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DATE: May 16, 2012

TO: Honorable Mayor and City Councilmembers

FROM: Financial Services Department

SUBJECT: **AMENDMENT 3 IN THE AMOUNT OF \$55,252 TO THE AGREEMENT WITH LANCE, SOLL & LUNGHARD, LLP, FOR PREPARATION OF THE ANNUAL STREET REPORT AND EXTENDING THE TERM OF THE AGREEMENT FOR ONE ADDITIONAL YEAR TO PROVIDE AUDIT SERVICES**

**SYNOPSIS**

Staff recommends that the City Council approve Amendment 3 in the amount of \$55,252 to the Professional Services Agreement with Lance, Soll & Lunghard, LLP, which retained the firm as the City's auditors for the fiscal years ended 2010, 2011 and 2012, for the preparation of the Annual Street Report for the fiscal year ended 2012 as requested by the City and extending the term of the agreement from June 30, 2012 to June 30, 2013; and authorize the City Manager to execute the amendment.

**BACKGROUND**

On May 5, 2010, the City Council approved a Professional Services Agreement in the amount of \$152,190 with Lance, Soll & Lunghard, LLP, which retains them as the City's auditors for fiscal years ended 2010, 2011 and 2012. The Professional Services Agreement contained an option to extend the agreement two one-year periods.

On May 4, 2011, the City Council approved Amendment 1 for \$10,750 to re-perform the June 30, 2010, Community Development Commission (CDC) audit and re-prepare the CDC State Controllers Report (SCR) and accompanying Housing & Community Development (HCD) forms for the same time period. It also called for preparation of the SCR and HCD forms for the subsequent two fiscal years.

On August 31, 2011, the City Council approved Amendment 2 in the amount of \$4,250 for the preparation of the CDC Statement of Indebtedness for Tax Year 2012 (due September 30, 2011) and Tax Year 2013 (due September 30, 2012).

Amendment 3 is for the preparation of the Annual Street Report for the fiscal year end 2012 (\$3,000) and a one-year extension of the agreement to provide audit services for the year ending June 30, 2013 (\$52,252).

**ANALYSIS**

**Street Report**

Section 2151-5 of the Streets and Highways Code requires all incorporated cities to submit to the California State Controllers Office the Annual Street Report by October 1 of each year. Information from these reports is compiled and published in the Streets and Roads Annual Report, which summarizes the funds made available to and expended by local agencies for construction, maintenance and other street and road-related activities.

In order to protect current and future funding for streets and roads, it is critical that the Annual Street Report accurately reflect the funding and expenditures for all qualifying construction, maintenance and road-related activities. Lance, Soll & Lunghard, the City's audit firm, has significant experience and the technical qualifications to prepare the Annual Street Report.

**Audit Services**

Lance, Soll & Lungard, LLP, has satisfactorily provided audit services to the City over the past two years. Extending the contract an additional year will provide continuity of services and provide greater efficiencies for completing the year-end audit. The services to be performed and fee structure remain unchanged from the original agreement. The Director of Financial Services has reviewed the agreement to provide audit services and recommends that the contract be extended an additional year.

**FISCAL IMPACT**

The cost of Amendment 3 is \$55,252 and will be funded in the Accounting section of the Finance operating budget for fiscal year 2012-13.

**COMMISSION/COMMITTEE REPORT**

Does not apply.

**CITY ATTORNEY'S ANALYSIS**

The referenced document has been reviewed by the City Attorney and approved as to form.

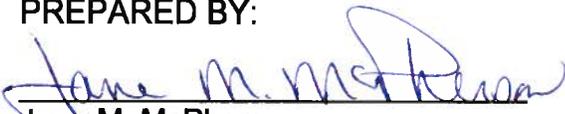
**INSURANCE REQUIREMENTS**

The City's standard insurance requirements have been and will continue to be met.

**RECOMMENDATION**

Staff recommends that the City Council approve Amendment 3 in the amount of \$55,252 to the Professional Services Agreement with Lance, Soll & Lunghard, LLP, which retained the firm as the City's auditors for the fiscal years ended 2010, 2011 and 2012, for the preparation of the Annual Street Report for the fiscal year ended 2012 as requested by the City and extending the term of the agreement from June 30, 2012 to June 30, 2013; and authorize the City Manager to execute the amendment.

PREPARED BY:

  
Jane M. McPherson  
Accounting Manager

SUBMITTED BY:

  
Peter A. Weiss  
City Manager

REVIEWED BY:

Michelle Lawrence, Deputy City Manager

Teri Ferro, Financial Services Director

\_\_\_\_\_  


**CITY OF OCEANSIDE**  
**AMENDMENT 3 TO**  
**PROFESSIONAL SERVICES AGREEMENT**

**PROJECT: PREPARATION OF ANNUAL STREET REPORT AND ONE YEAR  
EXTENSION OF AUDIT SERVICES**

THIS AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT (hereinafter "Amendment"), dated May 5, 2010 for identification purposes, is made and entered into by and between the CITY OF OCEANSIDE, a municipal corporation, hereinafter designated as "CITY", and Lance, Soll & Lunghard, LLP, hereinafter designated as "CONSULTANT."

**RECITALS**

WHEREAS, City and Consultant are the parties to that certain Professional Services Agreement dated May 5, 2010, hereinafter referred to as the "Agreement", wherein Consultant agreed to provide certain services to the City as set forth therein;

**AMENDMENT**

NOW, THEREFORE, as set forth herein, the parties hereto do mutually agree that the Agreement shall be amended as follows:

1. Scope of Work will include the following key tasks as identified on the quotes dated March 20, 2012 and March 30, 2012, respectively (attached):
  - a. Prepare the Annual Street Report for the fiscal year ended June 30, 2012
  - b. Extend one year the performance of the financial audit of the City of Oceanside as outlined in the "Proposal to Provide Professional Auditing Services" dated February 22, 2010.
2. Compensation for this scope of work shall not exceed \$55,252 as follows:
  - a. Annual Street Report Preparation for June 30, 2012 \$ 3,000
  - b. Audit Services for the year ending June 30, 2013 \$52,252
3. Except as expressly set forth in this Amendment, the Agreement shall remain in full force and effect and is hereby ratified and reaffirmed.

**SIGNATURES.** The individuals executing this Amendment represent and warrant that they have the right, power, legal capacity and authority to enter into and to execute this Amendment on behalf of the respective legal entities of the CONSULTANT and the CITY.

**PREPARATION OF ANNUAL STREET REPORT AND ONE YEAR  
EXTENSION OF AUDIT SERVICES**

IN WITNESS WHEREOF the parties hereto being duly authorized on behalf of their respective entities to execute this Amendment, do hereby agree to the covenants contained in the Agreement, including this Amendment, and have caused this Amendment to be executed by setting hereunto their signatures on the dates set forth below.

Lance, Soll & Lunghard, LLP

By: *John R. Mull*  
Name/Title

Date: 4/25/12

By: \_\_\_\_\_  
Name/Title

Date: \_\_\_\_\_

95-2700123  
Employer ID No.

CITY OF OCEANSIDE

By: \_\_\_\_\_  
Peter Weiss, City Manager

Date: \_\_\_\_\_

APPROVED AS TO FORM:

*John R. Mull*  
City Attorney

**NOTARY ACKNOWLEDGMENTS OF CONSULTANT MUST BE ATTACHED.**

## ACKNOWLEDGMENT

State of California  
County of Orange

On April 25, 2012 before me, Kristin Peterson, Notary Public  
(insert name and title of the officer)

personally appeared Richard Kikuchi, Partner  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in  
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the  
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing  
paragraph is true and correct.

WITNESS my hand and official seal.

Signature *Kristin Peterson* (Seal)





CERTIFIED PUBLIC ACCOUNTANTS

- Brandon W. Burrows, CPA
- David E. Hale, CPA, CFP  
*A Professional Corporation*
- Donald G. Slater, CPA
- Richard K. Kikuchi, CPA
- Susan F. Matz, CPA
- Shelly K. Jackley, CPA
- Bryan S. Gruber, CPA
- Deborah A. Harper, CPA

March 20, 2012

Ms. Teri Ferro  
Director of Financial Services  
City of Oceanside  
300 North Coast Hwy.  
Oceanside, CA 92054

Dear Ms. Ferro,

Per your request, we have prepared this quote to prepare the City of Oceanside's Annual Street Report in accordance with the California State Controller pursuant to Sections 2151-5 of the Streets and Highways Code for the year ended June 30, 2012 which is due October 1, 2012.

Our fees for these services will be based on the actual time spent at our quoted hourly rates, plus travel and other out-of-pocket costs such as report reproduction, typing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to this engagement. Please see **Appendix A** for a summary of the proposed fees.

Lance, Soll & Lunghard, LLP looks forward to continue to provide quality services to the City of Oceanside. Please sign below to acknowledge your acceptance of this agreement and return to my attention. Should you or any other representative of the City of Oceanside have additional questions regarding this agreement, please do not hesitate to contact Bryan Gruber, Partner at (714) 672-0022.

Very truly yours,

\_\_\_\_\_  
Teri Ferro, Director of Financial Services

\_\_\_\_\_  
Date

City of Oceanside

Lance, Soil & Lunghard, LLP – Quote to Prepare Annual Street Report

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2012 Annual Street Report

\$3,000



CERTIFIED PUBLIC ACCOUNTANTS

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- Brandon W. Burrows, CPA
- David E. Hale, CPA, CFP  
*A Professional Corporation*
- Donald G. Slater, CPA
- Richard K. Kikuchi, CPA
- Susan F. Matz, CPA
- Shelly K. Jackley, CPA
- Bryan S. Gruber, CPA
- Deborah A. Harper, CPA

March 30, 2012

Ms. Teri Ferro  
Director of Financial Services  
City of Oceanside  
300 No. Coast Highway  
Oceanside, CA 92054

Dear Teri:

As you are aware, our contract with the City of Oceanside for auditing services will expire with the fiscal year ending June 30, 2012. Over the past couple of years, we have provided the City with auditing and accounting services which:

- Produced a CAFR meeting all the requirements necessary to receive the Government Finance Officers Association Award for Excellence in Financial Reporting.
- Provided assistance and information to City staff when required and helpful recommendations to management.

We have made it an *absolute priority* to provide the City of Oceanside with the best service available and we would like to continue to provide this level of service to the City. Since we are familiar with your accounting system, we will be able to perform an efficient audit under the new *Auditing Standards*, which will benefit the City with continuity of firm personnel and minimal disruption to City staff during the audit. In addition, we have structured staff rotation on your engagement so that the City will always receive a fresh look at its system and records.

Towards this end, we would like to propose a new one year contract (first option year) in order to provide continuous and uninterrupted auditing services to the City. We have also provided you information regarding the second option year. As a part of our services, Lance, Soll & Lunghard, LLP will continue to provide extensive Government Accounting Standards Board (GASB) assistance to the City throughout the year.



CERTIFIED PUBLIC ACCOUNTANTS

City of Oceanside

March 30, 2012

Please see the attached **Appendix A** for our proposed fees. The services to be performed, fee structure and billing methods would remain unchanged from our original agreement.

Again, Lance, Soll & Lunghard, LLP looks forward to continue to provide quality services to the City of Oceanside. Please sign below to acknowledge your acceptance of this agreement and return to my attention. Should you or any other representative of the City have additional questions regarding this agreement, please do not hesitate to contact Rich Kikuchi, Partner at (714) 672-0022.

Very truly yours,

*Lance, Soll & Lunghard, LLP*

\_\_\_\_\_  
Teri Ferro, Director of Financial Services

\_\_\_\_\_  
Date

Appendix A

City of Oceanside  
Lance, Soll & Lunghard, LLP - Quote for Audit Services

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<u>Financial Audits</u>	<u>FY 2013</u>	<u>Option Yr #2</u> <u>FY 2014</u>
City	\$ 26,564	\$ 26,564
Successor Agency	5,325	5,325
Single Audit	6,170	6,170
Small Craft Harbor District	3,481	3,481
Building Authority	3,481	3,481
Financing Authority	3,481	3,481
Cardroom Revenue Audit	3,749	3,749
Total	<u>\$ 52,252</u>	<u>\$ 52,252</u>

**CITY OF OCEANSIDE**

**PROFESSIONAL SERVICES AGREEMENT**

**SERVICES: ANNUAL FINANCIAL STATEMENT AUDIT**

THIS AGREEMENT, dated May 5, 2010 for identification purposes, is made and entered into by and between the CITY OF OCEANSIDE, a municipal corporation, hereinafter designated as "CITY", and Lance, Soll & Lunghard, CPA, hereinafter designated as "CONSULTANT."

**NOW THEREFORE, THE PARTIES MUTUALLY AGREE AS FOLLOWS:**

1. **SCOPE OF WORK.** The project is defined in the attached "Proposal to Provide Professional Auditing Services" dated February 22, 2010, and is more particularly described as follows:

1.1 Perform a financial audit of the Basic Financial Statements of the City of Oceanside that would include the following oversight and component units:

- City of Oceanside
- Oceanside Community Development Commission
- Oceanside Small Craft Harbor District
- Oceanside Building Authority
- Oceanside Public Financing Authority

Consultant will be responsible for preparation of all worksheets and summary schedules including balance sheets, revenues, expenditures, and changes in fund balance for each fund in the CITY. These financial statements will be included within a Comprehensive Annual Financial Report (CAFR) which may be submitted under the National awards program. The audit will be conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. CONSULTANT will express an opinion as to whether the financial statements and associated notes conform to accounting principles generally accepted in the United States of America.

1.2 Perform a financial audit of the Component Unit Financial Statements of the Oceanside Community Development Commission. CONSULTANT will prepare these financial statements and CONSULTANT'S opinion would indicate adherence to generally accepted accounting principles. A separate compliance audit would be performed and an opinion issued as required by Section 33080.1 of the Health and

## ANNUAL FINANCIAL STATEMENT AUDIT

Safety Code. This audit will be done in accordance with *Guidelines for Compliance Audits of California Redevelopment Agencies* of the State Controller's Office.

- 1.3 Perform a Single Audit of all federal grants of the CITY utilizing auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. This audit will be performed according to the requirements of OMB Circular A-133 and the AICPA Industry Audit Guide. The audit will include preparation of all the required audit reports and schedules.
- 1.4 Perform financial audits of the Component Unit Financial Statements of the Oceanside Small Craft Harbor District, the Oceanside Building Authority and the Oceanside Public Financing Authority. CONSULTANT will prepare these financial statements and CONSULTANT'S opinion will indicate adherence to generally accepted accounting principles.
- 1.5 Review and issue a report on the calculation of the CITY's Appropriations Limit (GANN) as required by Article XIII B Section 1.5 of the California Constitution and Proposition 111.
- 1.6 Perform a cardroom revenue audit for fees paid by the Oceans Eleven Casino.
- 1.7 Perform a review and make recommendations on the internal control structure, which consists of the Control Environment, Accounting System and Control Procedures. Annually, CONSULTANT will prepare and issue a management letter. CONSULTANT will make and immediate and written report of any irregularities and illegal acts or indication of illegal acts that come to their attention.
- 1.8 Other special audits and studies requested by the CITY. Such work, if requested, will be covered by a supplemental audit agreement.
- 1.9 All working papers and reports must be retained, at CONSULTANT'S expense, for a minimum of five (5) years, unless CONSULTANT is notified in writing by the CITY of the need to extend the retention period.
2. **INDEPENDENT CONTRACTOR.** CONSULTANT'S relationship to the CITY shall be that of an independent contractor. CONSULTANT shall have no authority, express or implied, to act on behalf of the CITY as an agent, or to bind the CITY to any obligation whatsoever, unless specifically authorized in writing by the Financial Services Director. CONSULTANT shall be solely responsible for the performance of any of its employees, agents, or subcontractors under this Agreement.

**ANNUAL FINANCIAL STATEMENT AUDIT**

CONSULTANT shall report to the CITY any and all employees, agents, and consultants performing work in connection with this project, and all shall be subject to the approval of the CITY.

3. **WORKERS' COMPENSATION.** Pursuant to Labor Code section 1861, the CONSULTANT hereby certifies that the CONSULTANT is aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with the provisions of that Code, and the CONSULTANT will comply with such provisions, and provide certification of such compliance as a part of this Agreement.

4. **LIABILITY INSURANCE.**

4.1. CONSULTANT shall, throughout the duration of this Agreement maintain comprehensive general liability and property damage insurance, or commercial general liability insurance, covering all operations of CONSULTANT, its agents and employees, performed in connection with this Agreement including but not limited to premises and automobile.

4.2 CONSULTANT shall maintain liability insurance in the following minimum limits:

Comprehensive General Liability Insurance  
(bodily injury and property damage)

Combined Single Limit Per Occurrence	\$ 1,000,000
General Aggregate	\$ 2,000,000*

Commercial General Liability Insurance  
(bodily injury and property damage)

General limit per occurrence	\$ 1,000,000
General limit project specific aggregate	\$ 2,000,000

<u>Automobile Liability Insurance</u>	\$ 1,000,000
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\*General aggregate per year, or part thereof, with respect to losses or other acts or omissions of CONSULTANT under this Agreement.

4.3 If coverage is provided through a Commercial General Liability Insurance policy, a minimum of 50% of each of the aggregate limits shall remain available at all times. If over 50% of any aggregate limit has been paid or reserved, the CITY may require

## ANNUAL FINANCIAL STATEMENT AUDIT

additional coverage to be purchased by the CONSULTANT to restore the required limits. The CONSULTANT shall also notify the CITY'S Project Manager promptly of all losses or claims over \$25,000 resulting from work performed under this contract, or any loss or claim against the CONSULTANT resulting from any of the CONSULTANT'S work.

- 4.4 All insurance companies affording coverage to the CONSULTANT for the purposes of this Section shall add the City of Oceanside as "additional insured" under the designated insurance policy for all work performed under this agreement. Insurance coverage provided to the City as additional insured shall be primary insurance and other insurance maintained by the City of Oceanside, its officers, agents, and employees shall be excess only and not contributing with insurance provided pursuant to this Section.
- 4.5 All insurance companies affording coverage to the CONSULTANT pursuant to this agreement shall be insurance organizations admitted by the Insurance Commissioner of the State of California to transact business of insurance in the state or be rated as A-X or higher by A.M. Best.
- 4.6 All insurance companies affording coverage shall provide thirty (30) days written notice to the CITY should the policy be cancelled before the expiration date. For the purposes of this notice requirement, any material change in the policy prior to the expiration shall be considered a cancellation.
- 4.7 CONSULTANT shall provide evidence of compliance with the insurance requirements listed above by providing a Certificate of Insurance and applicable endorsements, in a form satisfactory to the City Attorney, concurrently with the submittal of this Agreement.
- 4.8 CONSULTANT shall provide a substitute Certificate of Insurance no later than thirty (30) days prior to the policy expiration date. Failure by the CONSULTANT to provide such a substitution and extend the policy expiration date shall be considered a default by CONSULTANT and may subject the CONSULTANT to a suspension or termination of work under the Agreement.
- 4.9 Maintenance of insurance by the CONSULTANT as specified in this Agreement shall in no way be interpreted as relieving the CONSULTANT of any responsibility whatsoever and the CONSULTANT may carry, at its own expense, such additional insurance as it deems necessary.
5. **PROFESSIONAL ERRORS AND OMISSIONS INSURANCE.** Throughout the duration of this Agreement and four (4) years thereafter, the CONSULTANT shall

## ANNUAL FINANCIAL STATEMENT AUDIT

maintain professional errors and omissions insurance for work performed in connection with this Agreement in the minimum amount of One Million Dollars (\$1,000,000.00).

CONSULTANT shall provide evidence of compliance with these insurance requirements by providing a Certificate of Insurance.

6. **CONSULTANT'S INDEMNIFICATION OF CITY.** CONSULTANT shall indemnify and hold harmless the CITY and its officers, agents and employees against all claims for damages to persons or property arising out of CONSULTANT'S work, including the negligent acts, errors or omissions or wrongful acts or conduct of the CONSULTANT, or its employees, agents, subcontractors, or others in connection with the execution of the work covered by this Agreement, except for those claims arising from the willful misconduct, sole negligence or active negligence of the CITY, its officers, agents, or employees. CONSULTANT'S indemnification shall include any and all costs, expenses, attorneys' fees, expert fees and liability assessed against or incurred by the CITY, its officers, agents, or employees in defending against such claims or lawsuits, whether the same proceed to judgment or not. Further, CONSULTANT at its own expense shall, upon written request by the CITY, defend any such suit or action brought against the CITY, its officers, agents, or employees founded upon, resulting or arising from the conduct, tortious acts or omissions of the CONSULTANT.

CONSULTANT'S indemnification of CITY shall not be limited by any prior or subsequent declaration by the CONSULTANT.

7. **COMPENSATION.** CONSULTANT'S compensation for all work performed in accordance with this Agreement, shall not exceed the total contract price of \$152,190 for fiscal years ended 2010, 2011 and 2012 broken down as follows:

FYE June 30, 2010	\$50,730
FYE June 30, 2011	\$50,730
FYE June 30, 2012	\$50,730

This agreement includes an option to extend the agreement for two one-year periods (possible five-year total), subject to the annual review and recommendation of the Director of Financial Services, the satisfactory negotiation of terms (including a price acceptable to both the CITY and CONSULTANT), the concurrence of the City Council, and the annual availability of an appropriation.

No work shall be performed by CONSULTANT in excess of the total contract price without prior written approval of the Financial Services Director.

## ANNUAL FINANCIAL STATEMENT AUDIT

8. **TIMING REQUIREMENTS.** Time is of the essence in the performance of work under this Agreement and the timing requirements shall be strictly adhered to unless otherwise modified in writing. All work shall be completed in every detail to the satisfaction of the Financial Services Director as defined in the Request for Proposal and confirmed by CONSULTANT in the Proposal to Provide Professional Auditing Services dated February 22, 2010.
9. **ENTIRE AGREEMENT.** This Agreement comprises the entire integrated understanding between CITY and CONSULTANT concerning the work to be performed for this project and supersedes all prior negotiations, representations, or agreements.
10. **INTERPRETATION OF THE AGREEMENT.** The interpretation, validity and enforcement of the Agreement shall be governed by and construed under the laws of the State of California. The Agreement does not limit any other rights or remedies available to CITY.

The CONSULTANT shall be responsible for complying with all local, state, and federal laws whether or not said laws are expressly stated or referred to herein.

Should any provision herein be found or deemed to be invalid, the Agreement shall be construed as not containing such provision, and all other provisions, which are otherwise lawful, shall remain in full force and effect, and to this end the provisions of this Agreement are severable.

11. **AGREEMENT MODIFICATION.** This Agreement may not be modified orally or in any manner other than by an agreement in writing signed by the parties hereto.
12. **SIGNATURES.** The individuals executing this Agreement represent and warrant that they have the right, power, legal capacity and authority to enter into and to execute this Agreement on behalf of the respective legal entities of the CONSULTANT and the CITY.

IN WITNESS WHEREOF, the parties hereto for themselves, their heirs, executors, administrators, successors, and assigns do hereby agree to the full performance of the covenants herein contained and have caused this Professional Services Agreement to be executed by setting hereunto their signatures on the dates set forth below.

**ANNUAL FINANCIAL STATEMENT AUDIT**

LANCE, SOLL & LUNGHARD, CPA  
By: *Carl K. Mc* / Partner  
Name/Title

Date: 4/13/10

CITY OF OCEANSIDE  
By: *John Weis*  
City Manager

Date: 5-7-10

By: \_\_\_\_\_  
Name/Title

Date: \_\_\_\_\_

95-2700123  
Employer ID No.

APPROVED AS TO FORM:  
*John P. Mulla*  
City Attorney

**NOTARY ACKNOWLEDGMENTS OF CONSULTANT MUST BE ATTACHED.**

# California Acknowledgment Form

State of California  
County of ORANGE } ss.

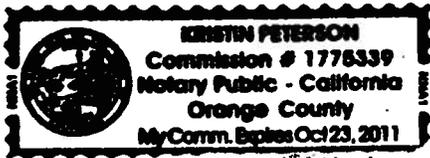
On APRIL 13, 2010 before me, KRISTIN PETERSON, NOTARY PUBLIC,  
(here insert name and title of the officer)  
personally appeared RICHARD KIKUCHI

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Seal

WITNESS my hand and official seal.



Kristin Peterson  
Signature of Notary

## Optional Information

To help prevent fraud, it is recommended that you provide information about the attached document below.  
\*\*\*This is not required under California State notary public law.\*\*\*

Document Title: PROFESSIONAL SERVICES AGREEMENT # of Pages: 7

## Notes

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