



Date: _____, 2026

Special Districts Client Accounting & Advisory Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated _____, 2026 or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and _____ ("you," "your," "board of directors" or "the district"). The purpose of this SOW is to outline certain services you wish us to perform through December 31, 2027 in connection with that agreement.

Scope of professional services

Thuy Dam is responsible for the performance of the recurring services identified in this agreement.

Ongoing normal accounting services:

- Outsourced accounting activities
 - CLA will review and assist the District with the following accounting records:
 - Cash receipts journal
 - Cash disbursements journal
 - General ledger
 - Accounts receivable journals and ledgers
 - Schedule of disbursements
 - Bank account reconciliations
 - Investment records
 - Prepare annual financial statements and supplementary information, but not perform a compilation with respect to those financial statements; additional information is provided below
 - Prepare the year-end financial statements (additional information is provided below) and related audit schedules for use by the District's auditors

- Monitor compliance with grants and assist the District with required reporting
- Be available during the year to consult with you on any accounting matters related to the District
- Document accounting processes and procedures
- Continue process and procedure improvement implementation

Preparation services – financial statements

We will prepare the annual financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information if applicable of the Commissions, which comprise the balance sheet – governmental funds and the related statement of revenues, expenditures, and changes in fund balance – general fund and the related statement(s) or schedule(s) of revenues, expenditures, and changes in fund balance(s) for other applicable funds. The financial statements will not include the related notes to the financial statements; the government-wide financial statements; the statement of revenues, expenditures, and changes in fund balances – governmental funds; statement of cash flows for business type activities, if applicable; and required supplementary information.

Preparation services – annual

We will prepare the year-end financial statements of the government-wide governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information if applicable, and Management Discussion and Analysis, if applicable, which collectively comprise the basic financial statements of the District, and the related notes to the financial statements. The year-end financial statements, including the related notes to the financial statements, will be prepared for use by the District's auditors.

Preparation services –prospective financial information (i.e. unexpired budget information)

You have requested that we prepare the financial forecast, which comprises the forecasted financial statements identified below.

A financial forecast presents, to the best of management's knowledge and belief, the entity's expected financial position, results of operations, and cash flows for the forecasted period. It is based on management's assumptions reflecting conditions it expects to exist and the course of action it expects to take during the forecasted period.

The financial forecast will omit substantially all of the disclosures required by the guidelines for presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA presentation guidelines) other than those related to the significant assumptions.

The supplementary information accompanying the financial forecast will be prepared and presented for purposes of additional analysis and is not a required part of the basic financial forecast. References to the financial statements in the remainder of this SOW are to be taken as a reference to also include the prospective financial information, where applicable.

Engagement objectives, limitations, and responsibilities

We will perform this engagement in accordance with all applicable state and federal laws, and the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

Our engagement cannot be relied upon to identify or disclose any misstatements in the financial statements, the annual budget, or the Application for Exemption from Audit, including misstatements caused by fraud or error, or to identify or disclose any wrongdoing within the district or noncompliance with laws and regulations. However, if any of the foregoing are identified as a result of our engagement, we will promptly report this information to the board of directors of the district. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement, but will promptly report them to the board of directors of the district if they are identified. You agree that we shall not be responsible for any misstatements in the district's financial statements, the annual budget, the Application for Exemption from Audit (if applicable), and the year-end financial statements that we may not identify as a result of misrepresentations made to us by you.

CLA personnel cannot be recognized or act in the capacity of your chief executive officer, chief financial officer, or any other management role and accordingly, CLA cannot accept the corporate responsibility for financial reports and internal control.

For all nonattest services we may provide to you, your management team agrees to assume all management responsibilities; oversee the services within this agreement; designate an individual, preferably within senior management, who possesses suitable skills, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) are for management's use. If you intend to reproduce and publish the financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) and our report thereon, they must be reproduced in their entirety.

We are required by professional standards to identify management's responsibilities in this agreement. Professional standards define management as the persons with executive responsibility for the conduct of the district's operations and may include some or all of those charged with governance. Those standards require that you acknowledge and understand that management has the following overall responsibilities that are fundamental to our undertaking the engagement:

- a)** Assigning a primary contact that will act as the main conduit for communications, logistics and other such interaction.
- b)** We will assist with the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements, the annual budget, and the Application for Exemption from Audit (if applicable) that are free from material misstatement, whether due to fraud or error.

- c) With the assistance of CLA or other consultants, we will support the entity in complying with the laws and regulations applicable to its activities.
- d) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- e) To provide us with the following:
 - i) Access to all information relevant to the preparation and fair presentation of the financial statements, and the annual budget, the Application for Exemption from Audit (if applicable) such as records, documentation, and other matters that we may not otherwise have access to.
 - ii) Additional information that may be requested for the purpose of the engagement.
 - iii) Unrestricted access to persons within the entity with whom we determine it necessary to communicate.

We understand that you are engaging us to make recommendations and perform services to help you meet your responsibilities relevant to the preparation and fair presentation of the financial statements, the annual budget, and the Application for Exemption from Audit (if applicable).

Fees and terms

The professional fees (guaranteed through December 31, 2027) for these services are as follows:

Item	Fee
Fixed Fee	\$70,000 per year (see below) + \$7,000 one-time onboarding
	- Monthly Accounting: \$42,000 (\$3,500 per month)
	- Annual Budget Prep and Coordination: \$8,000
	- Annual Audit Prep and Coordination: \$20,000

Included in the fixed fees are meetings and phone calls to discuss operations, business matters, and accounting matters of the entity. While the fixed fees entitle the entity to consultations with us, if organizational conditions change or the scope of the work requires substantial additional effort beyond what has been defined in this agreement, CLA agrees to perform the additional work at a mutually agreed upon price.

Out-of-pocket expenses such as out-of-town travel, meals, and lodging will be billed at cost and are not included in the fees quoted above. Included in the fixed fees are a technology and client support fee calculated by applying CLA's percentage rate in effect at the time of invoicing to the professional fees billed on the invoice (the "Client Support Fee"), and all meetings and phone calls to discuss operations, business matters, and accounting matters of the entity. The fee estimates are based on anticipated cooperation from your personnel and their assistance with preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the estimated fees will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimate.

Billing rates guaranteed through December 31, 2027:

Services performed by	Rate per hour
Principal	\$315-\$650
Consulting CFO	\$304-\$440
Consulting Controller/Assistant Controller	\$220-\$400
Senior	\$155-\$250
Staff	\$135-\$210
Administrative Staff	\$130-\$185

Subsequent to the billing rate guarantee date, the rates may be adjusted as agreed between you and CLA through a new SOW.

Our professional fees will be billed based on the degree of responsibility and contribution of the professionals working on the engagement. Included in the fixed fees are a technology and client support fee calculated by applying CLA's percentage rate in effect at the time of invoicing to the professional fees billed on the invoice (the "Client Support Fee"), and all meetings and phone calls to discuss operations, business matters, and accounting matters of the entity.

Municipal advisors

For the avoidance of doubt, the district is not engaging CLA as a municipal advisor, and CLA is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 158 of the Securities Exchange Act of 1934 (the "Act"). CLA is not recommending an action to you, is not acting as an advisor to you, and does not owe a fiduciary duty to you pursuant to Section 158 of the Act with respect to the information and material contained in the deliverables issued under this engagement. You should discuss any information and material contained in

the deliverables with any and all internal and external advisors that you deem appropriate before acting on this information or material.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below and return a signed copy to us to indicate your acknowledgment and understanding of, and agreement with, this SOW.

CliftonLarsonAllen LLP

Thuy Dam

Principal

303-793-1426

thuy.dam@claconnect.com

Response

This SOW correctly sets forth the understanding of _____ and is accepted by:

CLA

CLA

Client

SIGN:

SIGN:

Thuy Dam, Principal

DATE:

DATE: