	27,951,223
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	6,454,112	58,000	6,512,112
Physical Health and Social Services	19	2,109,875	266,495	2,376,370
Mental Health, ID & DD	20	0		0
County Environment & Education	21	1,109,197	14,300	1,123,497
Roads & Transportation	22	9,273,956	200,000	9,473,956
Government Services to Residents	23	1,022,296		1,022,296
Administration	24	2,724,622	152,357	2,876,979
Nonprogram Current	25	10,500	500,000	510,500
Debt Service	26	922,785		922,785
Capital Projects	27	2,183,807		2,183,807

<b>Subtotal Expenditures</b>	28	25,811,150	1,191,152	27,002,302
Other Financing Uses:				
Operating Transfers Out	29	2,659,202		2,659,202
Refunded Debt/Payments to Escrow	30	0		0
<b>Total Expenditures &amp; Other Uses</b>	31	28,470,352	1,191,152	29,661,504
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-539,486	-1,170,795	-1,710,281
Beginning Fund Balance - July 1, 2025	33	6,211,605	7,498,498	13,710,103
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0		0
Fund Balance - Nonspendable	35	0		0
Fund Balance - Restricted	36	0		0
Fund Balance - Committed	37	0		0
Fund Balance - Assigned	38	0		0
Fund Balance - Unassigned	39	5,672,119	6,327,703	11,999,822
<b>Total Ending Fund Balance - June 30, 2026</b>	40	5,672,119	6,327,703	11,999,822

**Explanation of changes:**

Increase hours for Zoning Director and Mental Health Advocate, increase to court costs, legal fees, medical examiner cases, state audit performed, and public health services provided with grant reimbursements.

**RESOLUTION 5-11-2026A**

**Authorizing Appropriations to County Officers and Departments for FY2025/2026**

**WHEREAS**, the County Board of Supervisors shall appropriate dollars for all budgetary departments based on Iowa Code 331.433(6);

**WHEREAS**, appropriations on Budgetary Funds/Departments for FY25/26 are based on the Notice of Public Hearing-Budget Estimate published on April 4, 2025.

**NOW, THEREFORE BE IT RESOLVED**, the Tama County Board of Supervisors agree to appropriate the rates as attached for each department.

<b>DEPT. #</b>	<b>DEPARTMENT NAME</b>	<b>FY2026 Budgeted Amount</b>	<b>FY2026 APPROPRIATION</b>
1	Board of Supervisors	1,817,733	1,817,733
2	Auditor	572,550	572,550
3	Treasurer	683,235	683,235
4	Attorney	596,019	596,019
5	Sheriff	3,854,858	3,854,858
7	Recorder	347,225	347,225
8	Human Resources	37,200	37,200
23	Local Health/Nurses	1,778,108	1,778,108
28	Medical Examiner	44,324	44,324
47	Policy and Administration	88,100	88,100
51	General Services	414,221	414,221
99	Non-Departmental	4,485,398	4,485,398
	<b>TOTALS</b>	<b>14,718,971</b>	<b>14,718,971</b>

## Karen Rohrs

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**From:** CASI <casiowa@casiowa.com>  
**Sent:** Thursday, May 7, 2026 11:06 AM  
**To:** Karen Rohrs  
**Subject:** [TLS] Contract Renewal/Proposal for FY 2026-2028 for Cost Allocation Plans - Cost Advisory Services, Inc.  
**Attachments:** 20260506 - Tama.pdf; County Cost Allocation Services 2026.pdf

May 7, 2026

Karen Rohrs, Auditor  
Tama County



Dear Karen,

Cost Advisory Services, Inc., is completing work on the final year of our current contract to provide cost allocation services to Tama County. We are grateful that 92 Iowa counties have chosen CASI, an Iowa based company, to provide these services. We will continue to do all we can to ensure that the indirect cost recovery program is maximized for all Iowa counties.

The primary objective in developing cost allocation plans is to assist county governments in obtaining reimbursements for indirect costs expended on behalf of the Iowa Department of Health and Human Services (DHHS). Please see the attached document "County Cost Allocation Services 2026" for a more detailed explanation of indirect costs and the services we provide.

We are sending this letter to propose a 3-year contract renewal covering fiscal years 2026 through 2028. We are pleased to announce the fee for our services will not increase for this three-year contract period and remain as they were for the current contract period. We continue to provide the best services for the county at a fair cost.

Please present the proposed attached contract to your Board of Supervisors for their consideration and approval. If the Board has any questions, we are happy to discuss our services and the contract with them. A copy/scan of the signed contract emailed or mailed to us will suffice.

Thank you for all the assistance your office has provided to us in the past in performing this valuable service for Tama County. We look forward to continuing our work with you in the future under this new contract.

Sincerely,

**Cost Advisory Services, Inc.**

Jeff Lorenz

515.238.7989

jlorenz@casiowa.com

Danielle Kleinschmidt  
Roger Stirler

515.250.8439  
515.250.2687

dkleinschmidt@casiowa.com  
rstirler@casiowa.com

***PROFESSIONAL SERVICES PROVIDED TO  
IOWA COUNTIES  
BY COST ADVISORY SERVICES, INC.***



Cost Advisory Services, Inc. (CASI) was incorporated in the State of Iowa in 2004. Our Iowa based company currently provides annual cost allocation services to 92 Iowa counties, 6 Iowa cities, Iowa Workforce Development, and 7 Iowa Community Colleges.

The primary objective in developing cost allocation plans is to assist county governments in obtaining reimbursements for indirect costs expended on behalf of the Iowa Department of Health and Human Services (DHHS). Indirect costs typically include items such as audit fees, insurance costs, building space costs that are not otherwise treated as direct costs, accounting and payroll services, and eligible legal services provided by county attorney offices, among others. Once documented in annual cost allocation plans, the indirect costs are claimed on quarterly Local Administrative Expense (LAE) reports that are prepared for counties by staff at local DHHS offices. These claims are then reimbursed from federal funds based on a formula developed by the central office of DHHS. Currently, the reimbursement is approximately one-third of the total direct and indirect costs that are claimed. Because the reimbursements are entirely from federal funds, a basic condition for eligibility is that an annual cost allocation plan be prepared in accordance with the procedures and regulations contained in 2 CFR, Part 200. CASI possesses both the expertise to deal with these regulations as well as a propriety cost allocation software program that enhances the cost allocation process.

While LAE reimbursements are the main objective for preparing cost allocation plans for county governments, there are other uses that may benefit individual counties. Some counties utilize their cost allocation plans to claim reimbursement of indirect costs that are expended in support of Title XIX (Medicaid) programs at local health departments. Again, because federal Title XIX funds are involved in indirect cost reimbursements from these programs, an annual cost allocation plan is required that conforms to 2 CFR, Part 200. Still another use of cost allocation plans by some of the larger counties is in recovering indirect costs that are expended in support of enterprise funds.

CASI staff welcomes the opportunity to discuss and explain the professional services that we provide to our current and prospective clients. We can be reached at:

Jeff Lorenz 515.238.7989 or by email at [jlorenz@casiowa.com](mailto:jlorenz@casiowa.com)

Danielle Kleinschmidt 515.250.8439 or by email at [dkleinschmidt@casiowa.com](mailto:dkleinschmidt@casiowa.com)

Roger Stirler 515.250.2687 or by email at [rstirler@casiowa.com](mailto:rstirler@casiowa.com)

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

This Contract entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2026, and effective immediately by and between **Cost Advisory Services, Inc.** (hereinafter called the “**Consultant**”) and **Tama 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 2026, 2027, and 2028 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 and the County Auditor.
  - C. File each completed cost allocation plan with the central office of the Iowa Department of Health and Human Services (DHHS) and negotiate the completed cost allocation plans, as necessary, with the appropriate federal and state representatives.
  - D. Provide guidance to local representatives of DHHS 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.
  - F. If necessary, and as requested by an in-house program at the County, compute an indirect cost rate that will provide the basis for the County to recover 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 DHHS indirect cost recovery purposes in the second succeeding fiscal year. For example, the results of the FY 2026 cost allocation plan shall be used to determine the amounts of eligible indirect cost recoveries for FY 2028.
4. Compensation. The County agrees to pay the Consultant an amount not to exceed Four Thousand Four Hundred Fifty Dollars (\$4,450.00) for each annual cost allocation plan. This amount shall include reimbursement for all expenses to be incurred by the Consultant.
5. Method of Payment. The County shall pay the amount stated in paragraph 4 above upon delivery to the Board of Supervisors of each year's completed cost allocation plan, and other schedules if so required.

6. Warranty of Benefit to County. The Consultant warrants to the County that its annual fee for preparation of each cost allocation plan shall not exceed 50 percent of the actual reimbursements that are to be obtained for the County as a direct result of preparing the cost allocation plan. In the event annual payment to the Consultant exceeds 50 percent of the related indirect cost reimbursements to the County, then the difference will be promptly refunded to the County. It is also expressly understood and agreed that should the County recover more than double the Consultant's fees in any year, then the excess recoveries will belong solely to the County and no additional fee is due to the Consultant.
7. Changes. The County may, from time to time, require changes in the scope of services to be performed by the Consultant under this Contract. Such changes that are mutually agreed upon by the County and Consultant shall be incorporated in a written amendment to this Contract.
8. Services and Materials to be Furnished by County. The Consultant shall provide guidance to the County in determining the data that is required to complete each cost allocation plan. The County agrees to respond to all reasonable requests for data in a timely manner and shall provide adequate liaison between the Consultant and other agencies of the County government.
9. Termination of Contract for Cause. If, through any cause, the Consultant shall fail to fulfill in timely and proper manner its material obligation under this Contract, the County shall thereupon have the right to terminate this Contract by giving written notice via U.S. Post Office Certified Mail – Return Receipt Requested – to the Consultant of such termination and specifying the effective date thereof postmarked at least fifteen (15) days before the effective date of such termination. Provided however, prior to termination for default, the County will provide adequate written notice to the Consultant affording it the opportunity to cure the deficiencies or to submit a specific plan to resolve the deficiencies within ten (10) days (or the period specified in the notice) after receipt of the notice. Failure to adequately cure the deficiency shall result in termination action. The Consultant shall be compensated for services satisfactorily rendered and expenses incurred through the effective date of termination hereunder.

10. Special Termination. Either party may, at its option, cancel any year of the plan preparation by giving the other party notice by June 30 of the year on which the plan will be based. For example, the County may cancel the work to be done for FY 2027 by giving the Consultant notice on or before June 30, 2027. The County may terminate this Contract at any time without cause by giving the Consultant written notice via Certified Mail. Under this provision, the Consultant shall be entitled to full compensation as specified in paragraph 4 above for any cost allocation plan for which work has already begun.
11. Termination Due to Lack of Funds. The Consultant shall have the right to terminate this contract without penalty by giving fifteen (15) days written notice to the County if adequate funds are not available from Federal Agencies or other outside users to reimburse the County.
12. Information and Reports. The Consultant shall furnish the County, upon request, with copies of all documents and other materials prepared or developed in relation with or as part of the project.
13. Records and Inspection. The Consultant shall maintain full and accurate records with respect to all matters covered under this Contract. The County shall have free access at all proper times to such records, and the right to examine and audit the same and to make transcripts therefrom, and to inspect all program data, documents, proceedings, and activities.
14. Provisions Concerning Certain Waivers. Subject to applicable law, any right or remedy that the County may have under this contract may be waived in writing by the County through a formal waiver, if in the judgment of the County, this contract, as so modified, will still conform to the terms and requirements of pertinent laws.
15. Matters to be Disregarded. The titles of the several sections, sub-sections, and paragraphs set forth in this contract are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of the provisions of this contract.
16. Completeness of Contract. This contract and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this contract or any part thereof shall have any validity or bind any of the parties hereto.
17. County Not Obligated to Third Parties. The County and the Consultant are the only parties to this Contract and are the only parties entitled to enforce its terms. Nothing in this Contract gives, is intended to give, or shall be construed to give or provide, any right or benefit, whether directly or indirectly or otherwise, to third persons.

18. When Rights and Remedies Not Waived. In no event shall the making by the County of any payment to the Consultant constitute or be construed as a waiver by the County of any breach of covenant, or any default which may then exist on the part of the Consultant, and the making of any such payment by the County while any such breach or default exists shall in no way impair or prejudice any right or remedy available to the County with respect to such breach or default.
19. Personnel. The Consultant represents that it has, or will secure at its own expense, all personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the County. All the services required hereunder shall be performed by the Consultant or under its supervision, and all personnel engaged in the work shall be fully qualified to perform such services.
20. Consultant Liability if Audited. The Consultant will assume all financial and statistical information provided to the Consultant by the County's employees or representatives is accurate and complete. The County shall be solely responsible for any disallowance of funds paid to the County under the plan resulting from inaccurate or incomplete information provided by the County. The Consultant shall provide assistance to the County in the event that an audit is undertaken of County indirect cost recoveries.
21. Applicable Law. Iowa law shall govern the terms and performance under this Contract.
22. Indemnification. Each party shall be responsible for its own acts and will be responsible for all damages, costs, fees, and expenses that arise out of the performance of this Contract, and which are due to that party's own negligence, tortious acts, and other unlawful conduct and the negligence, tortious acts, and other unlawful conduct of its respective agents, officers, and employees.
23. Delays. The Consultant shall not be liable for delays in performance that are caused in whole or in part by the County, third parties, or forces beyond its control. The period of performance shall be extended by the time period of any delays that are not the fault of the Consultant.
24. Assignment. The Consultant agrees not to assign, convey, or transfer its interest in this Contract to any other entity without the prior written consent of the County which consent shall not be unreasonably withheld. Provided, however, the Consultant may assign, convey, or transfer its interest in this Contract to an entity that succeeds to substantially all of the business of the Consultant by merger or otherwise.
25. Notices. Notices shall be effective upon receipt. Any notices, bills, invoices, or reports required by this Contract shall be sufficient if sent by either party hereto in the United States mail, postage paid, to the addresses stated below:

**For the County:**

Board of Supervisors  
Tama County Courthouse  
PO Box 61  
Toledo, IA, 52342

**For the Consultant:**

Cost Advisory Services, Inc.  
P.O. Box 755  
Johnston, Iowa 50131

**IN WITNESS WHEREOF**, the County and the Consultant have executed this Contract as of the date first written above.

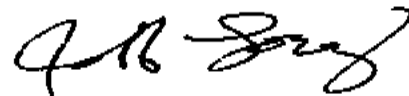
**TAMA COUNTY, IOWA:**

By: \_\_\_\_\_  
(County Official)

\_\_\_\_\_  
(Title)

Attest: \_\_\_\_\_

**COST ADVISORY SERVICES, INC.:**



By: \_\_\_\_\_  
Jeff Lorenz, President