

A G R E E M E N T

THIS AGREEMENT ("Agreement") is made and entered into this 1st day of February, **2022**, by and between the COUNTY OF FRESNO, a political subdivision of the state of California ("COUNTY"), and Hudson Henderson & Company Inc., a California corporation, whose address is 7473 N. Ingram Suite 102, Fresno, CA 93711 ("CONTRACTOR").

WHEREAS, COUNTY is in need of controller, accounting, audit coordination and strategic consulting as the fiscal agent for San Joaquin Valley Library System (Library System), a cooperative public library system established in accordance with Education Code § 18700 et. seq., the California Library Services Act;

WHEREAS, COUNTY issued Request for Quotation No. 22-012 and all addendums thereto, seeking such Controller, bookkeeping, accounting, audit coordination, and strategic consulting services as the fiscal agent for the Library System (collectively, the "RFQ");

WHEREAS, CONTRACTOR is a full service public accounting firm which previously performed as the Controller, strategic fiscal consulting, bookkeeping, accounting, and audit coordination with outside agency for independent audit financials as the fiscal agent for the Library System, as required by the COUNTY;

WHEREAS, CONTRACTOR has 15 years' experience and is available during Administration working hours 9:00 am – 5:00 pm Monday through Friday;

WHEREAS, CONTRACTOR responded to the RFQ, and was found to be the lowest bidder by the COUNTY; and

WHEREAS, COUNTY desires to utilize the Controller, accounting, and strategic consulting services as the fiscal agent for the Library System offered by CONTRACTOR, and CONTRACTOR desires to provide such services to the COUNTY, subject to the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants, terms and conditions herein contained, the parties hereto agree as follows:

W I T N E S S E T H:

1 1. **OBLIGATIONS OF THE CONTRACTOR**

2 A. CONTRACTOR shall provide Controller, bookkeeping, accounting, and
3 strategic consulting services as the fiscal agent for the Library System, beginning with fiscal year 2021-
4 22.

5 B. CONTRACTOR shall provide advisory and consulting services, which includes
6 but is not limited to: strategic planning, business consulting, financial analysis, internal control, and
7 special projects.

8 C. CONTRACTOR shall manage and maintain all financial, accounting, and
9 budgetary systems.

10 D. CONTRACTOR shall perform bookkeeping and accounting in accordance with
11 generally accepted accounting principles.

12 E. CONTRACTOR shall perform audit lead and coordination for annual audited
13 financial statements with outside contracted CPA firm, beginning with fiscal year 2020-21, and for all
14 subsequent Fiscal Years Covered by this Agreement.

15 F. CONTRACTOR is highly qualified to provide the required services, as
16 described in Exhibit A –Scope of Services, attached, and incorporated by this reference.

17 G. CONTRACTOR agrees to, at all times during the term of this Agreement,
18 perform all services required in this Agreement in accordance with the standards, rules, and
19 requirements of the California State Board of Accountancy and the California Society of Certified Public
20 Accountants Code of Professional Conduct.

21 H. CONTRACTOR shall use its best efforts to assign the professionals identified
22 to perform the services under this Agreement. Contractor’s Professional Team is composed of the
23 following:

- 24 Partners
- 25 Manager
- 26 Professional Staff
- 27 Clerical

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1 2. **OBLIGATIONS OF COUNTY**

2 COUNTY agrees to:

3 A. Compensate the CONTRACTOR as provided in this Agreement.

4 B. Provide a "COUNTY Representative" who will each represent the COUNTY for
5 two separate functions for Operational ("County Operational Representative") and Treasurer ("County
6 Treasurer Representative"), and who will coordinate with the CONTRACTOR as appropriate to facilitate
7 CONTRACTOR's performance under the provisions of this Agreement.

8 C. The COUNTY Operational Representative will be the County Librarian or his/her
9 designee. CONTRACTOR shall communicate and coordinate who will provide the following operational
10 and fiscal agent services:

11 1) Examine invoice documents submitted to the COUNTY by the
12 CONTRACTOR and timely render decisions pertaining thereto.

13 2) Provide right of entry on designated COUNTY property for accomplishment
14 of authorized work.

15 3) The Library department staff performing the role as administrator for the
16 Library System operations and responsible management will be available to meet regularly with the
17 CONTRACTOR by providing information, fiscal related documents, documentation, and explanations as
18 needed for the CONTRACTOR to perform services under this agreement.

19 4) The Library Business Manager and designated staff will provide up to six
20 months through June 30, 2022, of staff time to assist the transition of financial records and other related
21 services.

22 5) Library Business Manager and designated staff will provide up to 40 hours
23 of staff time to assist with project related communication and meetings.

24 D. The COUNTY Treasurer Representative will be Fresno County Auditor-
25 Controller/Treasurer, as designated contracting party in SJVLS System Library System 1979 cooperative
26 agreement. The COUNTY Treasurer Representative will be the Auditor-Controller/Treasurer-Tax Collector
27 or his/her designee. The responsibilities of COUNTY Treasurer Representative shall coordinate with the
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1 CONTRACTOR as appropriate to facilitate withdrawal of funds to pay sums due for Library System and
2 depository of collected fund to enable the CONTRACTOR to fulfill its obligation under this Agreement.

3 E. CONTRACTOR shall communicate and coordinate with each County
4 Representative to enable the CONTRACTOR to fulfill its obligations under this Agreement.

5 F. CONTRACTOR shall give reasonably prompt consideration to all matters
6 submitted by the CONTRACTOR for approval, to avoid any substantial delays in the CONTRACTOR's
7 performance of the work. An approval, authorization or request to the CONTRACTOR given by the
8 COUNTY will only be binding upon the COUNTY under the terms of this Agreement if in writing and signed
9 on behalf of a COUNTY Representative, or their designees, except under those limited circumstances
10 expressly specified herein.

11 3. **TERM**

12 This Agreement shall commence on January 18, 2022 and continue for a term of
13 three (3) years, through and including fiscal year ending June 30, 2025, or until CONTRACTOR has
14 performed all of its obligations under this Agreement, whichever occurs later.

15 Extensions under this Agreement may be extended for a maximum of two (2)
16 additional consecutive twelve (12) month extension periods, upon written approval of both parties no later
17 than thirty (30) days prior to the first day of the next twelve (12) month extension period through fiscal year
18 end June 30, 2027.

19 The County Librarian, or his or her designee, is authorized to execute such written
20 approval for extension renewals on behalf of COUNTY, based on CONTRACTOR's satisfactory
21 performance.

22 4. **TERMINATION**

23 A. Non-Allocation of Funds - The terms of this Agreement, and the services to be
24 provided thereunder, are contingent on the approval of funds by the appropriating government agency.
25 Should sufficient funds not be allocated, the services provided may be modified, or this Agreement
26 terminated, at any time by giving CONTRACTOR thirty (30) days advance written notice.

27 B. Breach of Contract - COUNTY may immediately suspend or terminate this
28 Agreement in whole or in part, where in the determination of COUNTY there is:

- 1) An illegal or improper use of funds; or
- 2) A failure to comply with any term of this Agreement; or
- 3) A substantially incorrect or incomplete report submitted to the COUNTY; or
- 4) Improperly performed service.

In no event shall any payment by COUNTY constitute a waiver by COUNTY of any breach of this Agreement or any default which may then exist on the part of the CONTRACTOR.

Neither shall such payment impair or prejudice any remedy available to COUNTY with respect to the breach or default. The COUNTY shall have the right to demand of the CONTRACTOR the repayment to COUNTY of any funds disbursed to the CONTRACTOR under this Agreement, which in the judgment of COUNTY were not expended in accordance with the terms of this Agreement. The CONTRACTOR shall promptly refund any such funds upon demand.

C. Without Cause - Under circumstances other than those set forth above, this Agreement may be terminated by COUNTY by giving thirty (30) days advance written notice of an intention to terminate to CONTRACTOR.

5. **COMPENSATION/INVOICING**

COUNTY agrees to pay CONTRACTOR, and CONTRACTOR agrees to receive compensation, based on actual expenditures incurred by CONTRACTOR. The maximum compensation paid by COUNTY under this Agreement shall not exceed \$1,800,000 for the total possible five-year term. This includes \$1,768,925 of regular services, and contingency for extra services in the amount of \$31,075.

This compensation is comprised of Basic Services and Extra Services as detailed in Exhibit A and as follows:

A. Professional Services

	Standard Rate	Contract Rate
Partner	\$ 180	\$ 145
Manager	\$ 160	\$ 125
Professional Staff	\$ 110	\$ 100
Clerical	\$60	\$ 50

1 Annual out of pocket expenses \$650

2 B. Basic Services Category Summary by Fiscal Year

3 CONTRACTOR shall perform the following services for the Library System, and in accordance with the
4 Exhibit A, for anticipated billing hours.

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Controller and Fiscal Consulting					
	Year 1	Year 2	Year 3	Year 4	Year 5
6 Partner	\$ 74,385	\$ 74,385	\$ 74,385	\$ 74,385	\$ 74,385
7 Manager	\$ 56,625	\$ 56,625	\$ 56,625	\$ 56,625	\$ 56,625
8 Professional Staff	\$ 81,500	\$ 81,500	\$ 81,500	\$ 81,500	\$ 81,500
9 Clerical	\$ 4,550	\$ 4,550	\$ 4,550	\$ 4,550	\$ 4,550
10 Total Hours 1,872 Annual	\$ 217,060	\$ 217,060	\$ 217,060	\$ 217,060	\$ 217,060

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Bookkeeping and Accounting					
	Year 1	Year 2	Year 3	Year 4	Year 5
12 Partner	\$ 25,375	\$ 25,375	\$ 25,375	\$ 25,375	\$ 25,375
13 Manager	\$ 36,375	\$ 36,375	\$ 36,375	\$ 36,375	\$ 36,375
14 Professional Staff	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
15 Clerical	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
16 Total Hours 1,164 Annual	\$ 128,650	\$ 128,650	\$ 128,650	\$ 128,650	\$ 128,650

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Audit Lead and Coordination					
	Year 1	Year 2	Year 3	Year 4	Year 5
18 Partner	\$ 2,175	\$ 2,175	\$ 2,175	\$ 2,175	\$ 2,175
19 Manager	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750
20 Professional Staff	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
21 Clerical	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Total Hours 60 Annual	\$ 7,425	\$ 7,425	\$ 7,425	\$ 7,425	\$ 7,425

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Cost of Services by Fiscal Year					
	Year 1	Year 2	Year 3	Year 4	Year 5
Controller & Fiscal Consulting	\$ 217,060	\$ 217,060	\$ 217,060	\$ 217,060	\$ 217,060
Bookkeeping & Accounting	\$ 128,650	\$ 128,650	\$ 128,650	\$ 128,650	\$ 128,650
Audit Lead/Coordination	\$ 7,425	\$ 7,425	\$ 7,425	\$ 7,425	\$ 7,425
Out of Pocket Expenses	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650
Total Annual Basic Services	<u>\$ 353,785</u>	<u>\$ 353,785</u>	<u>\$ 353,785</u>	<u>\$ 353,785</u>	<u>\$ 353,785</u>
Grand Total					\$1,768,925

C. Extra Services

1) Extra Services consist of services not covered nor normally included in the Basic Services. The CONTRACTOR shall provide a written quote to the COUNTY for all Extra Services based upon the rate by professional staff listed under Section 5(A), herein. The maximum compensation for Extra Services during the term of this Agreement shall not exceed \$31,075.

2) The CONTRACTOR shall not undertake any Extra Services without the advance written authorization of the COUNTY Operational Representative.

3) In the event the COUNTY authorizes Extra Services, CONTRACTOR shall keep complete records showing the hours and description of activities worked and all costs and charges applicable to the Extra Services work authorized. If there is a claim for payment for Extra Services, CONTRACTOR agrees and acknowledges that the claimant shall specifically identify the activity, reason for the activity, and COUNTY Representative requesting the activity, and failure to do so will result in denial of the claim.

D. Invoicing and Reimbursement

CONTRACTOR shall submit monthly invoices to the COUNTY Operational Representative at the County of Fresno, Library's Business Office at 2420 Mariposa Street, Fresno, CA 93711. Payments by COUNTY shall be made within forty-five (45) days after receipt, verification, and approval of CONTRACTOR's invoices.

E. It is understood that all expenses incidental to CONTRACTOR'S performance of services under this Agreement shall be borne by CONTRACTOR.

1 6. **INDEPENDENT CONTRACTOR**

2 In performance of the work, duties and obligations assumed by CONTRACTOR
3 under this Agreement, it is mutually understood and agreed that CONTRACTOR, including any and all of
4 the CONTRACTOR'S officers, agents, and employees will at all times be acting and performing as an
5 independent contractor, and shall act in an independent capacity and not as an officer, agent, servant,
6 employee, joint venturer, partner, or associate of the COUNTY. Furthermore, COUNTY shall have no right
7 to control or supervise or direct the manner or method by which CONTRACTOR shall perform its work and
8 function. However, COUNTY shall retain the right to administer this Agreement so as to verify that
9 CONTRACTOR is performing its obligations in accordance with the terms and conditions thereof.

10 CONTRACTOR and COUNTY shall comply with all applicable provisions of law and
11 the rules and regulations, if any, of governmental authorities having jurisdiction over matters the subject
12 thereof.

13 Because of its status as an independent contractor, CONTRACTOR shall have
14 absolutely no right to employment rights and benefits available to COUNTY employees. CONTRACTOR
15 shall be solely liable and responsible for providing to, or on behalf of, its employees all legally-required
16 employee benefits. In addition, CONTRACTOR shall be solely responsible and save COUNTY harmless
17 from all matters relating to payment of CONTRACTOR'S employees, including compliance with Social
18 Security withholding and all other regulations governing such matters. It is acknowledged that during the
19 term of this Agreement, CONTRACTOR may be providing services to others unrelated to the COUNTY or
20 to this Agreement.

21 7. **MODIFICATION**

22 Any matters of this Agreement may be modified from time to time upon (30) days
23 written notification of either party without, in any way, affecting the remainder.

24 8. **NON-ASSIGNMENT**

25 Neither party shall assign, transfer or sub-contract this Agreement nor their rights or
26 duties under this Agreement without the prior written consent of the other party.

27 9. **HOLD HARMLESS**

28 CONTRACTOR agrees to indemnify, save, hold harmless, and at COUNTY'S

1 request, defend the COUNTY, its officers, agents, and employees from any and all costs and expenses
2 (including attorney's fees and costs), damages, liabilities, claims, and losses occurring or resulting to
3 COUNTY in connection with the performance, or failure to perform, by CONTRACTOR, its officers, agents,
4 or employees under this Agreement, and from any and all costs and expenses (including attorney's fees
5 and costs), damages, liabilities, claims, and losses occurring or resulting to any person, firm, or corporation
6 who may be injured or damaged by the performance, or failure to perform, of CONTRACTOR, its
7 officers, agents, or employees under this Agreement.

8 The provisions of this Section 9 shall survive termination of the Agreement.

9 10. **INSURANCE**

10 Without limiting COUNTY's right to obtain indemnification from CONTRACTOR or
11 any third parties, CONTRACTOR, at its sole expense, shall maintain in full force and effect, the following
12 insurance policies or a program of self-insurance, including but not limited to, an insurance pooling
13 arrangement or Joint Powers Agreement (JPA) throughout the term of the Agreement:

14 A. **Commercial General Liability**

15 Commercial General Liability Insurance with limits of not less than Two Million
16 Dollars (\$2,000,000) per occurrence and an annual aggregate of Four Million Dollars (\$4,000,000). This
17 policy shall be issued on a per occurrence basis. COUNTY may require specific coverages including
18 completed operations, products liability, contractual liability, Explosion-Collapse-Underground, fire legal
19 liability or any other liability insurance deemed necessary because of the nature of this contract.

20 B. **Automobile Liability**

21 Comprehensive Automobile Liability Insurance with limits of not less than One
22 Million Dollars (\$1,000,000.00) per accident for bodily injury and for property damages. Coverage should
23 include any auto used in connection with this Agreement.

24 C. **Professional Liability**

25 If CONTRACTOR employs licensed professional staff, (e.g., Ph.D., R.N., L.C.S.W.,
26 M.F.C.C.) in providing services, Professional Liability Insurance with limits of not less than One Million
27 Dollars (\$1,000,000.00) per occurrence, Three Million Dollars (\$3,000,000.00) annual aggregate.
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1 D. Worker's Compensation

2 A policy of Worker's Compensation insurance as may be required by the California
3 Labor Code.

4 CONTRACTOR shall obtain endorsements to the Commercial General Liability
5 insurance naming the County of Fresno, its officers, agents, and employees, individually and collectively,
6 as additional insured, but only insofar as the operations under this Agreement are concerned. Such
7 coverage for additional insured shall apply as primary insurance and any other insurance, or
8 self-insurance, maintained by COUNTY, its officers, agents and employees shall be excess only and not
9 contributing with insurance provided under CONTRACTOR's policies herein. This insurance shall not be
10 cancelled or changed without a minimum of thirty (30) days advance written notice given to COUNTY.

11 CONTRACTOR hereby waives its right to recover from COUNTY, its officers, agents,
12 and employees any amounts paid by the policy of worker's compensation insurance required by this
13 Agreement. CONTRACTOR is solely responsible to obtain any endorsement to such policy that may be
14 necessary to accomplish such waiver of subrogation, but CONTRACTOR's waiver of subrogation under
15 this paragraph is effective whether or not CONTRACTOR obtains such an endorsement.

16 Within Thirty (30) days from the date CONTRACTOR signs and executes this
17 Agreement, CONTRACTOR shall provide certificates of insurance and endorsement as stated above for
18 all of the foregoing policies, as required herein, to the COUNTY Operational Representative , County of
19 Fresno, Attn: County Librarian, 2420 Mariposa Street, Fresno, CA. 93721), stating that such insurance
20 coverages have been obtained and are in full force; that the County of Fresno, its officers, agents and
21 employees will not be responsible for any premiums on the policies; that for such worker's compensation
22 insurance the CONTRACTOR has waived its right to recover from the COUNTY, its officers, agents, and
23 employees any amounts paid under the insurance policy and that waiver does not invalidate the insurance
24 policy; that such Commercial General Liability insurance names the County of Fresno, its officers, agents
25 and employees, individually and collectively, as additional insured, but only insofar as the operations under
26 this Agreement are concerned; that such coverage for additional insured shall apply as primary insurance
27 and any other insurance, or self-insurance, maintained by COUNTY, its officers, agents and employees,
28 shall be excess only and not contributing with insurance provided under CONTRACTOR's policies herein;

1 and that this insurance shall not be cancelled or changed without a minimum of thirty (30) days advance,
2 written notice given to COUNTY.

3 In the event CONTRACTOR fails to keep in effect at all times insurance coverage as
4 herein provided, the COUNTY may, in addition to other remedies it may have, suspend or terminate this
5 Agreement upon the occurrence of such event.

6 All policies shall be issued by admitted insurers licensed to do business in the State of
7 California, and such insurance shall be purchased from companies possessing a current A.M. Best, Inc.
8 rating of A FSC VII or better.

9 11. **AUDITS AND INSPECTIONS**

10 The CONTRACTOR shall at any time during business hours, and as often as the
11 COUNTY may deem necessary, make available to the COUNTY for examination all of its records and data
12 with respect to the matters covered by this Agreement. The CONTRACTOR shall, upon request by the
13 COUNTY, permit the COUNTY to audit and inspect all of such records and data necessary to ensure
14 CONTRACTOR'S compliance with the terms of this Agreement.

15 If this Agreement exceeds ten thousand dollars (\$10,000.00), CONTRACTOR shall
16 be subject to the examination and audit of the California State Auditor for a period of three (3) years after
17 final payment under contract (Government Code Section 8546.7).

18 12. **NOTICES**

19 The persons and their addresses having authority to give and receive notices under
20 this Agreement include the following:

21 **COUNTY**

22 County Librarian
23 2420 Mariposa Street
24 Fresno, CA 93721

25 Auditor-Controller/Treasurer-Tax Collector

26 P. O. Box 1247

27 Fresno CA 93715

21 **CONTRACTOR**

22 Hudson Henderson & Company, Inc.
23 7473 N. Ingram Ave., STE 102
24 Fresno, CA 93711

28 All notices between the COUNTY and the CONTRACTOR provided for or permitted

1 under this Agreement must be in writing and delivered either by personal service, by first-class United
2 States mail, by an overnight commercial courier service, or by telephonic facsimile transmission. A notice
3 delivered by personal service is effective upon service to the recipient. A notice delivered by first-class
4 United States mail is effective three COUNTY business days after deposit in the United States mail,
5 postage prepaid, addressed to the recipient. A notice delivered by an overnight commercial courier service
6 is effective one COUNTY business day after deposit with the overnight commercial courier service,
7 delivery fees prepaid, with delivery instructions given for next day delivery, addressed to the recipient. A
8 notice delivered by telephonic facsimile is effective when transmission to the recipient is completed (but, if
9 such transmission is completed outside of COUNTY business hours, then such delivery shall be deemed
10 to be effective at the next beginning of a COUNTY business day), provided that the sender maintains a
11 machine record of the completed transmission. For all claims arising out of or related to this Agreement,
12 nothing in this section establishes, waives, or modifies any claims presentation requirements or
13 procedures provided by law, including but not limited to the Government Claims Act (Division 3.6 of Title 1
14 of the Government Code, beginning with section 810).

15 13. **GOVERNING LAW**

16 Venue for any action arising out of or related to this Agreement shall only be in
17 Fresno County, California.

18 The rights and obligations of the parties and all interpretation and performance of this
19 Agreement shall be governed in all respects by the laws of the State of California.

20 14. **DISCLOSURE OF SELF-DEALING TRANSACTIONS**

21 This provision is only applicable if CONTRACTOR is operating as a corporation (a
22 for-profit or non-profit corporation) or if during the term of the Agreement, CONTRACTOR changes its
23 status to operate as a corporation.

24 Members of CONTRACTOR's Board of Directors shall disclose any self-dealing
25 transactions that they are a party to while CONTRACTOR is providing goods or performing services
26 under this Agreement. A self-dealing transaction shall mean a transaction to which CONTRACTOR is a
27 party and in which one or more of its directors has a material financial interest. Members of the Board
28 of Directors shall disclose any self-dealing transactions that they are a party to by completing and

1 signing a Self-Dealing Transaction Disclosure Form, attached as Exhibit B and incorporated herein by
2 reference, and submitting it to the COUNTY prior to commencing with the self-dealing transaction or
3 immediately thereafter.

4 15. **ENTIRE AGREEMENT**

5 This Agreement constitutes the entire agreement between the CONTRACTOR and
6 COUNTY with respect to the subject matter hereof, and supersedes all previous Agreement negotiations,
7 proposals, commitments, writings, advertisements, publications, and understandings of any nature
8 whatsoever unless expressly included in this Agreement.

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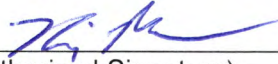
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1 IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day
2 and year first hereinabove written.

3
4 **CONTRACTOR**

COUNTY OF FRESNO

5 
6 _____
(Authorized Signature)



Brian Pacheco, Chairman of the Board
of Supervisors of the County of Fresno

7 Kip Hudson, Partner
8 _____
Print Name & Title

9 _____
7473 N Ingram Ave, Suite 102
Fresno CA 93711

10 _____
Mailing Address

ATTEST:
Bernice E. Seidel
Clerk of the Board of Supervisors
County of Fresno, State of California

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15 By: 
Deputy

16 **FOR ACCOUNTING USE ONLY:**

17 ORG No.: 75110903
18 Account No.: 7295
Fund: 0107 Program: 0
19 Subclass: 10000

20 Revenue
21 Reimbursement
from Library
System
22 Account No: 5039

SCOPE OF WORK

CONTRACTOR shall perform the duties of Controller advisory and accounting on behalf of SJVLS Library System ("Library System" or "SJVLS") as required by State law including, but not limited to, the following duties using their own accounting software:

SJVLS Funding governmental accounting. The fiscal year commences on July 1 and ends on June 30.

Total Budget: \$4.3 million

The budget consists of:

- Basic Membership Operational Budget \$2.3 million
- Direct Services budget \$1 million
- Projects budget, varies by year up to \$1 million

Controller - Total Billable hours 1,872 (weekly 36 hours)

CONTRACTOR shall perform as Controller to provide advisory, consulting services, which include but are not limited to, strategic planning, business consulting, financial analysis, internal control and special projects. In addition, CONTRACTOR is responsible for managing and maintaining all financial, accounting, budgetary systems, and the following:

- Attend Administrative Council meeting both in in-person and via teleconference, as requested by SJVLS, during normal business hours Monday through Friday.
- Advise Administrative Council on business planning and strategic matters by attendance at Board meeting or special meetings.
- Assist and advise Administrator in the review of agenda item with fiscal impact.
- Attend SJVLS Administrative Librarian and staff meetings to advise on fiscal matters.
- Authorized designee on file with Fresno County Treasurer office for withdrawal of funds request to pay bills.
- Fund balance reserves and contingency planning.
- Determine the Financing of System for State, Federal, Members Fees and other monies: Determine the Membership Contribution calculation, technology contributions, telecommunication, prepaid direct charges and share of cost for System delivery and any premium services annually between November through January.
- Cash flow management and projections.
- Communication with Member Directors as often as desired by Administrative Council and monthly meeting with Administrative Librarian over operations.
- Management of accounting and bookkeeping processes. Accounting documentation, including processes, procedures and operations manuals.
- Budgeting and forecasting. Prior to July 1 of each year the Administrative Council shall adopt a final budget for fiscal year.
- Budget: Job costing for Membership Operations and projects in the recommended budget development.

- Budget draft: Present draft budget annually prior to January 30. Collaborate with Administrator and Administrative Council to develop and monitor system budget.
- Prepare and make recommendations for contributions from Members for Membership Fee annually by November meeting.
- Attend State digital meeting: California Library Services Act (CLSA) cooperative meeting in January, June and September.
- Key metric benchmarking.
- Reporting and oversight of month-end closings.
- Advise on Record Retention Systems.
- Review and advise on internal control on purchasing processing policies and procedures for operational staff.
- Assistance and advised SJVLS Administrator, Network Engineer, and Ed Technology E Rate consultant on offset funding sources for broadband projects.
- Develop a transition timeline plan of existing Controllershship functions within a proposed reasonable time from Fresno County Library.
- Work with Ed Technology E Rate consultant to determine true up settlement with Members for e-rate disbursement for prior year settled by federal program.
- Special Project: Research, plan, develop a transition plan with legal counsel and other agencies for the transition of operational staff from Fresno County to SJVLS. As well as human resource and insurance plan development and outsourcing.
- Special project: Develop a three to five-year plan to lease a facility. Research and conduct analysis of feasibility study for move of facility and computer network room from Fresno County Library to independent off-site location.

Bookkeeping and Accounting - Total Billable hours 1,164

- Annual Budget Coordination and Notice: Send notices to Members regarding upcoming year items to budget for and ability to pay SJVLS during fiscal year.
- Accounts Payable: Process invoices, make payments to vendor and other parties in accordance with approved budget appropriations. Prepaid expense for Cataloging vendor OCLC and Backstage.
- Accounts Receivable: Prepare billing invoices to Members, receive and record revenues.
- Accounts Receivable Collections: Email members to follow up on outstanding membership or other billing amount due.
- Asset & Inventory tracking coordination with SJVLS network technician to provide vendor invoice that qualifies as inventoriable network item and /or asset for data entry into SJVLS software Track It. Annually met with appropriate staff for internal review and reconciliation of Track It updates by SJVLS Administrator and staff for accuracy.
- Deposits: Prepare and process deposits as designated Bank of the West and coordinate with Fresno County Treasurer for bank statements and reconciliation.
- Contract Professional Services: Process County of Fresno Library billing for staff reimbursement. Fresno County Library staff perform day-to-day operational oversight.

- County of Fresno Library -Overhead charges: Review and process quarterly charges for reimbursement.
- County of Fresno - Internal Service Charges: Review and process monthly charges for reimbursement.
- County of Fresno - Treasurer Charge: Coordinate with County of Fresno to pay the annual fee.
- Contract review, fiscal impact and assistance as needed.
- E Rate Program: Work with SJVLS staff, Ed Technology and former Business Manager to learn e-rate planning, estimates, true up and federal regulations that govern payments to vendor and e-rate disbursements to Members.
- E Rate Paid GL Transaction Register: Provide to contract E Rate Consultant Vendor transaction register of telecommunications bills paid every six months. E Rate consultant maintains an electronic filing system of support documents and lead on federal e rate program and audits.
- Fall /Spring Computer Equipment Order by SJVLS Network Manager: Coordinate to collect by Members details on serial number and items to prepare invoices to deduct from Pre-Paid Tech Reserve account, send notice to members and reconcile against the vendor invoice process for payment.
- Funding Sources: Work with SJVLS staff in assisting with providing fiscal related information for grants and annual California Library Services plan of service and budget.
- Funding & Monitor: Review proper funding allocations.
- Grant: Work with Administrator and staff to collect invoices and other appropriate information to make payments, reconciliations and tracking grant related expenditures and reporting requirements.
- Monitor Budget to Actuals: Maintain costs by program cost center, project and/or grant designation in accordance with provided Budget by Vendor expenditure for fiscal year.
- Monitor the request of funds to Fresno County Treasurer and monitor all release of funds to process payables.
- Month end closing.
- Public Library Staff Education Program (PLSEP): Collect from Administrator and scholarship participant to verify, keep record and process reimbursement in accordance with Public Library Staff Education Program (PLSEP) Master of Library Science funding support by Library Services and Technology Act (LSTA). LSTA grants are federally funded by the Institute of Museum and Library Services and are awarded by the State Library to eligible California libraries system.
- Quarterly: Interest estimates and coordination with Fresno County Treasurer placed in the SJVLS fund.
- Reconciliation: Monthly reconciliation of merchant credit card account with Bank of the West and coordinate with Fresno County Treasurer for main checking account reporting.
- Reconciliation: Carry out periodic reconciliation of vendor payments made for requested parties.
- Reconciliation: General ledger accounts.
- Record keeping: Maintain fiscal related files by fiscal year.
- Reports: Prepare consent agenda, financial status update, for Administrative Council meetings that occur at least four times a year. The financial status update provides a dashboard, financial position, outstanding receivable, CLSA expenditure status, online materials expenditure status, PLSEP status,

transfer of ownership purchases of computer equipment, pre-paid technology reserve held for member agencies and grant updates, if any.

- Reports: Prepare periodic reports as required by SJVLS Administrative Council and funders (e.g., County, State, and private organizations).
- Reports: Prepare annual form filings, if any.
- Reports - Financial reporting: Budget to actual reports, tracking reports, pre-paid technology reports and financial statements on a monthly basis.
- Year-end closing and accruals.

Audits - Total Billable hours 60

- CONTRACTOR shall represent the Library System during the annual audit for each fiscal year. The minimum requirements of the audit shall be those prescribed for special districts under Section 26909 and shall conform to generally accepted auditing standards.
- Be the audit lead contact with independent CPA firm during the planning phase of the engagement, onsite, and reasonably available during fieldwork to assist in providing access or direction to information and be available for questions and inquiries.
- Provide reconciled work papers for general ledger accounts.
- Work with SJVLS Administrator on PBC list, preparation and advisory service.
- Prepare the Management discussion and analysis (MD&A) and Economic Factors for audited financial statements.
- Review the drafted financial statements and provide responses, comments and edits within a reasonable timeframe to meeting the reporting deadlines.
- Coordinate with SJVLS Administrator for submission of audited financial statements at the next Administrative Council meeting.
- Exit conference with Administrative management and office personnel.

SELF-DEALING TRANSACTION DISCLOSURE FORM

In order to conduct business with the County of Fresno (hereinafter referred to as "County"), members of a contractor's board of directors (hereinafter referred to as "County Contractor"), must disclose any self-dealing transactions that they are a party to while providing goods, performing services, or both for the County. A self-dealing transaction is defined below:

"A self-dealing transaction means a transaction to which the corporation is a party and in which one or more of its directors has a material financial interest"

The definition above will be utilized for purposes of completing this disclosure form.

INSTRUCTIONS

- (1) Enter board member's name, job title (if applicable), and date this disclosure is being made.
- (2) Enter the board member's company/agency name and address.
- (3) Describe in detail the nature of the self-dealing transaction that is being disclosed to the County. At a minimum, include a description of the following:
 - a. The name of the agency/company with which the corporation has the transaction; and
 - b. The nature of the material financial interest in the Corporation's transaction that the board member has.
- (4) Describe in detail why the self-dealing transaction is appropriate based on applicable provisions of the Corporations Code.
- (5) Form must be signed by the board member that is involved in the self-dealing transaction described in Sections (3) and (4).

(1) Company Board Member Information:			
Name:		Date:	
Job Title:			
(2) Company/Agency Name and Address:			
(3) Disclosure (Please describe the nature of the self-dealing transaction you are a party to):			
(4) Explain why this self-dealing transaction is consistent with the requirements of Corporations Code 5233 (a):			
(5) Authorized Signature			
Signature:		Date:	