

AGREEMENT FOR ACCOUNTING & FINANCIAL SERVICES
BETWEEN
CALIFORNIA SPECIAL DISTRICTS ASSOCIATION
and
SLOUGHHOUSE RESOURCE CONSERVATION DISTRICT
For the Fiscal Year of 2024 - 2025

THIS AGREEMENT is made and entered into this 8th Day of May by and between Sloughhouse Resource Conservation District, a political subdivision of the State of California, hereinafter referred to as “District” or “SRCD” and California Special Districts Association, hereinafter referred to as “CSDA.”

RECITALS

This Agreement is entered into on the basis of the following facts, understandings and intentions of the parties to this Agreement:

- A. District desires to engage the professional services of CSDA to perform such professional services as are specified in Section 1 and Exhibit A hereof.
- B. CSDA agrees to provide such services to District in accordance with the terms and conditions of this Agreement, and represents and warrants to District that CSDA possesses the necessary, skills, qualifications, and personnel to provide such services, all for the benefit of District.
- C. The performance of such professional services by CSDA has been determined by District to be in the public interest.

NOW, THEREFORE, in consideration of the foregoing Recitals and mutual covenants contained herein, District and CSDA agree as follows:

1. **Scope of Work**

District engages the services of CSDA as an independent contractor to perform the work and render the services described in “Scope of Services” which is attached hereto as Exhibit A and incorporated herein by this reference (hereinafter referred to as the “Work”). The Work is not intended to replace services normally provided by licensed professionals, like attorneys or auditors, but rather provide assistance and general guidance to the District.

2. **Payment**

A. In consideration for the services to be performed by CSDA, District agrees to pay CSDA as specified in Exhibit A. District must maintain CSDA membership in good standing to receive services under this agreement.

CSDA shall not be compensated for any services rendered nor reimbursed for any expenses incurred in excess of those authorized in this Agreement unless agreed to and approved in advance by the District in writing.

Payment of compensation shall be paid by District within thirty (30) business days after receipt of a monthly invoice from CSDA for the Work actually performed which shall specifically describe the details of the Work performed for which compensation is requested, and itemize the actual time expended by CSDA in providing such work. The monthly invoice shall describe the tasks and services performed, the time spent performing such services, the hourly rate charged therefor, and the identity of individuals performing such services for the benefit of District. The monthly invoice shall also include a detailed itemization of expenses incurred for which reimbursement is requested.

If the Work is satisfactorily completed and the monthly invoice is accurately computed, then District shall pay the invoice within thirty (30) days of its receipt. There shall be no compensation for extra or additional work or services by CSDA other than those specifically described in Exhibit A hereof, unless approved in advance in writing by the District. If payment of any monthly invoice is not received by CSDA within 30 days of its receipt, CSDA shall not perform any more services on behalf of District specified in Exhibit A until such payment has been received and the District is current on payment of all past due invoices to CSDA.

B. CSDA shall properly advise District as soon as reasonably practicable upon gaining knowledge of a condition, event or series of events that may affect the scope and/or cost of services to be provided pursuant to this Agreement. All proposed changes, modifications, deletions and/or requests for additional services shall be reduced to writing for review and approval by the District. In the event the District orders services added, deleted or reduced, the Scope of Services at Exhibit A shall be amended to specify the services added, deleted or reduced, and specify the compensation which shall likewise be added, deleted or reduced by a fair and reasonable amount. Said Amended Scope of Services shall be signed by both the District and CSDA as an Amendment to this Agreement, in order for such amended Scope of Services to be binding on the parties. CSDA shall only be compensated for services actually performed in accordance with a Scope of Services and any agreement regarding modified compensation executed by both parties to this Agreement.

3. Term

- A. This Agreement shall take effect on the above date and shall continue in effect until completion of performance of the services specified in Exhibit A, or until terminated as provided below.
- B. This Agreement may be extended by approval from the District Board and with written concurrence from CSDA.

B. This Agreement may be terminated without cause for any or all portions of the Work by either party upon 30 days written notice to the other party.

C. In the event of Agreement termination, District shall pay to CSDA as full payment for all services performed and all expenses incurred under this Agreement, those amounts specified in a final invoice prepared by CSDA pursuant to the provisions of Section 2 hereof providing a detailed itemization of time spent performing services and expenses incurred for which reimbursement is requested through the date of notification of termination of this Agreement.

4. Sub-consultants

CSDA may employ other consultants necessary in connection with the performance of the Work with the prior written consent of District. The services of such consultants shall be coordinated and paid for by CSDA and District shall reimburse CSDA for the costs incurred in retaining such consultants as part of the monthly invoice from CSDA to District.

5. Ownership of Documents

All documents prepared by CSDA under this Agreement shall be the exclusive property of District. By this Agreement, CSDA transfers all of its right, title and interest in such documents to District. All confidential information that is communicated to CSDA by the District in connection with performing the above mentioned accounting and financial services shall be held confidential by CSDA in full trust and confidence for the District's benefit. CSDA will not communicate or permit anyone else to communicate any of the District's information that is acquired while performing the accounting and financial services during or after the fulfilling of this Accounting and Financial Services Agreement. Any Public Records Act requests regarding the District's information shall be promptly referred to the District.

6. Mutual Indemnification

Each party hereby agrees to defend, indemnify, save and hold harmless the other party, its subsidiaries, affiliates, related entities, partners, agents, officers, directors, employees, attorneys, heirs, successors, and assigns, and each of them, from and against any and all claims, actions, demands, losses, damages, judgments, settlements, costs and expenses (including reasonable attorneys' fees and expenses), and liabilities of every kind and character whatsoever, which may arise by reason of: (i) any alleged willful negligent act or omission by the indemnifying party or any of its officers, directors, employees, or agents arising out of the performance of their respective obligations specified in this Agreement; and/or (ii) the indemnifying party's actual or alleged breach of any of the covenants, representations and warranties made in this Agreement. This indemnity shall require the payment of defense and indemnification costs and expenses as they occur. Each party shall promptly notify the other party upon receipt of any claim

or legal action referenced in this Section. The provisions of this Section shall survive any termination or expiration of this Agreement.

7. Independent Contractor.

The parties hereto agree that at all times during the term of this Agreement CSDA, CSDA's employees, sub-consultants and agents hired to perform services pursuant to this Agreement are independent contractors and are not agents or employees of District. CSDA shall have control over the means, methods, techniques, sequences, and procedures for performing and coordinating the Work required by this Agreement. If, in the performance of this Agreement, any third parties are employed or contracted by CSDA, such employees or subcontractors shall be entirely and exclusively under the direction, supervision and control of CSDA. All terms of employment, including hours, wages, working conditions, discipline, hiring and discharging or any other term of employment or contract shall be determined by CSDA, and District shall have no right or authority over such persons or the terms of their employment or contract.

Therefore, neither CSDA or any third persons employed by or contracted by CSDA to perform services pursuant to this Agreement shall be entitled to workers' compensation benefits from District should CSDA or any of its employees, agents or contractors sustain an injury in the course of performing services specified in this Agreement. Furthermore, neither CSDA nor any third persons or contractors employed by CSDA shall be entitled to any other benefits payable to employees of District. CSDA hereby agrees to defend and hold District harmless from any and all claims that may be made against District based on any contention by any third party that an employer/employee relationship exists or that a contractual relationship exists between District and that third party by reason of this Agreement.

8. Representative of District.

The District Manager of District, or his or her designated representative, shall represent District in all matters pertaining to the services to be rendered under this Agreement, except where and if approval specifically is required by District's Board of Directors. All requirements pertaining to services to be rendered under this Agreement shall be submitted to the District Administrator or General Manager of the District. CSDA shall consult with the District Administrator or General Manager on all matters relative to this Agreement and District shall cooperate with CSDA in all matters relative to this Agreement in such a manner as will result in the performance of the Work without delay.

9. Entire Agreement.

This writing and the documents incorporated herein by reference as Exhibit A represents the sole, entire, exclusive and integrated contract between the parties concerning the Work, and supersedes all prior oral and/or written negotiations, representations or contracts. Each party to this Agreement acknowledges that no representations or promises have been made by any party hereto which are not embodied herein, and that no other agreement or promise not contained

in this Agreement or in the incorporated documents shall be valid or binding. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.

10. Successors and Assignment.

This Agreement shall bind and inure to the benefit of the heirs, successors and assigns of the parties; however, CSDA shall not subcontract, assign or transfer this Agreement or any part of it without the prior written consent of District.

11. No Waiver of Rights.

Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default. No payment by District to CSDA shall be considered or construed to be an approval or acceptance of any Work or a waiver of any breach or default. The use by either party of any remedy specified herein for the enforcement of this Agreement is not exclusive and shall not deprive the party using such remedy of utilizing any remedy provided by law.

12. Severability.

If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.

13. Governing Law.

This Agreement will be governed by and construed in accordance with the laws of the State of California. Any dispute in Court shall be brought within the Superior Court of the County of Sacramento.

15. Notice.

Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing via electronic mail and either served personally or sent by prepaid, first class U.S. mail addressed as follows:

District: SLOUGHHOUSE RESOURCE CONSERVATION DISTRICT
Attn.: Brittany Friedman
8698 Elk Grove Blvd., Suite 1-207
Elk Grove, CA 95624
Email: brittany@SloughhouseRCD.org

CSDA: CALIFORNIA SPECIAL DISTRICTS ASSOCIATION
Attn.: Neil McCormick, CEO
1112 I Street Ste. 200
Sacramento, CA 95814
Email: RickW@csda.net

Any party may change its address by notifying the other party of the change in the manner provided above.

By: _____
Brittany Friedman
Interim District Manager

By: _____
Neil McCormick
Chief Executive Officer

EXHIBIT A

Agreement Term, Scope of Work, and Payment for Services Rendered

TERM:

This Agreement shall become effective 7/1/2024 and it shall continue in effect until 6/30/2025 unless it is terminated due to provisions stated in the agreement.

SCOPE OF WORK:

Under the terms and conditions stated in the Agreement, California Special Districts Association (CSDA) hereby agrees to the following specific accounting and financial services for the District:

- Review financial information
- Provide guidance and training to accounting staff
- Review/revise/assist appropriate accounting procedures/policies
- Assist with development/review/presentation of annual budgets
- Record basic accrual and deferral accounting transactions and reconciliation
- Prepare financial reports and other financial information as needed
- OPEB calculation, forecast and instruction
- GASB compliance and instruction
- CEBRT account management and guidance
- UAL compliance and instruction
- Assist accounting and finance-related outside parties in gathering information needed to perform their duties, such as the audit firm
- Review audit findings for suggested accounting improvements.
- Banking and investment options and implementation.
- Review, update/modify, and present financial information to staff, committees, and Board Members as needed
- GAAP compliance and instruction
- Review internal financial transaction processing, and recommend potential efficiencies
- Review internal controls and duty segregation in all finance operations, and recommend potential efficiencies
- Review finance department staffing and processes, and recommend potential efficiencies
- Meet with staff, committees, and Board Members as needed

In addition to the above stated accounting services, CSDA, using their discretion may also provide additional accounting and financial services for the District if the District requests and CSDA agrees with such request in writing. However, if the additional service is not as described in this section it will be billed separately to the District as stated below.

PAYMENT FOR SERVICES RENDERED

For the services to be performed by CSDA, the District hereby agrees to compensate CSDA. Fees for CSDA's services as described in the above paragraph will be charged based on an hourly rate of \$110 per hour and not to exceed \$5,000 without prior written approval by District. Any additional services requested beyond the maximum agreed upon amount or that are not listed above, will be discussed with the District in advance of incurring the cost, and if agreed to in writing, will then be charged to the District at an hourly rate of \$110.00. Billing will be tracked in one-quarter (1/4) hour increments.

In addition to the fees specified above, the District will also reimburse CSDA for any reasonable incidental costs and expenses CSDA may incur while performing services for the District as stated in this Agreement. Costs and expenses will be agreed to in advance in writing and then billed to the District on a monthly basis and will be due and payable within 30 days of the notice receipt.

PROVISION OF SCOPE OF WORK

The District agrees that it will provide CSDA true and complete information upon request from CSDA that is vital for CSDA to perform the above mentioned services in a timely manner.

The District hereby represents and warrants that it will be fully compliant with the applicable laws in its use of CSDA's Services. The District also acknowledges that the performance of this Agreement does not conflict with any existing obligations of the District and this Agreement is a valid obligation of CSDA. The District represents that it legally authorized to contract with CSDA as a financial consultant to the District.

CSDA hereby represents and warrants that it will be compliant with all applicable laws in performing the above mentioned services. CSDA also acknowledges that the performance of this Agreement does not conflict with any other outstanding obligations of CSDA and that this Agreement is a valid contractual obligation of CSDA enforceable in accordance with its terms. CSDA represents that it possesses all the necessary skills to perform all of the tasks outlined in the Scope of Work.