



Cosumnes Community Services District
8820 Elk Grove Blvd. Ste. 1
Elk Grove, CA 95624

**REQUEST FOR PROPOSALS
FOR INDEPENDENT AUDITING SERVICES**

For the Fiscal Years Ending
June 30, 2012, 2013 and 2014

**Proposals must be received at the above address by
February 17, 2012, 4:00 p.m.**

SECTION 1 – INTRODUCTION

The Cosumnes Community Services District (CSD) is accepting proposals from qualified firms to furnish independent audit services. The purpose of these audit services will be to express an opinion on the fairness of the presentation of the District's general purpose financial statements and assist the District in the preparation of its Comprehensive Annual Financial Report (CAFR). The term of the contract shall be for three (3) years (fiscal years ending June 30, 2012, 2013 and 2014). The District may retain the independent auditor for an additional two (2) fiscal years, renewed on an annual basis, if satisfactory terms of renewal can be negotiated.

The CSD is an independent local government entity and a political subdivision of the State of California, established under Government Code Sections 56261.1 and 56439(c). The District provides emergency medical and fire protection services to the cities of Elk Grove and Galt and to unincorporated areas in south Sacramento County, and provides parks and recreation services to the Elk Grove Community. The District encompasses roughly 157 square miles and serves an estimated population of 174,400.

The District Wide Landscape and Lighting Assessment District, which was organized under the Landscaping and Lighting Act of 1972, operates within the District to fund some capital and all maintenance and operations of parks and landscape corridors, medians, trails and open space. All parcels of land in the District are assessed at varying rates depending upon established benefit zones.

The District deposits a majority of its funds with the Local Agency Investment Fund operated by the State of California. In addition, several bank accounts are maintained with Farmers & Merchant Bank. The County is responsible for the collection of the District's property taxes and direct levies. The District processes its accounts payable, payroll and park and recreation revenue collections in house. A third party administrator processes the District's ambulance fee revenue and parking citation revenue. The District uses Great Plains Dynamics accounting software to maintain the general ledger and process payroll and accounts payable.

Caporicci & Larson have audited the District's general purpose financial statements for the last four years. A copy of the District's CAFR for the fiscal year ended June 30, 2011 is available on the District website (see section 2). The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its CAFR for the fiscal year ended June 30, 2010. The District submitted its June 30, 2011 CAFR to GFOA for review.

SECTION 2 – PROPOSAL SUBMISSION/TIMELINE

Release RFP	January 19, 2012
Deadline for Proposer Questions	February 10, 2012
Proposals Due	February 17, 2012
Top Proposers Contacted	February 24, 2012
Meetings with Top Ranking Firms	February 29, 2012
Award of Bid by Board of Directors	March 21, 2012
Contract Signed	March 30, 2012
Commence Services (No later than)	June 18, 2012

Inquiries

All inquiries concerning this Request for Proposal (RFP) must be directed in writing to Jenny Smith, at jennysmith@yourcsd.com. **All inquiries must be received by 4:00 p.m. February 10, 2012.** Inquiries will be answered via e-mail. In addition, responses to all questions from all proposers will be posted on the Cosumnes CSD website (www.yourcsd.com – CSD Information/About CSD/Doing Business with CSD).

RFP and Attachments

This RFP in its entirety (web address above) is available on the CSD website along with the District's CAFR for the fiscal year ended June 30, 2011 (www.yourcsd.com – CSD Information/About CSD/District Publications).

Proposal Submission

Submit one signed original and two (2) copies of the proposal. Mark the original "MASTER COPY." If discrepancies between two or more copies of the proposal are noted, the Master Copy shall be used as the basis for resolving such discrepancies. All proposals, whether accepted or rejected, shall become the property of the CSD upon submission.

Proposals must be received no later than 4:00 P.M., February 17, 2012. Proposals received after this time and date will not be considered. Proposals must be submitted to:

Jenny Smith, Management Analyst
Cosumnes Community Services District
8820 Elk Grove Blvd., Suite 1
Elk Grove, Ca. 95624

SECTION 3 – SCOPE OF SERVICES

The purpose of this RFP is to establish a contract with a qualified firm to provide and deliver Audit Services for the CSD which include the following:

1. Perform an audit of the general purpose financial statements of the CSD. The audit will be performed in accordance with generally accepted auditing standards, and will include all procedures necessary for the rendition of an opinion regarding the fairness of the general purpose financial statements in accordance with generally accepted accounting principles.
2. Preparation of general purpose financial statements, including footnotes from District's trial balance.
3. Assist the District in the preparation and binding of its CAFR. Such services shall include review of the transmittal letter, MD&A and statistical information prepared by the District for consistency with the general purpose financial statements; and review of the preliminary CAFR for compliance with the GFOA's Certificate of Achievement for Excellence in Financial Reporting Special Review Committee and Preparer's Checklist.
4. Perform a review of the Appropriations Limit set by Article XIII B of the California Constitution as amended by Proposition 111. This article requires that the annual calculation of the limit be reviewed as part of the annual financial audit. The review will determine if the current appropriation limit adopted by the District's Board of Directors is calculated in accordance with these guidelines.
5. Preparation of a management letter and internal control reports for the audit, if necessary.
6. Prepare all cash, investment, capital lease and long term debt confirmations.

7. Advises the District on the implementation of all new accounting standards, pronouncements and footnote disclosures.
8. Assist the District in responding to all GFOA comments.
9. Draft Product - Provide one (1) electronic copy and two (2) hard copies of the general purpose financial statements
10. Final Product - Provide one (1) electronic copy, thirty (30) bound copies and one (1) unbound copy of the final CAFR, internal control reports, management letter, agreed upon procedures reports and other required reports.
11. Make work papers available during the audit and for a period of three years thereafter to representatives of any federal, state or local agencies which provide funding to the District.

CSD Assistance to Auditor

District staff will be available during the audit engagement to assist in such items as locating required records and supporting information, preparing schedules and account analyses and data as required and such other tasks that will serve to expedite the engagement as deemed reasonable and necessary by the District.

SECTION 4 – AUDIT SERVICES ANNUAL TIMELINE

<u>Task</u>	<u>Date</u>
Interim Fieldwork Performed	June 30, 2012
Prepare all cash, investment, capital lease and long term debt confirmations	July 16, 2012
Final Phase of Fieldwork	after November 1, 2012
Draft Product (Section 3.9) Submitted	December 3, 2012
Final Products (Section 3.10) Submitted	December 14, 2012

SECTION 5 – SELECTION PROCESS

Evaluation Process

1. Proposals will be reviewed and evaluated based on the following:
 - a. **Proposer’s Experience and Expertise** - Experience in providing audit services for comparable government agencies, expertise of firm’s professional personnel assigned to the engagement and adequacy of firm’s continuing professional education program for professional personnel.
 - b. **Audit Approach** – Audit approach demonstrates understanding of CSD’s needs with a clear and concise description of how the firm will meet them. This includes the adequacy of the proposed staffing, supervision and hours to complete the scope of services by the required date.
 - c. **Cost of Services** – Cost proposed to perform services.
2. The top ranking proposers will be invited to a panel interview February 29, 2012. Additional information may be requested from top ranking proposers.
3. Top ranked proposers will be ranked based on the proposal, interview and pricing.

4. The General Manager will recommend to the CSD Board of Directors the firm that will best serve the CSD's needs.

Terms of Agreement

1. Upon selection of a firm, contract negotiations will begin. If a contract cannot be negotiated for any reason, another firm may be selected.
2. The price proposed is firm for the Scope of Services described in Section 3 and cannot be altered after receipt per the terms of this RFP.
3. Contractors will be required to obtain, and during the term of the contract maintain, policies of automobile liability, commercial general liability and property damage insurance from an insurance company authorized to do business in the State of California. Each such policy shall be in an amount of not less than one million dollars (\$1,000,000) for each occurrence.
4. Once an agreement has been accepted by the CSD Board of Directors, the term of the agreement shall be three years. In addition, the District reserves the option of extending the contract, without bid, on a year-to-year basis for up to two (2) additional years, if satisfactory terms of renewal can be negotiated.
5. The successful contractor(s) shall commence work after the transmittal of a fully executed contract.

SECTION 6 – PROPOSAL CONTENTS

The Proposal must include the following:

1. Cover Letter that Includes:

- a. Signature of the individual who is authorized to bind the bidder contractually.
- b. Confirmation of the receipt of the RFP and all the addenda thereto.
- c. Statement that the proposal is valid for a 60-day period from the due date of the proposal.
- d. Name, title, address, telephone number and e-mail address of the individual to whom correspondences and other contacts should be directed during the selection process.

2. Written Response that Includes:

- a. Legal name of firm
- b. Address, telephone number and website address of firm.
- c. Firm's profile to include years in business, size of company, recognitions or awards received, etc.
- d. Names and resumes of officers, principals and other key personnel to be assigned to this contract.
- e. Firm's experience in providing auditing and management consulting services to similar government agencies.
- f. Summary plan of how the firm will complete the Scope of Services within the timeframe.
- g. Firm's approach to the audit including expected reliance on statistical sampling methods and the system of internal controls.
- h. Three (3) references from locally served governmental audit clients that have been customers for at least one (1) year. Include name of agency, individual to contact, phone number and e-mail address.
- i. Any additional information considered necessary in assessing the firm's qualifications and experience.

- j. The CSD's standard Professional Services Agreement is attached. Any proposed changes to the contract must be included in the firm's proposal.

SECTION 7 – GENERAL INFORMATION

Notice to Proposer

This RFP does not constitute a contract or an offer of employment. The cost of preparation of proposals shall be the obligation of the Proposer.

Rejection of Proposals

The CSD reserves the right to reject any or all of the proposals and further reserves the right to waive any informalities or irregularities in any proposal. Proposals that do not address the requirements will be considered non-compliant and will not be reviewed or rated.

Protest of Bid Process

Any Proposer who wishes to file a complaint about the bid process, selection process or method of award may do so in writing. Protest letters must be submitted to the contact person within ten (10) days of awarding the contract.

Discrepancy or Other Errors in RFP

If a Proposer perceives a discrepancy, conflict, omission or error amongst terms within the RFP or between the RFP and any other relevant documents, the proposer shall immediately and timely notify the CSD in writing of the specific problem(s) perceived. Notice of any modification made by the CSD to relevant documents at issue will be sent to all parties who were sent an RFP and of which the CSD is aware.

If a Proposer fails to timely notify the CSD of the perceived error prior to the date and time stated for submission of proposals, the proposal shall be submitted at the Proposer's own risk, and if awarded the contract, the Consultant shall not be entitled to additional compensation, damages or time by reason of any and all perceived errors or their later correction.

PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into this ____ day of ____, 20____ (the “Agreement Date”) by and between:

1. PARTIES

1.1 District:

Name: Cosumnes Community Services District (“District”)
Address: 8820 Elk Grove Boulevard, Suite 1, Elk Grove, CA 95624
Phone: (916) 685-7069 Fax: (916) 685-5216
Representatives: Jeff Ramos, General Manager

1.2 Consultant:

Name:
Address:
Phone:
Representative:

2. PROFESSIONAL SERVICE

2.1 Professional Service: Independent Auditing Services

3. DESCRIPTION OF WORK

- 3.1 Consultant shall render the services described in Attachment A in accordance with this Agreement. Consultant may, with written approval of the District, and at any stage, engage subconsultants to perform all or any part of the Services. District and Consultant, by written amendment to this Agreement, may from time to time make changes to the description of the Services. All Services shall be performed pursuant to the terms and conditions of this Agreement. A timeline for completion of the Services as outlined in each Attachment A shall be mutually agreed upon by Consultant and District and appropriately documented in writing.
- 3.2 Time is of the essence in the performance of services under this Agreement and the timing requirements set forth herein shall be strictly adhered to unless otherwise modified in writing in accordance with this Agreement. Consultant shall commence performance, and shall complete all required services no later than the dates set forth in Attachment A. Any services for which times for performance are not specified in this Agreement shall be commenced and completed by Consultant in a reasonably prompt and timely manner

based upon the circumstances and direction communicated to the Consultant. Consultant shall submit all requests for extensions of time to the District in writing no later than ten (10) days after the start of the condition, which purportedly caused the delay, and not later than the date on which performance is due. Consultant shall not be responsible for any delays caused by reviews, approvals or revisions performed by the District, or any other governmental entity. If delays are caused by the District, or any other governmental entity, the proposed schedule under Attachment A will be extended accordingly.

3.3 All attachments referred to in this Agreement are incorporated herein by that reference; however, in the event of any conflict between attachments and the terms and conditions of this Agreement, the terms and conditions of this Agreement shall take precedence.

4. COMPENSATION

4.1 Payment is due within thirty (30) days of District's receipt of an itemized invoice which indicates work completed and hours of Services rendered under this Agreement.

4.2 The compensation payable to Consultant for the current scope of services performed in accordance with this Agreement shall not exceed \$_____, unless by written amendment to this Agreement.

5. REPRESENTATIVES

Each party shall designate a representative in the space provided above who is authorized to act on behalf of that party and receive notices under this Agreement.

6. NOTICES

Any notices, consents and approvals as required to be given hereunder shall be given in writing by registered mail or certified mail, postage prepaid, return receipt requested. Notices shall be considered given when mailed. Notices shall be addressed as follows:

District: Cosumnes Community Services District

Address:

City/Zip:

Phone: () -

Attention:

Consultant:

Address:

City/Zip:

Phone: () -

Attention:

7. CONSULTANT'S RESPONSIBILITIES

- 7.1. By this Agreement and through Services listed in Attachment A, Consultant acknowledges that it has gathered and examined information related to the requirements of this Service. No plea of ignorance relating to any data, conditions or requirements that exist, or that may be encountered in the performance of this Agreement will be accepted as a result of failure or omission on the part of Consultant to fulfill, in every respect, all of the requirements.
- 7.2. In the performance of the services under this Agreement, Consultant shall be, and acknowledges that Consultant is in fact and law, an independent contractor and not an agent or employee of District. Consultant has and retains the right to exercise full supervision and control over the manner and methods of providing services to District under this Agreement. All employees, agents, contractors, or subcontractors hired or retained by the Consultant are employees, agents, contractors, or subcontractors of the Consultant and not of the District. The District shall not be obligated in any way to pay any wage claims or other claims made against Consultant by any such employees, agents, contractors or subcontractors, or any other person resulting from the performance of this Agreement.
- 7.3 The Services performed by Consultant shall be subject to the inspection and the review of District at all times but such inspection and review shall not relieve Consultant from its responsibility for the proper performance of the Services.
- 7.4 Consultant shall perform the Services according to the professional standards of the industry and to the satisfaction of the District. All reports and documents produced and submitted by Consultant pursuant to this Agreement must meet with and shall be made to the District's satisfaction.

8. TERMINATION OF CONTRACT

- 8.1 In the event of Consultant's failure to prosecute, deliver, or perform the Services, District may terminate this Agreement by notifying Consultant by certified mail, pursuant to Section 6 of this Agreement, of said termination. Thereupon, Consultant shall cease work and within five (5) working days: (a) assemble all documents owned by District and in Consultant's possession and deliver said documents to District; and (b) place all work in progress in a safe and protected condition. The General Manager of the District shall make a determination of the percentage of work which Consultant has performed which is usable and of worth to District. Based upon that finding, the District shall determine any final payment due to Consultant.
- 8.2 This Agreement may be terminated by either party, without cause, upon the giving of thirty (30) days' written notice to the other party. Prior to the thirtieth (30th) day following the giving of notice, Consultant shall: (a) assemble the completed work product to date, and put same in order for proper filing and closing, and deliver said product to District; and (b) place all work in progress in a safe and protected condition. The General Manager of the District shall make a determination of the percentage of work which Consultant has performed which is usable and of worth to District. Based upon that finding, the District shall determine any final payment due to Consultant.

9. EQUAL EMPLOYMENT OPPORTUNITY

Consultant shall continue to provide equal employment opportunity to all qualified persons and to recruit, hire, train, promote and compensate persons in all jobs without regard to race, color, religion, sex, age, disability or national origin or any other basis prohibited by applicable laws.

10. INDEMNITY

Consultant shall defend, indemnify and hold the District, its officials, officers, employees, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner arising out of or incident to any alleged acts, omissions or willful misconduct of Consultant, its officials, officers, employees, agents, consultants, and contractors arising out of or in connection with the performance of the Services or this Agreement, including without limitation the payment of all consequential damages and expert and attorneys fees and other related costs and expenses. Consultant shall defend, at Consultant's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against District, its directors, officials, officers, employees, agents, or volunteers. Consultant shall pay and satisfy any judgment, award or decree that may be rendered against District or its directors, officials, officers, employees, agents, or volunteers, in any such suit, action or other legal proceeding. Consultant shall reimburse District and its directors, officials, officers, employees, agents, and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the District, its directors, officials officers, employees, agents, or volunteers.

11. DOCUMENTS

The document prepared by Consultant, or Consultant's subcontractors for this Service, shall be and remain the property of District. Such documents shall be the property of District whether or not the work for which they were made is executed, and notwithstanding any copyright. District is not bound by this Agreement to employ the services of Consultant in the event such documents are reused. In the event that Consultant's documents are subsequently reused or modified in any material respect without prior written consent of Consultant, District agrees to indemnify Consultant from any claims advanced on account of said reuse or modification. All Documents & Data are confidential and Consultant agrees that they shall not be made available to any individual or organization without the prior written approval of the District, except by court order.

12. FORCE MAJEURE

Any default in the performance of this Agreement caused by any of the following events and without fault or negligence on the part of the defaulting party shall not constitute a breach of contract: labor strikes, riots, war, acts of governmental authorities, unusually severe weather conditions or other natural catastrophe, or any other cause beyond the reasonable control or contemplation of either party.

13. GOVERNING LAW AND VENUE

This Agreement shall be governed, construed and enforced in accordance with the laws of California and venue shall be in Sacramento County.

14. DISPUTES

If a dispute should arise regarding the performance of this Agreement, the following procedures shall be used:

14.1 Initial Resolution Effort

- (a) The complaining party shall reduce its position to writing along with a recommended method for resolving the dispute, and forward a copy of the dispute document to the other party.
- (b) Within ten (10) working days of receipt of the dispute document, the other party shall reply to the dispute document with a written response that sets forth the other party's position and recommended method of resolving the dispute.
- (c) The Accountant shall represent the District in this process.

14.2 If the dispute is not resolved in accordance with Section 14.1, the aggrieved party shall send to the General Manager a copy of the dispute document and response. Within five (5) working days of receiving the dispute document and the response, the General Manager shall propose a resolution.

14.3 If the dispute remains unresolved and the parties have exhausted the procedures of this Section, the parties may then seek remedies available to them at law.

15. ATTORNEYS' FEES

In the event of a dispute hereunder, the prevailing party is entitled to recover from the other party all costs incurred by the prevailing party in enforcing this Agreement and prosecuting the dispute, including reasonable attorney's fees and expert's fees, whether incurred through formal legal proceedings or otherwise.

16. ASSIGNMENT AND SUCCESSORS

Neither District nor Consultant shall, without the prior written consent of the other party, assign the benefit or in any way transfer the obligations of this Agreement or any party hereof. This Agreement shall inure to the benefit of and be binding upon the parties hereto, and except as otherwise provided herein, upon their executors, administrators, successors and assigns.

17. ENTIRE AGREEMENT

This Agreement constitutes the sole and entire agreement between District and Consultant relating to the Service and supersedes all prior agreements between them, whether written or oral, respecting the subject matter hereof and no other terms, conditions or warranties, whether express or implied, shall form a part hereof. This Agreement may be amended only by written instrument signed by both District and Consultant.

18. SEVERABILITY

If any term, condition or covenant of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this Agreement shall continue in full force and effect.

19. SUBCONTRACTING

Consultant shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of District. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.

20. SIGNATURE AUTHORITY

The individual executing this Agreement on behalf of Consultant warrants that he/she is authorized to execute the Agreement on behalf of Consultant and that Consultant will be bound by the terms and conditions contained herein.

21. APPROVAL OF LEGISLATIVE BODY

This Agreement shall not be binding upon District until District's Board of Director's, or its designee, has approved all the terms and conditions contained herein.

22. INSURANCE

22.1 Consultant shall obtain, and during the term of this Agreement shall maintain, policies of automobile liability, commercial general liability and property damage insurance from an insurance company authorized to be in business in the State of California. Each such policy shall be in an amount of not less than One Million Dollars (\$1,000,000) for each occurrence, and shall be endorsed with the following language:

- (a) The District's officers, officials, employees, agents and volunteers are to be covered as additional insureds with respect to liability arising out of the acts and omissions by or on behalf of the Consultant.
- (b) The policy shall be considered primary insurance as respects the District and District's officers, officials, employees, agents and volunteers. Any insurance maintained by the District, including any self-insurance retention the District may have, shall be considered excess insurance only and shall not contribute with it.

- (c) The insurer shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring company.
 - (d) The insured waives all rights of subrogation against the District and District's officers, officials, employees, agents and volunteers.
 - (e) Any failure to comply with report provisions of the policy shall not affect coverage provided to the District and District's officers, officials, employees, agents and volunteers.
 - (f) Provide that the policy shall remain in full force during the full term of this Contract and shall not be canceled, voided, terminated, reduced, or allowed to expire without thirty (30) days prior written notice from the issuance company being received by the District.
- 22.2 Consultant shall obtain, and during the term of this Contract shall maintain, a policy of professional liability insurance that shall:
- (a) Be from an insurance company authorized to be in business in the State of California;
 - (b) Be in an insurable amount of not less than One Million Dollars (\$1,000,000) for each occurrence/aggregate; and
 - (c) Provide that the policy shall remain in full force during the full term of this Agreement and shall not be cancelled, terminated or allowed to expire without thirty (30) days prior written notice to the District from the insurance company.
- 22.3 Before Consultant shall employ any person or persons in the performance of this Agreement, Consultant shall procure a policy of Worker's Compensation Insurance as required by the Labor Code of the State of California.
- 22.4 Prior to the commencement of work under this Agreement, Consultant shall furnish to the District proof of the insurance required in this Section.
- 22.5 Any deductibles or self-insured retentions must be declared to and approved by the District. At the District's option, Consultant shall demonstrate financial capability for payment of such deductibles or self-insured retentions.
- 22.6 Consultant shall provide certificates of insurance with original endorsements to District, as evidence of the insurance coverage required herein. Certificates of such insurance shall be filed with the District on or before commencement of performance of this Agreement. Current certification of insurance shall be kept on file with the District at all times during the term of this Agreement.

23. COMPLIANCE WITH FEDERAL AND STATE LABOR LAWS

- 23.1 Consultant certifies that Consultant is aware of the requirements of the Immigration Reform and Control Act of 1986 (8 USC 1101-1525) and has complied, and will comply, with these requirements, including but not limited to verifying the eligibility for employment of all agents, employees, subcontractors and Consultant's that are included in this Agreement.
- 23.2 Consultant is aware of the requirements of California Labor Code section 1720, et seq., and 1770, et seq., as well as California Code of Regulations, Title 8, section 16000, et seq., ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on "public works" and "maintenance" projects. If the Services are subject to the Prevailing Wage Laws, Consultant agrees to fully comply with such Prevailing Wage Laws.
- 23.3 By its signature hereunder, Consultant certifies that it is aware of the provisions of Section 3700 of the California Labor Code, which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and agrees to comply with such provisions before commencing the performance of the Services.

24. WAIVER

Waiver of a breach or default under this Agreement shall not constitute a continuing waiver of a subsequent breach of the same or any other provision under this Agreement.

25. CONFLICT OF INTEREST

No person who is a director, officer, partner, trustee, (including its employees, agents, or and subconsultants) of the Consultant shall maintain or acquire any direct or indirect interest that conflicts with the performance of this Agreement. Consultant shall comply with all requirements of the Political Reform Act (California Government Code sections 81000, et seq.) and other laws relating to conflicts of interest, including: (a) Consultant shall not make or participate in a decision made by the District, or any board or commission thereof, if it is reasonably foreseeable that the decision will may have a material effect on Consultant's economic interest, and (b) if required by law, any source of income, investment or interest in real property of that person or Consultant. Consultant agrees to file with the District in a timely manner, those financial disclosure forms as required by the Political Reform Act. Interpretation of this section shall be governed by the definitions and provisions used in the Political Reform Act and other laws relating to conflict of interest. Consultant shall file financial disclosure forms with the District. If Consultant maintains or acquires a conflicting interest, any contract with the District (including this Agreement) involving Consultant's conflicting interest may be terminated by the District.

26. INTERPRETATION

Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair and plain meaning, and not strictly for or against any Party.

27. COUNTERPARTS

This Agreement may be signed in counterparts, each of which shall constitute an original.

The Parties, intending to be legally bound, have made, accepted and executed this Agreement as of the Agreement Date noted above:

FOR THE COSUMNES COMMUNITY
SERVICES DISTRICT

FOR _____

By: _____

By: _____

Its: _____

Its: _____

Date: _____

Date: _____