



Monterey County Board of Supervisors

Board Order

168 West Alisal Street,
1st Floor
Salinas, CA 93901
831.755.5066
www.co.monterey.ca.us

A motion was made by Supervisor Luis A. Alejo, seconded by Supervisor Wendy Root Askew to:

Agreement No.: A-14510 ; Amendment No.: 6

Approve and authorize the Auditor-Controller to sign an Amendment No. 6 to the Professional Services Agreement with Hinderliter, de Lamas & Associates, for the provision of sales and use tax recovery analysis and audit services, adding \$74,850 for a revised total contract amount of \$463,955, with no change to the contract term of July 1, 2019 through June 30, 2024.

PASSED AND ADOPTED on this 9th day of January 2024, by roll call vote:

AYES: Supervisors Alejo, Church, Lopez, Askew and Adams

NOES: None

ABSENT: None

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting January 9, 2024.

Dated: January 12, 2024

File ID: 23-936

Agenda Item No.: 51

Valerie Ralph, Clerk of the Board of Supervisors
County of Monterey, State of California

Vicente Ramirez, Deputy

**AMENDMENT NO. 6 TO AGREEMENT BY AND BETWEEN
COUNTY OF MONTEREY &
HINDERLITER DE LLAMAS & ASSOCIATES.**

THIS AMENDMENT NO. 6 is made to the PROFESSIONAL SERVICES AGREEMENT (“AGREEMENT”) for the provision of sales, use and transaction tax services by and between **Hinderliter de Llamas & Associates**, hereinafter “CONTRACTOR”, and the County of Monterey, a political subdivision of the State of California, hereinafter referred to as “County”.

WHEREAS, the County of Monterey on behalf of the Auditor-Controller and Hinderliter de Llamas & Associates had previously entered into an Agreement for Services (hereinafter “Agreement”) on September 23, 2019 to provide Sales, Use and Transaction Tax auditing and analysis services, with a one year term and a total Agreement amount not to exceed \$75,000; and

WHEREAS, the Agreement was amended on February 11, 2020 to increase the not to exceed amount to \$192,881 to compensate for services rendered with respect to California Flats Solar Project owned by First Solar Electric Inc.; and

WHEREAS, Amendment No. 2 was entered into for one (1) additional year, revising the term of Agreement to July 1, 2019 through June 30, 2021 and increasing the not to exceed amount to \$253,996.46; and

WHEREAS, the Agreement expired on June 30, 2021; and

WHEREAS, this Agreement was amended via Amendment No. 3 on the same or similar terms, beginning July 1, 2021, extending the term for an additional one (1) year period (July 1, 2021 through June 30, 2022) for a revised full Agreement term of July 1, 2019 through June 30, 2022 with an increase of \$43,025.45 thereby increasing the not to exceed amount to \$297,021.91 to allow for services to continue with no change to scope; and

WHEREAS, the Agreement expired on June 30, 2022; and

WHEREAS, this Agreement was amended via Amendment No. 4 on the same or similar terms, beginning July 1, 2022, extending the term for an additional one (1) year period (July 1, 2022 through June 30, 2023) for a revised full Agreement term of July 1, 2019 through June 30, 2023 with an increase of \$15,908.63 thereby increasing the not to exceed amount to \$312,930.54 to allow for services to continue with no change to scope; and

WHEREAS, the Agreement expired on June 30, 2023; and

WHEREAS, this Agreement was amended via Amendment No. 5 on the same or similar terms, beginning July 1, 2023, extending the term for an additional one (1) year period (July 1, 2023 through June 30, 2024) for a revised full Agreement term of July 1, 2019 through June 30, 2024 with an increase of \$76,174 thereby increasing the not to exceed amount to \$389,105 to allow for services to continue with no change to scope; and

WHEREAS, the County and CONTRACTOR wish to amend the Agreement to increase the maximum liability of the Agreement by \$74,850 to compensate for CONTRACTOR's services due to the projected increase in new and recovered sales and use tax revenues for the County thereby increasing the not to exceed amount to \$463,955 to allow for services to continue with no change to scope.

NOW THEREFORE, the County and CONTRACTOR hereby agree to amend the AGREEMENT in the following manner:

1. The Agreement is hereby amended on the terms and conditions as set forth in the original Agreement incorporated herein by this reference, except as specifically set forth below
2. Section 2., "PAYMENTS BY THE COUNTY" shall be amended by removing, "The total amount payable by County to CONTRACTOR under this Agreement shall not exceed the sum of \$389,105" and replacing it with "The total amount payable by County to CONTRACTOR under this AGREEMENT shall not exceed \$463,955".
3. Except as provided herein, all remaining terms, conditions and provisions of the AGREEMENT are unchanged and unaffected by this Amendment and shall continue in full force and effect as set forth in the AGREEMENT.
4. A copy of the Amendment shall be attached to the original AGREEMENT dated September 23, 2019 and Amendments Nos. 1, 2, 3, 4, and 5.

IN WITNESS WHEREOF, the parties have executed this AMENDMENT on the day and year written below.

MONTEREY COUNTY

DocuSigned by:

Debra Wilson

7B741937/AADD41B...

Contracts/Purchasing Officer

Dated: 12/14/2023 | 2:56 PM PST

DocuSigned by:

Burcu Mousa

811C333593B9474...

Assistant Auditor-Controller

Dated: 12/15/2023 | 4:39 PM PST

Approved as to Fiscal Provisions:

DocuSigned by:

Ma Mon

2617DD077D65496...

Deputy Auditor/Controller

Dated: 12/19/2023 | 2:30 PM PST

Approved as to Form:

DocuSigned by:

Stacy Saitta

C0ECE1B99F444A9...

Deputy County Counsel

Dated: 12/14/2023 | 3:03 PM PST

CONTRACTOR

DocuSigned by:

By: *Andrew Nickerson*

2A8393594812482...

Signature of Chair, President, or
Vice-President

Andrew Nickerson, President/CEO

Printed Name and Title

Dated: 12/11/2023 | 4:42:48 PM PST

DocuSigned by:

By: *Richard Park*

4DD130EE7C2A4A2...

(Signature of Secretary, Asst. Secretary, CFO,
Treasurer or Asst. Treasurer) *

Richard Park, CFO

Printed Name and Title

Dated: 12/14/2023 | 9:50:00 AM PST

*INSTRUCTIONS: If CONTRACTOR is a corporation, including limited liability and non-profit corporations, the full legal name of the corporation shall be set forth above together with the signatures of two specified officers. If CONTRACTOR is a partnership, the name of the partnership shall be set forth above together with the signature of a partner who has authority to execute this Agreement on behalf of the partnership. If CONTRACTOR is contracting in an individual capacity, the individual shall set forth the name of the business, if any, and shall personally sign the Agreement.



County of Monterey

Item No.

Board Report

Board of Supervisors
Chambers168 W. Alisal St., 1st Floor
Salinas, CA 93901**Legistar File Number: 23-936****January 09, 2024****Introduced:** 12/8/2023**Current Status:** ATS Review**Version:** 1**Matter Type:** General Agenda Item

Approve and authorize the Auditor-Controller to sign an Amendment No. 6 to the Professional Services Agreement with Hinderliter, de Lamas & Associates, for the provision of sales and use tax recovery analysis and audit services, adding \$74,850 for a revised total contract amount of \$463,955, with no change to the contract term of July 1, 2019 through June 30, 2024.

RECOMMENDATION:

It is recommended that the Board of Supervisors:

Approve and authorize the Auditor-Controller to sign an Amendment No. 6 to the Professional Services Agreement with Hinderliter, de Llamas & Associates, for the provision of sales and use tax recovery analysis and audit services, adding \$74,850 for a revised total contract amount of \$463,955, with no change to the contract term of July 1, 2019 through June 30, 2024.

SUMMARY:

The County Auditor-Controller's Office (ACO) provides oversight and coordination related to sales, use and transaction tax analysis and audits to ensure the County of Monterey receives its proper share of these revenues. For many years the ACO has contracted with Hinderliter de Llamas & Associates (HdL) for these services. HdL also provides ongoing data and analyses to support County staff in fiscal and economic planning and development. HdL represents most of the counties in California and the cities in Monterey County in this capacity. HdL actively interfaces with CSAC, SACA and Beacon Economics of California.

The cost for HdL services is a set cost of \$7,200 per year plus 15% of all new and recovered sales, use and transaction tax revenue received by the County. The ACO does not anticipate the set cost to increase significantly. However, due to the fluctuation of monies recovered by HdL, the associated 15% fee fluctuates.

During this fiscal year, due to new sales tax revenue recovered by HdL thus far of \$643,672 coupled with the projected future new revenue of \$311,327 for a total of \$954,999 additional revenue to the County, the Contractor's 15% fee element on new and recovered revenue is increasing, requiring an increase to the contract amount. The ACO is requesting the authorization of Amendment No. 6, adding \$74,850 for a revised total contract amount of \$463,955.

DISCUSSION:

State taxing agencies are responsible each quarter for collecting and monitoring sales tax revenues from thousands of accounts. Considering the sheer number of returns, the complexities and variations of each state's tax system, and the number of sales tax filings by out-of-state corporations, the taxing agencies do a very effective job of collecting and distributing sales and use tax revenues. However, despite their diligence, approximately 3% of local revenues are misallocated.

To address these errors, the HdL Companies administers an ongoing, taxpayer-friendly system of monitoring client sales and use tax receipts to identify errors and recover lost revenues. These recoveries directly benefit Monterey County's General Fund.

HdL looks for and corrects allocation errors including:

- Sales misreported as "use tax" transactions.
- "Point of Sale" revenues misreported to administrative offices or other locations.
- Misallocations occurring because sales from multiple retail outlets, order desks, or offices are credited to a single location.
- Misallocations due to jurisdiction miscoding.

The sales and use tax recovery performed by HdL for fiscal year 2023 was \$451,748 for Monterey County while charges totaled \$74,362. This represents a net return on investment of 607% on audit, reporting and management fees paid to HdL.

OTHER AGENCY INVOLVEMENT:

The Office of the County Counsel has reviewed and approved this amendment as to form. The County Auditor-Controller has reviewed and approved this amendment as to financial terms.

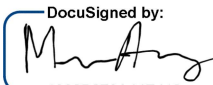
FINANCING:


The HDL annual contract is administrated by the ACO appropriation AUD002 Annual Audits Unit 8010. The contract amount has been included in the budget for FY 2023-24.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

Check the related Board of Supervisors Strategic Initiatives:

- ☐ Economic Development
- ☒ Administration
- ☐ Health & Human Services
- ☐ Infrastructure
- ☐ Public Safety

DocuSigned by:

 12/14/2023 | 2:36 PM PST

DocuSigned by:

 12/14/2023 | 2:57 PM PST

Prepared by: Monica Arroyo, Administrative Services Assistant, 755-5084

Approved by: Rupa Shah, CPA, Auditor-Controller, 755-5040

Legistar File Number: 23-936

Attachments:

1. Board Report
2. HDL Amendment No. 6
3. HDL Amendment No. 5, 4, 3, 2 & 1
4. HDL Agreement

**RENEWAL AND AMENDMENT NO. 5 TO AGREEMENT BY AND
BETWEEN
COUNTY OF MONTEREY &
HINDERLITER DE LLAMAS & ASSOCIATES.**

THIS RENEWAL AND AMENDMENT NO. 5 is made to the PROFESSIONAL SERVICES AGREEMENT (“AGREEMENT”) for the provision of sales, use and transaction tax services by and between **Hinderliter de Llamas & Associates**, hereinafter “CONTRACTOR”, and the County of Monterey, a political subdivision of the State of California, hereinafter referred to as “County”.

WHEREAS, the County of Monterey on behalf of the Auditor-Controller and Hinderliter de Llamas & Associates had previously entered into an Agreement for Services (hereinafter “Agreement”) on September 23, 2019 to provide Sales, Use and Transaction Tax auditing and analysis services, with a one year term and a total Agreement amount not to exceed \$75,000; and

WHEREAS, the Agreement was amended on February 11, 2020 to increase the not to exceed amount to \$192,881 to compensate for services rendered with respect to California Flats Solar Project owned by First Solar Electric Inc.; and

WHEREAS, Amendment No. 2 was entered into for one (1) additional year, revising the term of Agreement to July 1, 2019 through June 30, 2021 and increasing the not to exceed amount to \$253,996.46; and

WHEREAS, the Agreement expired on June 30, 2021; and

WHEREAS, this Agreement was amended via Amendment No. 3 on the same or similar terms, beginning July 1, 2021, extending the term for an additional one (1) year period (July 1, 2021 through June 30, 2022) for a revised full Agreement term of July 1, 2019 through June 30, 2022 with an increase of \$43,025.45 thereby increasing the not to exceed amount to \$297,021.91 to allow for services to continue with no change to scope; and

WHEREAS, the Agreement expired on June 30, 2022; and

WHEREAS, this Agreement was amended via Amendment No. 4 on the same or similar terms, beginning July 1, 2022, extending the term for an additional one (1) year period (July 1, 2022 through June 30, 2023) for a revised full Agreement term of July 1, 2019 through June 30, 2023 with an increase of \$15,908.63 thereby increasing the not to exceed amount to \$312,930.54 to allow for services to continue with no change to scope; and

WHEREAS, the Agreement expired on June 30, 2023; and

WHEREAS, the County and CONTRACTOR wish to renew and amend the Agreement on the same or similar terms, beginning July 1, 2023, extending the term for an additional one (1) year period (July 1, 2023 through June 30, 2024) for a revised full Agreement term of July 1, 2019 through June 30, 2024

with an increase of \$76,174 thereby increasing the not to exceed amount to \$389,105 to allow for services to continue with no change to scope.

NOW THEREFORE, the County and CONTRACTOR hereby agree to renew and amend the AGREEMENT in the following manner:

1. The Agreement is hereby renewed and amended on the terms and conditions as set forth in the original Agreement incorporated herein by this reference, except as specifically set forth below

1. Paragraph 3.01, "TERM OF AGREEMENT", shall be amended by removing "The term of this Agreement is from July 1, 2019 to June 30, 2023, unless sooner terminated pursuant to the terms of this Agreement," and replacing it with "The term of this Agreement is from July 1, 2019 to June 30, 2024, unless sooner terminated pursuant to the terms of this Agreement".

2. Section 2., "PAYMENTS BY THE COUNTY" shall be amended by removing, "The total amount payable by County to CONTRACTOR under this Agreement shall not exceed the sum of \$312,930.54" and replacing it with "The total amount payable by County to CONTRACTOR under this AGREEMENT shall not exceed \$389,105".

2. Except as provided herein, all remaining terms, conditions and provisions of the AGREEMENT are unchanged and unaffected by this Renewal and Amendment and shall continue in full force and effect as set forth in the AGREEMENT.

3. This Renewal and Amendment is effective July 1, 2023.

4. A copy of the Renewal and Amendment shall be attached to the original AGREEMENT dated September 23, 2019 and Amendments Nos. 1, 2, and 3, & 4.

IN WITNESS WHEREOF, the parties have executed this AMENDMENT on the day and year written below.

MONTEREY COUNTY

DocuSigned by:

Debra R. Wilson

Contracts/Purchasing Officer

Dated: 5/24/2023 | 11:00 AM PDT

DocuSigned by:

Burcu Mousa

Assistant Auditor-Controller

Dated: 5/24/2023 | 8:22 AM PDT

Approved as to Fiscal Provisions:

DocuSigned by:

Ma Mon

Deputy Auditor/Controller

Dated: 5/24/2023 | 9:43 AM PDT

Approved as to Form:

DocuSigned by:

Stacy Saetta

Deputy County Counsel

Dated: 5/23/2023 | 4:25 PM PDT

CONTRACTOR

DocuSigned by:

By: *Andrew Nickerson*Signature of Chair, President, or
Vice-President

Andrew Nickerson, President/CEO

Printed Name and Title

Dated: 5/22/2023 | 4:29:14 PM PDT

DocuSigned by:

By: *Richard Park*(Signature of Secretary, Asst. Secretary, CFO,
Treasurer or Asst. Treasurer)*

Richard Park, CFO

Printed Name and Title

Dated: 5/23/2023 | 9:15:02 AM PDT

*INSTRUCTIONS: If CONTRACTOR is a corporation, including limited liability and non-profit corporations, the full legal name of the corporation shall be set forth above together with the signatures of two specified officers. If CONTRACTOR is a partnership, the name of the partnership shall be set forth above together with the signature of a partner who has authority to execute this Agreement on behalf of the partnership. If CONTRACTOR is contracting in an individual capacity, the individual shall set forth the name of the business, if any, and shall personally sign the Agreement.



Monterey County Board of Supervisors

Board Order

168 West Alisal Street,
1st Floor
Salinas, CA 93901
831.755.5066
www.co.monterey.ca.us

A motion was made by Supervisor Chris Lopez, seconded by Supervisor Glenn Church to:

Agreement No.: A-14510 ; Amendment No.: 5

Approve and authorize the Auditor-Controller to sign a Renewal and Amendment No. 5 to the Professional Services Agreement with Hinderliter, de Lamas & Associates, for the provision of sales and use tax recovery analysis and audit services, extending the Agreement one year, for a revised full term of July 1, 2019 to June 30, 2024 and adding \$76,174 for a revised total contract amount of \$389,105.

PASSED AND ADOPTED on this 13th day of June 2023, by roll call vote:

AYES: Supervisors Alejo, Church, Lopez, Askew, and Adams

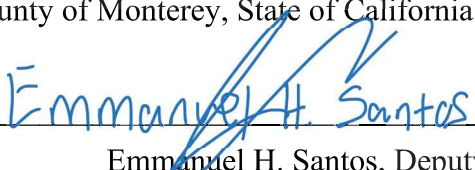
NOES: None

ABSENT: None

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting June 13, 2023.

Dated: June 14, 2023
File ID: 23-470
Agenda Item No.: 50

Valerie Ralph, Clerk of the Board of Supervisors
County of Monterey, State of California


Emmanuel H. Santos, Deputy



County of Monterey

Item No.

Board Report

Board of Supervisors
Chambers
168 W. Alisal St., 1st Floor
Salinas, CA 93901

Legistar File Number: 23-470**June 06, 2023****Introduced:** 5/22/2023**Current Status:** Draft**Version:** 1**Matter Type:** General Agenda Item

Approve and authorize the Auditor-Controller to sign a Renewal and Amendment No. 5 to the Professional Services Agreement with Hinderliter, de Lamas & Associates, for the provision of sales and use tax recovery analysis and audit services, extending the Agreement one year, for a revised full term of July 1, 2019 to June 30, 2024 and adding \$76,174 for a revised total contract amount of \$389,105.

RECOMMENDATION:

It is recommended that the Board of Supervisors:

Approve and authorize the Auditor-Controller to sign a Renewal and Amendment No. 5 to the Professional Services Agreement with Hinderliter, de Llamas & Associates, for the provision of sales and use tax recovery analysis and audit services, extending the Agreement one year, for a revised full term of July 1, 2019 to June 30, 2024, and adding \$76,174 for a revised total contract amount of \$389,105.

SUMMARY:

The County Auditor-Controller's Office (ACO) provides oversight and coordination related to sales, use and transaction tax analysis and audits to ensure the County of Monterey receives its proper share of these revenues. For many years the ACO has contracted with Hinderliter de Llamas & Associates (HdL) for these services. HdL also provides ongoing data and analyses to support County staff in fiscal and economic planning and development. HdL represents most of the counties in California and the cities in Monterey County in this capacity. HdL actively interfaces with CSAC, SACA and Beacon Economics of California.

The cost for HdL services is a set cost of \$7,200 per year plus 15% of all new and recovered sales, use and transaction tax revenue received by the County. The ACO does not anticipate the set cost to increase significantly. Due to the fluctuation of monies recovered by HdL, the ACO estimates recovery fees up to \$100,000. However, actual costs vary each year, with any balance in the agreement carried forward.

The ACO is requesting the authorization of renewal and Amendment No. 5, extending the Agreement through June 30, 2024, and adding \$76,174 for a revised total contract amount of \$389,105.

DISCUSSION:

State taxing agencies are responsible each quarter for collecting and monitoring sales tax revenues from thousands of accounts. Considering the sheer number of returns, the complexities and variations of each state's tax system, and the number of sales tax filings by out-of-state corporations, the taxing agencies do a very effective job of collecting and distributing sales and use tax revenues. However, despite their diligence, approximately 3% of local revenues are misallocated.

To address these errors, the HdL Companies administers an ongoing, taxpayer-friendly system of monitoring client sales and use tax receipts to identify errors and recover lost revenues. These recoveries directly benefit Monterey County's General Fund.

HdL looks for and corrects allocation errors including:

- Sales misreported as "use tax" transactions.
- "Point of Sale" revenues misreported to administrative offices or other locations.
- Misallocations occurring because sales from multiple retail outlets, order desks, or offices are credited to a single location.
- Misallocations due to jurisdiction miscoding.

The sales and use tax recovery performed by HdL for fiscal year 2023 was \$451,748 for Monterey County while charges totaled \$74,362. This represents a net return on investment of 607% on audit, reporting and management fees paid to HdL.

OTHER AGENCY INVOLVEMENT:

The Office of the County Counsel has reviewed and approved this renewal and amendment as to form. The County Auditor-Controller has reviewed and approved this renewal and amendment as to financial terms.

FINANCING:

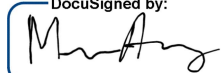
The HDL annual contract is administrated by the ACO appropriation AUD002 Annual Audits Unit 8010. The contract amount has been included in the budget for FY 2023-24.


BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

Check the related Board of Supervisors Strategic Initiatives:

- ☐ Economic Development
- ☒ Administration
- ☐ Health & Human Services
- ☐ Infrastructure
- ☐ Public Safety

Prepared by: Monica Arroyo, Administrative Services Assistant, 755-5084
Approved by: Rupa Shah, CPA, Auditor-Controller, 755-5040

DocuSigned by:

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5/23/2023 | 9:17 AM PDT

DocuSigned by:

5020CB565A18490...
5/23/2023 | 9:33 AM PDT

Legistar File Number: 23-470

Attachments:

1. Board Report
2. HDL Renewal and Amendment No. 5
3. HDL Amendment No. 4, 3, 2 & 1
4. HDL Agreement

**RENEWAL AND AMENDMENT NO. 4 TO AGREEMENT BY AND
BETWEEN
COUNTY OF MONTEREY &
HINDERLITER DE LLAMAS & ASSOCIATES.**

THIS RENEWAL AND AMENDMENT NO. 4 is made to the PROFESSIONAL SERVICES AGREEMENT (“AGREEMENT”) for the provision of sales, use and transaction tax services by and between **Hinderliter de Llamas & Associates**, hereinafter “CONTRACTOR”, and the County of Monterey, a political subdivision of the State of California, hereinafter referred to as “County”.

WHEREAS, the County of Monterey on behalf of the Auditor-Controller and Hinderliter de Llamas & Associates had previously entered into an Agreement for Services (hereinafter “Agreement”) on September 23, 2019 to provide Sales, Use and Transaction Tax auditing and analysis services, with a one year term and a total Agreement amount not to exceed \$75,000; and

WHEREAS, the Agreement was amended on February 11, 2020 to increase the not to exceed amount to \$192,881 to compensate for services rendered with respect to California Flats Solar Project owned by First Solar Electric Inc.; and

WHEREAS, Amendment No. 2 was entered into for one (1) additional year, revising the term of Agreement to July 1, 2019 through June 30, 2021 and increasing the not to exceed amount to \$253,996.46; and

WHEREAS, the Agreement expired on June 30, 2021; and

WHEREAS, this Agreement was amended via Amendment No. 3 on the same or similar terms, beginning July 1, 2021, extending the term for an additional one (1) year period (July 1, 2021 through June 30, 2022) for a revised full Agreement term of July 1, 2019 through June 30, 2022 with an increase of \$43,025.45 thereby increasing the not to exceed amount to \$297,021.91 to allow for services to continue with no change to scope; and

WHEREAS, the Agreement expired on June 30, 2022; and

WHEREAS, the County and CONTRACTOR wish to renew and amend the Agreement on the same or similar terms, beginning July 1, 2022, extending the term for an additional one (1) year period (July 1, 2022 through June 30, 2023) for a revised full Agreement term of July 1, 2019 through June 30, 2023 with an increase of \$15,908.63 thereby increasing the not to exceed amount to \$312,930.54 to allow for services to continue with no change to scope.

NOW THEREFORE, the County and CONTRACTOR hereby agree to renew and amend the AGREEMENT in the following manner:

1. The Agreement is hereby renewed and amended on the terms and conditions as set forth in the original Agreement incorporated herein by this reference, except as specifically set forth below

1. Paragraph 3.01, "TERM OF AGREEMENT", shall be amended by removing "The term of this Agreement is from July 1, 2019 to June 30, 2022, unless sooner terminated pursuant to the terms of this Agreement," and replacing it with "The term of this Agreement is from July 1, 2019 to June 30, 2023, unless sooner terminated pursuant to the terms of this Agreement".

2. Section 2., "PAYMENTS BY THE COUNTY" shall be amended by removing, "The total amount payable by County to CONTRACTOR under this Agreement shall not exceed the sum of \$297,021.91" and replacing it with "The total amount payable by County to CONTRACTOR under this AGREEMENT shall not exceed \$312,930.54".

2. Except as provided herein, all remaining terms, conditions and provisions of the AGREEMENT are unchanged and unaffected by this Renewal and Amendment and shall continue in full force and effect as set forth in the AGREEMENT.

3. This Renewal and Amendment is effective July 1, 2022.

4. A copy of the Renewal and Amendment shall be attached to the original AGREEMENT dated September 23, 2019 and Amendments Nos. 1 and 2, & Renewal and Amendment No. 3.

This space left blank intentionally

IN WITNESS WHEREOF, the parties have executed this AMENDMENT on the day and year written below.

MONTEREY COUNTY

DocuSigned by:

Debra R. Wilson

Contracts/Purchasing Officer

Dated: 7/11/2022 | 9:05 AM PDT

DocuSigned by:

Burcu Mousa

Assistant Auditor-Controller

Dated:
7/6/2022 | 3:11 PM PDT*Approved as to Fiscal Provisions:*

DocuSigned by:

Jennifer Forsyth

Deputy Auditor/Controller

Dated: 7/11/2022 | 8:48 AM PDT

Approved as to Liability Provisions:

Risk Management

Dated:

Approved as to Form:

DocuSigned by:

Stacy Saitta

Deputy County Counsel

Dated: 7/7/2022 | 11:52 AM PDT

CONTRACTOR

DocuSigned by:

By: *Andrew Nickerson*Signature of Chair, President, or
Vice-PresidentAndrew Nickerson, President
Printed Name and Title

Dated: 6/30/2022 | 7:15 PM PDT

DocuSigned by:

By: *Richard Park, CFO*(Signature of Secretary, Asst. Secretary, CFO,
Treasurer or Asst. Treasurer)*Richard Park, CFO
Printed Name and Title

Dated: 7/6/2022 | 9:58 AM PDT

***INSTRUCTIONS:** If CONTRACTOR is a corporation, including limited liability and non-profit corporations, the full legal name of the corporation shall be set forth above together with the signatures of two specified officers. If CONTRACTOR is a partnership, the name of the partnership shall be set forth above together with the signature of a partner who has authority to execute this Agreement on behalf of the partnership. If CONTRACTOR is contracting in an individual capacity, the individual shall set forth the name of the business, if any, and shall personally sign the Agreement.



Monterey County Board of Supervisors

Board Order

168 West Alisal Street,
1st Floor
Salinas, CA 93901
831.755.5066
www.co.monterey.ca.us

A motion was made by Supervisor John M. Phillips, seconded by Supervisor Luis A. Alejo to:

Agreement No.: A-14510; Amendment No.: 4

a. Approve and authorize the Auditor-Controller to sign a Renewal and Amendment No. 4 to the Professional Services Agreement with Hinderliter, de Llamas & Associates, extending the Agreement 1 year, for a revised full term of July 1, 2019 to June 30, 2023, and adding \$15,908.63 for a revised total contract amount of \$312,930.54.

PASSED AND ADOPTED on this 26th day of July 2022, by roll call vote:

AYES: Supervisors Alejo, Phillips, Lopez, Askew and Adams

NOES: None

ABSENT: None

(Government Code 54953)

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting July 26, 2022.

Dated: August 3, 2022

File ID: 22-709

Agenda Item No.: 48

Valerie Ralph, Clerk of the Board of Supervisors
County of Monterey, State of California

Emmanuel H. Santos, Deputy

**RENEWAL AND AMENDMENT NO. 3
TO THE SERVICES AGREEMENT
BETWEEN COUNTY OF MONTEREY AND
HINDERLITER DE LLAMAS & ASSOCIATES
FOR
AUDITING AND ANALYSIS SERVICES FOR SALES, USE AND TRANSACTION
TAXES**

This Renewal and Amendment No. 3 to the County of Monterey, Agreement for Services is made and entered into, by and between the County of Monterey, a political subdivision of the State of California (hereinafter "County") and Hinderliter de Llamas & Associates (hereinafter "CONTRACTOR"); (collectively, the County, ACO and CONTRACTOR are referred to as the "Parties").

RECITALS

WHEREAS, the County of Monterey on behalf of the Auditor-Controller and Hinderliter de Llamas & Associates had previously entered in to an Agreement on for Services (hereinafter "Agreement") on September 23, 2019 to provide Sales, Use and Transaction Tax auditing and analysis services with a one year term and a total Agreement amount not to exceed \$75,000; and

WHEREAS, the Agreement was amended on February 11, 2020 to increase the not to exceed amount to \$192,881 to compensate for services rendered with respect to California Flats Solar Project owned by First Solar Electric Inc.; and

WHEREAS, Amendment No. 2 was entered into for one (1) additional year, revising the term of Agreement to July 1, 2019 through June 30, 2021 and increasing the not to exceed amount to \$253,996.46; and

WHEREAS, the Agreement expired on June 30, 2021: and

WHEREAS, the Parties wish to renew and amend the Agreement on the same or similar terms, beginning July 1, 2021, extending the term for an additional one (1) year period (July 1, 2021 through June 30, 2022) for a revised full Agreement term of July 1, 2019 through June 30, 2022 with an increase of \$43,025.45 thereby increasing the not to exceed amount to \$297,021.91 to allow for services to continue with no change to scope.

AGREEMENT

NOW THEREFORE, the Parties agree as follows:

The Agreement is hereby renewed and amended on the terms and conditions as set forth in the original Agreement incorporated herein by this reference, except as specifically set forth below

1. "TERM OF AGREEMENT" Section shall be amended to the following:

Renewal & Amendment No. 3 to Agreement
with Hinderliter de Llamas & Associates for
Auditing and Analysis services

“The term of this Agreement is from July 1, 2019 through June 30, 2022 unless sooner terminated pursuant to the terms of this Agreement”.

2. If there is conflict or inconsistency between the provisions of Agreement, or this Renewal and Amendment No. 3, the provisions of this Renewal and Amendment No. 3 shall govern.
3. This Renewal and Amendment is effective July 1, 2021.

This space left blank intentionally

Renewal & Amendment No. 3 to Agreement
with Hinderliter de Llamas & Associates for
Auditing and Analysis services

IN WITNESS WHEREOF, the Parties hereby execute this Renewal and Amendment No. 3 as follows:

MONTEREY COUNTY

DocuSigned by:



Auditor-Controller

Dated: 9/1/2021 | 5:28 PM PDT

Approved as to Fiscal Provisions:

DocuSigned by:



Deputy Auditor/Controller

Dated: 8/30/2021 | 3:58 PM PDT

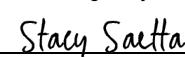
Approved as to Liability Provisions:

Risk Management

Dated:

Approved as to Form:

DocuSigned by:

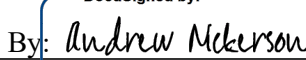


Deputy County Counsel

Dated: 8/30/2021 | 3:45 PM PDT

CONTRACTOR

DocuSigned by:

By: 


Signature of Chair, President, or Vice-President

Andrew Nickerson President/CEO

Printed Name and Title

Dated: 8/24/2021 | 7:43 AM PDT

DocuSigned by:

By: 

(Signature of Secretary, Asst. Secretary, CFO, Treasurer or Asst. Treasurer)*

Richard Park CFO

Printed Name and Title

Dated: 8/24/2021 | 8:48 AM PDT

***INSTRUCTIONS:**

If CONTRACTOR is a corporation, including limited liability and non-profit corporations, the full legal name of the corporation shall be set forth above together with the signatures of two specified officers.

If CONTRACTOR is a partnership, the name of the partnership shall be set forth above together with the signature of a partner who has authority to execute this Agreement on behalf of the partnership.

If CONTRACTOR is contracting in an individual capacity, the individual shall set forth the name of the business, if any, and shall personally sign the Agreement.

Renewal & Amendment No. 3 to Agreement
with Hinderliter de Llamas & Associates for
Auditing and Analysis services

AMENDMENT NO. 2 TO AGREEMENT BY AND BETWEEN COUNTY OF MONTEREY & HINDERLITER DE LLAMAS & ASSOCIATES

THIS AMENDMENT is made to the PROFESSIONAL SERVICES AGREEMENT (“AGREEMENT”) for the provision of sales, use and transaction tax services by and between **Hinderliter de Llamas & Associates**, hereinafter “CONTRACTOR”, and the County of Monterey, a political subdivision of the State of California, hereinafter referred to as “County”.

WHEREAS, the County and CONTRACTOR wish to amend the AGREEMENT to reflect the County’s exercise of the option to extend for one (1) additional year.

WHEREAS, the County and CONTRACTOR wish to amend the AGREEMENT to increase the total amount of the AGREEMENT by \$61,115.46.

NOW THEREFORE, the County and CONTRACTOR hereby agree to amend the AGREEMENT in the following manner:

1. **Paragraph 3.01, “TERM OF AGREEMENT”, shall be amended by removing** “The term of this Agreement is from **July 1, 2019 to June 30, 2020**, unless sooner terminated pursuant to the terms of this Agreement”, **and replacing it with** “The term of this Agreement is from **July 1, 2019 to June 30, 2021**, unless sooner terminated pursuant to the terms of this Agreement”.
2. Section 2., “PAYMENTS BY THE COUNTY” shall be amended by removing, “The total amount payable by County to CONTRACTOR under this Agreement shall not exceed the sum of \$192,881.00.” and replacing it with “The total amount payable by County to CONTRACTOR under this AGREEMENT shall not exceed \$253,996.46”
3. Except as provided herein, all remaining terms, conditions and provisions of the AGREEMENT are unchanged and unaffected by this AMENDMENT No. 2 TO AGREEMENT and shall continue in full force and effect as set forth in the AGREEMENT.
4. A copy of this AMENDMENT NO. 2 shall be attached to the original AGREEMENT dated September 23, 2019 and subsequent AMENDMENT NO. 1.

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IN WITNESS WHEREOF, the parties have executed this AMENDMENT on the day and year written below.

MONTEREY COUNTY

DocuSigned by:



5020CB565A48490...
Department Head

Dated: 6/24/2020 | 3:34 PM PDT

Approved as to Fiscal Provisions:

DocuSigned by:



811C333563B9474...
Deputy Auditor/Controller

Dated: 6/16/2020 | 10:20 AM PDT

Approved as to Liability Provisions:

Risk Management

Dated:

Approved as to Form:

DocuSigned by:



C0ECE1B99F444A9...
Deputy County Counsel

Dated: 6/16/2020 | 10:10 AM PDT

CONTRACTOR

By:

Signature of Chair, President, or
Vice-President

Printed Name and Title

Dated:

By:

(Signature of Secretary, Asst. Secretary, CFO,
Treasurer or Asst. Treasurer)*

Printed Name and Title

Dated:

***INSTRUCTIONS:** If CONTRACTOR is a corporation, including limited liability and non-profit corporations, the full legal name of the corporation shall be set forth above together with the signatures of two specified officers. If CONTRACTOR is a partnership, the name of the partnership shall be set forth above together with the signature of a partner who has authority to execute this Agreement on behalf of the partnership. If CONTRACTOR is contracting in an individual capacity, the individual shall set forth the name of the business, if any, and shall personally sign the Agreement.

AMENDMENT NO. 2 TO AGREEMENT BY AND BETWEEN COUNTY OF MONTEREY & HINDERLITER DE LLAMAS & ASSOCIATES

THIS AMENDMENT is made to the PROFESSIONAL SERVICES AGREEMENT (“AGREEMENT”) for the provision of sales, use and transaction tax services by and between **Hinderliter de Llamas & Associates**, hereinafter “CONTRACTOR”, and the County of Monterey, a political subdivision of the State of California, hereinafter referred to as “County”.

WHEREAS, the County and CONTRACTOR wish to amend the AGREEMENT to reflect the County’s exercise of the option to extend for one (1) additional year.

WHEREAS, the County and CONTRACTOR wish to amend the AGREEMENT to increase the total amount of the AGREEMENT by \$61,115.46.

NOW THEREFORE, the County and CONTRACTOR hereby agree to amend the AGREEMENT in the following manner:

1. **Paragraph 3.01, “TERM OF AGREEMENT”, shall be amended by removing** “The term of this Agreement is from **July 1, 2019 to June 30, 2020**, unless sooner terminated pursuant to the terms of this Agreement”, **and replacing it with** “The term of this Agreement is from **July 1, 2019 to June 30, 2021**, unless sooner terminated pursuant to the terms of this Agreement”.
2. Section 2., “PAYMENTS BY THE COUNTY” shall be amended by removing, “The total amount payable by County to CONTRACTOR under this Agreement shall not exceed the sum of \$192,881.00.” and replacing it with “The total amount payable by County to CONTRACTOR under this AGREEMENT shall not exceed \$253,996.46”
3. Except as provided herein, all remaining terms, conditions and provisions of the AGREEMENT are unchanged and unaffected by this AMENDMENT No. 2 TO AGREEMENT and shall continue in full force and effect as set forth in the AGREEMENT.
4. A copy of this AMENDMENT NO. 2 shall be attached to the original AGREEMENT dated September 23, 2019 and subsequent AMENDMENT NO. 1.

This space left blank intentionally

IN WITNESS WHEREOF, the parties have executed this AMENDMENT on the day and year written below.

MONTEREY COUNTY

Contracts/Purchasing Officer

Dated:

Approved as to Fiscal Provisions:

Deputy Auditor/Controller

Dated:

Approved as to Liability Provisions:

Risk Management

Dated:

Approved as to Form:

Deputy County Counsel

Dated:

CONTRACTOR
DocuSigned by:

By: Andrew Nickerson

Signature of Chair, President, or
Vice-President

Andrew Nickerson, President

Printed Name and Title

Dated: 6/2/2020

DocuSigned by:

By: Richard Park

(Signature of Secretary, Asst. Secretary, CFO,
Treasurer or Asst. Treasurer)*

Richard Park, Chief Financial Officer

Printed Name and Title

Dated: 6/1/2020

*INSTRUCTIONS: If CONTRACTOR is a corporation, including limited liability and non-profit corporations, the full legal name of the corporation shall be set forth above together with the signatures of two specified officers. If CONTRACTOR is a partnership, the name of the partnership shall be set forth above together with the signature of a partner who has authority to execute this Agreement on behalf of the partnership. If CONTRACTOR is contracting in an individual capacity, the individual shall set forth the name of the business, if any, and shall personally sign the Agreement.



Monterey County Board of Supervisors

Board Order

168 West Alisal Street,
1st Floor
Salinas, CA 93901
831.755.5066
www.co.monterey.ca.us

A motion was made by Supervisor John M. Phillips, seconded by Supervisor Mary L. Adams to:

Adopted Resolution No. 20-030 to:

- a. Authorize the Auditor-Controller to execute an Amendment No. 1 to an Agreement with Hinderliter de Llamas & Associates for the provision of sales, use and transaction tax analysis and audit services, adding \$117,881 for a total not to exceed amount of \$192,881, with no change to the term of July 1, 2019 to June 30, 2020; and
- b. Authorize the Auditor-Controller to amend the FY 2019-20 Adopted Budget by increasing appropriations by \$117,881 in Annual Audits (001-AUD002), financed by a decrease in appropriations of \$117,881 in Auditor-Controller (001-AUD001).

PASSED AND ADOPTED on this 11th day of February 2020, by the following roll call vote:

AYES: Supervisors Alejo, Phillips, Lopez, Parker and Adams

NOES: None

ABSENT: None

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting February 11, 2020.

Dated: February 11, 2020

File ID: 20-089

Agenda Item No.: 27

Valerie Ralph, Clerk of the Board of Supervisors
County of Monterey, State of California

Joel G. Pablo, Deputy

**Before the Board of Supervisors
County of Monterey, State of California**

Adopted Resolution No. 20-030

- a. Authorize the Auditor-Controller to execute an Amendment No. 1 to an Agreement with Hinderliter de Llamas & Associates for the provision of sales, use and transaction tax analysis and audit services, adding \$117,881 for a total not to exceed amount of \$192,881, with no change to the term of July 1, 2019 to June 30, 2020; and)
 b. Authorize the Auditor-Controller to amend the FY 2019-20 Adopted Budget by increasing appropriations by \$117,881 in Annual Audits (001-AUD002), financed by a decrease in appropriations of \$117,881 in Auditor-Controller (001-AUD001) (4/5 vote).....)

WHEREAS, pursuant to the AGREEMENT, CONTRACTOR provided tax analysis and audit services to ensure the County receives its proper share of sales and use tax revenues generated; and

WHEREAS, pursuant to the AGREEMENT, County pays CONTRACTOR specified remuneration for CONTRACTOR's services; and

WHEREAS, the County and CONTRACTOR wish to amend the AGREEMENT to increase the maximum liability of the AGREEMENT by \$117,881 to compensate for services rendered by CONTRACTOR due to the increase in new and recovered sales and use tax revenues generated from the California Flats Solar Project owned by First Solar Electric Inc., for a total not to exceed amount of \$192,881.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Monterey as follows:

1. Authorize the Auditor-Controller to execute an Amendment No. 1 to an Agreement with Hinderliter de Llamas & Associates for the provision of sales, use and transaction tax analysis and audit services, adding \$117,881 for a total not to exceed amount of \$192,881, with no change to the term of July 1, 2019 to June 30, 2020; and
2. Authorize the Auditor-Controller to amend the FY 2019-20 Adopted Budget by increasing appropriations by \$117,881 in Annual Audits (001-AUD002), financed by a decrease in appropriations of \$117,881 in Auditor-Controller (001-AUD001) (4/5 vote)

PASSED AND ADOPTED on this 11th day of February 2020, by the following vote, to wit:

AYES: Supervisors Alejo, Phillips, Lopez, Parker and Adams

NOES: None

ABSENT: None

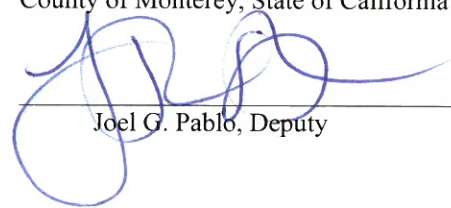
I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting February 11, 2020.

Dated: February 11, 2020

File ID: 20-089

Agenda Item No.: 27

Valerie Ralph, Clerk of the Board of Supervisors
County of Monterey, State of California



Joel G. Pablo, Deputy

**AMENDMENT #1 TO PROFESSIONAL SERVICES AGREEMENT
COUNTY OF MONTEREY & HINDERLITER DE LLAMAS & ASSOCIATES**

THIS AMENDMENT is made to the AGREEMENT, effective July 1, 2019, for sales, use and transaction tax analysis, audit services, and support by and between **Hinderliter de Llamas & Associates**, hereinafter "CONTRACTOR", and the County of Monterey, a political subdivision of the State of California, hereinafter referred to as "County."

WHEREAS, pursuant to the AGREEMENT, CONTRACTOR provided tax analysis and audit services to ensure the County receives its proper share of sales and use tax revenues generated; and

WHEREAS, pursuant to the AGREEMENT, County pays CONTRACTOR specified remuneration for CONTRACTOR's services; and

WHEREAS, the County and CONTRACTOR wish to amend the AGREEMENT to increase the maximum liability of the AGREEMENT by \$117,881 to compensate for services rendered by CONTRACTOR due to the increase in new and recovered sales and use tax revenues generated from the California Flats Solar Project owned by First Solar Electric Inc., for a total not to exceed amount of \$192,881.

NOW, THEREFORE, the County and CONTRACTOR hereby agree to amend the AGREEMENT in the following manner:

1. Section 2.0, PAYMENT PROVISIONS, shall be deleted and restated in its entirety to read as follows:

"2.0. PAYMENT PROVISIONS.

County shall pay the CONTRACTOR in accordance with the payment provisions set forth in Exhibit A, subject to the limitations set forth in this Agreement. The total amount payable by County to CONTRACTOR under this Agreement shall not exceed \$192,881."

2. Except as provided herein, all remaining terms, conditions and provisions of the AGREEMENT are unchanged and unaffected by this AMENDMENT and shall continue in full force and effect as set forth in the AGREEMENT.
3. A copy of the AMENDMENT shall be attached to the original AGREEMENT.

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IN WITNESS WHEREOF, the parties have executed this AMENDMENT on the day and year written below.

MONTEREY COUNTY


Contracts/Purchasing Officer
~~Auditor - Controller~~

Dated: 2/21/2020

Approved as to Fiscal Provisions:


Deputy Auditor/Controller

Dated: 2/14/2020

Approved as to Liability Provisions:

Risk Management

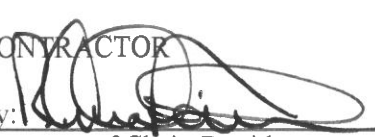
Dated: _____

Approved as to Form:


Deputy County Counsel

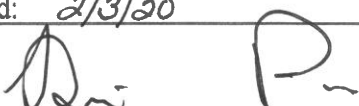
Dated: 2/14/20

CONTRACTOR

By: 
Signature of Chair, President, or
Vice-President

Andrew Nickerson, President
Printed Name and Title

Dated: 2/3/20

By: 
(Signature of Secretary, Asst. Secretary, CFO,
Treasurer or Asst. Treasurer)*

Richard Park, Chief Financial Officer
Printed Name and Title

Dated: 2/3/20

*INSTRUCTIONS: If CONTRACTOR is a corporation, including limited liability and non-profit corporations, the full legal name of the corporation shall be set forth above together with the signatures of two specified officers. If CONTRACTOR is a partnership, the name of the partnership shall be set forth above together with the signature of a partner who has authority to execute this Agreement on behalf of the partnership. If CONTRACTOR is contracting in an individual capacity, the individual shall set forth the name of the business, if any, and shall personally sign the Agreement.



Monterey County Board of Supervisors

168 West Alisal Street,
1st Floor
Salinas, CA 93901
831.755.5066

Board Order

A motion was made by Supervisor Chris Lopez, seconded by Supervisor Luis A. Alejo to:

Agreement No. A-14510

- a. Approve and authorize the Auditor-Controller to execute an Agreement with Hinderliter de Llamas & Associates for sales, use and transaction tax related services for an initial term of July 1, 2019 to June 30, 2020 and a not to exceed amount of \$75,000; and
- b. Approve and authorize the Auditor-Controller to execute three (3) future Fiscal Year amendments that do not exceed a five percent (5%) increase in set annual cost and do not significantly alter the scope of services; and
- c. This Agreement takes the aggregate amount for this Vendor over \$100,000.

PASSED AND ADOPTED on this 17th day of September 2019, by the following vote, to wit:

AYES: Supervisors Alejo, Lopez, Phillips, Parker and Adams
NOES: None
ABSENT: None

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting September 17, 2019.

Dated: September 23, 2019
File ID: 19-0693
Agenda Item No. 29

Valerie Ralph, Clerk of the Board of Supervisors
County of Monterey, State of California


Julian Lorenzana, Deputy