

COUNTY OF MONTEREY STANDARD AGREEMENT

This Agreement is made by and between the County of Monterey, a political subdivision of the State of California (hereinafter "County") and:
Novogradac & Company LLP,
(hereinafter "CONTRACTOR").

In consideration of the mutual covenants and conditions set forth in this Agreement, the parties agree as follows:

1.0 GENERAL DESCRIPTION:

The County hereby engages CONTRACTOR to perform, and CONTRACTOR hereby agrees to perform, the services described in **Exhibit A** in conformity with the terms of this Agreement. The goods and/or services are generally described as follows:

Provide:

Services related to County of Monterey, on behalf of its Health Department's New Markets Tax Credit-financed facility.

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 the sum of: \$ 99,800.00

3.0 TERM OF AGREEMENT:

3.01 The term of this Agreement is from upon full execution to 24 mos. from execution, unless sooner terminated pursuant to the terms of this Agreement. This Agreement is of no force or effect until signed by both CONTRACTOR and County and with County signing last, and **CONTRACTOR may not commence work before County signs this Agreement.**

SEE ADDENDUM


CONTRACTOR

3.02 ~~The County reserves the right to cancel this Agreement, or any extension of this Agreement, without cause, with a thirty day (30) written notice, or with cause immediately.~~

County

4.0 SCOPE OF SERVICES AND ADDITIONAL PROVISIONS:

The following attached exhibits are incorporated herein by reference and constitute a part of this Agreement:

- Exhibit A Scope of Services/Payment Provisions**
- Exhibit B Other: N/A**

Novogradac & Company LLP
NTE: \$99,800

5.0 PERFORMANCE STANDARDS:

- 5.01 CONTRACTOR warrants that CONTRACTOR and CONTRACTOR's agents, employees, and subcontractors performing services under this Agreement are specially trained, experienced, competent, and appropriately licensed to perform the work and deliver the services required under this Agreement and are not employees of the County, or immediate family of an employee of the County.
- 5.02 CONTRACTOR, its agents, employees, and subcontractors shall perform all work in a safe and skillful manner and in compliance with all applicable laws and regulations. All work performed under this Agreement that is required by law to be performed or supervised by licensed personnel shall be performed in accordance with such licensing requirements.
- 5.03 CONTRACTOR shall furnish, at its own expense, all materials, equipment, and personnel necessary to carry out the terms of this Agreement, except as otherwise specified in this Agreement. CONTRACTOR shall not use County premises, property (including equipment, instruments, or supplies) or personnel for any purpose other than in the performance of its obligations under this Agreement.

6.0 PAYMENT CONDITIONS:

- 6.01 Prices shall remain firm for the initial term of the Agreement and, thereafter, may be adjusted annually as provided in this paragraph. The County does not guarantee any minimum or maximum amount of dollars to be spent under this Agreement.
- 6.02 Negotiations for rate changes shall be commenced, by CONTRACTOR, a minimum of ninety days (90) prior to the expiration of the Agreement. Rate changes are not binding unless mutually agreed upon in writing by the County and the CONTRACTOR.
- 6.03 Invoice amounts shall be billed directly to the ordering department.

SEE ADDENDUM


CONTRACTOR

County

~~6.04 CONTRACTOR shall submit such invoice periodically or at the completion of services, but in any event, not later than 30 days after completion of services. The invoice shall set forth the amounts claimed by CONTRACTOR for the previous period, together with an itemized basis for the amounts claimed, and such other information pertinent to the invoice. The County shall certify the invoice, either in the requested amount or in such other amount as the County approves in conformity with this Agreement and shall promptly submit such invoice to the County Auditor-Controller for payment. The County Auditor-Controller shall pay the amount certified within 30 days of receiving the certified invoice.~~

7.0 TERMINATION:

SEE ADDENDUM


CONTRACTOR

County

~~7.01 During the term of this Agreement, the County may terminate the Agreement for any reason by giving written notice of termination to the CONTRACTOR at least thirty (30) days prior to the effective date of termination. Such notice shall set forth the effective date of termination. In the event of such termination, the amount payable under this Agreement shall be reduced in proportion to the services provided prior to the date of termination.~~

7.02 The County may cancel and terminate this Agreement for good cause effective immediately upon written notice to CONTRACTOR. "Good cause" includes the failure of CONTRACTOR to perform the required services at the time and in the manner provided under this Agreement. If County terminates this Agreement for good cause, the County may be relieved of the payment of any consideration to CONTRACTOR, and the County may proceed with the work in any manner, which County deems proper. The cost to the County shall be deducted from any sum due the CONTRACTOR under this Agreement.

7.03 The County's payments to CONTRACTOR under this Agreement are funded by local, state and federal governments. If funds from local, state and federal sources are not obtained and continued at a level sufficient to allow for the County's purchase of the indicated quantity of services, then the County may give written notice of this fact to CONTRACTOR, and the obligations of the parties under this Agreement shall terminate immediately, or on such date thereafter, as the County may specify in its notice, unless in the meanwhile the parties enter into a written amendment modifying this Agreement.

8.0 INDEMNIFICATION:

SEE ADDENDUM


CONTRACTOR

County

~~CONTRACTOR shall indemnify, defend, and hold harmless the County, its officers, agents, and employees, from and against any and all claims, liabilities, and losses whatsoever (including damages to property and injuries to or death of persons, court costs, and reasonable attorneys' fees) occurring or resulting to any and all persons, firms or corporations furnishing or supplying work, services, materials, or supplies in connection with the performance of this Agreement, and from any and all claims, liabilities, and losses occurring or resulting to any person, firm, or corporation for damage, injury, or death arising out of or connected with the CONTRACTOR's performance of this Agreement, unless such claims, liabilities, or losses arise out of the sole negligence or willful misconduct of the County. "CONTRACTOR's performance" includes CONTRACTOR's action or inaction and the action or inaction of CONTRACTOR's officers, employees, agents and subcontractors.~~

9.0 INSURANCE REQUIREMENTS:

9.01 Evidence of Coverage: Prior to commencement of this Agreement, the Contractor shall provide a "Certificate of Insurance" certifying that coverage as required herein has been obtained. Individual endorsements executed by the insurance carrier shall accompany the certificate. In addition, the Contractor upon request shall provide a certified copy of the policy or policies.

This verification of coverage shall be sent to the County's Contracts/Purchasing Department, unless otherwise directed. The Contractor shall not receive a "Notice to Proceed" with the work under this Agreement until it has obtained all insurance required and the County has approved such insurance. This approval of insurance shall neither relieve nor decrease the liability of the Contractor.

9.02 Qualifying Insurers: All coverage's, except surety, shall be issued by companies which hold a current policy holder's alphabetic and financial size category rating of not less than A- VII, according to

the current Best's Key Rating Guide or a company of equal financial stability that is approved by the County's Purchasing Manager.

9.03 **Insurance Coverage Requirements:** Without limiting CONTRACTOR's duty to indemnify, CONTRACTOR shall maintain in effect throughout the term of this Agreement a policy or policies of insurance with the following minimum limits of liability:

Commercial General Liability Insurance: including but not limited to premises and operations, including coverage for Bodily Injury and Property Damage, Personal Injury, Contractual Liability, Broad form Property Damage, Independent Contractors, Products and Completed Operations, with a combined single limit for Bodily Injury and Property Damage of not less than \$1,000,000 per occurrence.

(Note: any proposed modifications to these general liability insurance requirements shall be attached as an Exhibit hereto, and the section(s) above that are proposed as not applicable shall be lined out in blue ink. All proposed modifications are subject to County approval.)

Requestor must check the appropriate Automobile Insurance Threshold:

Requestor must check the appropriate box.

SEE ADDENDUM


CONTRACTOR

County

Agreement Under \$100,000 Business Automobile Liability Insurance: covering all motor vehicles, including ~~owned~~, leased, non-owned, and hired vehicles, used in providing services under this Agreement, with a combined single limit for Bodily Injury and Property Damage of not less than \$500,000 per occurrence.

Agreement Over \$100,000 Business Automobile Liability Insurance: covering all motor vehicles, including ~~owned~~, leased, non-owned, and hired vehicles, used in providing services under this Agreement, with a combined single limit for Bodily Injury and Property Damage of not less than \$1,000,000 per occurrence.

(Note: any proposed modifications to these auto insurance requirements shall be attached as an Exhibit hereto, and the section(s) above that are proposed as not applicable shall be lined out in blue ink. All proposed modifications are subject to County approval.)

SEE ADDENDUM


CONTRACTOR

County

Workers' Compensation Insurance: if CONTRACTOR employs others in the performance of this Agreement, in accordance with California Labor Code section 3700 and ~~with Employer's Liability limits not less than \$1,000,000 each person, \$1,000,000 each accident and \$1,000,000 each disease.~~

(Note: any proposed modifications to these workers' compensation insurance requirements shall be attached as an Exhibit hereto, and the section(s) above that are proposed as not applicable shall be lined out in blue ink. All proposed modifications are subject to County approval.)

Professional Liability Insurance: if required for the professional services being provided, (e.g., those persons authorized by a license to engage in a business or profession regulated by the California Business and Professions Code), in the amount of not less than \$1,000,000 per claim and \$2,000,000 in the aggregate, to cover liability for malpractice or

errors or omissions made in the course of rendering professional services. If professional liability insurance is written on a "claims-made" basis rather than an occurrence basis, the CONTRACTOR shall, upon the expiration or earlier termination of this Agreement, obtain extended reporting coverage ("tail coverage") with the same liability limits. Any such tail coverage shall continue for at least three years following the expiration or earlier termination of this Agreement.

(Note: any proposed modifications to these insurance requirements shall be attached as an Exhibit hereto, and the section(s) above that are proposed as not applicable shall be lined out in blue ink. All proposed modifications are subject to County approval.)

9.04 **Other Requirements:**

All insurance required by this Agreement shall be with a company acceptable to the County and issued and executed by an admitted insurer authorized to transact Insurance business in the State of California. Unless otherwise specified by this Agreement, all such insurance shall be written on an occurrence basis, or, if the policy is not written on an occurrence basis, such policy with the coverage required herein shall continue in effect for a period of three years following the date CONTRACTOR completes its performance of services under this Agreement.

~~Each liability policy shall provide that the County shall be given notice in writing at least thirty days in advance of any endorsed reduction in coverage or limit, cancellation, or intended non-renewal thereof. Each policy shall provide coverage for Contractor and additional insureds with respect to claims arising from each subcontractor, if any, performing work under this Agreement, or be accompanied by a certificate of insurance from each subcontractor showing each subcontractor has identical insurance coverage to the above requirements.~~

SEE ADDENDUM


CONTRACTOR

County

Commercial general liability and automobile liability policies shall provide an endorsement naming the County of Monterey, its officers, agents, and employees as Additional Insureds with respect to liability arising out of the CONTRACTOR'S work, including ongoing and completed operations, and shall further provide that such insurance is primary insurance to any insurance or self-insurance maintained by the County and that the insurance of the Additional Insureds shall not be called upon to contribute to a loss covered by the CONTRACTOR'S insurance. The required endorsement form for Commercial General Liability Additional Insured is ISO Form CG 20 10 11-85 or CG 20 10 10 01 in tandem with CG 20 37 10 01 (2000). The required endorsement form for Automobile Additional Insured endorsement is ISO Form CA 20 48 02 99.

Prior to the execution of this Agreement by the County, CONTRACTOR shall file certificates of insurance with the County's contract administrator and County's Contracts/Purchasing Division, showing that the CONTRACTOR has in effect the insurance required by this Agreement. The CONTRACTOR shall file a new or amended certificate of insurance within five calendar days after any change is made in any insurance policy, which would alter the information on the certificate then on file. Acceptance or approval of insurance shall in no way modify or change the indemnification clause in this Agreement, which shall continue in full force and effect.

CONTRACTOR shall always during the term of this Agreement maintain in force the insurance coverage required under this Agreement and shall send, without demand by County, annual certificates to County's Contract Administrator and County's Contracts/Purchasing Division. If the certificate is not received by the expiration date, County shall notify CONTRACTOR and CONTRACTOR shall have five calendar days to send in the certificate, evidencing no lapse in coverage during the interim. Failure by CONTRACTOR to maintain such insurance is a default of this Agreement, which entitles County, at its sole discretion, to terminate this Agreement immediately.

10.0 **RECORDS AND CONFIDENTIALITY:**

10.1 ~~**Confidentiality:** CONTRACTOR and its officers, employees, agents, and subcontractors shall comply with any and all federal, state, and local laws, which provide for the confidentiality of records and other information. CONTRACTOR shall not disclose any confidential records or other confidential information received from the County or prepared in connection with the performance of this Agreement, unless County specifically permits CONTRACTOR to disclose such records or information. CONTRACTOR shall promptly transmit to County any and all requests for disclosure of any such confidential records or information. CONTRACTOR shall not use any confidential information gained by CONTRACTOR in the performance of this Agreement except for the sole purpose of carrying out CONTRACTOR's obligations under this Agreement.~~

SEE ADDENDUM



CONTRACTOR

County

10.2 ~~**County Records:** When this Agreement expires or terminates, CONTRACTOR shall return to County any County records which CONTRACTOR used or received from County to perform services under this Agreement.~~

10.3 **Maintenance of Records:** CONTRACTOR shall prepare, maintain, and preserve all reports and records that may be required by federal, state, and County rules and regulations related to services performed under this Agreement. CONTRACTOR shall maintain such records for a period of at least three years after receipt of final payment under this Agreement. If any litigation, claim, negotiation, audit exception, or other action relating to this Agreement is pending at the end of the three-year period, then CONTRACTOR shall retain said records until such action is resolved.

10.4 **Access to and Audit of Records:** The County shall have the right to examine, monitor and audit all records, documents, conditions, and activities of the CONTRACTOR and its subcontractors related to services provided under this Agreement. Pursuant to Government Code section 8546.7, if this Agreement involves the expenditure of public funds in excess of \$10,000, the parties to this Agreement may be subject, at the request of the County or as part of any audit of the County, to the examination and audit of the State Auditor pertaining to matters connected with the performance of this Agreement for a period of three years after final payment under the Agreement.

10.5 **Royalties and Inventions:** County shall have a royalty-free, exclusive and irrevocable license to reproduce, publish, and use, and authorize others to do so, all original computer programs, writings, sound recordings, pictorial reproductions, drawings, and other works of similar nature produced in the course of or under this Agreement. CONTRACTOR shall not publish any such material without the prior written approval of County.

11.0 NON-DISCRIMINATION:

11.01 During the performance of this Agreement, CONTRACTOR, and its subcontractors, shall not unlawfully discriminate against any person because of race, religious creed, color, sex, national origin, ancestry, physical disability, mental disability, medical condition, marital status, age (over 40), or sexual orientation, either in CONTRACTOR's employment practices or in the furnishing of services to recipients. CONTRACTOR shall ensure that the evaluation and treatment of its employees and applicants for employment and all persons receiving and requesting services are free of such discrimination. CONTRACTOR and any subcontractor shall, in the performance of this Agreement, fully comply with all federal, state, and local laws and regulations which prohibit discrimination. The provision of services primarily or exclusively to such target population as may be designated in this Agreement shall not be deemed to be prohibited discrimination.

12.0 COMPLIANCE WITH TERMS OF STATE OR FEDERAL GRANTS:

If this Agreement has been or will be funded with monies received by the County pursuant to a contract with the state or federal government in which the County is the grantee, CONTRACTOR will comply with all the provisions of said contract, to the extent applicable to CONTRACTOR as a subgrantee under said contract, and said provisions shall be deemed a part of this Agreement, as though fully set forth herein. Upon request, County will deliver a copy of said contract to CONTRACTOR, at no cost to CONTRACTOR.

13.0 INDEPENDENT CONTRACTOR:

In the performance of work, duties, and obligations under this Agreement, CONTRACTOR is always acting and performing as an independent contractor and not as an employee of the County. No offer or obligation of permanent employment with the County or County department or agency is intended in any manner, and CONTRACTOR shall not become entitled by virtue of this Agreement to receive from County any form of employee benefits including but not limited to sick leave, vacation, retirement benefits, workers' compensation coverage, insurance or disability benefits. CONTRACTOR shall be solely liable for and obligated to pay directly all applicable taxes, including federal and state income taxes and social security, arising out of CONTRACTOR's performance of this Agreement. In connection therewith, CONTRACTOR shall defend, indemnify, and hold County harmless from any and all liability which County may incur because of CONTRACTOR's failure to pay such taxes.

14.0 NOTICES:

Notices required under this Agreement shall be delivered personally or by first-class, postage pre-paid mail to the County and CONTRACTOR'S contract administrators at the addresses listed below:

FOR COUNTY: Elsa Jimenez Director of Health	FOR CONTRACTOR: Novogradac & Company LLP
Name and Title 1270 Natividad Road Salinas, CA 93906	Name and Title
Address (831) 755-4526	Address
Phone:	Phone:

15.0 MISCELLANEOUS PROVISIONS.

SEE ADDENDUM

20
CONTRACTOR

County

15.01 ~~**Conflict of Interest:** CONTRACTOR represents that it presently has no interest and agrees not to acquire any interest during the term of this Agreement, which would directly, or indirectly conflict in any manner or to any degree with the full and complete performance of the services required to be rendered under this Agreement.~~

15.02 **Amendment:** This Agreement may be amended or modified only by an instrument in writing signed by the County and the CONTRACTOR.

15.03 **Waiver:** Any waiver of any terms and conditions of this Agreement must be in writing and signed by the County and the CONTRACTOR. A waiver of any of the terms and conditions of this Agreement shall not be construed as a waiver of any other terms or conditions in this Agreement.

15.04 ~~**Contractor:** The term "CONTRACTOR" as used in this Agreement includes CONTRACTOR's officers, agents, and employees acting on CONTRACTOR's behalf in the performance of this Agreement.~~

SEE ADDENDUM

20
CONTRACTOR

County

15.05 ~~**Disputes:** CONTRACTOR shall continue to perform under this Agreement during any dispute.~~

15.06 ~~**Assignment and Subcontracting:** The CONTRACTOR shall not assign, sell, or otherwise transfer its interest or obligations in this Agreement without the prior written consent of the County. None of the services covered by this Agreement shall be subcontracted without the prior written approval of the County. Notwithstanding any such subcontract, CONTRACTOR shall continue to be liable for the performance of all requirements of this Agreement.~~

- 15.07 **Successors and Assigns:** This Agreement and the rights, privileges, duties, and obligations of the County and CONTRACTOR under this Agreement, to the extent assignable or delegable, shall be binding upon and inure to the benefit of the parties and their respective successors, permitted assigns, and heirs.
- 15.08 **Compliance with Applicable Law:** The parties shall comply with all applicable federal, state, and local laws and regulations in performing this Agreement.
- 15.09 **Headings:** The headings are for convenience only and shall not be used to interpret the terms of this Agreement.
- 15.10 **Time is of the Essence:** Time is of the essence in each and all of the provisions of this Agreement.
- 15.11 **Governing Law:** ~~This Agreement shall be governed by and interpreted under the laws of the State of California; venue shall be Monterey County.~~
- 15.12 **Non-exclusive Agreement:** This Agreement is non-exclusive and both County and CONTRACTOR expressly reserve the right to contract with other entities for the same or similar services.
- 15.13 **Construction of Agreement:** The County and CONTRACTOR agree that each party has fully participated in the review and revision of this Agreement and that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply in the interpretation of this Agreement or any amendment to this Agreement.
- 15.14 **Counterparts:** This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same Agreement.
- 15.15 **Authority:** Any individual executing this Agreement on behalf of the County or the CONTRACTOR represents and warrants hereby that he or she has the requisite authority to enter into this Agreement on behalf of such party and bind the party to the terms and conditions of this Agreement.
- 15.16 **Integration:** This Agreement, including the exhibits, represent the entire Agreement between the County and the CONTRACTOR with respect to the subject matter of this Agreement and shall supersede all prior negotiations, representations, or agreements, either written or oral, between the County and the CONTRACTOR as of the effective date of this Agreement, which is the date that the County signs the Agreement.
- 15.17 **Interpretation of Conflicting Provisions:** In the event of any conflict or inconsistency between the provisions of this Agreement and the Provisions of any exhibit or other attachment to this Agreement, the provisions of this Agreement shall prevail and control.

SEE ADDENDUM

CONTRACTOR

County

16.0 SIGNATURE PAGE.

IN WITNESS WHEREOF, County and CONTRACTOR have executed this Agreement as of the day and year written below.

DocuSigned by:
COUNTY OF MONTEREY
Debra Wilson, Contracts/Purchasing Supervisor
 By: _____
 7B744937AA0D41B...
 Contracts/Purchasing Officer
 Date: 7/9/2021 | 4:37 PM PDT

 By: _____
 Department Head (if applicable)
 Date: _____

 By: _____
 Board of Supervisors (if applicable)
 Date: _____

DocuSigned by:
Approved as to Form
Stacy Saelta
 By: _____
 COECE1B90F444A9...
 County Counsel
 Date: 7/9/2021 | 4:32 PM PDT

DocuSigned by:
Approved as to Fiscal Provisions²
Gary Giboney
 By: _____
 D3834BFEC4D8440...
 Auditor/Controller
 Date: 7/9/2021 | 4:34 PM PDT

Approved as to Liability Provisions³
 By: _____
 Risk Management
 Date: _____

CONTRACTOR
 Novogradac & Company LLP
 Contractor's Business Name*
 By: *Nicolo Pinoli*

 (Signature of Chair, President, or Vice-President) *
 Nicolo Pinoli, Partner
 Name and Title
 Date: 4/9/2021

 By: _____
 (Signature of Secretary, Asst. Secretary, CFO, Treasurer or Asst. Treasure) *
 Name and Title
 Date: _____

County Board of Supervisors' Agreement Number: _____, approved on (date): _____

*INSTRUCTIONS: If CONTRACTOR is a corporation, including non-profit corporations, the full legal name of the corporation shall be set forth above together with the signatures of two (2) specified officers per California Corporations Code Section 313. If CONTRACTOR is a Limited Liability Corporation (LLC), the full legal name of the LLC shall be set forth above together with the signatures of two (2) managers. If CONTRACTOR is a partnership, the full legal 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 or Amendment to said Agreement.

¹Approval by County Counsel is required
²Approval by Auditor-Controller is required
³Approval by Risk Management is necessary only if changes are made in paragraphs 8 or 9

ADDENDUM 1

to County of Monterey Standard Agreement (“Agreement”)
by and between Novogradac & Company LLP (“Contractor”), and County of Monterey, on
behalf of its Health Department (“County”)

This Addendum, dated as of the effective date of the Agreement, amends, modifies, and supplements the Agreement by and between Contractor and County. This Addendum has the full force and effect as if set forth within the Agreement. To the extent that any of the terms or conditions contained in this Addendum may contradict or conflict with any of the terms and conditions of the Agreement, it is expressly understood and agreed that the terms and conditions of this Addendum shall take precedence and supersede the attached Agreement.

NOW, THEREFORE, Contractor and County agree that the Agreement service terms and conditions shall be amended, modified, and supplemented as follows:

Under Section 3.0 TERM OF AGREEMENT:

Section 3.02 is deleted in its entirety and replaced with the following:

3.02 The County reserves the right to cancel this Agreement, or any extension of this Agreement, without cause, with a thirty day (30) written notice, or with cause immediately. **CONTRACTOR may immediately terminate this Agreement if required to comply with applicable professional rule.**

Under Section 6.0 PAYMENT CONDITIONS:

Section 6.04 is deleted in its entirety and replaced with the following:

6.04 CONTRACTOR shall submit such invoice periodically or at the completion of services, but in any event, not later than 30 days after completion of services. The invoice shall set forth the amounts claimed by the CONTRACTOR for the previous period, together with an itemized basis for the amounts claimed, and such information pertinent to the invoice. The County shall certify the invoice, either in the requested amount or in such other amount as the County approves in conformity with this Agreement and shall promptly submit such invoice to the County Auditor-Controller for payment. Health Department shall submit its certified invoice to County Auditor-Controller within 15 days of receipt from CONTRACTOR. The County Auditor-Controller shall pay the amount certified within **30 days of receiving the certified invoice**

Under Section 7.0 TERMINATION:

Section 7.01 is deleted in its entirety and replaced as follows:

7.01 During the term of this Agreement, **either party** may terminate the Agreement for any reason by giving written notice of termination to the **other party** at least thirty (30) days prior

to the effective date of termination. Such notice shall set forth the effective date of termination. In the event of such termination, the amount payable under this Agreement shall be reduced in the proportion of the services provided prior to the date of termination.

Under Section 8.0 INDEMNIFICATION:

Section 8.0 of the Agreement is deleted in its entirety and replaced with the following:

CONTRACTOR shall indemnify, defend, and hold harmless the County, its officers, agents, and employees, from and against any and all claims, liabilities, and losses proximately caused by CONTRACTOR'S gross negligence or willful misconduct.

Under Section 9.0 INSURANCE REQUIREMENTS:

Section 9.03 of the Agreement is revised with strike-through text as follows:

Requestor must check the appropriate Automobile Insurance Threshold:

Requestor must check the appropriate box.

Agreement Under \$100,000 Business Automobile Liability Insurance:

covering all motor vehicles, including leased, owned, non-owned, and hired vehicles, used in providing services under this Agreement, with a combined single limit for Bodily Injury and Property Damage of not less than \$500,000 per occurrence.

Workers' Compensation Insurance: if CONTRACTOR employs others in the performance of this Agreement, in accordance with California Labor Code section 3700 and with Employer's Liability limits not less than \$1,000,000 each person, \$1,000,000 each accident and \$1,000,000 each disease.

Section 9.04 of the Agreement is revised with the bolded/underlined and strike-through text as follows:

9.04 Other Requirements:

Each liability policy shall provide that the County shall be given notice in writing at least thirty days in advance of any ~~endorsed reduction in coverage or limit~~, cancellation or intended non-renewal thereof. **In the event of a reduction in coverage applicable to County, CONTRACTOR will cause its insurance provider to either (1) provide notice in a letter form to County or (2) provide an updated COI evidencing such reduction in coverage.** Each policy shall provide coverage for Contractor and additional insureds with respect to claims arising from each subcontractor, if any, performing work under this Agreement, or be accompanied by a certificate of insurance from each subcontractor showing each subcontractor has identical insurance coverage to the above requirements.

Under Section 10.0 RECORDS AND CONFIDENTIALITY:

Section 10.1 of the Agreement is deleted in its entirety and replaced with the following:

10.1 **Confidentiality:** CONTRACTOR and its officers, employees, agents, and subcontractors shall comply with any and all federal, state, and local laws, which provide for the confidentiality of records and other information. CONTRACTOR shall not disclose any confidential records or other confidential information received from the County or prepared in connection with the performance of this Agreement, unless County specifically permits CONTRACTOR, **or as otherwise permitted by this agreement** to disclose such records or information. CONTRACTOR shall promptly transmit to County ~~any and all~~ requests for disclosure of any such confidential records or information **so that County may, at its sole expense, seek appropriate protective order or other remedy, or County may waive CONTRACTOR'S obligations to this Agreement.** CONTRACTOR shall not use any confidential information gained by CONTRACTOR in the performance of this Agreement except for the sole purpose of carrying out CONTRACTOR'S obligations under this Agreement. **Notwithstanding this Section 10.1, CONTRACTOR may, without notice to County, provide access to confidential information to state professional licensing agencies, or to the certified public accounting firm performing the AICPA's mandatory triennial review of CONTRACTOR.**

Section 10.2 of the Agreement is deleted in its entirety and replaced with the following:

10.2 **County Records:** When this Agreement expires or terminates, CONTRACTOR shall return to County any County records which CONTRACTOR used or received from County to perform services under this Agreement. **Notwithstanding the preceding, CONTRACTOR may retain such information as may be required applicable law, regulation, or professional rule, or as part of CONTRACTOR'S automated computer back-up system. Any County records retained shall be maintained according to the terms of this Agreement.**

Under Section 15.0 MISCELLANEOUS PROVISIONS:

Section 15.01 of the Agreement is deleted in its entirety and replaced with the following:

15.01 **Conflict of Interest:** To CONTRACTOR'S actual knowledge, it presently has no conflict of interest under applicable professional rule. In the event CONTRACTOR identifies a conflict of interest and CONTRACTOR is, in CONTRACTOR's sole opinion, able to reduce the threats of the conflict with appropriate safeguards to allow CONTRACTOR to continue to provide the services under applicable professional rule, CONTRACTOR will notify County of the nature of the conflict and seek County's consent to continue to perform the services under this Agreement. If CONTRACTOR is,

in CONTRACTOR'S sole opinion, unable to reduce the threats to an acceptable level, even with safeguards, CONTRACTOR may immediately terminate this Agreement.

Section 15.04 of the Agreement is deleted in its entirety and replaced with the following:

15.04 **Contractor:** The term "CONTRACTOR" as used in this Agreement includes CONTRACTOR'S partners, officers, agents, and employees acting on CONTRACTOR'S behalf in the performance of this Agreement.

Section 15.05 of the Agreement is deleted in its entirety and replaced with the following:

15.05 **Disputes:** CONTRACTOR shall continue to perform under this Agreement during any dispute unless such continued performance would otherwise cause CONTRACTOR to violate any applicable professional rule.

Section 15.06 of the Agreement is deleted in its entirety and replaced with the following:

15.06 **Assignment and Subcontracting:** The parties shall not assign, sell, or otherwise transfer its interest or obligations in this Agreement without the prior written consent of the other party. None of the services covered by this Agreement shall be subcontracted without the prior written approval of the County. Notwithstanding any such subcontract, CONTRACTOR shall continue to be liable for the performance of all requirements of this Agreement.

Section 15.11 of the Agreement is deleted and replaced with the following:

15.11 **Governing Law:** This Agreement shall be governed by and interrupted under the laws of the State of California.

Addendum 1 – To Standard Agreement (“Agreement”)
by and between Novogradac & Company LLP (“Contractor”), and County of Monterey, on
behalf of its Health Department (“County”)

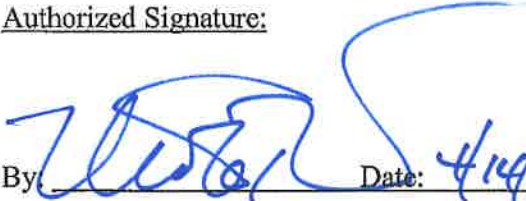
COUNTY OF MONTEREY

CONTRACTOR

Authorized Signature:


Authorized Signature:

By: _____ Date: _____
(Title of Signer)

By:  Date: 7/14/21
(Title of Signer)

Approved as to Fiscal Provisions:



DocuSigned by:
By:  Date: 7/9/2021 | 4:34 PM PDT
D3834BFEC1D8449...
Auditor-Controller

Approved as to Legal Form:

DocuSigned by:
By:  Date: 7/9/2021 | 4:32 PM PDT
C0ECE1B99F444A0...
County Counsel

EXHIBIT A

To Standard Agreement (“Agreement”)
by and between Novogradac & Company LLP (“Contractor”), and County of Monterey, on
behalf of its Health Department (“County”)

SCOPE OF SERVICES / PAYMENT PROVISIONS

A. SCOPE OF SERVICES

CONTRACTOR shall provide services and staff, and otherwise do all things necessary for or incidental to County’s Federal New Markets Tax Credit-financed facility (“Project”) as set forth below:

1. Compile a forecast of the Project, its CDE lender(s), and any associated investment fund(s), which comprises the forecasted sources and uses of cash and forecasted taxable income for a period to be determined, including the related summaries of significant assumptions and accounting policies (forecast), and perform a compilation engagement with respect to the forecast. The forecast will not include a summary of significant accounting policies or other required disclosures not related to the significant assumptions.
2. The forecast shall present, to the best of CONTRACTOR’s knowledge and belief, the Project’s expected sources and uses of cash and taxable income for the forecast period. It is based on CONTRACTOR’s assumptions reflecting conditions CONTRACTOR expects to exist and the course of action CONTRACTOR expects to take during the forecast period.

A. 1. CONTRACTOR Responsibilities:

1. Prepare the forecast and the accompanying supplementary information in accordance with the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA) based on information provided by County, and
2. Apply accounting and financial reporting expertise to assist County in the presentation of the forecast without undertaking to obtain or provide any assurance that there are no material modifications that should be made in the forecast in order for it to be in accordance with guidelines for presentation of a forecast established by the AICPA.
3. CONTRACTOR will conduct its compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA’s Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.
4. CONTRACTOR is not required to, and will not, verify the accuracy or completeness of the information County will provide to CONTRACTOR for this scope of work or

EXHIBIT A to Agreement with
Novogradac & Company LLP
NTE: \$99,800.00

otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, CONTRACTOR will not express an opinion or conclusion or provide any assurance on the forecast.

5. CONTRACTOR, in CONTRACTOR's sole professional judgment, reserves the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. CONTRACTOR's engagement cannot be relied upon to disclose errors, fraudulent financial reporting, and misappropriation of assets, or illegal acts that may exist. However, CONTRACTOR will inform County of any material errors and or any evidence or information that comes to CONTRACTOR's attention during the performance of this engagement that indicates that fraud may have occurred. CONTRACTOR will also report to County any evidence or information that comes to CONTRACTOR's attention regarding illegal acts that may have occurred, unless they are clearly inconsequential.
6. CONTRACTOR shall have no responsibility to identify and communicate deficiencies in County's internal control as part of this engagement.

A.2 COUNTY's Responsibilities:

County acknowledges and understands that CONTRACTOR's role is to prepare the forecast and accompanying supplementary information in accordance with guidelines for the presentation of a forecast established by the AICPA and assist County in developing the presentation of the forecast and accompanying supplementary information in accordance with the guidelines for presentation of a forecast established by the AICPA.

County acknowledges that the following overall responsibilities are fundamental to CONTRACTOR's undertaking the engagement in accordance with SSARS:

1. The selection of the accounting principles to be applied in the preparation of the forecast and the accompanying supplementary information; and the development of the assumptions that reflect County's plans and expectations regarding events and circumstances for the forecast period.
2. The preparation and presentation of the forecast and the accompanying supplementary information in accordance with guidelines for the presentation of the forecast established by the AICPA and the inclusion of all informative disclosures that are appropriate for the forecast under those guidelines and the development of assumptions that reflect County's plans and expectations regarding events and circumstances for the forecast period.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the forecast and accompanying supplementary information that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.

5. County shall comply with the laws and regulations applicable to its activities.
6. County shall be responsible for the accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, County provides to CONTRACTOR for the work under this Agreement.
7. County shall provide CONTRACTOR with the following:
 - a. Access to all information of which County is aware is relevant to the preparation and presentation of the forecast, such as records, documentation, and other matters.
 - b. Additional information that CONTRACTOR may request from County for the compilation engagement.
 - c. Unrestricted access to persons within the County with whom we determine it necessary to communicate.

County shall be responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee CONTRACTOR's preparation of County's forecast and accompanying supplementary information.

County shall be responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

At the conclusion of the engagement, County agrees to supply CONTRACTOR with a representation letter that, will confirm County's responsibility for the underlying assumptions and appropriateness of the financial forecast and its presentation.

County must notify CONTRACTOR in writing of any changes in the intended recipients of the forecast.

A.3. CONTRACTOR Reporting

As part of CONTRACTOR's engagement, CONTRACTOR will issue a report that will state that CONTRACTOR did not examine or review the forecast and that, accordingly, CONTRACTOR does not express an opinion, a conclusion, nor provide any assurance on it.

It will also state that (1) there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material; and (2) CONTRACTOR has no responsibility to update the report for events and circumstances occurring after the date of the report.

CONTRACTOR's report will disclose that County has elected to omit substantially all of the disclosures required by guidelines for the presentation of a forecast established by the AICPA. If the omitted disclosures were to be included in the forecast, they might influence the user's conclusions about the County's forecasted sources and uses of cash, forecasted net operating

income and forecasted taxable income. Accordingly, the forecast is not designed for those who are not informed about such matters.

There may be circumstances in which the report differs from the expected form and content. County agrees to include CONTRACTOR's compilation report in any document containing the forecast that indicates that CONTRACTOR has performed a compilation engagement on the forecast and, prior to inclusion of the report, to ask CONTRACTOR's permission to do so.

CONTRACTOR will provide copies of the compilation report to County, and County is responsible for further distribution of the report.

CONTRACTOR's engagement ends on delivery of an approved forecast. If County subsequently request an update to the forecast, CONTRACTOR will provide County via email with a fee estimate for such update and in accordance to the Rate Table's herein. If County accepts the fee quote, the update will be performed by CONTRACTOR pursuant to this.

This scope of work does not include general consulting and advisory services, other than as set forth in this Exhibit A. The terms and conditions of any Consulting Services or follow-up services other than those set forth in this Engagement Letter must be mutually agreed upon in a separate written engagement letter.

In order for CONTRACTOR to complete this scope of work, County must provide assumptions and information that are appropriate for the forecast. If the assumptions provided are inappropriate and have not been revised to our satisfaction, we will be unable to complete the engagement, and accordingly, we will not issue a report on the forecast.

A.4. Consulting Services

Pursuant to the terms of this Agreement, it is understood that CONTRACTOR is providing assistance on a consulting basis to County. The engagement described herein does not constitute any form of attestation engagement, such as an audit, compilation or review. CONTRACTOR will therefore not issue any independent accountants' reports, findings, or other work product including a compilation, review, or audit report, on any financial statements or other materials in connection with this engagement. Because the engagement described herein does not constitute an audit or examination, CONTRACTOR will not express an independent accountant's attestation opinion on the consulting services. In addition, CONTRACTOR has no obligation to perform any procedures beyond those listed in this Exhibit A.

CONTRACTOR's new markets tax credit (NMTC) consulting services include assisting County in resolving various accounting, tax, and audit issues when County requests CONTRACTOR's assistance and CONTRACTOR agrees to assist.

Examples of such services may include, but are not limited to the following:

- Participation in meetings, teleconferences, site visits, etc.;

- Consideration of findings, correspondence, and other information relating to NMTCs.
- Consideration and assistance with transactions to be recorded in the general ledger.
- Read, evaluate, and provide comments on NMTC financial projections prepared by County;
- Provide introductions to potential NMTC investors;
- Assistance with preparing an RFP to solicit NMTC investors and evaluating responses; and
- Read, evaluate, and provide comments on tax-related legal agreements.

County is responsible for establishing and maintaining effective internal controls. County is also responsible for making all management decisions and performing all management functions, for designating an individual with suitable skill, knowledge, or experience to oversee any nonattest services CONTRACTOR provides; and for evaluating the adequacy and results of those services and accepting responsibility for them.

B. COMPENSATION / PAYMENT PROVISIONS

County shall pay an amount not to exceed \$99,800.00 for the performance of all things necessary for or incidental to the performance of work as set forth in the Scope of Services. CONTRACTOR'S compensation for services rendered shall be based on the following rates or in accordance with the following terms:

Rate Table 1:

Activity	Fee / Rate
Retainer	\$10,000 – Due upon executed Agreement
Compilation of Financial Forecast	\$19,000 – One Time Fee \$5,000 – Per each additional forecast run
Unanticipated Services	Upon notification and revised fee quote from CONTRACTOR and approval by County.
Out-of-Pocket Costs. (I.e. Travel, report production, typing, postage, responding to enforceable orders, etc.)	To be billed monthly.

CONTRACTOR's fee for the compilation of the forecast is based on anticipated cooperation from County's personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If additional time and effort is necessary to prepare and compile the financial forecast ("Unanticipated Services"), CONTRACTOR will notify County

with a revised fee quote and not perform additional work until County has given CONTRACTOR authorization to proceed.

Rate Table 2:

CONTRACTOR fees for the consulting services described in this Exhibit A will be based on the time incurred at CONTRACTOR's then-current hourly rates, in accordance with the rate schedule below.

Staff Rates:	Hourly Rate:
Nicolo Pinoli, Partner	\$475 per hour
Nick Henderson, Manager	\$285 per hour
Other Professional Staff	\$120 - \$275 per hour

Other Payment Provisions:

If CONTRACTOR is compelled to respond to a subpoena or other enforceable order for document production, deposition or other testimony related to this engagement, County agrees to pay CONTRACTOR for all time and out-of-pocket costs CONTRACTOR incurs in complying with such requirements as referenced in the Rate Tables herein.

The preceding sentence shall apply regardless of how much time has elapsed since CONTRACTOR completed County's engagement, and regardless of whether County is the party compelling CONTRACTOR to produce documents or appear for testimony.

In the event that the closing is abandoned or significantly postponed, CONTRACTOR's invoices will become due immediately at that time.

CONTRACTOR may elect to terminate CONTRACTOR's services for nonpayment, nonapproval of Unanticipated Services or because, in CONTRACTOR's opinion, CONTRACTOR's professional standards or other considerations require disengagement.

By executing this Agreement, County specifically consents to this right of disengagement. If the parties do disengage, CONTRACTOR's engagement will be deemed to have been completed upon notification of termination, even if CONTRACTOR has not completed CONTRACTOR's report.

County will be obligated to compensate CONTRACTOR for all time expended, and to reimburse CONTRACTOR for all out-of-pocket expenditures through the date of termination.

CONTRACTOR will not begin or continue work on this engagement at any time during which the unexhausted balance of the retainer (i.e., the cumulative amounts you have remitted to us, less the cumulative sum of billed and unbilled time fees and expenses we have incurred for this engagement) is less than \$2,500.

CONTRACTOR will notify County when the unexhausted balance of the retainer falls below \$5,000, so that County can remit the additional payment.

The following payment remittance options shall be used by County to remit payment to CONTRACTOR:

Payment by Automated Clearing House (ACH) details are as follows:

ABS/Routing Number (US Bank):	121122676
Checking Account Number:	153492594053

Payment by the following delivery options are also available:

U.S. Mail Address:

Accounts Receivable
Novogradac & Company LLP
P.O. Box 7833
San Francisco, CA 94120-7833

Physical & Delivery Address:

Accounts Receivable
Novogradac & Company LLP
1160 Battery St., 4th Fl – East Bldg.
San Francisco, CA 94111

*Identify remittance as: Insert Remittance.

CONTRACTOR warrants that the cost charged for services under the terms of this contract are not in excess of those charged any other client for the same services performed by the same individuals.

C. CONTRACTORS BILLING PROCEDURES

NOTE: Payment may be based upon satisfactory acceptance of each deliverable, payment after completion of each major part of the Agreement, payment at conclusion of the Agreement, etc.

1. County may, in its sole discretion, terminate the contract or withhold payments claimed by CONTRACTOR for services rendered if CONTRACTOR fails to satisfactorily comply with any term or condition of this Agreement.
2. No payments in advance or in anticipation of services or supplies to be provided under this Agreement shall be made by County.
3. County shall not pay any claims for payment for services submitted more than twelve (12) months after the calendar month in which the services were completed.
4. **DISALLOWED COSTS:** CONTRACTOR is responsible for any audit exceptions or disallowed costs incurred by its own organization or that of its subcontractors.

5. CONTRACTOR shall submit monthly invoices, and other supporting documentation as applicable, with signatures to the either of following:

Clinic Services Invoices mail to:
Monterey County Health Department
Clinic Services Bureau
1441 Schilling place- 1st Floor
Salinas, CA 93901
Attn: ACCOUNTING

Email delivery:
CS_Finance@co.monterey.ca.us

D. CONFIDENTIALITY AND WORKING PAPER OWNERSHIP

The working papers prepared in conjunction with this scope of work are the property of CONTRACTOR's firm, constitute confidential information and will be retained by CONTRACTOR in accordance with CONTRACTOR firm's policies and procedures in accordance with applicable regulatory requirements. County must maintain its own copy of documents provided to, or received from, CONTRACTOR during the course of this engagement. The preceding sentence shall apply even if CONTRACTOR has established a "client portal" within which County has the ability to upload, download or reference certain documents related to the services CONTRACTOR has provided to County. Please note that documents on CONTRACTOR client portal are generally purged automatically within a year of being posted to the portal, although certain archival copies of final deliverables may be retained for longer periods of time at CONTRACTOR's sole discretion.

Before providing CONTRACTOR with any documents that contain credit card or individuals' social security numbers, County shall first mask or redact such numbers. If County chooses to send any type of confidential information to CONTRACTOR electronically, CONTRACTOR strongly recommend that County use the secure transmission and/or client portal features of CONTRACTOR ShareFile system, or County may use County's own encrypted email service.

CONTRACTOR ShareFile service can be found at <https://novoco.sharefile.com/>. The signature block of CONTRACTOR's emails contains a link that will allow County to easily send documents to one of CONTRACTOR's personnel. CONTRACTOR would also be pleased to create a client portal for County's use. If County chooses to electronically send CONTRACTOR confidential information by any unsecure means, including without limitation unencrypted email, County agrees to bear all risks and damages that may result if the communication is intercepted.

E. Third Party Use of Work Product, California Consumer Privacy Act Compliance, & Other Privacy Laws

Any facsimile, Internet or other e-mail communication is tentative and preliminary, and any work product is not final until received in signed form. As such, County agrees not to act upon any information received in a facsimile, Internet or other e-mail communication until, and unless, County receives such information in signed form. County agrees to obtain CONTRACTOR's written permission before providing copies of the work product from this engagement to third

parties. If County fails to obtain such permission from CONTRACTOR, County agrees to reimburse CONTRACTOR for any costs and expenses CONTRACTOR may incur as a result of County's provision of the work product to one or more third parties.

CONTRACTOR will only collect, use, retain, or disclose personal information for the purpose for which CONTRACTOR is provided such personal information pursuant to this Agreement and CONTRACTOR will limit such collection, use, retention, or disclosure to activities reasonably necessary and proportionate to achieve the Contracted Business Purpose or another compatible operational purpose. As a Service Provider, defined pursuant to the California Consumer Privacy Act ("CCPA"), CONTRACTOR will not collect, use, retain, disclose, sell or otherwise make personal information available in a way that does not comply with the CCPA, or which is unrelated to the Contracted Business Purpose.

If CONTRACTOR's services require County to disclose information that is subject to other privacy laws, such as the Health Information Portability and Accountability Act ("HIPAA"), County shall contact CONTRACTOR so that CONTRACTOR may determine if additional safeguards are needed.