

**AMENDMENT NO. 1 TO
PROFESSIONAL SERVICES AGREEMENT
WITH EIDE BAILLY, LLP**

This Amendment No. 1 to the Professional Services Agreement is made and entered into as of April 16, 2025 (“Effective Date”) by and between the City of San Bernardino, a charter city and municipal corporation (“City”) and Eide Bailly, LLP, a limited liability partnership (“Consultant”). City and Consultant are sometimes referred to herein individually as a “Party” and collectively as “Parties.”

RECITALS

A. WHEREAS, the City and the Consultant have entered into an agreement, dated November 14, 2024, for the purpose of providing accounts payable auditing services of the City’s Finance Department (the “Original Agreement”).

B. WHEREAS, the City and the Consultant will enter into Amendment No. 1 to the Original Agreement, dated April 16, 2025, for the purpose of amending the scope of work to include additional year-end and day-to-day accounting support services, to increase the total not to exceed annual amount from \$99,000 to \$200,000, and to extend the agreement to June 30, 2026.

C. WHEREAS, the Parties now desire to amend the Original Agreement in order to increase the scope as reflected in Attachment **A-1** to provide sufficient accounting support services and year-end consulting services and to extend the Original Agreement from one year to two years.

NOW, THEREFORE, in consideration of the above recitals and the mutual covenants, conditions, and promises contained in this Amendment No. 1 and the Original Agreement, the Parties mutually agree as follows:

AGREEMENT

1. Incorporation of Recitals. The recitals listed above are true and correct and are hereby incorporated herein by this reference.

2. Term. The term of the Original Agreement shall be extended for an additional term of one year through June 30, 2026, unless earlier terminated.

3. Compensation. The compensation for services performed pursuant to this Amendment No. 1 shall not exceed \$200,000 annually (increase of \$101,000), thereby increasing the total not to exceed compensation of the Original Agreement to the amount of \$400,000. Work shall be performed at the rates set forth in the Original Agreement.

4. Full Force. Except as amended by this Amendment No. 1, all provisions of the Original Agreement, including without limitation the indemnity and insurance

provisions, shall remain in full force and effect and shall govern the actions of the Parties under this Amendment No. 1.

5. Electronic Transmission. A manually signed copy of this Amendment No. 1 which is transmitted by facsimile, email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original executed copy of this Amendment No. 1 for all purposes. This Amendment No. 1 may be signed using an electronic signature.

6. Counterparts. This Amendment No. 1 may be signed in counterparts, each of which shall constitute an original.

[SIGNATURES ON FOLLOWING PAGE]

**SIGNATURE PAGE FOR
AMENDMENT NO. 1 TO THE PROFESSIONAL SERVICES AGREEMENT
WITH EIDE BAILEY LLP**

IN WITNESS WHEREOF, the Parties hereto have executed this Amendment No. 1 on the Effective Date first herein above written.

CITY OF SAN BERNARDINO

CONSULTANT

APPROVED BY:

EIDE BAILLY, LLP

Bill Gallardo
Interim City Manager

Bradford Rockabrand, CPA, CIA
Partner

APPROVED AS TO FORM:

Best Best & Krieger LLP
City Attorney

Attachment A-1

**Scope of Service and Fees for
ACCOUNTING SUPPORT SERVICES and
YEAR-END FINANCIAL CONSULTING SERVICES**

Description of Services (for Fiscal Years 2024-25 and 2025-26)

Estimated Work Schedule Task	Milestones (annually)	Deliverables
Project Kick-Off Meeting	July 2024 and July 2025	Schedule of year-end close and audit preparation checklist
Year-End Close and Financial Assistance as directed by the City	April 2025 – June 2026	Assist Interim Director of Finance with day-to-day operations and provide Year-end close schedules and audit schedules
Audit Completion and Finalization of Financial Reports	December 2024 and December 2025	Final Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR)
Additional In-Scope Projects (Accounting Support Services), as directed by the City	April 2025 – June 2026	To be determined based on subsequent discussions with the City for accounting support service needs

Description of Quantity Unit Cost

Lump Sum Amount: \$200,000 annually for FY2024-25 and FY2025-26

Should the consultant be requested to perform additional finance related services, the following positions and hourly rates are as follows:

Staff Manager (or similar as Manager)	\$265, hourly rate
Staff Associate (or similar as Senior Associate)	\$201, hourly rate