

CITY OF STOCKTON
STANDARD AGREEMENT AMENDMENT

| | |
|---------------------------------------|--------------------------|
| Agreement Number: | Amendment Number: |
| 419000559 / 2012-07-24-1204 NP | 9 |

This Amendment Number 9 to the above referenced Agreement is entered into on _____:
between the City of Stockton ("City") and Baker Tilly US LLP "Contractor".

RECITALS

Exhibit C General Terms and Conditions, Paragraph 7 Changes, states the City may modify the scope of services and any material extension or change in the scope shall be memorialized in a written amendment prior to the performance of additional work; and

Exhibit C General Terms and Conditions, Paragraph 8 Amendment, states no variation of the terms of this Agreement shall be valid unless an Amendment is made in writing and signed by both parties; and

The City needs to increase the Compensation, Not to Exceed amount in Paragraph 3 of the Standard Agreement and Exhibit E, Section 1.1, by \$150,000 to pay for the Contractor for Accounting Consulting Services, per attached Statement of Work.

Now therefore, the City and the Contractor mutually agree as follows:

1. The maximum not to exceed amount to be paid to the Contractor, including if authorized, reimbursement of expenses, in Paragraph 3 of the Standard Agreement and Exhibit E, Section 1.1, will now read as follows:
"The maximum not to exceed amount in Paragraph 3 of the Standard Agreement and Exhibit E, Section 1.1, is amended to:

Initial Term the maximum not to exceed amount is \$1,505,600

Extended Term the maximum not to exceed amount is \$150,000

Total maximum compensation to be paid to the Contractor under this Agreement for the initial term and the extended term shall not exceed \$1,655,600.

2. The Contractor will perform Accounting Consulting Services for the Administrative Services Department, Accounting Division as specified in the attached Statement of Work.

All other terms and conditions of the Agreement shall remain unchanged and remain in full force and effect unless modified by a written amendment signed by both parties.

IN WITNESS WHEREOF, the authorized parties have executed this Agreement.

CONTRACTOR

Baker Tilly US LLP

Contractor's Name (if other than an individual, state whether a corporation, partnership, etc.):

Carol Jacobs

March 26, 2024

Authorized Signature

Date

Carol Jacobs, Managing Director

Printed Name and Title of Person Signing

1730 Madison Road, Cincinnati, OH 45206

Address

CITY OF STOCKTON

Harry Black, City Manager

Date

ATTEST:

Eliza R. Garza CMC, City Clerk

APPROVED AS TO FORM:
Lori M. Asuncion, City Attorney

BY: _____

STATEMENT OF WORK
Accounting Consulting Services

1. Project Objectives

This Statement of Work is issued under and subject to Standard Agreement Number 419000559 and 2012-07-24-1204 NP between the City of Stockton ("City") and Baker Tilly US LLP "Contractor" for accounting consulting services for its Accounting Division within the Administrative Services Department (ASD) in the not to exceed amount of \$150,000.

2. Project Scope

2.1 General Requirements: Interim Accounting Support Services includes, but not limited to, the following:

- a. Oversee accounting operations, review accounting entries, and establish a priority list of projects/workload to be completed.
- b. Provide guidance to the accounting staff members based on the activities outlined in Section 2.2.
- c. Determine compliance with policies and procedures.
- d. Meet regularly with the City's Chief Financial Officer or designee to discuss projects and issues.
- e. Prepare reports, as requested.
- f. Participate, as requested, in any calls, meetings, emails, or other communications and engagements related to accounting activities.
- g. Research and maintain an understanding of City, County, State of California and Federal regulations, policies, and procedures.
- h. Maintain regular communication with the City's accounting team.
- i. Keep the City's Chief Financial Officer or designee advised of any accounting issues requiring attention, actions, or decisions not within the scope of the Contractor(s)' purview.
- j. The City may assign other accounting related work to Contractor. Contractor will not serve as an Agent for the City and will not make formal decisions on behalf of the City. All such actions and decisions must be conducted by the City.
- k. Contractor will be responsible for tracking hours incurred to ensure compliance with established schedule expectations. Hours are to be tracked in 15-minute increments, to include a description of work performed during the period.
- l. The Contractor and the City will confirm required schedule (including any required "virtual office hours"), equipment needs, communication structure and training needs for the project. The exact hours of the Contractor's availability and hour of service will be agreed upon in writing.

2.2 Method of Approach

Activity 1 – Start Project and Conduct Kickoff Meeting

Contractor will begin the project with a meeting with the City staff (ASD Director /CFO, Deputy CFO, and other appropriate staff members). The project kickoff meeting forms the foundation of the relationship between the Contractor and the City and establishes the goals and purpose of the project. The Contractor and City will agree upon a standard work schedule and priority list.

Activity 2 – Gather Information

The Contractor will assess the current state of the accounting division, its current workload and establish a priority list of projects/workload to be completed. The Contractor will meet with the City team to review the priority list and create an agreed upon priority list and due dates.

Activity 3 – Complete Priority List

Contractor will deliver on the agreed upon priority list in conjunction with the accounting team.

In addition to other priorities and assignments, the Contractor will assist with any necessary accounting work, including the following unassigned accounting assignments:

- a. The Accounting Calendar Year Deliverables (Attachment A)
- b. Standard Monthly Journal Entries (26 Vacant assignments) (Attachment B)
- c. Special Financial Reports By Fund (25 vacant assignments) (Attachment C)
- d. Vacant Fund Assignments (16 vacant assignments) (Attachment D)
- e. Various stale balances to be researched and reconciled.
- f. SEFA and unresolved audit findings
- g. Interim audit for fiscal year ended June 30, 2024

Activity 4 – Project Closeout

The Contractor and City will ensure all requirements have been satisfactorily completed and final invoice can be submitted/processed for payment.

Work Location: Contractor will work primarily remotely/virtually, with up to ten working days onsite. A schedule for each will be established between the two parties. All travel will require advance approval by the City and will comply with the City's Travel Policy.

The quality of services provided hereunder shall be of the level of professional quality performed by professionals rendering this type of work. The Contractor may rely upon the accuracy of reports and data provided by the City except when defects should have been apparent to a reasonably competent professional or when it has actual notice of any defects in the provided reports or data.

3. City Responsibilities

Direction/Supervision – The City will provide guidance, direction, and supervision to Contractor for any assignment of work, any necessary review and approval of work and direction on work prioritization.

Training – The City will provide any necessary and appropriate training in order for the Contractor(s) to complete all assigned work.

Equipment / Access to Required Systems – When the Contractor is working on-site, the City will provide access to all required systems, the facility, parking, a workspace, printers and supplies to perform the required work. The Contractor is responsible for providing their own laptop. The laptop must include Microsoft Office Suite.

When working remotely, the Contractor is responsible for all resources including computer, printer, phone, scanner/copier, software (including Microsoft Office Suite, etc.), internet service, and suppliers. The City will provide remote access to any required systems. The expenses for these items shall be incorporated into the hourly rate and may not be billed separately.

4. Deliverables

Contractor will deliver on the agreed upon priority list in conjunction with the accounting team on the following unassigned accounting assignments:

- a. The Accounting Calendar Year Deliverables – Attachment A
- b. Standard Monthly Journal Entries (26 Vacant assignments) – Attachment B
- c. Special Financial Reports By Fund (25 vacant assignments) – Attachment C
- d. Vacant Fund Assignments (16 vacant assignments) – Attachment D
- e. Analyses and/or reconciliations of various stale balances
- f. SEFA and unresolved audit findings
- g. Interim audit for fiscal year ended June 30, 2024

5. Internal and External Standards and Guidelines

Contractor should be knowledgeable of and apply appropriate guidance of Generally Accepted Accounting Principles (GAAP), Generally Accepted Government Auditing Standards (GAGAS), Governmental Accounting Standards Board (GASB), etc.

6. Compensation

Contractor proposes 565 hours of accounting services at a not to exceed amount of \$150,000 over the period of performance for this SOW without Owner's prior written authorization. These fees do not include travel-related expenses.

Hourly Rates are as follows:

| TEAM MEMBER | HOURLY RATE | ESTIMATED HOURS |
|--------------------|-------------|-----------------|
| Accounting Manager | \$240 | 100 |
| Accounting Support | \$185 | 465 |

In accordance with the Agreement and the City's Travel Policy, all travel and expenses must be pre-approved by the City and will be billed at cost.

Contractor will invoice on a monthly basis for work completed the month prior and will include the reimbursement of travel-related expenses.

7. Key Personnel



Carol Jacobs—Managing director

Role: Engagement manager

Carol is a managing director with Baker Tilly. She has held a wide range of roles across local government and consulting, including multiple stints as a city manager, and served most recently as assistant city manager of the City of Newport Beach, California. In that role, she had responsibility for functions as varied as fire, library, harbor, information technology, utilities and homelessness, with service as interim finance director and harbormaster. Carol also served as city manager for the Southern California cities of Eastvale and Stanton; as interim city manager for the City of Grand Terrace, California; and in a series of roles with increasing responsibility for the City of Costa Mesa, California. Carol's consulting experience includes managing a financial solutions practice area that served local governments, with responsibility for managing client needs, preparing financial studies and conducting management and organizational reviews.



Christopher Bigham, CPA—Special advisor

Role: Accounting manager

Christopher has more than 30 years of municipal experience specializing in budget development, financial reporting, decision making, process improvement and relationship building to effectively get the job done. Christopher takes a proactive and positive approach to decision making, impacting others around him to excel. He leads by example with a tone at the top style of management. Christopher served as the assistant city manager and budget director in a dual role responsible for an all-funds budget of \$1.4 billion. He has extensive experience in strategic planning, process improvement and community engagement.



Noemi Barter, CPA—Manager

Role: Accounting support

Noemi is a member of Baker Tilly's assurance and audit practice. She specializes in audits, reviews, compilations, accounting and bookkeeping services for the government industry. She has more than 13 years of experience in government audits throughout several different industries. Noemi is a member of the American Institute of Certified Public Accountants (AICPA) and the Arizona Society of Certified Public Accountants (ASCPA). She earned a bachelor's degree from Ohio State University and a master's degree in accountancy from Golden Gate University.



Andrew Gill, CPA—Senior manager

Role: Accounting support

Andrew is a senior assurance manager with Baker Tilly's audit practice. He joined the firm in 2012 and specializes in evaluating internal controls and operations to help organizations strengthen their internal control structure. He ensures that clients have the right processes and controls in place to easily monitor operations, improve efficiency and ultimately, meet their goals. Andrew is a member of the American Institute of Certified Public Accountants (AICPA), the Arizona Society of Certified Public Accountants (ASCPA) and the Institute of Internal Auditors (IIA). He earned a bachelor's degree in accounting from Oklahoma Christian University.

8. Exhibits and Attachments

Exhibits:

- A. City of Stockton Travel Policy
- B. Insurance Requirements
- C. General Terms and Conditions
- D. Goods and Services Special Terms and Conditions

Attachments

- A. The Accounting Calendar Year Deliverables
- B. Standard Monthly Journal Entries (26 Vacant assignments)
- C. Special Financial Reports By Fund (25 vacant assignments)
- D. Vacant Fund Assignments (16 vacant assignments)

10. Notices

Pursuant to Exhibit C – General Terms and Conditions, Paragraph 15 – Notices, the mailing address for all required notices is as follows:

Contractor: Baker Tilly US, LLP
 Attn: Carol Jacobs, Managing Director
 1730 Madison Rd.
 Cincinnati, OH 45206_

City: City of Stockton
 Attn: City Manager
 425 N. El Dorado Street
 Stockton, CA 95202

EXHIBIT A

City of Stockton's Travel Policy

TRAVEL & EXPENSE POLICY

17.08.010

| | |
|--|---|
| SUBJECT: TRAVEL AND EXPENSE POLICY | NUMBER: 17.08.010 |
| RESPONSIBLE OFFICER: City Manager | EFFECTIVE DATE: 12/01/2022 |
| POLICY OWNER: Chief Financial Officer (CFO). Administrative Services Dept. | LAST UPDATED: 11/17/2022 |
| POLICY CONTACT: CFO, Administrative Services Department, City Treasurer | APPROVED: Original Signed by City Manager |

PURPOSE

- A. To establish a uniform policy for authorizing, monitoring, and documenting travel by City personnel, board members, consultants, agents, and commissioners (employees). The City acknowledges its responsibility to wisely administer limited resources and to expend them only when there will be a benefit to the City and its residents. Refer to City Council Policy No. 100-1 for Councilmember travel.
- B. To provide a written record and a documented audit trail of funds expended for official travel by employees for insurance purposes as required by Risk Services, to provide adequate controls over travel expenditures, maintain accountability; ensure proper accounting, and to provide an efficient process for approval of travel expenditures.

POLICY

- A. It is the policy of the City of Stockton that all attendance at conferences, training events, or meetings must specifically benefit the City to qualify for use of City funds and/or paid time off. Mere membership in an organization does not by itself justify attendance at an event.
- B. The cost of all travel and training activities must be planned during the annual budget process. Training and attendance by employees are at the discretion of the Department Head (or designee). Details on the purpose, event, location, duration, registration cost, lodging cost,

mealcost, and transportation cost must be approved in advance by the Department Head (or designee).

- C. All reimbursement and payment made will be in accordance with IRS guidelines. Go to <https://www.gsa.gov/travel-resources> the GSA Travel Resources page to look up Per Diem rates for the specific event location, as well as mileage for privately-owned vehicles.
- D. In meeting the training and continuing education needs of employees, consideration of cost-effective approaches should be considered. In-house training programs are to be used whenever possible. On-site courses should also be considered if there is sufficient need among City employees, or in cooperation with other area agencies and firms.
- E. All Travel Expense claims require Department Head/Designee approval and are reviewed by Accounts Payable for conformance with this Travel and Expense Policy.
- F. Any deviation from this policy requires a memo to the CFO from the Department Head justifying/approving the deviation from this policy.
- G. The CFO or designee shall administer this policy. This policy does not claim to have addressed all contingencies and conditions. Expenses not specifically addressed in this policy will be paid by the City provided the Department Head (or designee) determines the expenses are allowable, reasonable, and necessary and that the expenditure is compliant with the appropriate regulations, policies, and accounting best practices as administered by the CFO or designee.

AUTHORITY

A. GENERAL TRAVEL

All City employees, consultants, agents and officials, except for Councilmembers, must obtain approval from an authorized person prior to traveling on City business for which reimbursement is requested and budget is available. An authorized person for purposes of this policy is generally the Department Head (or designee) or person accountable to the budget being expended. The traveler shall not prepare AND approve a Travel Authorization Form. The City's Travel Authorization Form must be used to obtain and document approval of each trip prior to travel, and to document the approval of expenses and reimbursements associated with travel after each trip. When possible and practical, employees are encouraged to utilize government and group rates that are most advantageous at the time of booking.

B. OUT-OF-STATE TRAVEL

Approval of out-of-state travel must be obtained from the Department Head (or designee) at the time the City's Travel Authorization Form is submitted for approval.

TRAVEL ARRANGEMENTS

A. MAKE ARRANGEMENTS IN ADVANCE

Travel arrangements shall be made as far in advance as possible to obtain the best possible fares and rates. If travel arrangements must be cancelled for any reason, the person who made the arrangements shall cancel them in sufficient time to prevent the City from incurring unnecessary costs.

B. TRAVEL ADVANCES

Travel advances may be obtained before each trip if the travel advance amount is \$100 or more based on the total estimated mileage, meals and incidentals as reported on the Travel Authorization Form and received by Payroll 30 days before the travel event. Advances will be paid in the same form as the employee's payroll method and issued prior to departure. The traveler is responsible to return any unused portion of a travel advance via payroll deduction. A signed copy of the Reimbursement Disclaimer and Repayment Authorization Form shall be attached to the Travel Authorization Form when routing per the above paragraph described as Authority, Section A, General Travel. Non-allowable expenses shall be deducted from any reimbursement due the employee for out-of-pocket expenses.

No advances will be made to the employee for other costs such as airfare or lodging. Airfare, registration, lodging, rental vehicles, and other costs shall be paid in advance by the City using a City-issued credit card.

TRANSPORTATION

Travelers shall use the most appropriate mode of transportation that is reasonable and cost effective. Consideration should be given to distance, time, and the total cost to the City. Transportation costs include, but are not limited to, airfare, train, bus and taxi/ridesharing fares, bridge tolls, parking fees and car rental. Employees will be reimbursed according to the most direct or commonly traveled routes. Other routes may be authorized when official business requires their use.

A. AIRLINE TRANSPORTATION

1. Airline transportation to and from a conference, seminar, and/or meeting shall be paid directly by the City using a City-issued credit card.
2. When a commercial air carrier is used, a traveler will be reimbursed for mileage to and from the airport when using a personal vehicle, and the actual cost of airport parking for the duration of the travel/training event. If two or more travelers share transportation to and from the airport in a personal vehicle, only one traveler is entitled to mileage and parking reimbursement. If a van/shuttle or another form of transportation is used, the traveler shall be reimbursed for the actual cost.
3. The City will reimburse the cost of the first piece of luggage if expense is assessed by the airline, and it is reported on the Travel Authorization Form under Business Expenses.
4. Under no circumstances shall an employee pilot or be a passenger in a private airplane as a means of transportation to or from a conference, seminar and/or meeting.

B. CITY VEHICLES

1. City pool vehicles may be used for travel, if available and are more economical than other modes of transportation.
2. Spouses, family members, and guests are not allowed to travel in a City pool vehicle. In this instance, a personal vehicle or other non-City transportation must be used.

C. PERSONAL VEHICLE

Privately-owned vehicles (including any vehicle rented at employee expense) may be used in lieu of a City pool car or air travel when approved in advance by the Department Head (or designee) by signing the Travel Authorization Form. Mileage will be paid at the mileage allowance established by the IRS--go to <https://www.gsa.gov/travel-resources> and click on the POV Mileage tab. Mileage shall not exceed the cost of "coach class" airfare, plus savings in transportation costs to and from the airport, airport parking, and transportation costs to the destination. The exception to the maximum reimbursement, as stated above, may be authorized when air service is not available or reasonably convenient to the point of destination. Mileage shall be calculated from the shortest distance--whether it is from work, home, or other location the employee is beginning the travel from. Print and attach directions generated from Google Maps, MapQuest, etc. to support mileage claim.

D. RENTAL CARS

Vehicles rented for travel may only be obtained when other modes of transportation are not available, too costly, or impractical. A rental vehicle requires prior approval of the Department Head (or designee) by signing the Travel Authorization Form. Fuel purchased by the traveler for the rental car will be reimbursed with proper documentation (receipts). Only the most cost-effective vehicle, normally intermediate size vehicles, or vehicles with an equivalent rental rate, will be authorized. If two or more persons are attending the same meeting or conference, and a vehicle is needed for City business, only one vehicle may be rented at City expense. As a precaution against paying for preexisting damage, carefully examine the condition of the rental vehicle before leaving the lot, and immediately report any damages to the car rental office.

E. PUBLIC TRANSIT AND CARPOOLING

City employees are encouraged to make optimum use of available public transit services and carpooling.

MILEAGE REIMBURSEMENT

Use of Personal Vehicle for Work Related Activity

Mileage reimbursement for employees who have been authorized by their Department Director to utilize their personal vehicle to conduct City business and who receive no other form of mileage reimbursement or vehicle allowance.

To receive reimbursement, employees must complete:

1. Daily Owner Operator's Mileage Report
2. Monthly Owner Operator's Mileage Report

Travel Related Mileage Reimbursement

Reimbursement is calculated using the Travel Expense Calculator and entered on the Travel Authorization Form.

LODGING

- A. The cost of lodging accommodations for approved conferences, seminars or meetings shall be paid by the City at the Per Diem rate for the specific event location.
 - B. When possible and practical, employees are encouraged to utilize government lodging agreement programs such as FedRooms® (<http://www.fedrooms.com>). The advantages of obtaining lodging using the FedRooms® program are:
 - 1. Lodging rates are set at or below per diem rates.
 - 2. There are no add-on fees.
 - 3. The room cancellation deadline is 4:00 p.m. (or later) on the day of arrival.
 - 4. Most hotels offer lowest standard room availability rates.
 - 5. There are no early departure fees.
 - 6. Rates are available using all booking channels (e.g., E-Gov Travel Service, Travel Management Service, FedRooms® website, and hotel reservation call centers). The FedRooms® rate code (XVU) must be entered to get the program benefits.
 - C. Hotel and motel lodging charges shall be based on single occupancy rates. The accommodations used shall be economical, but practical. Go to <https://www.gsa.gov/travel-resources>, click on the Per Diem tab, enter the city and state for the location of the travel to determine Per Diem Lodging rates for the specific event location of the travel. For conferences, in instances where conference hotels are filled, the employee shall attempt to secure comparable rates at the nearest hotel.
 - D. The City will not reimburse employees for lodging expenses incurred by family members when an employee's family accompanies him/her, or for any additional guests in the same room.
 - E. The City will pay lodging expenses for City employees during business travel requiring one or more overnight stays. The City will pay for lodging for the evening preceding or subsequent to a meeting or business event when the employee would have to travel at unreasonably early or late hours to reach his/her destination. This must be approved prior to travel by the Department Head (or designee).
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REGISTRATION COSTS

The City will pay registration costs for approved travel. Registrations shall be made in a timely manner to take advantage of the lowest registration costs. The employee will be responsible for payment of cancellation or no-show fees, or non-refundable prepaid expenses that are incurred as a result of the employee's direct actions or oversight. These limitations on the City's responsibility do not apply when there is a justified family emergency, employee illness, or when unplanned priority work assignments approved by the Department Head (or designee) prevent attendance.

MEALS

- A. The City will pay for an employee's meals during business travel, including tax and tips, at the per diem meal rates established by the IRS. Go to <https://www.gsa.gov/travel-resources>, click on the Per Diem tab, enter the State and City for the specific event location. You will see the per diem rates for Lodging and Meals & IE. Employees have the flexibility on how much is spent for each meal as long as the total claim for the day does not exceed the Meals & IE per diem allowance. Receipts are not required.
- B. However, if meals are provided during the conference, employees will not receive per diem for those meals. You can find the per diem meal breakdown at <https://www.gsa.gov/travel-resources> click on the Per Diem tab, enter the State and City for the location of the event. You will see the Lodging and Meals & IE Per Diem rate for the area of your travel. Next click on the Meals & IE Tab, in the "Total" column find the Per Diem rate for your event location and see the corresponding breakdown of meals.
- C. In calculating meal allowances for partial days, the following guidelines shall be used rather than the GSA rate for First & Last Day of Travel:

Departure – If you depart:

- After 8:00 am, no breakfast allowance for the day;
- After 2:00 pm, no breakfast or lunch allowances for the day;
- After 8:00 pm, no meal allowance for the day.

Return – If you return:

- After 6:00 pm, you may claim the full per diem allowance for the day;
- Between 2:00 pm and 6:00 pm, you may claim the breakfast and lunch allowances;
- Between 8:00 am and 2:00 pm, you may claim the breakfast allowance

Departure time shall be a reasonable time to reach your destination.

Return time shall be based on a reasonable amount of time to reach your destination following the conclusion of the event. The City will not pay for meals because the traveler chooses to leave early or stay later.

BUSINESS EXPENSES

Business expenses must be paid by employee and submitted for reimbursement when finalizing the Travel Authorization Form. Receipts or proof of purchase are required for reimbursement of business expenses. Examples of business expenses include but are not limited to: Parking Fees, Internet Access, Tolls, Uber, and BART.

The City will reimburse the cost of the first piece of luggage if expense is assessed by the airline, and it is reported on the Travel Authorization Form under Business Expenses.

Other expenses related to authorized travel may be reimbursed upon review and approval by the Department Head (or designee).

HOURS OF WORK AND TRAVEL TIME

- A. Time spent by employees attending meetings, trainings, and similar events must be counted as time worked. "Hours worked" is defined as anything being done by an employee for the benefit of the City.

The City is required to pay employees under the Fair Labor Standards Act time and one-half for all hours worked in excess of 40 hours in one work week. Averaging hours over more than one work week is not permitted.

- B. Travel time will be paid only in the following circumstances:

1. Home-to-Work Travel Time

Home-to-work travel is a normal incident of employment and generally is not considered hours worked. It may become hours worked only if the employee is required to report to a different location that is in excess of the travel time to the usual place of work assignment.

2. Home-to-Work One-Day, Out-of-Town Assignment

Travel associated with a one-day assignment at a different location is considered time worked to the extent the travel time exceeds the time spent in the employee's normal travel between

home and work.

3. Away From Home Travel Time

If an employee is assigned to travel to a work location that will keep the employee away from home, travel time is considered hours worked when it occurs during the employee's regular working hours on either regular working days or nonworking days.

- C. Travel time shall not be considered time worked during meal periods or time spent in travel away from home outside of regular working hours as a passenger on an airplane, train, boat, bus or vehicle.
- D. An employee offered public transportation, but who requests permission to drive a private vehicle may count as hours worked **either** (1) the time spent driving the car **or** (2) the time the employee would have had to count as hours worked during working hours if the employee had used the public transportation.
- E. Any work that an employee is required to perform while traveling must be considered hours worked, except during meal periods or sleep time.

WHAT'S NOT COVERED

Personal expenses will not be paid by the City. Personal items include in-room movies, spa and gym fees, optional quasi-social functions, or events in connection with a conference, political events, laundry or dry-cleaning, miscellaneous sundries, or other items of a personal nature.

Alcoholic beverage costs are not reimbursable.

Personal travel shall not be mixed with business travel if it will cost the City anything in dollars or lost time or if it will harm the City's interest in any way. The City will not pay for any expenses of a spouse or other person who accompanies an employee on business travel.

Any items paid by the city prior to final submission of the travel claim shall not be claimed for reimbursement by the traveler.

COMPLETING TRAVEL AUTHORIZATION FORM

Approval Prior to Travel

All travel/training expenses must be entered in the "Original Amount Requested" column on the

Travel Authorization Form. Copies of proper documentation supporting the expenses shall be attached to the Travel Authorization Form. The Travel Authorization Form must be signed by the traveler and the Department Head (or designee). If a travel advance is being requested, be sure to check the “Yes” box on the Travel Authorization Form, sign Section (A) of the Reimbursement Disclaimer and Repayment Authorization Form.

The expense must be entered into Munis Employee Self-Service (ESS) with all supporting documents attached (i.e., Travel Authorization Form, Travel Expense Calculator) in enough time to allow for routing approvals and receipt by Payroll 30 days before the travel event.

Supporting Documents

- Travel Authorization Form
- Travel Expense Calculator
- Reimbursement Disclaimer and Repayment Authorization Form if travel advance is being requested.
- Printout of Map showing miles for mileage reimbursement.
- Event description and activities from brochure or website
- Event Registration Confirmation
- Hotel Reservation Confirmation
- Flight Confirmation showing cost (if applicable)

Finalizing After Travel

- A. Upon returning from a trip, traveler must, within ten (10) working days, submit receipts (excluding meals) for all expenses to the appropriate staff. The appropriate staff will complete the “Actual” and “Balance” columns on the Travel Authorization Form, attach all supporting documentation (on 8-1/2” by 11” paper), obtain traveler and Department Head (or designee) signature.
- B. If money is due to the City from the traveler, the traveler must complete and sign Section (B) of the Reimbursement Disclaimer and Repayment Authorization Form to return the funds into the travel account used.
- C. The expense must be entered into Munis ESS (all supporting documents attached) in enough time to allow for routing approvals and received in Payroll within twenty (20) working days of the end of the travel.

Supporting Documents

- Travel Authorization Form
- Travel Expense Calculator

- Printout of Map showing miles for mileage reimbursement.
- Event description and activities from brochure or website
- Event Registration Confirmation
- Hotel Reservation Confirmation
- Flight Confirmation showing cost (if applicable)
- Reimbursement Disclaimer and Repayment Authorization Form if money is due to the City.
- Mileage Log if requesting reimbursement for mileage in a city-owned vehicle or rental vehicle.
- Receipts for any Business Expenses being claimed, i.e., Parking Fees, Internet Access, Tolls, Gas for City owned vehicle, Uber, BART, luggage fees if assessed by airline.

D. If a personal or rental vehicle is used for work-related travel, the City will reimburse the employee at a rate which is the same as the current year's IRS standard mileage allowance rate, available at <https://www.gsa.gov/travel-resources> click on POV Mileage tab. Mileage shall be calculated from the shortest distance--whether it is from work, home, or other location the employee is beginning the travel from.

POLICY VIOLATIONS

Employees who violate the travel guidelines and rules outlined in this policy are subject to disciplinary action per the City's Personnel Rules and Regulations.

RELATED CITY POLICIES

17.05.030 – Procurement Card

RELATED CITY PROCEDURES

N/A

RELATED FORMS, DOCUMENTS, OR LINKS

FedRooms

<https://www.fedrooms.com/>

GSA.gov

<https://www.gsa.gov/>

Travel Authorization Form - Rev April 2022

Travel Expense Calculator

Reimbursement Disclaimer & Repayment Authorization Form

Daily Owner Operator's Mileage Log

Monthly Owner Operator's Mileage Log

FREQUENTLY ASKED QUESTIONS

Q: What is per diem?

A: Per diem is the allowance for lodging (excluding taxes), meals and incidental expenses. The General Services Administration (GSA) establishes per diem rates for destinations within the lower 48 Continental United States.

Q: What if a city is not listed on the Per Diem website?

A: If a city is not listed, check to ensure that the county within which it is located is also not listed. Visit the National Association of Counties website at explorer.naco.org to determine the county a destination is located in. If the city is not listed, but the county is, then the per diem rate is the rate for that entire county.

Q: What is FedRooms?

A: FedRooms is the only government-wide government sponsored hotel program that gives you the value, choice, amenities and loyalty points you want.

Q: What if my hotel is in a location which has a higher per diem than the travel event?

A: *Traveler reimbursement is based on the location of the work activities and not the accommodations, unless lodging is not available at the work activity, then the agency may authorize the rate where lodging is obtained.)*

Q: Are lodging taxes included in the GSA per diem rate?

A: Lodging taxes are not included in the per diem rate.

Q: Are taxes and gratuity (tips) included in the Meals and Incidental (M&IE) expense rate?

A: Yes, the meals and incidental expense (M&IE) rate does include taxes and tips in the rate, so travelers will not be reimbursed separately for those items.

Q: What are Incidental Expenses

A: Incidental expenses are minor expenditures associated with business travel. These expenses comprise an immaterial part of the travel costs that a person might incur. Examples of these expenses are baggage handler tips and room service tips. Personal expenses are not considered incidental expenses.

Q: What are Business Expenses?

A: Business Expenses include but are not limited to: Parking Fees, Internet Access, Tolls, Uber, and BART.

UPDATE HISTORY

Adopted - 06/01/2001

Revised - 03/09/2003

Revised - 09/20/2004

Revived - 10/13/2017

Revised - 07/11/2018

Revised - 06/07/2022

Exhibit B

Insurance Requirements for Accounting Services

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

1. **Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **\$2,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. **Automobile Liability:** Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than **\$1,000,000** per accident for bodily injury and property damage.
3. **Workers' Compensation** insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than **\$1,000,000** per accident for bodily injury or disease.

(Not required if Contractor provides written verification it has no employees)

4. **Professional Liability/Errors and Omissions** Insurance appropriate to the Contractor's profession, with limit no less than **\$2,000,000** per occurrence or claim, **\$2,000,000** aggregate.

If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the City of Stockton requires and shall be entitled to the broader coverage and/or the higher limits maintained by the contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City of Stockton.

Other Insurance Provisions

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status

The City of Stockton, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage

can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of **both** CG 20 10, CG 20 26, CG 20 33, or CG 20 38; **and** CG 20 37 if a later edition is used). Additional insured Name of Organization shall read "City of Stockton, its officers, officials, employees, and volunteers." Policy shall cover City of Stockton, its officers, officials, employees, and volunteers for all locations work is done under this contract.

Primary Coverage

For any claims related to this contract, the **Contractor's insurance coverage shall be primary and non-contributory** and at least as broad as ISO CG 20 01 04 13 as respects the City of Stockton, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City of Stockton, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it. This requirement shall also apply to any Excess or Umbrella liability policies. The City of Stockton does not accept endorsements limiting the Contractor's insurance coverage to the sole negligence of the Named Insured.

Umbrella or Excess Policy

The Contractor may use Umbrella or Excess Policies to provide the liability limits as required in this agreement. This form of insurance will be acceptable provided that all of the Primary and Umbrella or Excess Policies shall provide all of the insurance coverages herein required, including, but not limited to, primary and non-contributory, additional insured, Self-Insured Retentions (SIRs), indemnity, and defense requirements. The Umbrella or Excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability insurance. No insurance policies maintained by the Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the Contractor's primary and excess liability policies are exhausted.

Notice of Cancellation

Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the City of Stockton.

Waiver of Subrogation

Contractor hereby grants to City of Stockton a waiver of any right to subrogation which any insurer of said Contractor may acquire against the City of Stockton by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City of Stockton has received a waiver of subrogation endorsement from the insurer.

Self-Insured Retentions

Self-insured retentions must be declared to and approved by the City of Stockton. The City of Stockton may require the Contractor to purchase coverage with a lower retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or City

of Stockton. The CGL and any policies, including Excess liability policies, may not be subject to a self-insured retention (SIR) or deductible that exceeds \$25,000 unless approved in writing by City of Stockton. Any and all deductibles and SIRs shall be the sole responsibility of Contractor or subcontractor who procured such insurance and shall not apply to the Indemnified Additional Insured Parties. City of Stockton may deduct from any amounts otherwise due Contractor to fund the SIR/deductible. Policies shall NOT contain any self-insured retention (SIR) provision that limits the satisfaction of the SIR to the Named. The policy must also provide that Defense costs, including the Allocated Loss Adjustment Expenses, will satisfy the SIR or deductible. City of Stockton reserves the right to obtain a copy of any policies and endorsements for verification.

Acceptability of Insurers

Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the City of Stockton.

Claims Made Policies (Professional & Pollution only)

If any of the required policies provide claims-made coverage:

1. The Retroactive Date must be shown, and must be before the date of the contract or the beginning of contract work.
2. Insurance must be maintained and evidence of insurance must be provided ***for at least five (5) years after completion of the contract of work.***
3. If coverage is canceled or non-renewed, and not replaced ***with another claims-made policy form with a Retroactive Date prior to*** the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of ***five (5)*** years after completion of work.

Verification of Coverage

Contractor shall furnish the City of Stockton with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause **and a copy of the Declarations and Endorsements Pages of the CGL and any Excess policies listing all policy endorsements.** All certificates and endorsements and copies of the Declarations & Endorsements pages are to be received and approved by the City of Stockton before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The City of Stockton reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time. City of Stockton reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

Subcontractors

Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Contractor shall ensure that City of Stockton is an additional insured on insurance required from subcontractors.

Duration of Coverage

CGL & Excess liability policies **for any construction related work, including, but not limited to, maintenance, service, or repair work**, shall continue coverage for a minimum of 5 years for Completed Operations liability coverage. Such Insurance must be maintained and evidence of insurance must be provided ***for at least five (5) years after completion of the contract of work.***

Special Risks or Circumstances

City of Stockton reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

Certificate Holder Address

The address for mailing certificates, endorsements and notices shall be:

City of Stockton
Its Officers, Officials, Employees, and Volunteers
400 E Main Street, 3rd Floor – HR
Stockton, CA 95202

EXHIBIT C

GENERAL TERMS AND CONDITIONS

1. **Goods, Equipment and Services.** Subject to the terms and conditions set forth in this Agreement, Contractor shall provide to City the services described in Exhibit A of the Agreement. Contractor shall provide said services at the time, place and in the manner specified in Exhibit A of the Agreement.

2. **City Assistance, Facilities, Equipment and Clerical Support.** Except as set forth in Exhibit A, Contractor shall, at its sole cost and expense, furnish and maintain all facilities and equipment that may be required for furnishing services pursuant to this Agreement. If applicable, City shall furnish to Contractor only the facilities and equipment listed in Exhibit A to the Agreement.

3. **Compensation.** City shall pay Contractor for services rendered pursuant to this Agreement as described more particularly in Exhibit A and Exhibit E to the Agreement.

3.1 Invoices submitted by Contractor to City must contain a brief description of work performed, time spent and City reference number. Within thirty (30) days of receipt of Contractor's invoice, City will review invoice, and if acceptable make payment on approved invoice.

3.2 Upon completion of work and acceptance by City, Contractor shall have sixty (60) days in which to submit final invoicing for payment. An extension may be granted by City upon receiving a written request thirty (30) days in advance of said time limitation. The City shall have no obligation or liability to pay any invoice for work performed which the Contractor fails or neglects to submit within sixty (60) days, or any extension thereof granted by the City, after the work is accepted by the City.

4. **Sufficiency of Contractor's Work.** All Contractor services, work, and deliverables shall be performed in a good and workmanlike manner with due diligence in accordance with the degree of skill normally exercised by similar contractors supplying services and work of a similar nature, and in conformance with applicable laws, codes, and professional standards. Contractor's work shall be adequate and sufficient to meet the purposes of this Agreement.

5. **Ownership of Work.** All reports, work product, all other documents completed or partially completed by Contractor or its approved subcontractors, in performance of this Agreement, and if applicable, drawings, designs, and plan review comments shall become the property of the City. Any and all copyrightable subject matter in all materials is hereby assigned to the City and the Contractor and its approved subcontractors agree

to execute any additional documents that may be necessary to evidence such assignment. All materials shall be delivered to the City upon completion or termination of the work under this Agreement. If any materials are lost, damaged, or destroyed before final delivery to the City, the Contractor shall replace them at its own expense. Contractor and its approved subcontractors shall keep materials confidential. Materials shall not be used for purposes other than performance of services under this Agreement and shall not be disclosed to anyone not connected with these services unless the City provides prior written consent.

6. **Timeliness.** Time is of the essence in this Agreement. Further, Contractor acknowledges that the failure of Contractor to comply with the time limits described in Exhibit A and Exhibit F may result in economic or other losses to the City.

7. **Changes.** Both parties to this Agreement understand that it may become desirable or necessary during the term of this Agreement for City to modify the scope of services provided for under this Agreement. Any material extension or change in the scope of work shall be discussed with City and the change and cost shall be memorialized in a written amendment to the original contract prior to the performance of the additional work. Until the amendment is so executed, City will not be responsible to pay any charges Contractor may incur in performing such additional services, and Contractor shall not be required to perform any such additional services.

8. **Amendment.** No variation of the terms of this Agreement shall be valid unless an amendment is made in writing and signed by both parties.

9. **Contractor's Status.**

9.1 In performing the obligations set forth in this Agreement, Contractor shall have the status of an independent contractor and Contractor shall not be considered to be an employee of the City for any purpose. All persons working for or under the direction of Contractor are its agents and employees and are not agents or employees of City. Contractor by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of City. Except as expressly provided in Exhibit A, Contractor has no authority or responsibility to exercise any rights or power vested in the City. No agent, officer or employee of the City is to be considered an employee of the Contractor. It is understood by both Contractor and City that this Agreement shall not be construed or considered under any circumstances to create an employer-employee relationship or a joint venture.

9.2 Contractor shall determine the method, details, and means of performing the work and services to be provided by Contractor under this Agreement. Contractor shall be responsible to City only for the requirements and results specified in this Agreement and, except as expressly provided in this Agreement, shall not be subjected to City's

control with respect to the physical action or activities of Contractor in fulfillment of this Agreement. Contractor has control over the manner and means of performing the services under this Agreement. If necessary, Contractor has the responsibility for employing other persons or firms to assist Contractor in fulfilling the terms and obligations under this Agreement.

9.3 If in the performance of this Agreement any third persons are employed by Contractor, such persons shall be entirely and exclusively under the direction, supervision and control of Contractor. All terms of employment including hours, wages, working conditions, discipline, hiring and discharging or any other term of employment or requirements of law shall be determined by the Contractor.

9.4 It is further understood and agreed that Contractor must issue W-2 forms or other forms as required by law for income and employment tax purposes for all of Contractor's assigned personnel under the terms and conditions of this Agreement.

10. Subcontractor.

10.1 Subcontractors shall not be recognized as having any direct or contractual relationship with City. Contractor shall be responsible for the work of subcontractors, which shall be subject to the provisions of this Agreement. Subcontractors will be provided with a copy of the Agreement and be bound by its terms. Contractor is responsible to City for the acts and omissions of its subcontractors and persons directly or indirectly employed by them.

10.2 If in the performance of this Agreement any third persons are employed by Contractor, such persons shall be entirely and exclusively under the direction, supervision and control of Contractor. All terms of employment including hours, wages working conditions, discipline, hiring, and discharging or any other term of employment or requirement of law shall be determined by Contractor.

10.3 It is further understood and agreed that Contractor must issue W-2 forms or other forms as required by law for income and employment tax purposes for all of Contractor's personnel.

11. Termination.

11.1 Termination for Convenience of City. The City may terminate this Agreement at any time by mailing a notice in writing to Contractor. The Agreement shall then be deemed terminated, and no further work shall be performed by Contractor. If the Agreement is so terminated, the Contractor shall be paid for the work actually completed at the time the notice of termination is received.

11.2 Should either party default in the performance of this Agreement or materially breach any of its provisions, the other party, at that party's option, may terminate this Agreement by giving written notification to the other party.

11.3 Funding- Non-Appropriation. It is mutually understood between the Parties that payment to the Contractor for performance shall be dependent upon the availability of appropriations by the City Council for the purposes of this Agreement. No legal liability on the part of the City for any payment may arise under this Agreement until funds are made available and until the Contractor has received funding availability, which will be confirmed in writing. If funding for any fiscal year is reduced or deleted, or if the City loses funding for any reason, the City, in its sole discretion, shall have the option to either (a) cause this Agreement to be canceled or terminated pursuant to applicable provisions of the Agreement; or (b) offer to amend the Agreement to reflect the reduced funding for this Agreement.

12. Non-Assignability. The Contractor shall not assign, sublet, or transfer this Agreement or any interest or obligation in the Agreement without the prior written consent of the City, and then only upon such terms and conditions as City may set forth in writing. Contractor shall be solely responsible for reimbursing subcontractors.

13. Indemnity and Hold Harmless. To the fullest extent permitted by law, Contractor shall hold harmless, defend at its own expense, and indemnify the City of Stockton, its officers, employees, agents, and volunteers, against any and all liability, claims, losses, damages, or expenses, including reasonable attorney's fees, arising from all acts or omissions of contractor or its officers, agents, or employees in rendering services under this contract; excluding, however, such liability, claims, losses, damages, or expenses arising from the City of Stockton's sole negligence or willful acts. The duty to defend and the duty to indemnify are separate and distinct obligations. The indemnification obligations of this section shall survive the termination of this agreement.

14. Insurance. During the term of this Agreement, Contractor shall maintain in full force and effect at its own cost and expense the insurance coverage as set forth in the attached Exhibit B to this Agreement and shall otherwise comply with the other provisions of Exhibit B to this Agreement.

15. Notices. All notices herein required shall be in writing and shall be sent by certified or registered mail, postage prepaid, addressed in Exhibit A to this Agreement.

16. Conformance to Applicable Laws. Contractor shall comply with all applicable Federal, State, and Municipal laws, rules, and ordinances. Contractor shall not discriminate in the employment of persons or in the provision of services under this Agreement on the basis of any legally protected classification, including race, color, national origin, ancestry, sex or religion of such person.

17. **Licenses, Certifications and Permits.** Prior to the City's execution of this Agreement and prior to the Contractor's engaging in any operation or activity set forth in this Agreement, Contractor shall obtain a City of Stockton business license, which must be kept in effect during the term of this Agreement. Contractor covenants that it has obtained all certificates, licenses, permits and the like required to perform the services under this Agreement. Such licenses, certificates and permits shall be maintained in full force and effect during the term of this Agreement.

18. **Records and Audits.** Contractor shall maintain all records regarding this Agreement and the services performed for a period of three (3) years from the date that final payment is made. At any time during normal business hours, the records shall be made available to the City to inspect and audit. To the extent Contractor renders services on a time and materials basis, Contractor shall maintain complete and accurate accounting records, in a form prescribed by City or, if not prescribed by City, in accordance with generally accepted accounting principles, such records to include, but not be limited to, payroll records, attendance cards, time sheets, and job summaries.

19. **Confidentiality.** Contractor shall exercise reasonable precautions to prevent the unauthorized disclosure and use of City reports, information or conclusions.

20. **Conflicts of Interest.** Contractor covenants that other than this Agreement, Contractor has no financial interest with any official, employee or other representative of the City. Contractor and its principals do not have any financial interest in real property, sources of income or investment that would be affected in any manner of degree by the performance of Contractor's services under this Agreement. If such an interest arises, Contractor shall immediately notify the City.

21. **Waiver.** In the event either City or Contractor at any time waive any breach of this Agreement by the other, such waiver shall not constitute a waiver of any other or succeeding breach of this Agreement, whether of the same or of any other covenant, condition or obligation. No payment, partial payment, acceptance, or partial acceptance by City shall operate as a waiver on the part of City of any of its rights under this Agreement.

22. **Governing Law.** California law shall govern any legal action pursuant to this Agreement with venue for all claims in the Superior Court of the County of San Joaquin, Stockton Branch or, where applicable, in the Federal District Court of California, Eastern District, Sacramento Division.

23. **No Personal Liability.** No official or employee of City shall be personally liable to Contractor in the event of any default or breach by the City or for any amount due Contractor.

24. Severability. If any portion of this Agreement or application thereof to any person or circumstance shall be declared invalid by a court of competent jurisdiction or if it is found in contravention of any federal, state or city statute, ordinance or regulation the remaining provisions of this Agreement or the application thereof shall not be invalidated thereby and shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

25. Non-Discrimination. During the performance of this Agreement, Contractor and its officers, employees, agents, representatives or subcontractors shall not unlawfully discriminate in violation of any federal, state, or local law, rule or regulation against any employee, applicant for employment or person receiving services under this Agreement because of race, religion, color, national origin, ancestry, physical or mental disability, medical condition (including genetic characteristics), marital status, age, political affiliation, gender identity, gender expression, sex or sexual orientation, family and medical care leave, pregnancy leave, or disability leave. Contractor and its officers, employees, agents, representative or subcontractors shall comply with all applicable Federal, State and local laws and regulations related to non-discrimination and equal opportunity, including without limitation the City's nondiscrimination policy; the Fair Employment and Housing Act (Government Code sections 12990 (et seq.); California Labor Code sections 1101, 1102 and 1102.1; the Federal Civil Rights Act of 1964 (P.L. 88-352), as amended; and all applicable regulations promulgated in the California Code of Regulation or Code of Federal Regulations. Title VI of the Civil Rights Act of 1964 requires that "no person in the United States shall, on the grounds of race, color, or national origin be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance." (42 USC Section 2000d). <http://www.dol.gov/oasam/regs/statutes/titlevi.htm>. The City requires compliance with the requirements of Title VI in all of its programs and activities regardless of funding source.

26. Force Majeure. Neither party shall be responsible for delays or failures in performance resulting from acts of God, acts of civil or military authority, terrorism, fire, flood, strikes, war, epidemics, pandemics, shortage of power or other acts or causes reasonably beyond the control of that party. The party experiencing the force majeure event agrees to give the other party notice promptly following the occurrence of a force majeure event, and to use diligent efforts to re-commence performance as promptly as commercially practicable.

27. Taxes and Charges. Contractor shall be responsible for payment of all taxes, fees, contributions or charges applicable to the conduct of the Contractor's business.

28. Cumulative Rights. Any specific right or remedy provided in this Agreement will not be exclusive but will be cumulative of all other rights and remedies to which may be legally entitled.

29. Advice of Attorney. Each party warrants and represents that in executing this Agreement, it has received independent legal advice from its attorneys or the opportunity to seek such advice.

30. Heading Not Controlling. Headings used in this Agreement are for reference purposes only and shall not be considered in construing this Agreement.

31. Entire Agreement, Integration, and Modification.

31.1 This Agreement represents the entire integrated agreement between Contractor and the City; supersedes all prior negotiations, representations, or agreements, either written or oral between the parties and may be amended only by a written Amendment signed by the Contractor and City Manager.

31.2 All Exhibits to this Agreement and this Agreement are intended to be construed as a single document.

32. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original. All counterparts shall be construed together and shall constitute one agreement.

33. Authority. The individual(s) executing this Agreement represent and warrant that they have the legal capacity and authority to do so on behalf of their respective legal entities.

EXHIBIT D

GOODS AND SERVICES SPECIAL TERMS AND CONDITIONS

1. Definitions. The following words and phrases have the following meanings for purposes of this Agreement:

1.1 "Services" means, collectively, the services, duties and responsibilities described in Exhibit A of this Agreement and any and all work necessary to complete them or carry them out fully and to the standard of performance required in this Agreement.

1.2 "Deliverable" means quantifiable goods or services that will be provided upon completion of a project. A deliverable is any tangible material, work or thing delivered by one party to the other, including associated technical documentation. A deliverable can be tangible or intangible parts of the development process, and often are specified functions or characteristics of the project.

2. General. The following terms and conditions are applicable for the purchase of goods and services only. The special conditions shall be read in conjunction with the Standard Agreement, General Terms and Conditions ("GTC") Exhibit C, and all other Exhibits identified in the Standard Agreement.

2.1 Where any portion of the GTC is in conflict to or at variance with any provisions of the Special Conditions of the Agreement, then unless a different intention stated, the provision(s) of the Special Conditions of the Agreement shall be deemed to override the provision(s) of GTC only to the extent that such conflict or variations in the Special Conditions of the Agreement are not possible of being reconciled with the provisions of the GTC.

2.2 In the case of modification of a part or provision of the GTC, the unaltered part or provision, or both shall remain in effect. The Special Conditions shall relate to a particular project and be peculiar to that project but shall not weaken the character or intent of the GTC.

3. Time for Performance.

3.1 Contractor shall perform the services according to the schedule contained in Exhibit F.

3.2 Timeliness of Performance i) Contractor shall provide the Services, and Deliverables within the term and within the time limits required under this Agreement, pursuant to the provisions of Exhibit A and Exhibit F. ii) Neither Contractor nor Contractor's agents, employees nor subcontractors are entitled to any damages from the City, nor is any party entitled to be reimbursed by the City, for damages, charges or other losses or expenses incurred by Contractor by reason of delays or hindrances in the performance of the Services, whether or not caused by the City.

4. Standard of Performance

In addition to Exhibit C, Section 4 and 17, Contractor agrees as follows:

4.1 Contractor's Services shall be performed in accordance with generally accepted professional practices and principles and in a manner consistent with the level of care and skill ordinarily exercised by members of Contractor's profession currently practicing under similar conditions. Contractor shall comply with the profession's standard of performance, applicable laws, regulations, and industry standards. By delivery of completed work, Contractor certifies that the work conforms to the requirements of this Agreement and all applicable federal, state, and local laws. If Contractor is retained to perform services requiring a license, certification, registration or other similar requirement under California law, Contractor shall maintain that license, certification, registration, or other similar requirement throughout the term of this Agreement.

4.2 Contractor acknowledges that it is entrusted with or has access to valuable and confidential information and records of the City and with respect to that information, Contractor agrees to be held to the standard of care of a fiduciary. Contractor shall assure that all services that require the exercise of professional skills or judgment are accomplished by professionals qualified and competent in the applicable discipline and appropriately licensed, if required by law. Contractor must provide copies of any such licenses. Contractor remains responsible for the professional and technical accuracy of all Services or Deliverables furnished, whether by Contractor or its subcontractors or others on its behalf. All Deliverables must be prepared in a form and content satisfactory to the Using Agency and delivered in a timely manner consistent with the requirements of this Agreement.

4.3 If Contractor fails to comply with the foregoing standards, Contractor must perform again, at its own expense, all Services required to be re-performed as a direct or indirect result of that failure. Any review, approval, acceptance, or payment for any of the Services by the City does not relieve Contractor of its responsibility for the professional skill and care and technical accuracy of its Services and Deliverables. This provision in no way limits the City's rights against Contractor either under this Agreement, at law or in equity.

5. Compensation

5.1 The Contractor shall be compensated for the services provided based upon the rates set forth in the Statement of Work, Section 6. Compensation.

5.1.1 Contractor shall be compensated for services rendered and accepted under this Agreement and shall be paid monthly, in arrears on a not to exceed basis.

6. Reports and Information

Contractor shall at such times and in such forms as the City may require furnish the City such periodic reports as it may request pertaining to the work or services undertaken pursuant to this Agreement, the costs and obligations incurred or to be incurred in connection therewith, and any other matters are covered by this Agreement as specified in the Statement of Work, Section 6. Compensation.

7. Findings Confidential

All the reports, information, data, et cetera, prepared or assembled by the Contractor under this Agreement are confidential and the Contractor agrees that they shall not be made available to any individual or organization without the prior written approval of the City. Contractor shall not be required under the provisions of this paragraph to keep confidential any data or information which is or becomes publicly available, is required by applicable law or by proper legal or governmental authority, is already rightfully in the Contractor's possession without obligation of confidentiality, is independently developed by Contractor outside the scope of this Agreement or is rightfully obtained from third parties. Contractor shall give City prompt notice of any such legal or governmental demand and reasonably cooperate with City in any effort to seek a protective order or otherwise to contest such required disclosure.

8. Right of Inspection

All Deliverables furnished by Contractor must be as specified in Exhibit A and will be subject to inspection and approval of City after delivery. City reserves the right to reject and return, at the risk and expense of Contractor, the portion of any Deliverable which may be defective or fail to comply with specifications in Exhibit A without invalidating the remainder of the Deliverables. If rejected, Deliverable will be held for disposition at the expense and risk of Contractor. Payment for Deliverable prior to inspection shall not constitute acceptance of the Deliverable.

9. Warranty

Contractor warrants that (i) any Deliverable created or performed by Contractor for City under this Agreement will conform to specifications, drawings or samples furnished by City to Contractor for a minimum period of one year, and (ii) any standard Deliverable sold by Contractor to other customers besides City will meet or exceed any of the standards for such types of product in industry, any express or implied warranty stated or advertised by Contractor or the actual manufacturer of such Deliverable, or any warranties implied by law. Contractor's warranty shall survive delivery of Deliverable and shall not be deemed waived by City's failure to discover defects, acceptance of the Deliverable, or payment, therefore.

10. Ownership

Contractor shall have title to and bear the risk of any loss or damage to the Deliverable until the Deliverable is delivered and accepted by City in conformity with this Agreement. Upon delivery and acceptance, Deliverable delivered by Contractor shall become the exclusive property of City. The ownership rights described herein shall include, but not be limited to, the right to copy, publish, display, transfer, or otherwise use the Deliverable. All artwork, patterns, dies, models, samples, materials, drawings, specifications, technical

material, advertising material and any other personal property furnished by City to Contractor, or specifically paid for by City for use in performance of the Agreement, shall be and remain the property of City and said property shall be used only for Deliverables benefiting City. Contractor shall return to City or shall dispose of this property only according to City's instruction.

11. Applicable Laws

Under guidelines specified in 29 CFR 1910.1200 (f) and (g) City requests that Contractor label applicable Deliverables accordingly and provide associated Safety Data Sheets ("SDS") to City.

Deliverables must conform with all applicable federal, state, and local laws. Such conformity includes compliance with federal sanctions, and Contractor certifies that it has not and will not engage in prohibited transactions with sanctioned persons or entities.

12. Prevailing Wage

It shall be the responsibility of the Contractor to comply, when applicable, with the prevailing wage rates in accordance with the State of California Department of Industrial Relations. It shall further be the responsibility of the Contractor to monitor the prevailing wage rates as established by the California Department of Industrial Relations for any increase in rates during the term of this Agreement and adjust wage rates accordingly.

CONTRACTOR REGISTRATION REQUIREMENTS- Pursuant to Labor Code Section 1771.1(a): A Contractor or subcontractor shall not be qualified to bid on, be listed in a bid proposal, subject to the requirements of Section 4104 of the Public Contract Code, or engage in the performance of any contract for public work, as defined in this chapter, unless currently registered and qualified to perform public work pursuant to Labor Code Section 1725.5. It is not a violation of this section for an unregistered Contractor to submit a bid that is authorized by Section 7029.1 of the Business and Professions Code or by Section 10164 or 20103.5 of the Public Contract Code, provided the Contractor is registered to perform public work pursuant to Section 1725.5 at the time the contract is awarded.

No contractor or subcontractor may be listed on a bid proposal for a public works project unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5 [with limited exceptions from this requirement for bid purposes only under Labor Code section 1771.1(a)].

No contractor or subcontractor may be awarded a contract for public work on a public works project unless registered with the Department of Industrial Relations pursuant to Labor Code Section 1725.5. Department of Industrial Relations- Contractor Registration information and web link: <https://www.dir.ca.gov/public-works/publicworks.html>. In compliance with Senate Bill 854 and the California Labor Code, all Bidders shall include with their Bid proof of registration from the Department of Industrial Relations (DIR) that includes the contractor's Legal Name, Registration Number, License Type/Number, Registration Date and Expiration Date, for every contractor and subcontractor, regardless of tier.

This project may be subject to compliance monitoring and enforcement by the Department of Industrial Relations. Contractors must submit their certified payroll records directly to the Division of Labor Standards Enforcement Compliance Monitoring Unit, as well as the City of Stockton.

13. Shipping Terms

City shipment terms are F.O.B. Destination, Freight Prepaid and Added unless otherwise specified in the Agreement. Contractor shall observe shipping instructions and, unless otherwise stated in the instructions, shall ship Deliverables in the safest and most economical manner necessary to meet the delivery date specified in the Agreement. Contractor shall provide an itemized packing list showing the Agreement number with the shipment. Contractor shall include the Agreement number on all packages, boxes, invoices, and shipping documents. Contractor shall label all individual boxes with stock number and quantity and items with different stock numbers shall be boxed separately. City reserves the right to refuse, at Contractor's expense, any shipments not containing the Agreement number or stock numbers as required under this section.

14. Deliveries

TIME IS OF THE ESSENCE IN THE PERFORMANCE OF ANY ORDER. If Deliverable is not provided or performed within the times specified in the Agreement, City may cancel the Agreement and hold Contractor liable for damages incurred due to the untimely delivery including, but not limited to, the additional costs resultant from City procuring substitute Deliverables elsewhere.

15. Price and Quantities

Prices and quantities set forth in this Agreement may not be altered by Contractor without the prior written authorization of City, with the exception that quantities of custom paper or printed Deliverables, chemicals, or fuel may deviate from those in the Agreement by the lesser of standard industry practices.

Attachments

Attachment A - The Accounting Calendar Year Deliverables

Attachment B - Standard Monthly Journal Entries (26 Vacant assignments)

Attachment C - Special Financial Reports By Fund (25 vacant assignments)

Attachment D - Vacant Fund Assignments (16 vacant assignments)

Calendar Year Overview

| Jan | Description |
|--------|---|
| 1 - 31 | weekly AP check run |
| 7 | payroll wires PPE 31 |
| 21 | waste haulers reporting due |
| 22 | payroll wires PPE 15 |
| 24 | sales and use tax reporting due |
| 30 | CFF, SEWD, AG mitigation due |
| 30 | green building due |
| 30 | HUD report due |
| 31 | state controllers office - san joaquin regional fire dispatch authority |
| 31 | state controllers office - cities financial transaction report |
| 31 | state controllers office - stockton public financing authority |
| 31 | 1099 filing deadline due to IRS |
| 31 | SCR-ACFR annual report |
| Feb | |
| 1 - 28 | weekly AP check run |
| 7 | payroll wires PPE 31 |
| 21 | waste haulers reporting due |
| 22 | payroll wires PPE 15 |
| 24 | sales and use tax reporting due |
| 28 | RTIF due |
| Mar | |
| 1 - 31 | weekly AP check run |
| 7 | payroll wires PPE 31 |
| 21 | waste haulers reporting due |
| 22 | payroll wires PPE 15 |
| 24 | sales and use tax reporting due |
| 31 | SEFA due |
| Apr | |
| 1 - 30 | weekly AP check run |
| 1 - 30 | interim audit |
| 7 | payroll wires PPE 31 |
| 21 | waste haulers reporting due |
| 22 | payroll wires PPE 15 |
| 24 | sales and use tax reporting due |
| 30 | CFF, SEWD, AG mitigation due |
| 30 | green building due |
| 30 | HUD report due |
| May | |
| 1 - 31 | weekly AP check run |

7 payroll wires PPE 31
 21 waste haulers reporting due
 22 payroll wires PPE 15
 24 sales and use tax reporting due

Jun

1 - 30 weekly AP check run
 7 payroll wires PPE 31
 21 waste haulers reporting due
 22 payroll wires PPE 15
 24 sales and use tax reporting due

Jul

1 - 31 weekly AP check run
 7 payroll wires PPE 31
 15 calpers prepayment employer portion due
 21 waste haulers reporting due
 22 payroll wires PPE 15
 24 sales and use tax reporting due
 31 CFF, SEWD, AG mitigation due
 31 green building due
 31 HUD report due

Aug

1 - 31 weekly AP check run
 7 payroll wires PPE 31
 21 waste haulers reporting due
 22 payroll wires PPE 15
 24 sales and use tax reporting due
 28 RTIF due

Sep

1 - 30 weekly AP check run
 7 payroll wires PPE 31
 21 waste haulers reporting due
 22 payroll wires PPE 15
 24 sales and use tax reporting due
 30 SEFA schedule of expenditures of federal awards audit

Oct

1 - 31 weekly AP check run
 1 streets report
 7 payroll wires PPE 31
 21 waste haulers reporting due
 22 payroll wires PPE 15
 24 sales and use tax reporting due
 30 CFF, SEWD, AG mitigation due

- 30 green building due
- 30 HUD report due

Nov

-
- 1 - 30 weekly AP check run
 - 7 payroll wires PPE 31
 - 21 waste haulers reporting due
 - 22 payroll wires PPE 15
 - 24 sales and use tax reporting due

TDA AUDIT

Dec

-
- 1 - 31 weekly AP check run
 - 1 streets report
 - 7 payroll wires PPE 31
 - 21 waste haulers reporting due
 - 22 payroll wires PPE 15
 - 24 sales and use tax reporting due
 - 28 pff report due
 - 30 EPA - annual federal financial report due
 - 31 state land commission due

City of Stockton

Journal Entry Log

Period 7 FY24

*** Monthly, Quarterly, Yearly Standard JE's Ref 1 is the same number as noted below

| Journal Reference # | FREQUENCY/TYPE | WHAT ACTION OCCURRED? | WHAT TYPE OF JE? | Standard Journal Entries | Prepared By | Notes (none this month, NA, etc.) | TCM Upload |
|---------------------|----------------------------------|-----------------------|-------------------------------|--------------------------|--|-----------------------------------|--|
| Journal Reference # | Reference 2 in Munis (see table) | Reference 3 | Reference 4 Short description | Munis Journal # | JE DESCRIPTION (Comments Section in Munis) | | |
| 1 | MONTHLY | JAN EQUIP CHR | FLEET 1/12 | | Distribute ISF - Fleet Equip rental charges (500) fund for the month of *MONTH* | MH | |
| 2 | MONTHLY | JAN TECH CHR | TECH 1/12 | | Distribute ISF - Technology Equipment rental charges (510-511) fund for the month of *MONTH* | MH | |
| 3 | MONTHLY | JAN RADIO CHR | RADIO 1/12 | | Distribute ISF - Radio Equipment rental charges (510-515) fund for the month of *MONTH* | MH | |
| 4 | MONTHLY | JAN FEES | RENT 1/12 | 5562 | SEB, Permit Center, & City Hall Rent | MG | |
| 5 | MONTHLY | JAN INDIRECT | INDCST 1/12 | 5567 | Distribute Indirect Cost Plan charges to departments for the month | MG | |
| 6 | MONTHLY | JAN USE TAX CC | SLSTAXACCR | | Sales Tax on CC purchases | NY | |
| 7 | MONTHLY | JAN DUPLICA | DUPL-MAIL | | Distribute duplicating and copier charges to departments for the month of *MONTH* | MH | |
| 8 | MONTHLY | JAN RETIREE | POB 1/12 | | Distribute retiree pension bond cost to departments for the month of *MONTH* | MH | |
| 9 | MONTHLY | JAN SEP PAY DIS | JAN PY 1/12 | | Distribute separation pay costs to departments for the month of *MONTH* | MH | |
| 10 | MONTHLY | JAN SEP REM | JAN PY 1/12 | | Reimburse departments for separation pay costs for the month of *MONTH* | MH | |
| 11 | MONTHLY | JAN DIS CS REC | RECTRAC | 5400 | Distribute Community Services Rectrec program revenues for the month of | MG | |
| 12 | MONTHLY | JAN TO CS TRA | TRANSFER | 5563 | To record monthly transfers per the 2023-24 budget adopted per CR#2023-06-20-1601 and the Budget Implementation Memo. | MG | |
| 13 | MONTHLY | JAN ENCRCH | MUD ENCRCH | | MUD charges encroachment permit fees and Fire Dispatch for month of | JD | |
| 14 | MONTHLY | JAN MARINA | MARINA | | Operator activity for Downtown Marina Complex managed by SMG for the month of | JD | |
| 15 | MONTHLY | JAN CALPERS | CAL PERS | 5556 | Bi-monthly payback from 550>100 for CALPERS prepayment | MH | |
| 16 | MONTHLY | JAN ASM | VENUES | | Operator activity for recreation venues (Arena, Ballpark, Bob Hope Theatre, & Ice Rink) managed by ASM for the month of | MG | |
| 17 | MONTHLY | JAN PARKING | PARKING | | Operator activity for Parking Authority for *** | JD | |
| 18 | MONTHLY | HSA PPE */31 | HSA 31 | | Hsa payment for PPE **/31 | JD | |
| 19 | MONTHLY | HSA PPE */15 | HSA 15 | | Hsa payment for PPE **/15 | JD | |
| 20 | MONTHLY | JAN USE TAX | USETXPYMT | 626 | To record use tax payment for the month of DECEMBER 2023. | GG | |
| 21 | MONTHLY | JAN WAST HL | WIRE WH | 2621 | Record wire out payments to waste haulers for the month of JAN UST 2023 | GG | |
| 22 | MONTHLY | PR ISF PPE */31 | PR>ISF 31 | | Payroll transfer from fund 011 to ISF for the pay period ending x-31 | JD | |
| 23 | MONTHLY | PR ISF PPE */15 | PR>ISF 15 | | Payroll transfer from fund 011 to ISF for the pay period ending x-15 | JD | |
| 24 | MONTHLY | JAN PR CALPE15 | CAL PERS 15 | 2849 | Record PPE x-15 payroll wires-Calpers PPE 12/15/23 | MH | |
| 25 | MONTHLY | JAN PR CALPE30 | CAL PERS 31 | 4163 | Record PPE x-30 payroll wires-Calpers PPE 12/31/23 | MH | |
| 26 | MONTHLY | PRTAX PPE */31 | PRTXPPE31 | 4775 | Record payroll taxes ACH (Wire)for PPE */31/20** | JD | 12/31/2023 |
| 27 | MONTHLY | PRTAX PPE */15 | PRTXPPE15 | 4799 | Record payroll taxes ACH (wire) for PPE x-15 | JD | 1/15/2024 |
| 28 | MONTHLY | JAN E METLIFE | METLIFE | 3734 | Record PPE *MONTH* MetLife (JAN 2023) | JD | Each month, we pay for the prior month (If Paid on Time) |
| 29 | MONTHLY | DC PPE */31 | DEFCOMP31 | 698 | Record PPE x-31 deferred comp 8/31 | JD | 12/31/2023 |
| 30 | MONTHLY | DC PPE */15 | DEFCOMP15 | 4724 | Record PPE x-15 deferred comp | JD | |
| 31 | MONTHLY | JAN BANK RECON | BANK RECON | | Bank reconciliation activity not posted through other modules; adjustments for monthly cash balancing variances; and adjustments for module interface | CSM | |
| 32 | MONTHLY | JAN BNK FEES | BANK FEES | | Monthly Bank Charges, Bank Fees etc for cash accounts | CSM | |
| 33 | MONTHLY | JAN UT RT CKS | UT RET CHK | | Reimbu GF Pay Code (UT Ret Chks) | CSM | |
| 34 | MONTHLY | JAN ISF HC | HLTH CLAIM | | ISF - Health (\$40) fund employee health claim payments by Delta Health Plan, the City's third party administrator for the month of *MONTH* | MH | No longer used |
| 35 | MONTHLY | JAN ISF WC | WORK COMP | 5474 | ISF - Worker's Comp. (530) fund claims for temporary disability payments by Athens, the City's third party administrator for the month of January | MH | |
| 36 | MONTHLY | JAN INVEST | INVESTMENT | | Investment activity directly deposited by wire transfer and electronic, transfer to/from safekeeping account; amortization of premiums and discounts; and LAIF | CB | |
| 37 | MONTHLY | JAN FISCAL AGE | CWFACITY | | Trustee/fiscal agent statement activity for City bonds, RDA Successor Agency, and the HUD-Section 108 accounts and 561 | CB | |
| 38 | MONTHLY | JAN FISCAL LND | CWFALND | | Trustee/fiscal agent statement activity for the land based project and reserve fund accounts in the 2XX's, 7XX's, 3XX's, and the 8XX's funds for the month of | CB | |
| 39 | MONTHLY | JAN CWFA PROP | CWFAPROP | | Trustee/fiscal agent statement activity for Enterprise funds - Water and Wastewater in the 42X, 43X for the month of *MONTH* | CB | |
| 40 | MONTHLY | JAN REM VACA | VACSELL | | Reimburse departments for vacation sell back costs for the month of *MONTH* | MH | |
| 41 | MONTHLY | JAN GL SEDWICK | GEN LIAB | | To record General Liability claim payments made by TPA (Sedgwick) for *MONTH* | MH | |
| 42 | MONTHLY | JAN LR PAYOFF | LN PO FORG | | Reduce loan receivable for loan payoffs and/or forgiveness for the month of JAN 2023 | NY | |
| 43 | MONTHLY | JAN LR PRINCI | LN PRIN PY | | Reduce loan receivables for principal repayments for the month of *** per AmeriNational | NY | |
| 44 | MONTHLY | JAN HSA ADMIN FEE | HSA ADMIN | | P&A HSA Admin Fee | JD | |
| 45 | MONTHLY | JAN YARDLPYM | YARDLPYM | | Yard Payments | GG | No longer used |
| 46 | MONTHLY | JAN WM FEE | WASTEHAUL | 5536 | Transfer and record Waste franchise fees & AB939 fees for the month of JAN | GG | |
| 47 | MONTHLY | JAN REV BANK FEE | REVBANKFEE | | REVENUE BANKCARD FEES | CSM | |
| 48 | MONTHLY | JAN HLTH TRS PMT | HLTH TRUS | X | RECORD ACH PAYMENT FOR OE HEALTH TRUST-FEBRUARY COVG | MH | PMT MADE BY AP CHECK |
| 49 | MONTHLY | PPE */31 PR REV | PR REVERSE | | PAYROLL ACCRUAL (Reversing on 7th of next period) | JD | |
| 50 | MONTHLY | PR IMPORT */31 | PR PPE 31 | | IMPORT PAYROLL | JD | |
| 51 | MONTHLY | PR IMPORT */15 | PR PPE 15 | | IMPORT PAYROLL | JD | |
| 52 | MONTHLY | ***** | ***** | | NO LONGER NEEDED PR IMPLEMENTS | JD | |
| 53 | MONTHLY | WOPRTXJAN | MANPRTXJAN | | Wire out PR taxes on Manual Check issued | JD | |
| 54 | MONTHLY | WASTEHAUL ADJ | WH ADJ | | WASTE HAULERS ADJUSTMENTS | NY | |

26 VACANT STANDARD JOURNALS

ATTACHMENT C

ATTACHMENT A

| | Report Name | Fund # | Assigned To | Due Date | Frequency | Reporting Period End Date | Special Instructions | Send to Audit, Council for approval? |
|----|---|-------------------------|-------------------------|--|-----------------------|-----------------------------------|---|--|
| 1 | Waste haulers, Sales & Use taxes | 780 | Glenn Galarce | 20 & 24th of each month | Monthly and Quarterly | Last day of each month | Waste haulers, Sales & Use taxes payments are prepared and submitted monthly and qtrly. | N/A |
| 2 | HUD | 230-234/235 | *** /Jazque Cristosomos | 30-Apr, 30-Jul, 30-Oct, 30-Jan | Quarterly | 31-Mar, 30-Jun, 30-Sep, 31-Dec | Report shall be submitted no later than 30 days after the end of each reporting period | N/A |
| 3 | Green Building | 780 | *** | 30-Apr, 30-Jul, 30-Oct, 30-Jan | Quarterly | 31-Mar, 30-Jun, 30-Sep, 31-Dec | Green Building is prepared and submitted payment qtrly. Pass through fees | N/A |
| 4 | CFF, SEWD, AG Mitigation | 780-786 | *** | 30-Apr, 30-Jul, 30-Oct, 30-Jan | Quarterly | 31-Mar, 30-Jun, 30-Sep, 31-Dec | CFF, SEWD, AG Mitigation fees are prepared and payments are submitted qtrly. | N/A |
| 5 | RTIF | 780 | *** | 28-Feb, 30-Aug | Semi-annual | 31-Dec, 30-Jun | RTIF is prepared and submitted payment Semi-annually (due 60 days after every 6 months). | N/A |
| 6 | EPA - Annual Federal Financial Report (SF 425) | | *** /Jazque Cristosomos | 30-Dec | Annually | 30-Sep | Handled by EDD for HUD | ??? |
| 7 | Schedule of Expenditures of Federal Awards (SEFA) Audit | various | *** | 31-Mar | Annually | 30-Jun | notify all departments who have Federal awards, to update the SEFA form and submit award letters for all new grants. Updated SEFA schedule will need to be submitted to auditors with 1st draft of CAFR UPLOAD TO STATE CONTROLLER WEBSITE AFTER COUNCIL APPROVAL | Audit, Council |
| 8 | State Controllers Office - San Joaquin Regional Fire Dispatch Authority | 678 | *** | 31-Jan | Annually | 30-Jun | Dissolved 06/30/22 Balance should be zero | |
| 9 | State Controllers Office - Cities Financial Transaction Report | ALL | Mike Gunn / *** | 31-Jan | Annually | 30-Jun | Report is dependent on Final CAFR TB | N/A |
| 10 | State Controllers Office - Stockton Public Financing Authority | ALL | Carmen Barragan | 31-Jan | Annually | 30-Jun | | N/A |
| 11 | Streets Report (SCO's office) | All street related | Glenn Galarce | 1-Dec | Annually | 30-Jun | Prepared by Thales Consulting-Caitlin Short | N/A |
| 12 | California Debt & Investment Advisory Committee (CDIAC) | All related debt funds | Carmen Barragan | 31-Jan | Annually | 30-Jun | | N/A |
| 13 | TDA Audit | 245 | Glenn Galarce | 31-Dec | Annually | 30-Jun | Audit performed by LSLcpas.com. Need to file an extension due to GASB 87 Implementation | Council for approval of the claim amount to SJCOG. |
| 14 | Measure "A" Audit | 100-115 | Mike Gunn | 31-Dec | Annually | | | Yes, both |
| 15 | Measure "M" Audit | 210 | *** | 31-Dec | Annually | | | Yes, both |
| 16 | Measure "W" Audit | 200 | *** | 31-Dec | Annually | | | Yes, both |
| 17 | PFF Report | 310 | Mike Gunn | 31-Dec | Annually | 30-Jun | | Yes, Council |
| 18 | State Land Commission- Buckley Cove (Boat Launching) | 100-140 | Mike Gunn | 31-Dec | Annually | 30-Jun | | N/A |
| 19 | Publish Unclaimed Property for AP | All | Jenny Hernandez | Second and third Wednesday of March | Annually | 30-Jun | Publish escheated AP checks (3 years prior to FY End date) | N/A |
| 20 | Publish Unclaimed Property for Payroll (Salaries only) | All | Jenny Hernandez | Second and third Wednesday of March | Annually | 30-Jun | Publish escheated Payroll checks (Prior Fiscal Year) | N/A |
| 21 | California State Controllers Officer Unclaimed Property Division | ALL | Jenny Hernandez | 31-Oct | Annually | Prior Fiscal Year | Holder Notice Report Payroll 1 year dormancy prior fiscal year | N/A |
| 22 | California State Controllers Officer Unclaimed Property Division | ALL | Jenny Hernandez | 15-Jun | Annually | Prior Fiscal Year | Holder Remit Report Payroll 1 year dormancy prior fiscal year | N/A |
| 23 | Emma Disclosures | 610,730 | Carmen Barragan | 31-Jan | Annually | Prior Fiscal Year | See Column L for List | |
| 24 | Emma Disclosures | 400-600-610-630-700-730 | Carmen Barragan | 31-Mar | Annually | Prior Fiscal Year | See Column M for List | |
| 25 | WIFIA Reporting due to EPA | 610 | Carmen Barragan | 31-Jan | Annually | Prior Fiscal Year | WIFIA forecast model due to Amelia.Letnes@epa.gov | |

16 VACANT FUND ASSIGNMENTS

ATTACHMENT D

ATTACHMENT A

3/7/2024

CITY OF STOCKTON ACCOUNTANT ASSIGNMENTS

| FUND NAME | MUNIS NUMBER | ASSIGNMENT TO |
|--|--------------|---------------------------------------|
| General | 100 | Mike Gunn |
| Measure W - Public Safety Sales Tax | 200 | Glenn Galarce |
| Measure M - Strong Communities Sales Tax | 210 | Glenn Galarce |
| Development Services | 220 | Cathleen San Marcos VACANT |
| HOME Program Loans | 230 | Cathleen San Marcos VACANT |
| Gas Tax | 240 | Glenn Galarce |
| Gas Tax - TDA/Non-Motor | 245 | Glenn Galarce |
| Measure K Sales Tax | 250 | Glenn Galarce |
| Solid Waste & Recycling | 255 | Vacant |
| Other Special Revenue | 260 | Michelle Hardcastle |
| Special Assessments | 270 | Cathleen San Marcos VACANT |
| Special Grants | 280 | Cathleen San Marcos VACANT |
| Low/Moderate Income Housing | 290 | Cathleen San Marcos VACANT |
| Capital Improvement Funds | 300 | Glenn Galarce |
| Public Facilities | 310 | Mike Gunn |
| Debt Service Fund | 400 | Carmen Barragan |
| Vehicle Fleet Equipment | 500 | Michelle Hardcastle |
| Computer/Radio Equipment | 510 | Michelle Hardcastle |
| ISF - General Insurance | 520 | Michelle Hardcastle |
| ISF - Workers' Compensation | 530 | Michelle Hardcastle |
| ISF - Health Benefits | 540 | Michelle Hardcastle |
| Employee Retirement Benefits | 550 | Michelle Hardcastle |
| Other Benefits & Insurance | 560 | Michelle Hardcastle |
| Other Office Equipment | 570 | Michelle Hardcastle |
| Water Utility | 600 | Vacant |
| Wastewater Utility | 610 | Vacant |
| Stormwater Utility | 620 | Vacant |
| Parking Authority | 630 | Vacant |
| Downtown Marina Complex | 640 | Vacant |
| Successor Agency | 700 | Vacant |
| Land Secured Financing | 730 | Carmen Barragan |
| Miscellaneous | 780 | Cathleen San Marcos VACANT |
| Miscellaneous | 800 | Cathleen San Marcos VACANT |
| RDA - Successor Agency Assests | 996 | Vacant |
| General Fixed Assets | 997 | Glenn Galarce |
| L-T Debt Account Group | 998 | Carmen Barragan |
| Cash Balancing | 999 | Cathleen San Marcos VACANT |