

**FIRST AMENDMENT
TO PROFESSIONAL SERVICES AGREEMENT WITH
JJACPA, INC.
FOR FINANCIAL AUDITING SERVICES**

THIS FIRST AMENDMENT is made and entered into this 14th day of July, 2020, by and between the CITY OF FORT BRAGG (“City”) and JJACPA, INC. (“Consultant”).

WHEREAS, the City and Consultant entered into a Professional Services Agreement (“Contract”) on June 8, 2020; and

WHEREAS, the Contract states that Consultant will provide financial auditing services for the City of Fort Bragg, Fort Bragg Redevelopment Successor Agency, Fort Bragg Municipal Improvement District No. 1 and C.V. Starr Community and Aquatic Center; and

WHEREAS, the parties desire to add to the Contract’s scope of work to include new activities as described in Exhibit A to this First Amendment; and

WHEREAS, the cost of providing these additional services is **Five Thousand Four Hundred Dollars (\$5,400.00)**, which sum is 12.7% above the contracted amount of \$42,550, for a total Not To Exceed amount of \$47,950; and

WHEREAS, the City Council on July 13, 2020, adopted Resolution ____-2020 authorizing this Contract Amendment; and

WHEREAS, there are still sufficient funds budgeted for these activities; and

WHEREAS, City and Consultant desire to amend the Contract to augment the Scope of Services, and increase the Not to Exceed Amount;

NOW, THEREFORE, for the aforementioned reasons and other valuable consideration, the receipt and sufficiency of which is acknowledged, City and Consultant hereby agree that the Professional Services Agreement for financial auditing services between the City and Consultant dated June 8, 2020, is hereby amended as follows:

1. **Scope of Work:**

Paragraph 1.1 (Scope of Work) is hereby amended to include the additional work described in Exhibit A attached hereto and incorporated herein by reference.

2. **Compensation:**

Paragraph 2.1 (Compensation), is hereby amended to state, “Consultant’s total compensation shall not exceed **Forty-seven Thousand Nine Hundred Fifty Dollars (\$47,950.00)**.”

3. Except as expressly amended herein, the Professional Services Agreement between the City and Consultant dated June 8, 2020, is hereby reaffirmed.

IN WITNESS WHEREOF, the parties have executed this Amendment the day and year first above written.

CITY

CONSULTANT

By: _____

Tabatha Miller

Its: City Manager

By: _____

Joseph Arch, CPA

Its: President

ATTEST:

By: _____

June Lemos, CMC

City Clerk

APPROVED AS TO FORM:

By: _____

Keith F. Collins

City Attorney

EXHIBIT A

City of Fort Bragg

Dollar Cost Bid

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES - TOTAL HOURS BY POSITION
FOR THE AUDIT OF THE FISCAL YEARS 2020 FINANCIAL STATEMENTS - Amended to include CAFR
Preparation

| | Hours | Standard Hourly Rates | Quoted Hourly Rates | 2020 Total Cost |
|--|------------|--------------------------|------------------------|-----------------------|
| Principal | 40 | \$ 200 | \$ 175 | \$ 7,000 |
| Manager | 40 | \$ 175 | \$ 150 | 6,000 |
| Staff | 160 | \$ 150 | \$ 125 | 20,000 |
| Administrative | 4 | \$ 100 | \$ 75 | 300 |
| Total for audit services | 244 | | | 33,300 |
| Single Audit | 60 | | | 7,500 |
| Gann Limit Report | 4 | | included | - |
| CAFR Preparation* | 37 | | | 5,400 |
| Total all-inclusive maximum price for this audit | 308 | | | 46,200 |
| Consulting or assistance regarding accounting or bookkeeping matters | | | included | - |
| Out of Pocket Costs | | | | 1,750 |
| Total all-inclusive maximum price | | | | \$ 47,950 |

*Includes preparation of the City's basic financial statements, including the notes, combining and individual fund financial statements and schedules, and required supplementary information over the net OPEB and net pension liabilities. Also included is the preparation of the statistical section based on supporting schedules provided by the City. Management of the City is responsible for preparing the transmittal letter, management's discussion and analysis, and reviewing the completed CAFR and taking responsibility for its presentation. The City will also provide all covers and dividers for binding.