

PERSONAL SERVICES CONTRACT (ORS Chapter 279B)

This Agreement is made and entered into by and between COLUMBIA COUNTY, a political subdivision of the State of Oregon, hereinafter referred to as "County", and MERINA+CO, hereinafter referred to as "Contractor".

WITNESSETH:

IT IS HEREBY AGREED by and between the parties above-mentioned, in consideration of the mutual promises hereinafter stated, as follows:

1. Effective Date. This Agreement is effective on the date last signed, below.
2. Completion Date. The completion date for this Agreement shall be no later than ninety (90) days from the effective date.
3. Contractor's Services. Contractor agrees to provide the services described in Contractor's Proposal, which is attached hereto as Exhibit A and incorporated herein by this reference. In case of conflict between Contractor's Proposal and this Agreement, this Agreement shall control.
4. Consideration. County shall pay Contractor on a time-and-materials basis, based on the standard fees set forth in Exhibit A in an amount not to exceed \$50,000, said amount to be the complete compensation to Contractor for the services performed under this agreement. This fee shall include all expenses. Unless otherwise agreed to in writing by the parties, payment shall be made monthly based on invoices received by the County. This Agreement is subject to the appropriation of funds by County, and/or the receipt of funds from state and federal sources. In the event sufficient funds shall not be appropriated, and/or received, by County for the payment of consideration required to be paid under this Agreement, then County may terminate this Agreement in accordance with Section 17 of this Agreement.
5. Contract Representatives. Contract representatives for this Agreement shall be:

FOR COUNTY

FOR CONTRACTOR

Lindsay Elder
 Interim Finance Director
 230 Strand
 St. Helens, Oregon 97051
 503-397-7252
Pam.smith@columbiacountyor.gov

Tonya Moffitt
 Managing Partner
 7624 SW Mohawk Street
 Tualatin, Oregon 97062
 503-723-0300
tmoffitt@merina.com

All correspondence shall be sent to the above addressees when written notification is necessary. Contract representatives can be changed by providing written notice to the

other party at the address listed.

6. Permits - Licenses. Unless otherwise specified, Contractor shall procure all permits and licenses, pay all charges and fees and give all notices necessary for performance of this Agreement prior to commencement of work.

7. Compliance with Codes and Standards. It shall be the Contractor's responsibility to demonstrate compliance with all applicable building, health and sanitation laws and codes, and with all other applicable Federal, State and local acts, statutes, ordinances, regulations, provisions and rules. Contractor shall engage in no activity which creates an actual conflict of interest or violates the Code of Ethics as provided by ORS Chapter 244, or which would create a conflict or violation if Contractor were a public official as defined in ORS 244.020.

8. Reports. Contractor shall provide County with periodic reports about the progress of the project at the frequency and with the information as prescribed by the County.

9. Independent Contractor. Contractor is engaged hereby as an independent contractor and shall not be considered an employee, agent, partner, joint venturer or representative of County for any purpose whatsoever. County does not have the right of direction or control over the manner in which Contractor delivers services under this Agreement and does not exercise any control over the activities of the Contractor, except the services must be performed in a manner that is consistent with the terms of this Agreement. County shall have no obligation with respect to Contractor's debts or any other liabilities of Contractor. Contractor shall be responsible for furnishing all equipment necessary for the performance of the services required herein. In addition:

A. Contractor will be solely responsible for payment of any Federal or State taxes required as a result of this Agreement.

B. This Agreement is not intended to entitle Contractor to any benefits generally granted to County employees. Without limitation, but by way of illustration, the benefits which are not intended to be extended by this Agreement to the Contractor are vacation, holiday and sick leave, other leaves with pay, tenure, medical and dental coverage, life and disability insurance, overtime, social security, workers' compensation, unemployment compensation, or retirement benefits (except insofar as benefits are otherwise required by law if the Contractor is presently a member of the Public Employees Retirement System).

C. The Contractor is an independent contractor for purposes of the Oregon workers' compensation law (ORS Chapter 656) and is solely liable for any workers' compensation coverage under this Agreement. If the Contractor has the assistance of other persons in the performance of the Agreement, the Contractor shall qualify and remain qualified for the term of this Agreement as a carrier-insured or self-insured employer under ORS 656.407. If the Contractor performs this Agreement without the

assistance of any other person, unless otherwise agreed to by the parties, Contractor shall apply for and obtain workers' compensation insurance for himself or herself as a sole proprietor under ORS 656.128.

10. Statutory Provisions. Pursuant to the requirements of ORS 279B.220 through 279B.235 and Article XI, Section 10 of the Oregon Constitution, the following terms and conditions are made a part of this Agreement:

A. Contractor shall:

(1) Make payment promptly, as due, to all persons supplying to Contractor labor or material for the performance of the work provided for in this Agreement. [ORS 279B.220 (1)]

(2) Pay all contributions or amounts due the Industrial Accident Fund from the Contractor or any subcontractor incurred in the performance of this Agreement. [ORS 279B.220 (2)]

(3) Not permit any lien or claim to be filed or prosecuted against County on account of any labor or material furnished. [ORS 279B.220 (3)]

(4) Pay to the Department of Revenue all sums withheld from employees pursuant to ORS 316.167. [ORS 279.220 (4)]

B. Contractor shall promptly, as due, make payment to any person, co-partnership, association or corporation, furnishing medical, surgical and hospital care services or other needed care and attention, incident to sickness and injury, to the employees of Contractor, of all sums that Contractor agrees to pay for the services and all moneys and sums that Contractor collects or deducts from the wages of employees under any law, contract or agreement for the purpose of providing or paying for such services. [ORS 279B.230 (1)]

C. Contractor shall pay Contractor's employees who work under this Agreement at least time and a half for all overtime the employees work in excess of 40 hours in any one week, except for employees under a personal services public contract who excluded under ORS 653.010 to 653.261 or under 29 U.S.C. 201 to 209 from receiving overtime. [ORS 279B.235 (3)]

D. Contractor shall notify in writing employees who work on this Agreement, either at the time of hire or before work begins on this Agreement, or by posting a notice in a location frequented by employees, of the number of hours per day and days per week that the contractor may require the employees to work. [ORS 279B.235 (2)]

E. All subject employers working under this Agreement are either employers that will comply with ORS 656.017 or employers that are exempt under ORS 656.126. [ORS 279B.230 (2)]

F. This Agreement is expressly subject to the debt limitation of Oregon counties set forth in Article XI, Section 10 of the Oregon Constitution, and is contingent upon funds being appropriated therefor. Any provisions herein which would conflict with law are deemed inoperative to that extent.

11. Non-Discrimination. Contractor agrees that no person shall, on the grounds of race, color, creed, religion, national origin, sex, sexual orientation, marital status, handicap, age, or any other characteristic protected by law, suffer discrimination in the performance of this Agreement when employed by Contractor. Contractor certifies that it has not discriminated and will not discriminate, in violation of ORS 279A.110, against a disadvantaged business enterprise, a minority-owned business, a woman-owned business, a business that a service-disabled veteran owns or an emerging small business enterprise that is certified under ORS 200.055 in awarding a subcontract.

12. Tax Compliance. As required by ORS 279B.045, Contractor represents and warrants that Contractor has complied with the tax laws of this state and all political subdivisions of this state, including but not limited to ORS 305.620 and ORS Chapters 316, 317, and 318. Contractor shall continue to comply with the tax laws of this state and all political subdivisions of this state during the term of the public contract. Contractor's failure to comply with the tax laws of this state or a political subdivision of this state before the Contractor executes this Agreement or during the term of this Agreement is a default for which County may terminate this Agreement and seek damages and other relief available under the terms of this Agreement or under applicable law. Contractor hereby certifies, under penalty of perjury, as provided in ORS 305.385(6), that to Contractor's knowledge, Contractor is not in violation of any of the tax laws of this state or political subdivision of this state, including but not limited to ORS 305.380(4).

13. Nonassignment; Subcontracts. Contractor shall not assign, subcontract or delegate the responsibility for providing services hereunder to any other person, firm or corporation without the express written permission of the County, except as provided in Contractor's Proposal.

14. Nonwaiver. The failure of the County to enforce any provision of this Agreement shall not constitute a waiver by the County of that or any other provision of the Agreement.

15. Indemnity. Contractor shall indemnify, defend, save, and hold harmless the County, its officers, agents and employees, from any and all claims, suits or actions of any nature, including claims of injury to any person or persons or of damage to property, caused directly or indirectly by reason any error, omission, negligence, or wrongful act by Contractor, its officers, agents and/or employees arising out the performance of this agreement. This indemnity does not apply to claims, suits or actions arising solely out of the negligent acts or omissions of the County, its officers, agents or employees.

16. Insurance. Contractor shall maintain commercial general liability and property damage insurance in an amount of not less than \$2,000,000 per occurrence to protect County, its officers, agents, and employees. Contractor shall provide County a certificate or certificates of insurance in the amounts described above which names County, its officers, agents and employees as additional insureds. Such certificate or certificates shall be accompanied by an additional insured endorsement. Contractor shall also maintain errors and omissions insurance in an amount not less than \$2,000,000. Contractor agrees to notify County immediately upon notification to Contractor that any insurance coverage required by this paragraph will be canceled, not renewed or modified in any material way, or changed to make the coverage no longer meet the minimum requirements of this Contract.

17. Termination. This Agreement may be terminated at any time in whole or in part by mutual consent of both parties. The County may terminate this Agreement, effective upon delivery of written notice to Contractor, or at such later date as may be established by the County under the following conditions:

A. If Contractor fails to perform the work in a manner satisfactory to County.

B. If any license or certificate required by law or regulation to be held by Contractor to provide the services required by this Agreement is for any reason denied, revoked, or not renewed.

C. If funding becomes inadequate to allow the work to continue in accordance with the project schedule.

In case of termination, Contractor shall be required to repay to County the amount of any funds advanced to Contractor which Contractor has not earned or expended through the provision of services in accordance with this Agreement. However, Contractor shall be entitled to retain all costs incurred and fees earned by Contractor prior to that termination date, and any amounts remaining due shall be paid by County not to exceed the maximum amount stated above and decreased by any additional costs incurred by County to correct the work performed.

The rights and remedies of the County related to any breach of this Agreement by Contractor shall not be exclusive and are in addition to any other rights and remedies provided by law or under this Agreement. Any termination of this Agreement shall be without prejudice to any obligations or liabilities of either party already accrued before such termination.

18. Time of the Essence. The parties agree that time is of the essence in this Agreement.

19. Ownership of Documents. All documents of any nature and/or electronic data including, but not limited to, working papers, reports, material necessary to understand the documents and/or data, drawings, works of art and photographs, produced,

prepared and/or compiled by Contractor pursuant to this Agreement are the property of County, and it is agreed by the parties that such documents are works made for hire. Contractor hereby conveys, transfers, and grants to County all rights of reproduction and the copyright to all such documents.

20. Mediation. In the event of a dispute between the parties arising out of or relating to this Contract, the parties agree to submit such dispute to a mediator agreed to by both parties as soon as practicable after the dispute arises, and preferably before commencement of litigation of any permitted arbitration. The parties agree to exercise their best efforts in good faith to resolve all disputes in mediation.

21. Choice of Law. This Agreement shall be governed by the laws of the State of Oregon.

22. Venue. Venue relating to this Agreement shall be in the Circuit Court of the State of Oregon for Columbia County, located in St. Helens, Oregon.

23. Attorneys' Fees. In the event an action, suit or proceeding, including appeal therefrom, is brought for failure to observe any of the terms of this Agreement, each party shall be responsible for its own attorneys' fees, expenses, costs and disbursements for said action, suit, proceeding or appeal.

24. Severability. If any provision of this Agreement is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holdings shall not affect the validity of the remaining portions hereof.

25. No Third-Party Rights. This Agreement is solely for the benefit of the parties to this Agreement. Rights and obligations established under this Agreement are not intended to benefit any person or entity not a signatory hereto.

26. Counterparts. This Agreement may be executed in several counterparts (facsimile or otherwise) all of which when taken together shall constitute one agreement binding on all Parties, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of this Agreement so executed shall constitute an original.

27. Electronic Signatures. The Parties agree that signatures showing on PDF documents, including but not limited to PDF copies of the Agreement and amendments, submitted or exchanged via email are "Electronic Signatures" under ORS Chapter 84 and bind the signing Party and are intended to be and can be relied upon by the Parties. The County reserves the right at any time to require the submission of the hard copy originals of any documents.

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28. ENTIRE AGREEMENT. THIS AGREEMENT (INCLUDING THE EXHIBITS) CONSTITUTES THE ENTIRE AGREEMENT BETWEEN THE PARTIES. NO WAIVER, CONSENT, MODIFICATION OR CHANGE OF TERMS OF THIS AGREEMENT SHALL BIND EITHER PARTY UNLESS IN WRITING AND SIGNED BY BOTH PARTIES. SUCH WAIVER, CONSENT, MODIFICATION OR CHANGE, IF MADE, SHALL BE EFFECTIVE ONLY IN THE SPECIFIC INSTANCE AND FOR THE SPECIFIC PURPOSE GIVEN. THERE ARE NO UNDERSTANDINGS, AGREEMENTS, OR REPRESENTATIONS, ORAL OR WRITTEN, NOT SPECIFIED HEREIN REGARDING THIS AGREEMENT. CONTRACTOR, BY THE SIGNATURE OF ITS AUTHORIZED REPRESENTATIVE(S) BELOW, HEREBY ACKNOWLEDGES THAT IT HAS READ THIS AGREEMENT, UNDERSTANDS IT AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

CONTRACTOR:

COUNTY:

By: _____

By: _____

Kellie Jo Smith, Chair

Name: _____

By: _____

Casey Garrett, Commissioner

Date: _____

By: _____

Margaret Magruder, Commissioner

Approved as to form

Date: _____

By: _____

Office of County Counsel

September 2, 2025

Columbia County
230 Strand Street
St. Helens, Oregon 97051

The Columbia County (the County) has requested assistance with workpaper preparation and drafting the financial statements. The financial statements are comprised of the financial statements of the governmental activities and each major fund as of and for the year ended June 30, 2025, and the related notes to the financial statements, as well as management's discussion and analysis (MD&A), required supplementary information, supplementary information, and statistical section.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

The objective of our engagement is to prepare the County's financial statements in accordance with the financial reporting framework you select, based on information provided by you. It is our understanding that you have selected accounting principles generally accepted in the United States of America (U.S. GAAP) as your financial reporting framework and, as such, that is the framework we will use for this engagement.

As preparation services differ significantly from a compilation, review, or an audit of financial statements, the information provided by management will not be verified, corroborated, compiled, reviewed, or audited. Additionally, this engagement does not contemplate obtaining an understanding of the entity's system of internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (e.g., cancelled checks or bank images); or performing other procedures ordinarily occurring in an audit or review of financial statements. Therefore, this engagement does not provide a basis for expressing an opinion or a conclusion; nor will we express any level of assurance on the financial statements being prepared. Accordingly, no form of assurance will be given on the financial statements.

Because we are performing our preparation services as accountants rather than as auditors, County should not record or describe our services as an “audit” or “auditing” in its minutes or books of record.

Our engagement cannot be relied upon to disclose errors, fraudulent financial reporting, misappropriation of assets, or noncompliance with laws and regulations that may have occurred. You understand and agree that you are responsible for preventing and detecting fraud.

Management Responsibilities

By your signature below, you acknowledge that management understands and agrees to assume all of the responsibilities stipulated in this section. The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARSs:

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of financial statements.
- b. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- c. The prevention and detection of fraud.
- d. To ensure that the entity complies with the laws and regulations applicable to its activities.
- e. 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.
- f. To provide us with:
 - i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
 - ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
 - iii. Unrestricted access to persons within the County of whom we determine necessary to communicate.

As outlined in this letter, we will prepare your financial statements and may advise you about appropriate accounting principles and their application, but the final responsibility for the preparation of the financial statements in accordance with the financial reporting framework you selected, U.S. GAAP, remains with you. Also, as part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing and accepting the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. Management understands that the financial statements prepared in accordance with the terms of this letter will not be accompanied by a report; and agrees that the financial statements will clearly indicate that no assurance is provided on them.

Other Relevant Information

Tonya Moffitt is the engagement partner and is responsible for supervising the engagement.

Our fee for these services will be at our standard hourly rates which includes all out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$80,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your review. Rates are attached to the end of this letter. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the review. 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.

We may from time to time, depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers, some of whom may be cloud-based, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm

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makes no warranty, expressed or implied, on the security of electronic data transfers. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In accordance with the terms and conditions of this agreement, the County shall be responsible for the accuracy and completeness of all data, information and representations provided to us for purposes of this engagement. Because of the importance of oral and written management representations to the effective performance of our services, the County releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

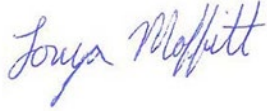
It is our policy to keep records related to this engagement for seven years. However, Merina+Co, does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by government or regulatory agencies. Merina+Co does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in possession all your financial and non-financial information, data and records. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period Merina+Co shall be free to destroy our records related to this engagement.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions, including password protecting confidential documents. However, as email can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom it is directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of email transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

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We appreciate the opportunity to be of service to the County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Tonya Moffitt, CPA
Managing Partner
Merina+Co.

RESPONSE:

This letter correctly sets forth the understanding of the Columbia County.

By: _____

Title: _____

Date: _____

Merina+Co's standard rates effective July 1st, 2025 are as follows:

- + Partner \$315/hour
- + Managing Consultant \$265/hour
- + Sr. Consultant \$210/hour
- + Consultant \$160/hour