

Recorder's Office Cover Sheet

Recording Requested By:

Name: Terri Willoughby

Department: Finance



00171023202309990660110116

SHAWNYNE GARREN, RECORDER

Type of Document: (please select one)

- Agreement
- Contract
- Grant
- Change Order
- Easement
- Other specify: _____

** Amendment to Document 2023-994988*

AMENDMENT NO. 1 TO CONTRACT FOR PROFESSIONAL SERVICES

A CONTRACT BETWEEN
DOUGLAS COUNTY, NEVADA

And

EIDE BAILLY LLP

FILED
NO. 2023, 179
DATE 7/31/23
DOUGLAS COUNTY CLERK
MINDEN, NV
BY OB DEPUTY

WHEREAS, Douglas County, Nevada (hereafter "Douglas County") is a political subdivision of the State of Nevada; and

WHEREAS, Douglas County previously entered into a Contract with Eide Bailly LLP ("Contractor") to provide as-needed professional accounting services to the Douglas County Finance Department, a copy of which was recorded as Document Number 2023-994988 with the Douglas County Recorder, and a copy of which is attached hereto as **Exhibit A**; and

WHEREAS, Douglas County and Contractor wish to amend the Contract attached hereto as **Exhibit A**, as set forth in this "Amendment No. 1 to Agreement to Contract For Professional Services" to increase the not-to-exceed payment amount to Contractor for services rendered to Douglas County.

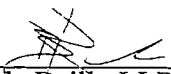
NOW, THEREFORE, in consideration of the agreements herein made, the parties mutually agree as follows:

The first sentence in "Paragraph 3. Payment for Services" of the Contract attached hereto as **Exhibit A** shall be replaced in its entirety by the following language in *italics*:

Contractor agrees to provide the services set forth in Paragraph 2 at the following rates for a total amount not to exceed One-Hundred Thousand Dollars and Zero Cents (\$100,000.00).

Unless otherwise modified by this Amendment No. 1 to Contract For Professional Services, all remaining language in the Contract attached hereto as **Exhibit A** shall remain in full force and effect.


IN WITNESS WHEREOF, the parties hereto have caused this Amendment No. 1 to Contract for Services of Independent Contractor to be signed and intend to be legally bound thereby.



Eide Bailly LLP
Dr. Bradford Rockabrand, CPA

July 20, 2023

(date)



Douglas County Manager
(date)

EXHIBIT A

**[COPY OF EIDE BAILLY, LLP CONTRACT FOR PROFESSIONAL SERVICES
RECORDED AS DOCUMENT NUMBER 2023-994988]**

COPY

Recorder's Office Cover Sheet

Recording Requested By:

Name Terri Willoughby

Department: Finance



SHAWNYNE GARREN, RECORDER

Type of Document: (please select one)

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FILED

NO. 2023.041

3/24/2023
DATE

DOUGLAS COUNTY CLERK
MINDEN, NV

CONTRACT FOR PROFESSIONAL SERVICES

A CONTRACT BETWEEN

DOUGLAS COUNTY, NEVADA

AND

EIDE BAILLY LLP

BY ed DEPUTY

THIS CONTRACT FOR PROFESSIONAL SERVICES (THE "CONTRACT") IS ENTERED INTO BY AND BETWEEN DOUGLAS COUNTY, NEVADA, A POLITICAL SUBDIVISION OF THE STATE OF NEVADA ("COUNTY"), AND EIDE BAILLY, LLP ("CONTRACTOR"). THE COUNTY AND CONTRACTOR ARE AT TIMES COLLECTIVELY REFERRED TO HEREINAFTER AS THE "PARTIES" OR INDIVIDUALLY AS THE "PARTY."

WHEREAS, the County, from time to time, requires the services of independent contractors;

WHEREAS, the County believes that the services of Contractor are necessary, desirable, and in the best interests of Douglas County; and

WHEREAS, Contractor represents that Contractor is duly qualified, equipped, competent, ready, willing and able to perform the services required by County as hereinafter described.

WHEREAS, Contractor represents that Contractor possess all required licenses and permits to perform the services required by County;

NOW, THEREFORE, in consideration of the agreements herein made, the parties mutually agree as follows:

1. **EFFECTIVE DATE OF CONTRACT.** Upon execution by all parties, this Contract shall be retroactively effective February 1, 2023, and will terminate on December 31, 2023, unless the Contract is terminated earlier in accordance with Paragraph 8.
2. **SERVICES TO BE PERFORMED.** The Parties agree that the services to be performed by Contractor are as follows: On an as-needed basis, and at the direction of Chief Financial Officer, Terri Willoughby, or her designee, the Contractor will provide professional accounting services to assist the Finance Department with its workload due to staffing shortages.
3. **PAYMENT FOR SERVICES.** Contractor agrees to provide the services set forth in Paragraph 2 at the following rates for a total amount not to exceed fifty thousand and 00/00 (\$50,000). Contractor agrees to submit invoices within ten days of the end of the prior month for any services rendered. County will pay invoices it receives within a reasonable time.

Hourly Rates through April 30, 2023	
Eide Bailly Staff	Hourly Rate
Partner	\$250
Senior Manager	\$225
Manager	\$200
Senior Associate	\$175
Staff Association	\$150

Hourly Rates as of May 1, 2023	
Eide Bailly Staff	Hourly Rate
Partner	\$275
Senior Manager	\$250
Manager	\$225
Senior Associate	\$190
Staff Association	\$150

Contractor shall be responsible for all costs and expenses incurred while performing any services under this Contract, including without limitation licenses fees, memberships and dues; automobile and other travel expenses; and all salary, expenses and other compensation paid to Contractor's employees or contract personnel Contractor hires to perform the services described by this Agreement.

4. INDEPENDENT CONTRACTOR STATUS. The Parties agree that Contractor, his associates and employees shall have the status of an independent contractors and that this contract, by explicit agreement of the parties, incorporates and applies the provisions of NRS 333.700, as necessarily adapted to the parties, including that Contractor is not a Douglas County employee and that there shall be no:

- (1) Withholding of income taxes by the County;
- (2) Industrial insurance coverage provided by the County;
- (3) Participation in group insurance plans which may be available to employees of the County;
- (4) Participation or contributions by either the independent contractor or the County to the public employees' retirement system;
- (5) Accumulation of vacation leave or sick leave;
- (6) Unemployment compensation coverage provided by the County if the requirements of NRS 612.085 for independent contractors are met.

Contractor and County agree to the following rights and obligations consistent with an independent contractor relationship between the Parties:

- a. Contractor has the right to perform services for others during the term of this Agreement.
- b. Contractor has the sole right to control and direct the means, manner and method by which the services required by this Agreement will be performed.
- c. Contractor shall not be assigned a work location on County premises.
- d. Contractor, at Contractor's sole expense, will furnish all equipment and

- materials used to provide the services required by this Agreement.
- e. Contractor, at Contractor's sole expense, has the right to hire assistants as subcontractors, or to use Contractor's employees to provide the services required by this Agreement.
 - f. Contractor or Contractor's employees or contract personnel shall perform the services required by this Agreement, and Contractor agrees to the faithful performance and delivery of described services in accordance with the time frames contained herein; County shall not hire, supervise or pay any assistants to help Contractor.
 - g. Neither Contractor nor contractor's employees or contract personnel shall receive any training from County in the skills necessary to perform the services required by this Agreement.
 - h. County shall not require Contractor or Contractor's employees or contract personnel to devote full time to performing the services required by this Agreement.
 - i. Contractor understands that Contractor is solely responsible to pay any federal and state taxes and/or any social security or related payments applicable to money received for services provided under the terms of this contract. Contractor understands that an IRS Form 1099 will be filed by County for all payments County makes to Contractor.

5. INDUSTRIAL INSURANCE. Contractor shall, as a precondition to the performance of any work under this Contract and as a precondition to any obligation of the County to make any payment under this Contract, provide the County with a work certificate and/or a certificate issued by a qualified insurer in accordance with NRS 616B.627. Contractor also shall, prior to commencing any work under the contract, complete and provide the following written request to a qualified insurer:

Eide Bailly has entered into a contract with Douglas County to perform work from February 1, 2023, and requests that the insurer provide to Douglas County (1) a certificate of coverage issued pursuant to NRS 616B.627 and (2) notice of any lapse in coverage or nonpayment of coverage that the contractor is required to maintain. The certificate and notice should be mailed to:

Douglas County Manager
Post Office Box 218
Minden, Nevada 89423

Contractor agrees to maintain required workers compensation coverage throughout the entire term of the Contract. If Contractor does not maintain coverage throughout the entire term of the Contract, Contractor agrees that County may, at any time the coverage is not maintained by Contractor, order the Contractor to stop work, suspend the Contract, or terminate the Contract. For each six-month period this Contract is in effect, Contractor agrees, prior to the expiration of the six-month period, to provide another written request to a qualified insurer for the provision of a certificate and notice of lapse in or nonpayment of coverage. If Contractor

does not make the request or does not provide the certificate before the expiration of the six-month period, Contractor agrees that County may order the Contractor to stop work, suspend the Contract, or terminate the Contract.

Contractor may, in lieu of furnishing a certificate of an insurer, provide an affidavit indicating that he is a sole proprietor and that:

- A. In accordance with the provisions of NRS 616B.659, has not elected to be included within the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS; and
- B. Is otherwise in compliance with those terms, conditions and provisions

6. LICENSING. Contractor agrees to maintain any required licenses to perform any services for County. The failure to maintain any required license will result in immediate termination of this Contract.

7. GENERAL LIABILITY INSURANCE. Douglas County's liability coverage will not extend to the Contractor and Contractor is required to acquire and maintain general liability insurance in the minimum amount of \$1,000,000 during the term of this Contract at Contractor's sole expense. Proof of insurance must be sent to the Douglas County Manager. Such proof of insurance must be provided at least annually throughout the term of this Contract and Douglas County must be notified at least 30 days in advance of any cancellation or nonrenewal of such insurance.

8. TERMINATION OF CONTRACT. This Contract may be revoked without cause by either Party prior to the date set forth in Paragraph 1, provided that a revocation shall not be effective until 30 days after a party has served written notice upon the other party. The Contractor shall submit billings for work performed up to the effective date of termination.

9. CONSTRUCTION OF CONTRACT. This Contract shall be construed and interpreted according to the laws of the State of Nevada. Any dispute regarding this Contract shall be resolved by binding arbitration, with an arbiter jointly selected from a list maintained by the Nevada Supreme Court of senior/retired judges, with both parties to pay their own attorney fees. There shall be no presumption for or against the drafter in interpreting or enforcing this Contract.

10. COMPLIANCE WITH APPLICABLE LAWS. Contractor shall fully and completely comply with all applicable local, state and federal laws, regulations, orders, or requirements of any sort in carrying out the obligations of this contract, including, but not limited to, all federal, state, and local accounting procedures and requirements and all immigration and naturalization laws.

11. ASSIGNMENT. Contractor shall neither assign, transfer nor delegate any rights, obligations or duties under this contract without the prior written consent of the County.

12. COUNTY INSPECTION. The books, records, documents and accounting procedures and practices of Contractor related to this contract shall be subject to inspection, examination and audit by the County.

13. DISPOSITION OF CONTRACT MATERIALS. Any books, reports, studies, photographs, negatives or other documents, data, or other materials prepared by or supplied to Contractor in the performance of its obligations under this Contract shall be the exclusive property of the County and all such materials shall be remitted and delivered, at Contractor's expense, by Contractor to the County upon completion of the project, or termination or cancellation of this Contract.

14. PUBLIC RECORDS LAW. Contractor expressly agrees that all documents submitted, filed, or deposited with the County by Contractor, unless designated as confidential by a specific statute of the State of Nevada or a court of competent jurisdiction, shall be treated as public records pursuant to NRS Chapter 239 and shall be available for inspection and copying by any person, as defined in NRS 0:039, or any governmental entity.

15. INDEMNIFICATION. Contractor agrees to indemnify and save and hold the County, its agents and employees harmless from any and all claims, causes of action or liability arising from the performance of this contract by Contractor or Contractor's agents or employees.

16. MODIFICATION OF CONTRACT. This Contract constitutes the entire agreement between the Parties and may only be modified by a written amendment signed by the Parties.

17. AUTHORITY. The Parties represent and warrant that they have the authority to enter into this Contract. Each signatory individually warrants that he or she is authorized to sign on behalf of the party for whom he or she is signing.

18. INCORPORATED DOCUMENTS. The Parties agree that this Contract references or incorporates no other documents or exhibits.

19. SEVERABILITY. The illegality or invalidity of any provision or portion of this Agreement shall not affect the validity of the remainder of the Agreement and this Agreement shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of the Agreement unenforceable.

20. NO APPROPRIATION OF FUNDS. All payments and services provided under this agreement are contingent upon the availability of the necessary public funding. In the event that Douglas County does not receive the funding necessary to perform in accordance with the terms of this Agreement, this Agreement shall automatically terminate and all fees due and owing shall be paid.

21. NOTICES. All notices or other communications required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given three business days after mailing by United States, postage prepaid, first class

mail addressed to the other party at the addresses set forth below:


FOR COUNTY:

Douglas County Finance Department
Attn: Terri Willoughby
P.O. Box 218
Minden, Nevada 89423
(775) 782-6202


FOR CONTRACTOR:

Eide Bailly LLP, Government Advisory Services
Attn: Dr. Bradford Rockabrand
10681 Foothill Blvd, Suite 300
Rancho Cucamonga, CA 91730
(909) 466-4410

IN WITNESS WHEREOF, the parties hereto have caused this contract for professional services to be signed and intend to be legally bound thereby.



Patrick Cates
Douglas County Manager
Date 3/21/23



Dr. Bradford Rockabrand, CPA
Eide Bailly, LLP
Date February 23, 2023

v. 2021 12

Douglas County State of Nevada

CERTIFIED COPY

I certify that the document to which this certificate is attached is a full and correct copy of the original record on file in the Clerk-Treasurer's Office on this

24th day of March, 20 23

By Emmy Dombrowski Deputy

COPY

Douglas County State of Nevada

CERTIFIED COPY

I certify that the document to which this certificate is attached is a full and correct copy of the original record on file in the Clerk-Treasurer's Office on this

31ST day of July, 20 23

By Janice Baldo Deputy