

**CITY MANAGER'S/STAFF'S REPORT
CITY COUNCIL MEETING:**

September 5, 2023

ITEM NO: I

SUBJECT: CONSIDER AWARDING AUDIT SERVICES AGREEMENT

BACKGROUND: The function of the independent audit is to provide an annual review of all City funds and financial transactions in accordance with generally accepted auditing standards, as established by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA); Government Auditing Standards established by the Comptroller General of the United States; the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996; and the U.S. Office of Management and Budget 2 CFR Part 200 Subpart F (Audit Requirements). Following the audit, the independent auditor issues an "opinion letter" and other reports to the City's management, addressing the fair presentation of the financial position of the financial statements, matters involving internal controls over financial reporting, and compliance with applicable laws, regulations, contracts, and grants. Independent auditors perform a review of internal controls of all significant accounting procedures, report their observations concerning any significant deficiencies, and make recommendations to correct the identified weaknesses in a "management letter" issued to the City Council.

DISCUSSION: City staff issued a Request for Proposal (RFP), a full-scale competitive process, to contract for professional auditing services. While serving as the City's current auditor, Sampson, and Sampson have delivered high-quality audits for the past 11 years. Going through the RFP process, however, will ensure that the City is receiving both competitive pricing and high audit quality, while also maintaining transparency about this process, i.e., the factors considered when selecting an auditor, and the rationale behind staff's recommendation. A Request for Proposals (RFP) was posted to the City website on August 1, 2023, with a submission deadline of August 31, 2023. In addition, the RFP was published in the Hanford Sentinel and was sent directly to multiple CPA firms located in Fresno County.

The RFP deadline for submittal was August 31, 2023, and the city received two proposals. The proposals received were evaluated by an Audit Services Proposal Review Committee (Review Committee) comprised of the City Manager, Senior Accountant, and Accountant. The Review Committee members independently evaluated the proposals. The members then convened and compared the two proposals.

After a thorough discussion between the Audit Services Proposal Review Committee, it is recommended that the City Council award the Professional Services Agreement to Bryant L. Jolley CPA Accountancy Corporation for fiscal years ending 2022 and 2023 with the option to add up to three subsequent fiscal years.

RECOMMENDATION It is recommended that the City Council award the Professional Services Agreement to Bryant L. Jolley CPA Accountancy Corporation for fiscal years ending 2022 and 2023 with the option of up to three subsequent fiscal years.

_____/s/_____
Jacob Del Cid, Senior Accountant

_____August 30, 2023_____
Date

_____/s/_____
Fernando Santillan, City Manager

_____August 30, 2023_____
Date

RESOLUTION NO. 2023-__

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SELMA,
CALIFORNIA, APPROVING A PROFESSIONAL SERVICES AGREEMENT AND
AUTHORIZING CITY MANAGER TO EXECUTE AGREEMENT WITH BRYANT
L. JOLLEY CPA'S ACCOUNTANCY CORPORATION FOR THE PURPOSE OF
AUDITING THE CITY'S FINANCIAL STATEMENTS FOR UP TO 5 FISCAL
YEARS**

WHEREAS, the City of Selma is authorizing the City Manager to execute a Professional Services Agreement (Agreement) with Bryant L. Jolley CPA's Accountancy Corporation for the purpose of auditing the city financials and related services; and

WHEREAS, is for fiscal years ending in 2022 and 2023 with the option to add three subsequent fiscal years; and

WHEREAS, the total fees associated with this agreement shall not exceed \$291,500 for the entirety of the agreement.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SELMA DOES
HEREBY RESOLVE AS FOLLOWS:**

Section 1. The City Council finds that the above recitals are true and correct and are incorporated herein by reference.

Section 2. The work performed will be consistent with the work details listed in the proposal provided by Bryant L. Jolley CPA's Accountancy Corporation titled "Updated Selma Proposal" dated August 29, 2023.

PASSED, APPROVED, AND ADOPTED this 5th day of September 2023, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:

Scott Robertson
Mayor

ATTEST:

Reyna Rivera
City Clerk

**CITY OF SELMA
PROFESSIONAL SERVICES AGREEMENT**

This PROFESSIONAL SERVICES AGREEMENT ("Agreement"), is made and effective as of 09/06/2023 ("Effective Date"), between the City of Selma, a municipal corporation ("City"), and Bryant L Jolley CPA Accountancy Corporation ("Independent Auditor"). The City and Independent Auditor are hereinafter collectively referred to as the "Parties".

RECITALS

WHEREAS, City desires to engage Independent Auditor to perform the services described herein, and Independent Auditor desires to perform such services in accordance with the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of the mutual covenants and conditions herein contained, City and Independent Auditor agree as follows:

1. TERM

This Agreement shall commence on the Effective Date, and shall remain and continue in effect until tasks described herein are completed, but in no event later than October 31, 2025 but may be extended by written notice between the parties for a period of three (3) years, unless sooner terminated pursuant to the provisions of this Agreement.

2. SERVICES

(a) Independent Auditor shall perform the tasks ("Services") described and set forth in Exhibit A, attached hereto and incorporated herein as though set forth in full. ("Scope of Services"). Tasks other than those specifically described in the Scope of Services shall not be performed without prior written approval of the City. The Services shall be performed by Independent Auditor, unless prior written approval is first obtained from the City. In the event of conflict or inconsistency between the terms of this Agreement and Exhibit A, the terms of this Agreement shall prevail.

(b) City shall have the right to request, in writing, changes to the Services. Any such changes mutually agreed upon by the Parties, and any corresponding increase or decrease in compensation, shall be incorporated by written amendment to this Agreement.

(c) Independent Auditor shall perform all Services in a manner reasonably satisfactory to the City and in a first-class.

(d) Independent Auditor shall comply with all applicable federal, state, and local laws, regulations and ordinances in the performance of this Agreement, including but not limited to, the conflict of interest provisions of Government Code Section 1090 and the Political Reform Act (Government Code Section 81000 *et seq.*). During the term of this Agreement, Independent Auditor shall not perform any work for another person or entity for whom Independent Auditor was not working on the Effective Date if both (i) such work would require Independent Auditor to abstain from a decision under this Agreement pursuant to a conflict of interest statute or law; and (ii) City has not consented in writing to Independent Auditor's performance of such work. No officer or employee of City shall

have any financial interest in this Agreement that would violate California Government Code Sections 1090 *et seq.* Independent Auditor hereby warrants that it is not now, nor has it been in the previous twelve (12) months, an employee, agent, appointee, or official of the City. If Independent Auditor was an employee, agent, appointee, or official of the City in the previous twelve (12) months, Independent Auditor warrants that it did not participate in any manner in the forming of this Agreement. Independent Auditor understands that, if this Agreement is made in violation of Government Code §1090 *et seq.*, the entire Agreement is void and Independent Auditor will not be entitled to any compensation for Services performed pursuant to this Agreement, and Independent Auditor will be required to reimburse the City for any sums paid to the Independent Auditor. Independent Auditor understands that, in addition to the foregoing, it may be subject to criminal prosecution for a violation of Government Code § 1090 and, if applicable, will be disqualified from holding public office in the State of California.

(e) Independent Auditor represents that it has, or will secure at its own expense, all licensed personnel required to perform the Services. All Services shall be performed by Independent Auditor or under its supervision, and all personnel engaged in the Services shall be qualified and licensed to perform such services.

3. MANAGEMENT

City's City Manager shall represent the City in all matters pertaining to the administration of this Agreement, review and approval of all products submitted by Independent Auditor, but shall have no authority to modify the Services or the compensation due to Independent Auditor.

4. PAYMENT

(a) The City agrees to pay Independent Auditor, in accordance with the payment rates and terms as set forth in Exhibit B ("Rate Schedule"), attached hereto and incorporated herein by this reference as though set forth in full, based upon actual time spent on the above tasks. This amount shall not exceed \$291,500 for the total Term of the Agreement unless additional payment is approved as provided in this Agreement.

(b) Independent Auditor shall not be compensated for any services rendered in connection with its performance of this Agreement which are in addition to those set forth herein, unless such additional services are authorized in advance and in writing by the City. Independent Auditor shall be compensated for any additional services in the amounts and in the manner as agreed to by City and Independent Auditor at the time City's written authorization is given to Independent Auditor for the performance of said services.

(c) Independent Auditor shall submit invoices monthly for actual services performed. Invoices shall be submitted on or about the first business day of each month, or as soon thereafter as practical, for services provided in the previous month. Payment shall be made within thirty (30) days of receipt of each invoice as to all non-disputed fees. If the City disputes any of Independent Auditor's fees it shall give written notice to Independent Auditor within thirty (30) days of receipt of an invoice of any disputed fees set forth on the invoice. Any final payment under this Agreement shall be made within 45 days of receipt of an invoice therefore.

5. SUSPENSION OR TERMINATION OF AGREEMENT

(a) The City may at any time, for any reason, with or without cause, suspend or terminate this Agreement, or any portion hereof, by serving upon the Independent Auditor at least ten (10) days prior written notice. Upon receipt of said notice, the Independent Auditor shall immediately cease all work under this Agreement, unless the notice provides otherwise. If the City suspends or terminates a portion of this Agreement such suspension or termination shall not make void or invalidate the remainder of this Agreement.

(b) In the event this Agreement is terminated pursuant to this Section, the City shall pay to Independent Auditor the actual value of the work performed up to the time of termination, provided that the work performed is of value to the City. Upon termination of the Agreement pursuant to this Section, the Independent Auditor shall submit an invoice to the City pursuant to Section 4 of this Agreement.

6. OWNERSHIP OF DOCUMENTS

(a) Independent Auditor shall maintain complete and accurate records with respect to sales, costs, expenses, receipts, and other such information required by City that relate to the performance of services under this Agreement. Independent Auditor shall maintain adequate records of services provided in sufficient detail to permit an evaluation of services. All such records shall be maintained in accordance with generally accepted accounting principles and shall be clearly identified and readily accessible. Independent Auditor shall provide free access to the representatives of City or its designees at reasonable times to review such books and records; shall give City the right to examine and audit said books and records; shall permit City to make transcripts or copies therefrom as necessary; and shall allow inspection of all work, data, documents, proceedings, and activities related to this Agreement. Such records, together with supporting documents, shall be maintained for a period of three (3) years after receipt of final payment.

(b) Upon completion of, or in the event of termination or suspension of this Agreement, all original documents, designs, drawings, maps, models, computer files, surveys, notes, and other documents prepared in the course of providing the services to be performed pursuant to this Agreement shall become the sole property of the City and may be used, reused, or otherwise disposed of by the City without the permission of the Independent Auditor. With respect to computer files, Independent Auditor shall make available to the City, at the Independent Auditor's office, and upon reasonable written request by the City, the necessary computer software and hardware for purposes of accessing, compiling, transferring, copying and/or printing computer files. Independent Auditor hereby grants to City all right, title, and interest, including any copyright, in and to the documents, designs, drawings, maps, models, computer files, surveys, notes, and other documents prepared by Independent Auditor in the course of providing the services under this Agreement. All reports, documents, or other written material developed by Independent Auditor in the performance of the Services pursuant to this Agreement, shall be and remain the property of the City.

7. INDEMNIFICATION

(a) Indemnity for professional liability

When the law establishes a professional standard of care for Independent Auditor's Services, to the fullest extent permitted by law, Independent Auditor shall indemnify, protect, defend and hold harmless the City and any and all of its officials, employees and agents

("Indemnified Parties") from and against any and all losses, liabilities, damages, costs and expenses, including legal counsel's fees and costs caused in whole or in part by any negligent or wrongful act, error or omission of Independent Auditor, its officers, agents, employees or Independent Auditors (or any agency or individual that Independent Auditor shall bear the legal liability thereof) in the performance of professional services under this Agreement.

(b) Indemnity for other than professional liability

Other than in the performance of professional services and to the full extent permitted by law, Independent Auditor shall indemnify, defend and hold harmless City, and any and all of its employees, officials and agents from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including legal counsel fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Independent Auditor or by any individual or agency for which Independent Auditor is legally liable, including but not limited to officers, agents, employees or subcontractors of Independent Auditor.

8. INSURANCE

Independent Auditor shall maintain prior to the beginning of and for the duration of this Agreement insurance coverage as specified in Exhibit C attached hereto and incorporated herein by reference.

9. INDEPENDENT AUDITOR

(a) Independent Auditor is and shall at all times remain as to the City a wholly Independent Auditor. The personnel performing the services under this Agreement on behalf of Independent Auditor shall at all times be under Independent Auditors exclusive direction and control. Neither City nor any of its officers, employees, or agents shall have control over the conduct of Independent Auditor or any of Independent Auditor's officers, employees, or agents, except as set forth in this Agreement. Independent Auditor shall not at any time or in any manner represent that it or any of its officers, employees, or agents are in any manner officers, employees, or agents of the City. Independent Auditor shall not incur or have the power to incur any debt, obligation, or liability whatever against the City, or bind the City in any manner.

(b) No employee benefits shall be available to Independent Auditor in connection with the performance of this Agreement. Except for the fees paid to Independent Auditor as provided in the Agreement, City shall not pay salaries, wages, or other compensation including, but not limited to, Worker's Compensation to Independent Auditor for performing services hereunder for City. City shall not be liable for compensation or indemnification to Independent Auditor for injury or sickness arising out of performing services hereunder.

10. LEGAL RESPONSIBILITIES

The Independent Auditor shall keep itself informed of State and Federal laws and regulations which in any manner affect those employed by it or in any way affect the performance of its service pursuant to this Agreement. The Independent Auditor shall at all times observe and comply with all such laws and regulations. The City, and its officers and

employees, shall not be liable at law or in equity occasioned by failure of the Independent Auditor to comply with this Section.

11. UNDUE INFLUENCE

Independent Auditor declares and warrants that no undue influence or pressure was used against or in concert with any officer or employee of the City in connection with the award, terms or implementation of this Agreement, including any method of coercion, confidential financial arrangement, or financial inducement. No officer or employee of the City has or will receive compensation, directly or indirectly, from Independent Auditor, or from any officer, employee or agent of Independent Auditor, in connection with the award of this Agreement or any work to be conducted as a result of this Agreement. Violation of this Section shall be a material breach of this Agreement entitling the City to any and all remedies at law or in equity.

12. NO BENEFIT TO ARISE TO LOCAL OFFICERS AND EMPLOYEES

No member, officer, or employee of City, or their designees or agents, and no public official who exercises authority over or responsibilities with respect to the Project during his/her tenure or for one year thereafter, shall have any interest, direct or indirect, in any agreement or sub-agreement, or the proceeds thereof, for work to be performed in connection with the Project performed under this Agreement.

13. RELEASE OF INFORMATION/CONFLICTS OF INTEREST

(a) All information gained by Independent Auditor in performance of this Agreement shall be considered confidential and shall not be released by Independent Auditor without City's prior written authorization. Independent Auditor, its officers, employees, agents shall not without written authorization from the City, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories, or other information concerning the work performed under this Agreement or relating to any project or property located within the City, unless otherwise required by law or court order. (b) Independent Auditor shall promptly notify City should Independent Auditor, its officers, employees, agents be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions, or other discovery request ("Discovery"), court order, or subpoena from any person or party regarding this Agreement and the work performed there under or with respect to any project or property located within the City, unless Independent Auditor is prohibited by law from informing the City of such Discovery, court order or subpoena. City retains the right, but has no obligation, to represent Independent Auditor and/or be present at any deposition, hearing, or similar proceeding as allowed by law. Unless City is a party to the lawsuit, arbitration, or administrative proceeding and is adverse to Independent Auditor in such proceeding, Independent Auditor agrees to cooperate fully with the City and to provide the opportunity to review any response to discovery requests provided by Independent Auditor. However, City's right to review any such response does not imply or mean the right by City to control, direct, or rewrite said response.

14. NOTICES

Any notices which either party may desire to give to the other party under this Agreement must be in writing and may be given either by (i) personal service, (ii) delivery by a reputable document delivery service, such as but not limited to, Federal Express, which

provides a receipt showing date and time of delivery, or (iii) mailing in the United States Mail, certified mail, postage prepaid, return receipt requested, addressed to the address of the party as set forth below or at any other address as that party may later designate by notice:

To City: City of Selma
1710 Tucker Street
Selma, CA 93662
Attention: City Manager

With a Copy To: Selma City Attorney

To Independent Auditor: Bryant L. Jolley, CPA
901 "N" Street, Suite 104
Firebaugh, Ca 93662

15. ASSIGNMENT

The Independent Auditor shall not assign the performance of this Agreement, nor any part thereof, nor any monies due hereunder, without prior written consent of the City.

Before retaining or contracting with any Independent Auditor for any services under this Agreement, Independent Auditor shall provide City with the identity of the proposed Independent Auditor, a copy of the proposed written contract between Independent Auditor and such Independent Auditor which shall include an indemnity provision similar to the one provided herein and identifying City as an indemnified party, or an incorporation of the indemnity provision provided herein, and proof that such proposed Independent Auditor carries insurance at least equal to that required by this Agreement or obtain a written waiver from the City for such insurance.

Notwithstanding the Independent Auditor's use of any Independent Auditor, Independent Auditor shall be responsible to the City for the performance of its subconsultant as it would be if Independent Auditor had performed the Services itself. Nothing in this Agreement shall be deemed or construed to create a contractual relationship between the City and any Independent Auditor employed by Independent Auditor. Independent Auditor shall be solely responsible for payments to any Independent Auditors. Independent Auditor shall indemnify, defend and hold harmless the Indemnified Parties for any claims arising from, or related to, the services performed by an Independent Auditor under this Agreement.

16. GOVERNING LAW/ATTORNEYS' FEES

The City and Independent Auditor understand and agree that the laws of the State of California shall govern the rights, obligations, duties, and liabilities of the parties to this Agreement and also govern the interpretation of this Agreement. Any litigation concerning this Agreement shall take place in the municipal, superior, or federal district court in Fresno County, California. If any action at law or suit in equity is brought to enforce or interpret the provisions of this Agreement, or arising out of or relating to the Services provided by Independent Auditor under this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees and all

related costs, including costs of expert witnesses and Independent Auditors, as well as costs on appeal, in addition to any other relief to which it may be entitled.

17. ENTIRE AGREEMENT

This Agreement contains the entire understanding between the Parties relating to the obligations of the Parties described in this Agreement. All prior or contemporaneous agreements, understandings, representations, and statements, oral or written and pertaining to the subject of this Agreement or with respect to the terms and conditions of this Agreement, are merged into this Agreement and shall be of no further force or effect. Each party is entering into this Agreement based solely upon the representations set forth herein and upon each party's own independent investigation of any and all facts such party deems material.

18. SEVERABILITY

If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, then such term or provision shall be amended to, and solely to, the extent necessary to cure such invalidity or unenforceability, and in its amended form shall be enforceable. In such event, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

19. COUNTERPARTS

This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument.

20. CAPTIONS

The captions appearing at the commencement of the sections hereof, and in any paragraph thereof, are descriptive only and shall have no significance in the interpretation of this Agreement.

21. WAIVER

The waiver by City or Independent Auditor of any breach of any term, covenant or condition herein contained shall not be deemed to be a waiver of such term, covenant or condition or of any subsequent breach of the same or any other term, covenant or condition herein contained. No term, covenant or condition of this Agreement shall be deemed to have been waived by City or Independent Auditor unless in writing.

22 REMEDIES

Each right, power and remedy provided for herein or now or hereafter existing at law, in equity, by statute, or otherwise shall be cumulative and shall be in addition to every other right, power, or remedy provided for herein or now or hereafter existing at law, in equity, by statute, or otherwise. The exercise, the commencement of the exercise, or the forbearance of the exercise by any party of any one or more of such rights, powers or

remedies shall not preclude the simultaneous or later exercise by such party of any of all of such other rights, powers or remedies.

23. AUTHORITY TO EXECUTE THIS AGREEMENT

The person or persons executing this Agreement on behalf of Independent Auditor represents and warrants that he/she has the authority to execute this Agreement on behalf of the Independent Auditor and has the authority to bind Independent Auditor to the performance of its obligations hereunder.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed as of the Effective Date.

“CITY”
City of Selma

“INDEPENDENT AUDITOR”
Bryant L. Jolley, CPA

By: _____
Fernando Santillan, City Manager

By: _____
Bryant L. Jolley, CPA

Attest:

By: _____
Reyna Rivera, City Clerk

Approved as to form:

By: _____
Megan Dodd, City Attorney

Attachments:	Exhibit A	Scope of Services
	Exhibit B	Rate Schedule
	Exhibit C	Insurance Requirements

EXHIBIT A

SCOPE OF SERVICES

1. The audit period will be the fiscal year ended 2022 and 2023 with the option to extend three additional fiscal years.
2. Special Reports, exhibits, and schedules required:
 - Successor Agency to the City of Selma Redevelopment Agency
 - Selma Community Enhancement Corporation
 - Selma Public Finance Authority
 - State controller reports and special districts
3. Conferences
 - Exit conference with the City Council and City Manager
4. Description of Entity and Records to be audited:
 - General ledger, fixed assets ledger, accounts receivable, general journal, accounts payable for the City of Selma
5. Available Manuals and Information Sources:
 - Minutes of the council meetings of the City of Selma
 - Accounting function work description of General Ledger Bookkeeping
 - By-Laws
6. A budget is maintained and is available for examination.
7. Staff members will be available to pull and reproduce documents. Legal counsel will be made available with prior staff approval.
8. Work areas will be provided by the City of Selma in close proximity with the financial records on the premises.
9. Report Requirements
 - The Report will be addressed to the City Council of the City of Selma
 - State the scope of the examination and that the audit was performed with generally accepted accounting principles and include a statement of opinion as to whether the statements conform to generally accepted accounting principles.

- Reports of compliance examinations must include a statement that the audit was conducted in accordance with applicable standards. The audit report must state where the examination disclosed instances of significant non-compliance with laws and generally accepted accounting principles. Findings of non-compliance and ineligible expenditures must be presented in enough detail for management to be able to understand.
- A management letter will be required. It should contain a statement of audit findings and recommendations affecting financial systems and statements, internal control, the legality of actions, other instances of non-compliance with laws and generally accepted accounting principles, and any other material matters.

10. Time requirements

- Once a contract has been signed, work may begin immediately to generate the audit in a progressive manner with costs to be billed to the City of Selma as the charges generated by the proposer in accordance with the original agreement.
- Preliminary work to close accounts can begin immediately.
- The preliminary report and exit conference will be completed prior to October of each year.

EXHIBIT B

RATE SCHEDULE

Our services will include the City audit and a Management Report. The all-inclusive fee for this work is as follows:

Service	2022	2023	2024	2025	2026
City Audit	\$48,000	\$48,000	\$49,000	\$49,000	\$50,000
Single Audit per major program, if required	\$5,000	\$5,000	\$6,000	\$6,000	\$7,000
Controller Report, if prepared on final audited figures, hourly otherwise	N/A	\$4,500	\$4,500	\$4,500	\$5,000
Total for Fiscal Year (not-to exceed)	\$53,000	\$57,500	\$59,500	\$59,500	\$62,000

EXHIBIT C

INSURANCE REQUIREMENTS

Without limiting Independent Auditor's indemnification of City, and prior to commencement of the Services, Independent Auditor shall obtain, provide and maintain at its own expense during the term of this Agreement, policies of insurance of the type and amounts described below and in a form satisfactory to the City.

General liability insurance. Independent Auditor shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than \$2,000,000.00 per occurrence, \$4,000,000.00 general aggregate, for bodily injury, personal injury, and property damage. The policy must include contractual liability that has not been amended. Any endorsement restricting standard ISO "insured contract" language will not be accepted.

Automobile liability insurance. Independent Auditor shall maintain automobile insurance at least as broad as Insurance Services Office form CA 00 01 covering bodily injury and property damage for all activities of the Independent Auditor arising out of or in connection with Work to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles, in an amount not less than \$2,000,000.00 combined single limit for each accident.

Professional liability (errors & omissions) insurance. Independent Auditor shall maintain professional liability insurance that covers the Services to be performed in connection with this Agreement, in the minimum amount of \$2,000,000 per claim and in the aggregate. Any policy inception date, continuity date, or retroactive date must be before the effective date of this agreement and Independent Auditor agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this agreement.

Independent Auditor shall submit to City, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of the City, its officers, agents, employees and volunteers.

Proof of insurance. Independent Auditor shall provide certificates of insurance to City as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsement must be approved by City's Risk Manager prior to commencement of performance. Current certification of insurance shall be kept on file with City at all times during the term of this contract. City reserves the right to require complete, certified copies of all required insurance policies, at any time.

Duration of coverage. Independent Auditor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the Services hereunder by Independent Auditor, his agents, representatives, employees or subIndependent Auditors.

Primary/noncontributing. Coverage provided by Independent Auditor shall be primary and any insurance or self-insurance procured or maintained by City shall not be required to contribute with it. The limits of insurance required herein may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non-contributory basis for the benefit of City before the City's own insurance or self-insurance shall be called upon to protect it as a named insured.

City's rights of enforcement. In the event any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, City has the right but not the duty to obtain the insurance it deems necessary and any premium paid by City will be promptly reimbursed by Independent Auditor, or City will withhold amounts sufficient to pay premium from Independent Auditor payments. In the alternative, City may cancel this Agreement.

Acceptable insurers. All insurance policies shall be issued by an insurance company currently authorized by the Insurance Commissioner to transact business of insurance in the State of California, with an assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VI (or larger) in accordance with the latest edition of Best's Key Rating Guide, unless otherwise approved by the City's Risk Manager.

Waiver of subrogation. All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against City, its elected or appointed officers, agents, officials, employees and volunteers or shall specifically allow Independent Auditor or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. Independent Auditor hereby waives its own right of recovery against City, and shall require similar written express waivers and insurance clauses from each of its Independent Auditors.

Enforcement of contract provisions (non estoppel). Independent Auditor acknowledges and agrees that any actual or alleged failure on the part of the City to inform Independent Auditor of non-compliance with any requirement imposes no additional obligations on the City nor does it waive any rights hereunder.

Requirements not limiting. Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If the Independent Auditor maintains higher limits than the minimums shown above, the City requires and shall be entitled to coverage for the higher limits maintained by the Independent Auditor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

Notice of cancellation. Independent Auditor agrees to oblige its insurance agent or broker and insurers to provide to City with a thirty (30) day notice of cancellation (except for

nonpayment for which a ten (10) day notice is required) or nonrenewal of coverage for each required coverage.

Additional insured status. General liability policies shall provide or be endorsed to provide that City and its officers, officials, employees, and agents, and volunteers shall be additional insureds under such policies. This provision shall also apply to any excess liability policies.

Prohibition of undisclosed coverage limitations. None of the coverages required herein will be in compliance with these requirements if they include any limiting endorsement of any kind that has not been first submitted to City and approved of in writing.

Separation of Insureds. A severability of interests provision must apply for all additional insureds ensuring that Independent Auditor's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the insurer's limits of liability. The policy(ies) shall not contain any cross-liability exclusions.

Pass Through Clause. Independent Auditor agrees to ensure that its Independent Auditors, subcontractors, and any other party involved with the project who is brought onto or involved in the project by Independent Auditor, provide the same minimum insurance coverage and endorsements required of Independent Auditor. Independent Auditor agrees to monitor and review all such coverage and assumes all responsibility for ensuring that such coverage is provided in conformity with the requirements of this section. Independent Auditor agrees that upon request, all agreements with Independent Auditors, subcontractors, and others engaged in the project will be submitted to City for review.

City's right to revise specifications. The City reserves the right at any time during the term of the contract to change the amounts and types of insurance required by giving the Independent Auditor ninety (90) days advance written notice of such change. If such change results in substantial additional cost to the Independent Auditor, the City and Independent Auditor may renegotiate Independent Auditor's compensation.

Self-insured retentions. Any self-insured retentions must be declared to and approved by the City. The City reserves the right to require that self-insured retentions be eliminated, lowered, or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by the City.

Timely notice of claims. Independent Auditor shall give the City prompt and timely notice of claims made or suits instituted that arise out of or result from Independent Auditor's performance under this Agreement, and that involve or may involve coverage under any of the required liability policies.

Additional insurance. Independent Auditor shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgment may be necessary for its proper protection and prosecution of the work.



**PROPOSAL TO PROVIDE
PROFESSIONAL AUDITING SERVICES**

City of Selma



Bryant L. Jolley, CPA

**901 "N" Street, Suite 104
Firebaugh, Ca 93622
Phone: (559) 659-3045
Fax: (559) 659-0615
FID #94-2706107**

August 29, 2023

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BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley C.P.A.
Ryan P. Jolley C.P.A.
Darryl L. Smith C.P.A.
Luis A. Perez C.P.A.
Lan T. Kimoto

August 29, 2023

City of Selma
1710 Tucker Street
Selma, CA 93662

We are pleased to provide this response to the City of Selma's, request for proposal for an independent accounting firm to provide audit and related financial services for the fiscal years ending June 30, 2022, 2023 and 2024 with an option to extend for two additional years.

We understand the scope of work will include Audited Financial Statements for the City of Selma, a Single Audit if applicable, and a Management Report. We also understand the audit and reports are to be conducted in accordance with generally accepted government auditing standards as set forth by the General Accounting Office's (GAO) Government Auditing Standards and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations. Finally, we understand the objective of the services to be performed and commit to performing those services within the time period specified by the City of Selma.

We have specialized in the auditing of cities and special districts over the past 40 years and have performed over 600 district and city audits. Our firm consists of five professional staff who have over a hundred years combined governmental auditing experience making us premier auditors of local governments.

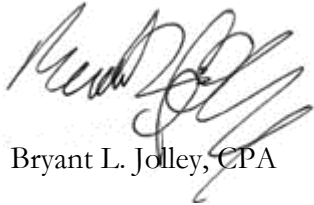
We seek to conduct the City audit because we feel our experience and expertise with government audits makes us a perfect fit for the engagement. We can provide value to the City through the quality of our work, the timeliness of our performance, our knowledge of governments, team consistency, and, most important, a strong relationship among the people on our team and with City staff. In addition, we are a local firm that supports the local economy.

In the following proposal, you will see that our firm is capable of consistently delivering high levels of value to the City. You will work with an auditor that is stable and responsive. You will receive accurate, reliable, and timely service that is fairly priced. And you will have continual access to senior-level team members who are knowledgeable, qualified, and consistent.

Ryan P. Jolley, CPA will serve as the principal contact authorized to make representations on behalf of this bid. This proposal is firm and irrevocable offer for 30 days. He can be reached by phone at 559-287-1527 or by mail at 901 "N" Street, Suite 104, Firebaugh, CA 93622.

We are eager to work with the City and demonstrating our commitment to providing a cost-effective, high-quality audit for the City. We look forward to your response and meeting with you to further discuss a possible relationship. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Bryant L. Jolley", with a stylized flourish at the end.

Bryant L. Jolley, CPA

TECHNICAL PROPOSAL

Our firm is independent of the City of Selma as defined by the U.S. General Accounting Office's Government Auditing Standards. Our firm is licensed to operate as a certified public accounting firm by the State of California. All professional staff is properly licensed to practice in California. Our firm maintains professional liability, workers' compensation, and automobile insurance.

Our firm consists of four CPA's and two senior audit staff who have over a hundred years combined governmental auditing experience making us premier auditors of local governments. Because of the size of our firm and the experience of the individuals, all five members of our firm will be involved in this engagement.

Our firm is in compliance with all GAO standards for continuing education and we recently completed a peer-review of our work, which included government engagements, by an independent CPA firm for which we received the highest rating of pass (page 11).

The people who serve you today will be the people who serve you tomorrow. **Our firm's turnover rate is low, which ensures continuity on your engagement. Our firm only consists of senior level members who have significant years of governmental experience.** Your engagement team will not contain staff accountants nor will you have to train new audit team members in succeeding years. We highly emphasize senior level involvement because these are the team members who know the most about you and your operations. Their involvement assures quick resolution of issues, better job management, closer supervision, and expeditious review of work papers. These are the people who will remain consistently committed to your engagement.

The following information outlines the qualifications and experience of the individuals who would be assigned to the engagement.

QUALIFICATIONS OF YOUR AUDIT TEAM

BRYANT JOLLEY, CPA

AUDIT ROLE: CLIENT SERVICE PARTNER/ENGAGEMENT REVIEWER

Bryant Jolley will be the in-charge person for the City audit. He has been a licensed CPA since 1976 and has operated his own firm since 1980. He graduated from Brigham Young University in 1974 and did graduate accounting studies at the University of Southern California. His initial training as an auditor was with Deloitte Touche, an international CPA firm. The first governmental audit he performed was in 1979 and he has been extensively engaged in governmental accounting since that date. He is the in charge person on an average of thirty city or special district audits each year. This experience allows him to have a unique understanding of the accounting and fiscal problems facing governmental units and provide concrete recommendations to improve overall efficiencies. He has received over 80 hours of government-specific continuing professional education over the last two years and is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

RYAN JOLLEY, CPA

AUDIT ROLE: ENGAGEMENT PARTNER

Ryan Jolley is a licensed certified public accountant who joined our firm in 2004. He graduated with an undergraduate degree in accounting in 2002 and entered the Masters program in accounting at San Diego State University the same year. During this period he started work as a staff auditor with Moss Adams LLP, a large national CPA firm. He interned with our firm for several summers during college and worked on numerous governmental audits. He was the primary senior non-profit/governmental auditor for the Moss Adams San Diego office. Since then he has worked extensively with several cities helping them with the GASB 34 conversion process. He has over 12 years of experience with auditing municipalities, colleges, and commercial entities as well as conducting Single Audits under OMB Circular A-133 standards.

LUIS PEREZ, CPA

AUDIT ROLE: ENGAGEMENT MANAGER/IN-CHARGE AUDITOR

Luis Perez is a licensed certified public accountant and has 10 years of experience auditing non-profit organizations and cities. Additionally, he has helped many non-profits, cities and districts with temporary accounting projects or other operational emergencies. This has provided him with extensive working knowledge of non-profits and allows him to be available for normal accounting questions or assistance throughout the year. He is a member of the American Institute of Certified Public Accountants.

LAN KIMOTO

AUDIT ROLE: ENGAGEMENT MANAGER

Lan began her accounting career after receiving a Bachelor of Science in Business Administration and graduating Cum Laude in May 2005 from California State University, Fresno. Prior to joining Bryant L. Jolley, CPA, she was the Finance Director at the City of Orange Cove and worked with two large local CPA firms, working exclusively in the governmental and nonprofit arena. Lan has planned, performed and served as in-charge auditor for numerous engagements and prepared audit programs for both large and small government and nonprofit enterprises. Her experience includes preparation of financial statements that comply with GASB standards, as well as single audit compliance. Lan is in compliance with the continuing education requirements of the AICPA and Government Auditing Standards. She was also responsible for providing consulting services to the City of Selma in the past to assist with audit preparation and reconciling the City's general ledger accounts.

OUR EXPERIENCE AUDITING GOVERNMENT ENTITIES

City of Kerman

Principal Contacts: Josefina Alvarez, Finance Director (559-846-9382)

Engagement Dates: June 30, 2022

Approximate Staff Hours Expended: 200 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

City of San Juan Bautista

Principal Contacts: Wendy Cummings, Finance Director (831-227-3225)

Engagement Dates: June 30, 2022

Approximate Staff Hours Expended: 150 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

City of Firebaugh

Principal Contacts: Pio Martin, Finance Director (559-659-2043)

Engagement Dates: June 30, 2022

Approximate Staff Hours Expended: 250 hours

Scope of Work: Audited Financial Statements

City of San Joaquin

Principal Contacts: Elizabeth Nunez, City Manager (559-693-4311)

Engagement Dates: June 30, 2022

Approximate Staff Hours Expended: 150 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

City of Reedley

Principal Contacts: Paul Melikian, Assistant City Manager (559-637-4200)

Engagement Dates: June 30, 2022

Approximate Staff Hours Expended: 250 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

Note: Nine additional Cities we audit separate from the above including California City, King City, Maricopa, Soledad, Coalinga, Gonzales, Parlier, Fowler and Orange Cove.

HOW WE APPROACH YOUR AUDIT

Our effective and efficient government audit approach combines knowledge of governmental accounting and auditing with an understanding of the associated risks. We are value-driven and seek to maximize the return on your investment in the audit process through in-depth analysis of your financial statements and your internal controls. Throughout the engagement, our team will collaborate with your staff whenever possible to minimize costs and improve efficiencies. Of course, we will need assistance with preparing schedules, finding documents, explaining processes, and providing sample documentation, budget related materials, organizational charts, and manuals.

Audit Standards

The auditor's opinion will be directed toward the fairness of presentation of the financial statements in accordance with Generally Accepted Auditing Standards (GAAS). We will prepare the Annual Financial Report in conformity with Government Code Section 26909, Generally Accepted Accounting Principles (GAAP), and Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States General Accounting Office.

Pre-Audit

We are very familiar with the audit issues facing government entities. We have adjusted our audit services to incorporate these specialized areas and approach the audit from the following aspects:

- ◆ Where are the City's greatest exposures?
- ◆ How does the City safeguard against risks?
- ◆ How does the City internally evaluate its organization?
- ◆ What are the controls used by the City to measure accountability?

Our approach to the City's audit is truly a design that will be as unique as the City itself and is based on the areas we find to be the most vulnerable. Our focus includes evaluating internal controls that ensure adherence to applicable federal and state laws and regulations. We place a substantial amount of our time reviewing and assessing such high-risk areas during our evaluation. This risk-based approach focuses our efforts on what is important to you and your stakeholders and enables us to present you with meaningful suggestions.

We monitor our performance using a variety of qualitative and quantitative measures. First and foremost, we honor our agreement with you, completing the engagement on-time and on-budget. When you talk to our references, you will find that this sets us apart from most regional and national CPA firms. Typically in a first year audit engagement, we invest additional time in your audit, which is **not** billed to you as cost over-runs. Rather, we view it as an investment in our long-term professional relationship.

We measure our audit performance in the response we receive from the City and its staff. In addition, we report directly to management and the Board in face-to-face meetings, providing meaningful information and answering questions directly.

Segmentation of the Audit

Our audit involves a logical sequence of five steps that ensures compliance with the applicable professional standards and the expeditious completion of the audit. We will tailor our audit to the needs and complexity of the City.

1. **Planning** – First, we learn everything we can about the City and its related organizations - from organizational structure to policies and procedures. We read meeting minutes, review budgets, assess manuals and programs, hold discussions with key management staff, and evaluate management information systems. Based on what we learn, we develop our expectations regarding current year results, and then compare our expectations to actual results. This helps us develop risk assessments for each audit segment to determine what level of control testing and/or substantive testing is necessary to address the assessed risk. We then design our audit program accordingly.

2. **Control Testing** – Depending on our risk assessments, we determine specific audit cycles to test for internal controls and we evaluate the results. Based on the results against our expectations, we then determine if any modification is necessary to our planned substantive

audit procedures on ending account balances and transactions. Based on the information we have obtained to date, we plan to test controls to obtain moderate to substantial reliance over cash and investments, revenues and related receivables, expenses and related payables, capital outlay, and long-term debt. This is subject to change once we gather more information as part of our audit planning procedures.

3. Substantive Testing – Our overall objective is to achieve a low level of risk of error in ending account balances. After we have performed our preliminary analytical and internal control tests and evaluated the results, we determine the nature, timing, and extent of detailed audit procedures on ending account balances and transactions necessary to achieve a low level of risk that errors could be present without detection.

4. Compliance Testing – The State requires testing organizational compliance with certain laws and regulations. In addition, we will test your compliance with federal laws. We have specially-designed audit programs that ensure we adequately address both areas.

5. Report Writing and Review – After all the fieldwork is complete, we draft our opinions and other reports. As part of our firm's quality control process, Bryant Jolley is required to review our audit files and report to improve the quality of our audits and to ensure optimum quality. We have a requirement that only personnel involved in our governmental service team can be involved in the review of our work. This ensures that our clients are served with professionals trained in governmental auditing and accounting standards.

6. Statistical Sampling - Sampling to be used during our audit will include random sampling methods for tests of controls and for substantive tests of details. Sampling will be used throughout the engagement to test most financial statement balances.

We will select the most appropriate sampling technique for a given compliance test, tailored to the type and nature of the test.

7. Analytical Procedures - Analytical procedures are generally performed throughout the audit engagement, and result in substantial discussion with management. Initially, at the planning phase of the audit, comparisons are made between current and prior year results, actual and budgetary information, and to industry benchmarks. We use common size financial statements and trend and ratio analyses to aid us in developing our audit plan and programs. Non-financial data and external information are incorporated in our procedures to enhance their validity, and information is disaggregated as much as possible to improve precision.

During our substantive testing of balances, we typically analyze the detail of changes to certain accounts. For example, this approach is often used with sampling in our testing of capital asset, long-term debt and investment accounts.

At the conclusion of the audit, we again employ analytical procedures similar to those used at the planning phase. The audit team takes a holistic view of the financial statements in light of the results of all other auditing procedures performed. We discuss our observations with management and provide information to the Board as part of our audit result presentation. Our clients find this to be the most important value of their annual audit process. It produces beneficial information far beyond the audit of the financial statements they initially expect.

AUDIT: Documenting internal control structure

- ◆ Obtain copies of all available system and policy/procedure documentation from City finance, treasury, human resources, information technology, grant management, budget

department, and personnel. This will include organization charts, narratives and flowcharts. Copies will be retained in our permanent working paper file. This documentation will be updated annually for any changes.

- ◆ Review the above-described documentation and meet with City personnel to make inquiries about, and discuss questions that arise from, our review.
- ◆ Document and assess the adequacy of internal controls over the various City systems, and develop preliminary risk assessments for each of them. As mentioned earlier in our discussion of audit approach, the framework of this system incorporates the requirements of auditing standards related to internal control and fraud detection.

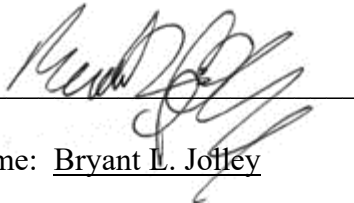
At the planning phase of our audit and in accordance with Statement on Auditing Standards (SAS) 99, *Consideration of Fraud in a Financial Statement Audit*, we will hold a brainstorming meeting to discuss fraud risks related to the City and design the audit to take those risks into account. Provisions of this new and important auditing standard will be incorporated throughout our audit.

COST PROPOSAL

Submitted By:

Firm Name: Bryant L. Jolley, CPA

I hereby certify that the undersigned is authorized to represent the firm stated above, and empowered to submit this bid, and if selected authorized to sign a contract with the City, for the services identified in the Request For Proposals.

Signature: 

Printed Name: Bryant L. Jolley

Date: August 29, 2023

Our services will include the City audit and a Management Report. The all-inclusive fee for this work is as follows:

Service	2022	2023	2024	2025	2026
City Audit	\$48,000	\$48,000	\$49,000	\$49,000	\$50,000
Single Audit per major program, if required	\$5,000	\$5,000	\$6,000	\$6,000	\$7,000
Controller Report, if prepared on final audited figures, hourly otherwise	N/A	\$4,500	\$4,500	\$4,500	\$5,000
Total for Fiscal Year (not-to exceed)	\$53,000	\$57,500	\$59,500	\$59,500	\$62,000

This proposal is made with the assumption that the City's books and records will be in a reasonably balanced condition and reconciled at the start of the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An example of this would be if the Controller Report had to be prepared with unaudited numbers or if the City had more than one major program for the Single Audit. We agree the City may broaden the scope of our engagement and we agree to hold ourselves available to perform such additional work as the City may desire. A final billing will be submitted upon delivery of all required reports. No billings will be made for out-of-pocket expenses or any other expenses such as typing, clerical, printing and travel costs.

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

September 18, 2020

To Bryant L Jolley and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Bryant L Jolley (the firm) in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bryant L Jolley in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bryant L Jolley has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



www.gbacpa.com

1375 Exposition Boulevard, Suite 230
Sacramento, CA 95815
916/922-5109 FAX 916/641-5200

P.O. Box 223096
Princeville, HI 96722
888/769-7323

BUSINESSOWNERS DECLARATION
BUSINESSOWNERS RENEWAL DECLARATIONS

10

RENEWAL OF OBF D946709

Policy Number	Policy Period From To	Coverage is Provided in the	Agency Code
OBF-D946709-03	06/11/2022 06/11/2023	CITIZENS INSURANCE COMPANY OF AMERICA	570170200

Named Insured and Address

BRYANT L JOLLEY CPA
901 N STREET STE 104
FIREBAUGH CA 93622

Agent

559-222-7722
JAMES G PARKER INSURANCE
ASSOCIATES
PO BOX 3947
FRESNO, CA 93650

Policy Period: Beginning and Ending at 12:01 a.m. Standard Time at the Location of the Described Premises.

Business Type: INDIVIDUAL.

Mortgagee/Loss Payable:

Business of the Named Insured:
OFFICE.

In consideration of the premium, insurance is provided the Named Insured with respect to those premises described in the Schedule below and with respect to those coverages and kinds of property for which a specific Limit of Insurance is shown, subject to all of the terms of this policy including forms and endorsements made a part hereof:

LOCATION SCHEDULE

Described Premises:

NO. 001 001 901 N STREET, FIREBAUGH, CA 93622

SECTION I - PROPERTY	LIMITS OF INSURANCE					
	Loc No 001	Bldg No 001	Loc No	Bldg No	Loc No	Bldg No
Deductible Amount	\$ 1,000		\$		\$	
Building Amount Valuation	NOT COVERED					
Business Personal Property Valuation	\$ 11,576 RC					
Business Income	ACTUAL BUSINESS LOSS SUSTAINED NOT EXCEEDING 12 CONSECUTIVE MONTHS					
Business Income Waiting Period	Excluded / None / 24 hours / 48 hours / 72 hours 48 HOURS					
SECTION II - LIABILITY	LIMITS OF INSURANCE					
Liability and Medical Expenses Limits of Insurance: Except for Damage to Premises Rented to You, each paid claim for the following coverages reduce the Amount of Insurance we provide during the applicable annual period. Please refer to SECTION II - LIABILITY, D. LIABILITY AND MEDICAL EXPENSES LIMITS OF INSURANCE , paragraph.4. of the Businessowners Coverage Form.						
Liability and Medical Expenses Limit		\$ 1,000,000	Per Occurrence		\$ 2,000,000	Aggregate
Medical Expenses		\$ 10,000	Each Person			
Damage to Premises Rented to You		\$ 300,000	All Perils			

Date Issued: 04/07/2022

ORIGINAL/INSURED

Payment Type: DIRECT BILL



**BUSINESSOWNERS DECLARATION
BUSINESSOWNERS RENEWAL DECLARATIONS**

10

RENEWAL OF OBF D946709

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FIREBAUGH CA 93622

Agent

559-222-7722
JAMES G PARKER INSURANCE
ASSOCIATES
PO BOX 3947
FRESNO, CA 93650

Additional Property Coverages and Extensions:

See attached Schedule for Additional Coverages provided for under this Policy.

Additional Liability Coverages: General Liability Broadening Endorsement

General Liability Class: 85088

Description: ACCOUNTING & BOOKKEEPING OFFICES

Liability Exposure: 3,000 Sq.FT

Policy Forms, Endorsements and Optional Coverages Attached:

See Forms and Endorsements Schedule

TOTAL BOP COVERAGE PREMIUM:	\$683.00
BOP TERRORISM COVG (INCLUDED IN TOTAL POLICY PREMIUM)	\$ 15.00
OTHER THAN FIRE FOLLOWING	NOT COVERED
FIRE FOLLOWING	\$ 15.00
TOTAL UMBRELLA COVERAGE PREMIUM:	NOT COVERED
UMB TERRORISM COVG (INCLUDED IN TOTAL POLICY PREMIUM)	NOT COVERED
TOTAL POLICY PREMIUM IS:	\$683.00

Countersigned this ____ Day of _____

Authorized Representative

This Declarations Page with the Policy Contract, Forms and Endorsements, if any,
Complete the Policy.



Date Issued: 04/07/2022

ORIGINAL/INSURED

Payment Type: DIRECT BILL

ADDITIONAL PROPERTY COVERAGES AND EXTENSIONS

BUSINESSOWNERS RENEWAL DECLARATIONS

10 RENEWAL OF OBF D946709

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ASSOCIATES
PO BOX 3947
FRESNO, CA 93650

Additional Property Coverages & Extensions	Deductible	Amount Included	Additional Amount Increase	Total Limit
DEBRIS REMOVAL	NONE	\$25,000	N/A	\$25,000
PRESERVATION OF PROPERTY	NONE	90 DAYS	N/A	90 DAYS
FIRE DEPARTMENT SERVICE CHARGE	NONE	\$25,000	N/A	\$25,000
POLLUTANT CLEAN-UP AND REMOVAL	NONE	\$25,000	N/A	\$25,000
MONEY ORDERS AND COUNTERFEIT MONEY	\$500	\$5,000	N/A	\$5,000
FORGERY OR ALTERATION	\$500	\$25,000	N/A	\$25,000
GLASS EXPENSES	\$250	INCLUDED	N/A	INCLUDED
REWARDS ARSON, THEFT AND VANDALISM	NONE	\$10,000	N/A	\$10,000
TENANT SIGNS	\$500	\$5,000	N/A	\$5,000
FIRE PROTECTION EQUIPMENT RECHARGE	NONE	\$25,000	N/A	\$25,000
INSTALLATION FLOATER	\$1,000	\$5,000	N/A	\$5,000
FINE ARTS	\$500	\$10,000	N/A	\$10,000
FENCE AND WALLS	SEE BUILDING AND CONTENTS DEDUCTIBLE	INCLUDED	N/A	INCLUDED
SALES REPRESENTATIVE SAMPLES	\$1,000	\$5,000	N/A	\$5,000
LEASEHOLD INTEREST (TENANT'S ONLY)	NONE	\$10,000	N/A	\$10,000
UNAUTHORIZED BUSINESS CREDIT CARD USE	NONE	\$5,000	N/A	\$5,000
UTILITY SERVICES			N/A	
DIRECT DAMAGE	\$500	\$10,000	N/A	\$10,000
BUSINESS INCOME	24 HOURS	\$5,000	N/A	\$5,000
DEFERRED PAYMENTS	NONE	\$5,000	N/A	\$5,000
NEWLY ACQUIRED OR CONSTRUCTED PROPERTY		180 DAYS	N/A	180 DAYS
BUILDINGS	\$500	\$1,000,000	N/A	\$1,000,000
PERSONAL PROPERTY	\$500	\$500,000	N/A	\$500,000
BUSINESS INCOME AND EXTRA EXPENSE	SEE WAITING PERIOD	\$250,000	N/A	\$250,000
OUTDOOR PROPERTY - TREES, SHRUBS AND PLANTS-\$1,000 EACH ITEM	\$500	\$10,000	N/A	\$10,000



Form 391-1018 (7-02)

005119 Date Issued: 04/07/2022

0014 of 0089

ORIGINAL/INSURED

ADDITIONAL PROPERTY COVERAGES AND EXTENSIONS

BUSINESSOWNERS RENEWAL DECLARATIONS

10 RENEWAL OF OBF D946709

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FIREBAUGH CA 93622

Agent

559-222-7722
JAMES G PARKER INSURANCE
ASSOCIATES
PO BOX 3947
FRESNO, CA 93650

Additional Property Coverages & Extensions	Deductible	Amount Included	Additional Amount Increase	Total Limit
PERSONAL EFFECTS	\$500	\$10,000	N/A	\$10,000
INVENTORY AND LOSS APPRAISAL	NONE	\$10,000	N/A	\$10,000
KEY REPLACEMENT AND LOCK REPAIR	NONE	\$1,000	N/A	\$1,000
APPURTENANT STRUCTURE	\$500	\$50,000	N/A	\$50,000
PERSONAL PROPERTY IN TRANSIT	\$1,000	\$10,000	N/A	\$10,000
EXTENDED BUSINESS INCOME		30 DAYS	N/A	30 DAYS
EMPLOYEE THEFT INCLUDING ERISA COMPLIANCE	\$1,000	\$10,000	N/A	\$10,000
COMMERCIAL TOOLS AND SMALL EQUIP	\$500	\$5,000	N/A	\$5,000
PERSONAL PROPERTY OFF PREMISES	\$1,000	\$50,000	N/A	\$50,000
BUSINESS INCOME FROM DEPENDENT PROPERTIES	72 HOURS	\$5,000	N/A	\$5,000
TERRORISM	SEE BUILDING AND CONTENTS DEDUCTIBLE	SAME AS PROPERTY LIMITS OF INSURANCE IF COVERED	N/A	SAME AS PROPERTY LIMITS OF INSURANCE IF COVERED
INTERRUPTION OF COMPUTER OPERATIONS	SEE WAITING PERIOD	\$10,000	N/A	\$10,000
BUSINESS PERSONAL PROPERTY TEMPORARILY IN PORTABLE STORAGE UNITS	\$500	\$25,000	N/A	\$25,000
CIVIL AUTHORITY	72 HOURS	4 WEEKS	N/A	4 WEEKS
COMPUTER AND FUNDS TRANSFER FRAUD	\$500	\$5,000	N/A	\$5,000
LIMITED COVERAGE FOR FUNGI, WET ROT, OR DRY ROT	\$500	\$50,000	N/A	\$50,000
PAVED SURFACES	\$500	\$25,000	N/A	\$25,000
TENANT BUILDING COVERAGE - REQUIRED BY LEASE	\$500	\$25,000	N/A	\$25,000
TENANT BUSINESS PERSONAL PROPERTY COVERAGE - REQUIRED BY LEASE	\$500	\$25,000	N/A	\$25,000



Form 391-1018 (7-02)

005120 Date Issued: 04/07/2022

0015 of 0089

ORIGINAL/INSURED

ADDITIONAL PROPERTY COVERAGES AND EXTENSIONS

BUSINESSOWNERS RENEWAL DECLARATIONS

10 RENEWAL OF OBF D946709

Policy Number	Policy Period From To	Coverage is Provided in the	Agency Code
OBF-D946709-03	06/11/2022 06/11/2023	CITIZENS INSURANCE COMPANY OF AMERICA	570170200

Named Insured and Address

BRYANT L JOLLEY CPA
901 N STREET STE 104
FIREBAUGH CA 93622

Agent

559-222-7722
JAMES G PARKER INSURANCE
ASSOCIATES
PO BOX 3947
FRESNO, CA 93650

Additional Property Coverages & Extensions	Deductible	Amount Included	Additional Amount Increase	Total Limit
THEFT OF TELEPHONIC SERVICES	\$500	\$25,000	N/A	\$25,000
UNDERGROUND PIPES	\$500	INCLUDED	N/A	INCLUDED



Form 391-1018 (7-02)

005121 Date Issued: 04/07/2022

0016 of 0089

ORIGINAL/INSURED

ADDITIONAL PROPERTY COVERAGES AND EXTENSIONS

BUSINESSOWNERS RENEWAL DECLARATIONS

10 RENEWAL OF OBF D946709

Policy Number	Policy Period From To	Coverage is Provided in the	Agency Code
OBF-D946709-03	06/11/2022 06/11/2023	CITIZENS INSURANCE COMPANY OF AMERICA	570170200

Named Insured and Address

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901 N STREET STE 104
FIREBAUGH CA 93622

Agent

559-222-7722
JAMES G PARKER INSURANCE
ASSOCIATES
PO BOX 3947
FRESNO, CA 93650

Additional Property Coverages & Extensions	Loc. No.	Bldg. No.	Deductible Amount	Amount Included	Additional Amount	Total Limit
ORDINANCE OR LAW	001	001	NONE	\$5,000	N/A	\$5,000
COMPUTER EQUIPMENT			\$500	\$35,000	N/A	\$35,000
COMPUTER EQUIPMENT EXTRA EXPENSE			NONE	\$5,000	N/A	\$5,000
ELECTRONIC VANDALISM			\$500			
OCCURRENCE LIMIT				\$10,000	N/A	\$10,000
AGGREGATE LIMIT				\$10,000	N/A	\$10,000
VALUABLE PAPERS AND RECORDS (OTHER THAN ELECTRONIC DATA)			\$1,000			
ON PREMISES				\$25,000	N/A	\$25,000
OFF PREMISES				\$25,000	N/A	\$25,000
ACCOUNTS RECEIVABLE			\$1,000			
ON PREMISES				\$25,000	N/A	\$25,000
OFF PREMISES				\$25,000	N/A	\$25,000
MONEY AND SECURITIES			\$500			
ON PREMISES				\$10,000	N/A	\$10,000
OFF PREMISES				\$5,000	N/A	\$5,000
EQUIPMENT BREAKDOWN			\$1,000	INCLUDED	N/A	INCLUDED
PROTECTIVE DEVICES CREDIT						
AUTOMATIC SPRINKLER SYSTEM				NO		
AUTOMATIC FIRE ALARM				NO		
CENTRAL STATION SECURITY				NO		
COLLAPSE			\$500	INCLUDED	N/A	INCLUDED
UTILITY SERVICES						
DIRECT DAMAGE			\$500	\$50,000	N/A	\$50,000
TIME-ELEMENT			24 HOURS	\$25,000	N/A	\$25,000

Form 391-1018A (9-04)

Date Issued: 04/07/2022



ORIGINAL/INSURED

BUSINESSOWNERS DECLARATION

BUSINESSOWNERS RENEWAL DECLARATIONS

10

RENEWAL OF OBF D946709

Policy Number	Policy Period From To	Coverage is Provided in the	Agency Code
OBF-D946709-03	06/11/2022 06/11/2023	CITIZENS INSURANCE COMPANY OF AMERICA	570170200

Named Insured and Address

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PO BOX 3947
FRESNO, CA 93650

Forms and Endorsements Schedule

Form Number	Edition Date	Description
391-1326	08/16	ACCOUNTANTS DELUXE BROADENING
391-1115	01/15	EXCL OF CERT ACTS OF TERRORISM
401-1374	12/20	DISCLOSURE PURSUANT TO TRIA
391-1313	01/15	EXCLUSION OF PUNITIVE DAMAGES
391-1006	08/16	LIABILITY SPECIAL BROADENING
391-1902	01/21	CALIFORNIA CHANGES
421-0022	07/02	ASBESTOS EXCLUSION
BP0417	01/10	EMPLOYMT RELATED PRACTICES EXCL
231-0475	06/89	PILR NOTICE
391-1003	08/16	BUSINESSOWNERS COVERAGE FORM
391-1102	08/16	EXCL - FUNGI OR BACTERIA LIAB
391-1375	01/10	AMEND LIMITS PERSONAL AND ADV
391-1209	03/06	EPLI INSURANCE CVG ENDR
391-1206	03/06	IMPORTANT NOTICE
391-1208	03/06	EPLI SUPPLEMENTAL DEC
401-1501	01/20	EXCL - CERT ACTS OF TERR
391-1440	01/15	DATA BREACH COVERAGE FORM
391-1442	12/09	ASSOC AND FAMILY MBR ADD COV
391-1585	12/11	IDENTITY THEFT NOTICE
391-1862	01/15	CA CHANGES - DATA BREACH

Form 391-1016 (7-99)

Date Issued: 04/07/2022

ORIGINAL/INSURED



NOTICE: THIS POLICY IS A CLAIMS-MADE POLICY. PLEASE READ THE POLICY CAREFULLY.

RISK PURCHASING GROUP NOTICE

This Accountants Professional Liability Risk Purchasing Group Policy is not protected by an insurance insolvency guaranty fund in this state, and the insurer or Risk Purchasing Group may not be subject to all the insurance laws and rules of this state.

IMPORTANT NOTICE REGARDING RISK PURCHASING GROUPS

Disclosure Pursuant to Federal Law Regarding Purchasing Groups [15 U.S.C. SEC. 3901, et seq] the National Small Business PG, Inc. is a "Purchasing Group", as defined under Federal law, formed to purchase liability insurance on a group basis for its Members to cover the similar or related liability exposure(s) to which the Members of the Purchasing Group are exposed by virtue of their related, similar, or common businesses or services. Members do not share limits and each member is provided with its own policy and/or evidence of insurance.

Policy Number

LHN-D665509-05

THE HANOVER INSURANCE COMPANY

440 Lincoln Street
Worcester, MA 01653
(A Stock Insurance Company, herein called the **Insurer**)

Issue Date 6/2/2023

Item 1. NAMED INSURED AND ADDRESS

BRYANT L. JOLLEY CPA
901 NORTH STREET #104
FIREBAUGH, CA 93622

Item 2. POLICY PERIOD

Inception Date: 07/01/2023

Expiration Date: 07/01/2024

(12:01 AM standard time at the address shown in Item 1.)

Item 3. LIMIT OF LIABILITY

- a. \$500,000 for each **Claim**; not to exceed
- b. \$500,000 for all **Claims** in the Aggregate

Item 4. SUBLIMITS OF LIABILITY

Employment Practices Liability and
Discrimination Coverage

- a. \$50,000 for each **Claims**; not to exceed
- b. \$50,000 for all **Claims** in the Aggregate

Privacy and Security Liability Coverage

- a. \$500,000 for each **Claim**; not to exceed
- b. \$500,000 for all **Claims** in the Aggregate

Item 5. DEDUCTIBLE

- a. \$5,000 each **Claim**
b. N/A for all **Claims** in the Aggregate

Item 6. SUPPLEMENTAL COVERAGE

Disciplinary and Regulatory Proceedings

Crisis Event

Withheld Client Fee Assistance

Expense Reimbursement

LIMIT

\$50,000 per Claim /

\$100,000 for all Claims in the Aggregate

\$50,000 per Event /

\$50,000 in the Aggregate

\$25,000 in the Aggregate

\$100,000 in the Aggregate

Item 7. RETROACTIVE DATE

07/01/1998

Item 8. PREMIUM FOR THE POLICY PERIOD

\$6,551.00

Total Premium:

\$6,551.00

Item 9. ENDORSEMENTS EFFECTIVE AT INCEPTION: See Schedule of Forms attached.

Item 10. NOTICE TO INSURER

Report a claim to the Company as required by Section G. Duties in the Event of Claim(s) or Potential Claim(s) to:

The Hanover Insurance Company

440 Lincoln Street

Worcester, MA 01653

National Claims Telephone Number: 800-628-0250. For Cyber Claims: 800-385-5271

Facsimile: 800-399-4734

Email: ProClaim@Hanover.com For Cyber Claims: Cyberclaims@hanover.com

Agent on behalf of:

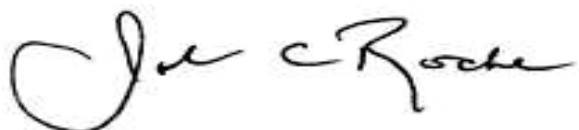
MCGOWAN & CO, INC.

150 SPEEN ST STE 102

FRAMINGHAM, MA 01701

3202024

We have caused this Policy to be signed by our President and Secretary and countersigned where required by a duly authorized agent of the Company.



John C. Roche, President



Charles F. Cronin, Secretary

BUSINESS AUTO POLICY RENEWAL DECLARATIONS

10

RENEWAL OF: AWF D946713

Policy Number	Policy Period From To	Coverage is Provided in the	Agency Code
AWF-D946713-04	06/11/2023 06/11/2024	ALLMERICA FINANCIAL BENEFIT INS	5701702

ITEM ONE: Named Insured and Address

BRYANT L JOLLEY CPA
ACCOUNTANCY CORPORATION
901 N STREET STE 104
FIREBAUGH, CA 93622

Agent

Telephone: 559-222-7722
JAMES G PARKER INSURANCE
ASSOCIATES
PO BOX 3947
FRESNO, CA 93650

Business Auto Forms and Endorsements Schedule

Form Number	Edition Date	Description
CA0143	0507	CA CHANGES
IL0270	0720	CA CHANGES CANCEL NONRENEWAL
CA0001	0306	BUSINESS AUTO COVERAGE
IL0021	0908	NUCLEAR ENERGY LIAB EXCLUSION
IL0017	1198	COMMON POLICY CONDITIONS
2311945	0222	CA AUTOBODY REPAIR CONSUMER BOR
CA2385	0106	EXCLUSION OF TERRORISM
4610301	0107	NOTICE TO POLICYHOLDER ON TERR
CA0424	0406	CA AUTO MEDICAL PAYMENTS COVG
CA2154	0909	CA UM COVG - BODILY INJURY
CA2155	0610	CA UM COVG - PROPERTY DAMAGE
4610155	0997	BUSINESS AUTO BROADENING



BUSINESS AUTO POLICY RENEWAL DECLARATIONS

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FRESNO, CA 93650

ITEM TWO: SCHEDULE OF COVERAGE AND COVERED AUTOS

This policy provides only those coverages where a charge is shown in the premium column below. Each of these coverages will apply only to those "autos" shown as covered "autos." "Autos" are shown as covered "autos" for a particular coverage by the entry of one or more of the symbols from the COVERED AUTOS Section of the Business Auto Coverage Form next to the name of the coverage.

COVERAGES	COVERED AUTOS	LIMIT THE MOST WE WILL PAY FOR ANY ONE ACCIDENT OR LOSS	PREMIUM
LIABILITY	01	\$1,000,000 COMBINED SINGLE LIMIT	\$807
MEDICAL PAYMENTS	02	\$5,000	\$10
UNINSURED MOTORISTS*	02	PER ATTACHED	\$129
PHYSICAL DAMAGE INS.		ACTUAL CASH VALUE OR COST OF REPAIR, WHICHEVER IS LESS, MINUS DEDUCTIBLE	
PHYSICAL DAMAGE COMPREHENSIVE COVERAGE	02	SEE ITEM THREE FOR DEDUCTIBLE FOR EACH COVERED AUTO FOR ALL LOSS. NO DEDUCTIBLE APPLIES TO LOSS BY FIRE OR LIGHTNING. SEE ITEM FOUR FOR HIRED OR BORROWED 'AUTOS'.	\$63
MISCELLANEOUS COV.		MISCELLANEOUS PREMIUM	\$150.00

* FOR THE FOLLOWING STATES UNDERINSURED MOTORIST COVERAGE IS INCLUDED FOR THOSE COMMERCIAL AUTOS (VEHICLES #010-999) DESCRIBED IN ITEM THREE FOR WHICH A PREMIUM



BUSINESS AUTO POLICY RENEWAL DECLARATIONS

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COVERAGES	COVERED AUTOS	LIMIT THE MOST WE WILL PAY FOR ANY ONE ACCIDENT OR LOSS	PREMIUM
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CHARGE IS SHOWN: CA

ESTIMATED TOTAL (ANNUAL) PREMIUM	\$1159.00
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BUSINESS AUTO POLICY RENEWAL DECLARATIONS

10

RENEWAL OF: AWF D946713

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AWF-D946713-04	06/11/2023 06/11/2024	ALLMERICA FINANCIAL BENEFIT INS	5701702

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ITEM THREE - SCHEDULE OF COVERED AUTOS

AUTO NUM	ST	TERR	YEAR	DESCRIPTION	SERIAL NUMBER	COST NEW/ SYMBOL	CLASS	EFF. DATE
010	CA	134	2014	AUDI A8	WAURMAFD2EN007924	\$82,500	7374	06/11/23

AUTO NUM	LIABILITY PREMIUM SL	MED PAY LIMIT	MED PAY PREMIUM	TOTAL PREMIUM
010	\$517	\$5,000	\$10	\$719

AUTO NUM	UNINSURED/UNDERINSURED MOTORIST LIMITS	PREMIUM
010	\$1,000,000 / \$3,500	\$129

PHYSICAL DAMAGE COVERAGE AND DEDUCTIBLE							
AUTO NUM	COMPREHENSIVE			SPECIFIED CAUSES OF LOSS		COLLISION	
	STATED AMOUNT	DEDUCT	PREM	COVERAGE	PREM	DEDUCT	PREM
010	\$	\$1,000	\$63				



BUSINESS AUTO POLICY RENEWAL DECLARATIONS

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**ITEM FOUR - SCHEDULE OF HIRED OR BORROWED COVERED AUTO COVERAGE AND PREMIUMS
LIABILITY COVERAGE - RATING BASIS, COST OF HIRE - CLASS 6611**

STATE		ESTIMATED COST OF HIRE	RATE PER \$100 COST OF HIRE	UM/SUM PREMIUM	PREMIUM
CA		IF ANY	1.206		\$86
Total Item Liability Premium					\$86

COST OF HIRE MEANS THE TOTAL AMOUNT YOU INCUR FOR THE HIRE OF "AUTOS" YOU DO NOT OWN (NOT INCLUDING "AUTOS" YOU BORROW OR RENT FROM YOUR PARTNERS, YOUR EMPLOYEES, OR THEIR FAMILY MEMBERS). COST OF HIRE DOES NOT INCLUDE CHARGES FOR SERVICES PERFORMED BY MOTOR CARRIERS OF PROPERTY OR PASSENGERS.

**ITEM FIVE - SCHEDULE FOR EMPLOYER'S NON-OWNERSHIP LIABILITY
COVERED AUTOS BORROWED FROM YOUR EMPLOYEES OR MEMBERS OF THEIR HOUSEHOLD-
RATING BASIS,NUMBER OF EMPLOYEES**

STATE		CLASS CODE	ESTIMATED NUMBER OF EMPLOYEES	UM/SUM PREMIUM	PREMIUM
CA		6601	05		\$204
Total Item Premium					\$204



BUSINESS AUTO POLICY RENEWAL DECLARATIONS

10

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Policy Number	Policy Period		Coverage is Provided in the	Agency Code
From	To			
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MISCELLANEOUS COVERAGES

VEHICLE	STATE	TERR	CLASS CODE	ZONE	COST NEW	TAX LOCATION	EXPOSURE	
950	CA	134	9990		000000	0	0000000	

COVERAGE DESCRIPTION:

BROADENING ENDORSEMENT

ANNUAL PREMIUMS	COVERAGE	LIMITS	DEDUCTIBLE
\$150.00	COMPREHENSIVE	\$500	
\$150.00	TOTAL		

