

TO: Members of the Board of Public Works and Safety
FROM: Jeffrey L. Spalding, CFO & Controller
SUBJECT: O. W. Krohn & Associates – Consulting Services Agreement
DATE: February 27, 2024

I recommend the Board of Public Works approve the attached renewal agreement with a current vendor for an existing service to the City. The agreement stipulates a "not to exceed" limit of \$195,000 through 12/31/2024. That total represents \$155,000 for CAFR & Related Activities and \$40,000 for Other Consulting Services. Up to 25% of the services provided under the "CAFR & Related Activities" engagement scope may be attributable to work for the Wastewater Utility and will be charged accordingly.

OFA will initially encumber only \$150,000 of that total amount within its 2024 operational budget, based upon available funding, and manage to that constraint.

Under this agreement, O. W. Krohn & Associates (OWK) provides the City with a wide array of financial reporting and fiscal analysis services. See listing below:

- Preparation and submission of the Comprehensive Annual Financial Report (CAFR)
- Audit support services
- Preparation and submission of certain State-mandated financial data into the Indiana Gateway for Local Government Units (Gateway)
- Maintaining the City's Master Debt Summary Report
- Consulting on routine and unusual financial accounting matters
- Special projects/analysis related to potential debt financing actions

To be clear, financial advisory services on bond issuance, provided by OWK, is not funded through this agreement. In those cases, individual contracts are executed for each instance.

I am available at your call for any questions about the proposed agreement.

Attachments
JLS:jnt



December 15, 2023

Mr. Jeffrey Spalding, CFO & Controller
City of Noblesville
16 S. 10th Street
Noblesville, Indiana 46060

Consulting Services Agreement
2023 Annual Comprehensive Financial Report (ACFR) and Other General Financial Consultations

Dear Jeff:

Thank you for engaging our firm again to assist the City of Noblesville in the preparation of its ACFR report and to continue to provide additional financial advisory services as further described herein. We continue to believe that the presentation of the ACFR is a significant accomplishment, and we are happy to help you continue this trend in financial reporting excellence.

O. W. Krohn & Associates LLP is a firm of Certified Public Accountants & Consultants with a concentrated practice that serves the needs of local governments and utilities. We are duly licensed by the State of Indiana as CPAs and are registered Municipal Financial Advisors with the Securities and Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB). Our firm has more than 25 years of direct experience serving Indiana Counties, Cities, Towns, Townships, Conservancy Districts, Fire Territories and various other governmental units. We have assisted several units of local government in preparing ACFR's beginning in 1996. This will be the fourteenth year that we will be preparing all of the financial statements and other sections of the ACFR for the City of Noblesville.

ENGAGEMENT SCOPE – ACFR and Related Activities

1. Assist with preparation and submission of Annual Financial Report requirements on Gateway for both the City and Redevelopment Authority
 - a. 2023 Receipts and Disbursements data by fund
 - b. 2023 Fund reports
 - c. Balance fund transfers
 - d. Capital Asset report
 - e. Grant information
 - f. Accounts Receivable and Payable information
 - g. Debt information
 - h. Lease reporting
 - i. Financial assistance to non-governmental entities
 - j. Required surety information upload
2. Compilation of trust statement transactions for all Redevelopment Funds held by trustees and not on the City's internal fund reports. Prepare monthly and annual statements for all funds. All receipts and disbursements will be appropriately categorized by financial statement line items needed for both the City AFR and the RDA annual report and ACFR as further described below.
3. Assist the City in preparing the 2023 financial statements that will be provided to the State Board of Accounts and external auditors for the ACFR. Our involvement will include the following areas:

- a. Conversion of cash basis information from the City's Annual Financial Report (AFR) to modified accrual fund statements for all funds of the City. This conversion will be based upon the records you provide including the December 31, 2023, Fund Report, Revenue Reports by Fund and Appropriation Summary & Detail by Fund.
 - b. Draft detailed combining Governmental Fund Statements for the audit work papers and ACFR.
 - c. Conversion of Governmental Fund Statements to Government Wide full accrual statements including Statement of Net Assets and Statement of Activities. This includes comprehensive adjustments to correctly report the following: capital assets, capital leases, long term debt, accrued interest payable, deferred revenues, pension assets & liabilities, OPEB assets & liabilities, compensated absences and internal service funds. We will also prepare the required basic financial statements for the proprietary funds (Enterprise and Internal Service Funds), and Fiduciary Funds. We will work with you and the State Board of Accounts to ensure full implementation of any new GASB standards.
 - d. Conversion of the cash basis accounting information for the Wastewater Utility to full accrual enterprise statements. Includes recording of capital asset transactions and collaboration with Utility's financial consultant who provides their detailed transaction analysis by fund worksheets as source information. Prepare detail journal entries to create long term debt accounts and all other long-term assets and liabilities.
4. Provide assistance and coordination related to the City's detailed capital asset database and related financial reporting requirements for the ACFR.
- a. Obtain Keystone system addition, disposal and ending asset lists for all departments of the City. Review reports for reasonableness including depreciation calculations. Create worksheets for the auditors that document the addition and disposal activities.
 - b. Review database reports for all construction projects maintained by the Engineering Department. Ensure reasonableness of classifications and related assumptions. Compare transactions to additions on the Construction in Progress Summary prepared by the Engineering Department to ensure agreement. For completed projects, test the amounts capitalized and expensed and ensure that the proper amounts by category were included in the final Keystone Asset Reports. This also includes all additions paid for in the first 60 days of the ensuing year which represent contracts payable.
 - c. For construction projects not under the oversight of the Engineering Department, meet with appropriate Department heads and their construction managers. Request detail of all project expenditures in a format that can be rolled up into major asset category (land, buildings, improvements, machinery & equipment). Assist in tracking during construction and capitalizing when project is completed and in service.
 - d. Review the annual Infrastructure Asset Report including the updated inventory of roadways, right of way, storm water facilities and traffic signals which engineering prepares. Confirm agreement with construction in progress schedules and include in additions worksheets for the auditors.
 - e. Reconcile Keystone Reports to the capital asset schedules prepared for the audit and used to create the asset entries for the financial statements.
 - f. Prepare journal entries to record all additions, disposals and depreciation expense in the Government Wide Statements. This includes proper recognition of contributed assets.
 - g. Prepare note and tabular disclosures that report 2023 capital asset activity for all governmental activities.
 - h. Implementation of GASB 96 Subscription Based Technology Arrangements accounting requirements and related note disclosures.

5. Assist the City in preparing required data tables for the Notes to Financial Statements and the Required Supplemental Information sections including budget to actual comparisons.
6. Prepare the required schedules and notes to complete the Introductory Section, Management's Discussion and Analysis Section, and the Statistical Section. We will work with appropriate City Officials to obtain necessary information for these sections.
7. Meet with auditors during fieldwork to answer questions and provide additional information as needed.
8. After fieldwork is completed, make any agreed to adjustments and updates. Coordinate submission of document to printer for creation of books in hard copy and electronic form. Coordinate filing with GFOA for June 30 submission including the filing questionnaire and written responses to the prior year's grading report findings. Assist with the filing of extensions, as needed.

ENGAGEMENT SCOPE – Other General Financial Consulting Services

1. Participate in routine bi-monthly meetings/virtual meetings with Controller and key financial staff to consult on current financial accounting and reporting matters and concerns. Includes updates and status reports on the ACFR and related activities.
2. Financial policy review and development including presentations at monthly financial officers' meetings as requested.
3. Implementation strategies for new financial accounting and reporting requirements.
4. Management of comprehensive debt database including routine updates for new bonds, refinancing transactions and repayments. Assist with integration of additional related data as identified and create and maintain debt summary report for City Officials.
5. Maintaining current statutory debt limit information for the City, Parks and Redevelopment Commission.
6. Preparation of financial sections of state mandated annual operation report for road and street funds (LTAP Report).
7. Assist with lending bank requests of ongoing financial reporting not already covered by EMMA filings which are handled by the City's dissemination agent.
8. Preliminary analysis of potential bond transactions (new money and refinancing) as to general structure, available security and related debt capacities. If the City moves forward with debt issuance, that work is beyond the scope of this agreement and a separate Municipal Advisory services agreement will be developed for that.

ENGAGEMENT COST

Hourly time charges will fall within a range of \$100 to \$275 per hour for services rendered through 12/31/2024, depending on the level of service necessary for the tasks being performed as shown below:

2024 Rates	
Partner	\$275
Project Managers	\$225
Senior Consultants	\$195
Staff Accountants	\$125
Para-Professionals	\$100

The partner for this engagement will be James Treat, CPA and the Project Manager will be Nathan Fox. Other staff will be assigned as required. We will provide monthly billings based upon the work completed. The total billed amounts for our services rendered, by engagement category, shall not exceed the amounts listed as follows:

ACFR & Related Activities Scope #1 through #8	\$155,000 (Approximately 25% relates to the Wastewater financial accounting and reporting activities)
Other Consulting Services Scope #1 through #8	\$40,000

If during the term of the agreement it is determined that services requested by the City will be beyond the scope of this proposal or exceed the above fee amounts, we will inform the City of any additional costs before services are rendered.

Our long-term relationship with the City is extremely important. We appreciate the opportunity to continue to serve as a valued consultant.

Sincerely,
O. W. Krohn & Associates LLP

James W. Treat

James W. Treat, Partner

Accepted by:


Jeff Spalding, CFO & Controller

City of Noblesville Form Contract for Services

Krohn & Associates
Service Provider

Financial Accounting Services

Type of Service

This Form Contract for Services (hereinafter referred to as "Agreement"), entered into by and between the City of Noblesville and/or one of its departments (hereinafter referred to as "Noblesville"), and Krohn & Associates (hereinafter referred to as "Contractor"), is executed pursuant to the terms and conditions set forth herein. In consideration of those mutual undertakings and covenants and other good and valuable consideration, the adequacy of which is mutually acknowledged, the parties agree as follows:

SECTION I. DUTIES OF CONTRACTOR.

- 1.01 The Contractor shall provide the services as set forth or described in *Attachment A*, attached to and made a part of this Agreement. The Contractor agrees that the services shall be consistent with generally accepted commercial standards in the relevant trades or professions. To the extent *Attachment A* purports to incorporate contractual terms of service, any such terms are voidable at the option of Noblesville.

SECTION II. TERM.

- 2.01 This Agreement shall be in effect until the services described in *Attachment A* are fully and satisfactorily performed and Noblesville has paid Contractor for applicable services, unless earlier terminated in accordance with this Agreement.
- 2.02 This Agreement may be renewed beyond the expiration by agreement of parties. The term of the renewal shall not be longer than the term of the original Agreement. A renewal shall be by written notice sent by either party and written acceptance by the other. All other terms and conditions of the Agreement shall remain the same as set forth herein and may be amended only by written instrument signed by both Noblesville and Contractor and attached hereto as an amendment.

SECTION III. COMPENSATION OF THE CONTRACTOR.

- 3.01 The Contractor shall furnish all labor, materials, supplies, and services in accordance with the conditions of this Agreement necessary to complete the services as defined in *Attachment A*.
- 3.02 Payment will be for the amount set forth in *Attachment A*. No payments will be provided prior to commencement of services, absent a performance bond from Contractor adequate to cover the cost of completing such services.
- 3.03 Contractor shall submit a properly itemized invoice referencing services performed and/or applicable expenses incurred under this Agreement. Contractor shall cooperate with and provide any other necessary information to Noblesville. Noblesville will pay Contractor within ninety (90) days after receipt of such properly itemized and legitimate claim forms under agreed schedules, and following approval of such claim(s) by applicable governmental bodies as provided by law. All payments are further subject to appropriations as required by applicable law.

SECTION IV. GENERAL PROVISIONS.

- 4.01 Independent Contractor. The parties agree that Contractor is an independent contractor as that term is commonly used and is not an employee of Noblesville. As such, Contractor is solely responsible for all taxes and none shall be withheld from the sums paid to Contractor. Contractor acknowledges that it is not insured in any manner by Noblesville for any loss of any kind whatsoever. The Contractor has no authority, express or implied, to bind or obligate Noblesville in any way.
- 4.02 Subcontracting. The parties agree that Contractor shall not subcontract, assign or delegate any responsibility to perform services to be performed pursuant to this Agreement without prior written approval of Noblesville. In the event that Noblesville approves of any such subcontracting, assignment or delegation, Contractor shall remain responsible for managing, directing and paying the person or persons to whom such responsibilities or obligations are sublet, assigned or delegated. Noblesville shall have no obligation whatsoever toward such persons. Contractor shall take sole responsibility for the quality and quantity of any services rendered by such persons. Any consent given in accordance with this provision shall not be construed to relieve Contractor of any responsibility for performing under this Agreement. Contractor shall be responsible for a background, criminal history, and e-verify check on any additional person involved in performing services pursuant to this Agreement, and the Contractor and any additional persons shall have the duty to report an arrest or the filing of criminal charges against them in writing to Noblesville.
- 4.03 Necessary Qualifications. Contractor certifies that it will furnish to Noblesville, if requested, any and all documentation, certification, authorization, license, permit, or registration required by the laws or rules and regulations of Noblesville, other units of local government, the State of Indiana, and the United States. Contractor further certifies that it is now and will remain in good standing with such governmental agencies and that it is now and will maintain all licenses, permits, registrations, authorizations, or certifications, as applicable to the services in force during the term of this Agreement.
- 4.04 Confidentiality of Noblesville Information. Contractor understands that the information provided to it or obtained from Noblesville during the performance of its services may be confidential and may not, without prior written consent of Noblesville, be disclosed to a person not in Noblesville's employ except to employees or agents of Contractor who have a need to know in order to provide the services. Further, Contractor's Work Product generated during the performance of this Agreement is confidential to Noblesville. The obligations of this section shall survive the termination of this Agreement and shall be applicable to the full extent permissible under statutes governing access to public records. Confidential information shall not include information, that: (a) was known by Contractor at the time it was received; (b) is, as of the time of its disclosure or thereafter becomes, part of the public domain through a source other than Contractor; (c) is made known to Contractor by a third person who does not impose any obligation of confidence on Contractor with respect to such information; (d) is required to be disclosed pursuant to governmental authority, law, regulation, duly authorized subpoena, or court order whereupon Contractor shall provide notice and an opportunity to object to Noblesville prior to such disclosure; or (e) information that is independently developed by Contractor without references to the confidential information. Contractor shall not, under any circumstances, release information provided to it by, or on behalf of, Noblesville that is required to be kept confidential by Noblesville pursuant to Indiana law, except as contemplated by this section, clause (d).
- 4.05 Records; Audit. Contractor shall maintain books, records, documents and other evidence directly pertinent to performance of services under this Agreement. Contractor shall make such materials available at its offices at all reasonable times during the Agreement period and for three (3) years from termination or the date of final payment under this Agreement for inspection by Noblesville or any other authorized representative of Noblesville. Copies thereof, if requested, shall be furnished at no cost to Noblesville.
- 4.06 Ownership of Documents and Materials. All documents, including records, programs, data, film, tape, articles, memos, and other materials, created or developed under this Agreement, shall be considered "work for hire" and the Contractor transfers any ownership claim to Noblesville and all such matters will be the property of Noblesville. Use of these materials, other than related to contract performance by the Contractor, without the prior written consent of Noblesville, is prohibited. During the performance of the services specified herein, the Contractor shall be responsible for any loss or damage to these materials developed for or supplied by Noblesville and used to develop or assist in the services provided herein while the materials

are in the possession of the Contractor. Any loss or damage thereto shall be restored at the Contractor's expense. Full, immediate, and unrestricted access to the work product of the Contractor during the term of this Agreement shall be available to Noblesville. Notwithstanding the foregoing, Contractor shall be entitled to retain a set of its work papers in accordance with professional standards.

In the event Noblesville subsequently uses the documents or materials without retaining the services of Contractor, Noblesville releases the Contractor only from claims and causes of action arising from such subsequent use, but not under the services of this Agreement. Noblesville, to the extent permitted by law, further agrees to indemnify and hold harmless the Contractor from claims and causes of action asserted by any third person or entity to the extent such arises from the Noblesville's subsequent use of documents or materials under this Section.

Notwithstanding the foregoing, it is understood and agreed that Contractor shall retain all of its rights in its proprietary information including, without limitation, methodologies and methods of analysis, ideas, concepts, expressions, know how, methods, techniques, skills, knowledge and experience possessed by Contractor prior to, or acquired by Contractor during the performance of this Agreement and the same shall not be deemed to be Work Product or Work For Hire and Contractor shall not be restricted in anyway with respect thereto.

4.07 Termination for Cause or Convenience.

4.07.1 If Contractor becomes insolvent, or if it refuses or fails to perform the work and services provided by this Agreement, or if it refuses to perform disputed work or services as directed pending resolution of such dispute, or if it fails to make payments to subcontractors or consultants employed by it, or if it otherwise violates or fails to perform any term, covenant or provision of this Agreement, then Noblesville may, without prejudice to any other right or remedy, terminate this Agreement in whole or in part, in writing, provided that Contractor shall be given, except in the case of emergencies, (a) not less than ten (10) calendar days' notice of Noblesville's intent to terminate, and (b) an opportunity for consultation with Noblesville prior to termination. In determining the amount of final payment to be made to Contractor upon such termination for default, if any, no amount shall be allowed for anticipated profit on unperformed services or other work; furthermore, an adjustment shall be made to the extent of any additional costs incurred or reasonably foreseen by Noblesville to be incurred by reason of Contractor's default.

4.07.2 This Agreement may be terminated in whole or in part in writing by Noblesville for Noblesville's convenience; provided that Contractor is given (a) not less than thirty (30) calendar days' notice of intent to terminate and (b) an opportunity for consultation with Noblesville prior to termination. If Noblesville effects termination for convenience, Contractor's compensation shall be equitably adjusted.

4.07.3 Upon receipt of a termination action for default or for Noblesville's convenience, Contractor shall (a) promptly discontinue all services affected, unless the termination notice directs otherwise, and (b) deliver or otherwise make available to Noblesville all data, drawings, specifications, reports, estimates, summaries, and such other information, materials or documents as may have been accumulated by Contractor in performing this Agreement, whether completed or in process.

4.07.4 If, after termination for Contractor's default, it is determined that Contractor was not in default, the termination shall be deemed to have been effected for the convenience of Noblesville. In such event, adjustment of the price provided for in this Agreement shall be made as provided in Paragraph 5.07.2 and the recovery of such price adjustment shall be Contractor's sole remedy and recovery.

4.08 Termination for Failure of Funding. Notwithstanding any other provision of this Agreement and pursuant to Indiana law, if funds for the continued fulfillment of this Agreement by Noblesville are at any time insufficient or not forthcoming through failure of any entity to appropriate funds or otherwise, then Noblesville shall have the right to terminate this Agreement without penalty by giving written notice documenting the lack of funding, in which instance unless otherwise agreed to by the parties, this Agreement shall terminate and become null and void.

4.09 Remedies. Following the occurrence of any default, breach, or other failure to perform requisite services, or an act of negligence or misconduct causing damage to Noblesville, by contractor or any of its employees, agents, or subcontractors, Noblesville shall have every remedy now or hereafter existing at law or in equity or by statute or otherwise which may be available to Noblesville. This provision shall survive any termination of this Agreement.

4.10 Indemnification. Contractor agrees to indemnify, defend, and hold harmless Noblesville and its officers, agents, officials, and employees for any and all third party claims, actions, causes of action, judgments and liens to the extent they arise out of any act or omission by Contractor or any of its officers, agents, employees or subcontractors, regardless of whether or not it is caused in part by the negligence of a party indemnified hereunder. Such indemnity shall include attorney's fees and all costs and other expenses arising therefrom or incurred in connection therewith and shall not be limited by reason of the enumeration of any insurance coverage. Noblesville will not provide such indemnification to the Contractor. This provision shall survive any termination of this Agreement.

4.11 Insurance.

Minimum Insurance Requirements. Prior to commencing Work, the Contractor shall purchase and maintain from insurance companies lawfully authorized to do business in Indiana policies of insurance acceptable to the City, which afford the coverages set forth below. Insurance shall be written for not less than limits of liability specified or required by law, whichever coverage is greater, and shall include coverage for Contractor's indemnification obligations contained in this Agreement. Certificates of Insurance acceptable to the City shall be given to the City prior to commencement of the Work and thereafter upon renewal or replacement of each required policy of insurance. Each policy must be endorsed to provide that the policy will not be cancelled or allowed to expire until at least thirty (30) days' prior written notice has been given to the City; provided however that such policies may be cancelled with only ten (10) days' prior notice for non-payment of premium. The required coverages and limits which Contractor is required to obtain are as follows:

A. Commercial General Liability

Limits of Liability: \$2,000,000 General Aggregate
 \$2,000,000 Products & Completed Ops.
 \$1,000,000 Bodily Injury / Prop. Damage
 \$1,000,000 Personal / Advertising Injury
 \$1,000,000 Each Occurrence

B. Auto Liability

Limits of Liability: \$500,000 Per Accident
Coverage Details All owned, non-owned, & hired vehicles, if applicable

C. Workers Compensation and Employer's Liability

As required by law

D. Excess Liability (Umbrella Form)

Limits of Liability N/A

E. Professional/Errors & Omissions Liability

Limits of Liability \$1,000,000 Each Occurrence
 \$2,000,000 Aggregate

4.12 Notice. Any notice or other correspondence required to be sent under this Agreement shall be sent to:

To Contractor:

Krohn & Associates
231 E. Main Street
Westfield, IN 46074

To Noblesville:

City of Noblesville
16 S. 10th Street
Noblesville, IN 46060
Attn: Office of Finance & Accounting

- 4.13 Disputes. Contractor shall carry on all work required under this Agreement and maintain the schedule for services during all disputes or disagreements with Noblesville. No work shall be delayed or postponed pending resolution of any disputes or disagreements except as Contractor and Noblesville may otherwise agree in writing. Should the Contractor fail to continue to perform its responsibilities as regards all non-disputed work without delay, any additional costs incurred by Noblesville or the Contractor as a result of such failure to proceed shall be borne by the Contractor, and the Contractor shall make no claim against Noblesville for such costs. Noblesville may withhold payments on disputed items pending resolution of the dispute.
- 4.14 Non-discrimination. Contractor and its subcontractors shall not discriminate against any employee or applicant for employment to be employed in the performance of this Agreement, with respect to her or his hire, tenure, terms, conditions, or privileges of employment, or any matter directly or indirectly related to employment, because of her or his race, religion, color, sex, sexual orientation, handicap, disability, national origin, ancestry, disabled veteran status, or Vietnam-era veteran status. Breach of this section shall be regarded as a material breach of this Agreement.
- 4.15 Conflict of Interest. Contractor certifies and warrants to Noblesville that neither it nor any of its agents, representatives or employees who will participate in the performance of any services required by this Agreement has or will have any conflict of interest, direct or indirect, with Noblesville.
- 4.16 Force Majeure. In the event that either party is unable to perform any of its obligations under this Agreement – or to enjoy any of its benefits – because of natural disaster or decrees of governmental bodies not the fault of the affected party (hereinafter referred to as Force Majeure Event), the party who has been so affected shall immediately give notice to the other and shall take commercially reasonable actions to resume performance. Upon receipt of such notice, all obligations under this Agreement shall be immediately suspended except for payment obligations with respect to service already provided. If the period of nonperformance exceeds one hundred eighty (180) days from the receipt of the Force Majeure Event, the party whose ability to perform has not been so affected may, by giving written notice, terminate this Agreement.
- 4.17 Applicable Laws: Forum. The Contractor agrees to comply with all applicable federal, state and local laws, rules, regulations or ordinances, and all provisions required thereby to be included herein are hereby incorporated by reference. The enactment of any state or federal statute or the promulgation of regulations thereunder after execution of this Agreement shall be reviewed by Noblesville and the Contractor to determine whether the provisions of the Agreement require formal modification.
- This Agreement shall be construed in accordance with the laws of the State of Indiana, and by all applicable Municipal Ordinances, Resolutions, Rules, Regulations, or Codes of Noblesville. Suit, if any, shall be brought in the State of Indiana, County of Hamilton.
- 4.18 Waiver. Noblesville's delay or inaction in pursuing its remedies set forth in this Agreement, or available by law, shall not operate as a waiver of any of Noblesville's rights or remedies.
- 4.19 Severability. If any provision of this Agreement is held to be invalid, illegal, or unenforceable by a court of competent jurisdiction, the provision shall be stricken, and all other provisions of this Agreement which can operate independently of such stricken provisions shall continue in full force and effect.
- 4.20 Attorneys' Fees. Contractor shall be liable to Noblesville for reasonable attorneys' fees incurred by Noblesville in connection with the collection or attempt to collect, any damages arising from the negligent or wrongful act or omission of Contractor from Contractor's breach of any provision of this Agreement, from Contractor's indemnity obligation, or from Contractor's failure to fulfill any provisions or responsibility provided herein. This provision shall survive any termination of this Agreement.
- 4.21 Noblesville Officials. No official, director, officer, employee, or agent of Noblesville shall be charged personally by Contractor, its employees, or agents with any liabilities or expenses, or be held personally liable to Contractor under any term or provision or because of the execution of any agreement, or because of any default by Noblesville. This provision shall survive any termination of this Agreement.

- 4.22 Successors and Assigns. Noblesville and Contractor each binds itself and its partners, successors, executors, administrators and assigns to the other party of this Agreement and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Agreement; except as otherwise provided herein, Contractor shall not assign, sublet, or transfer its interest in this Agreement without the written consent of Noblesville. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of Noblesville.
- 4.23 Authority to Bind Contractor. Notwithstanding anything in this Agreement to the contrary, the signatory for the Contractor represents that he/she has been duly authorized to execute agreements on behalf of the Contractor designated above, and has obtained all necessary or applicable approval from the offices of the Contractor to make this Agreement fully binding upon the Contractor when his/her signature is affixed and accepted by Noblesville.
- 4.24 E-Verify. Contractor shall enroll in and verify the eligibility status of all newly hired employees of Contractor through the E-Verify program as outlined in I.C. § 22-5-1.7; however, Contractor shall not be required to verify the work eligibility status of all newly hired employees of Contractor through the E-Verify program if the E-Verify program no longer exists. **CONTRACTOR AFFIRMS, UNDER THE PENALTIES OF PERJURY, THAT CONTRACTOR DOES NOT KNOWINGLY EMPLOYEE AN UNAUTHORIZED ALIEN.**

SECTION V. INTERPRETATION AND INTENT.

- 5.01 This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements, written or verbal, between Noblesville and Contractor. No statements, promises or agreements whatsoever, in writing or verbal, in conflict with the terms of the Agreement have been made by Noblesville or Contractor which in any way modify, vary, alter, enlarge or invalidate any of the provisions and obligations herein stated. This Agreement may be amended and modified only in writing signed by both Noblesville and Contractor.
- 5.02 In resolving conflicts, errors, discrepancies and disputes concerning the scope of the work or services to be performed by Contractor or other rights or obligations of Noblesville or Contractor, the document or provision thereof imposing the greater obligation upon Contractor and affording the greater right or remedy to Noblesville, shall govern.
- 5.03 Any interpretation applied to this Agreement, by the parties hereto, by an arbitrator, court of law, or by any other third party, shall not be made against Noblesville solely by virtue of Noblesville or Noblesville's representatives having drafted all or any portion of this Agreement.
- 5.04 This Agreement shall include, and incorporate by reference, any provision, covenant or condition required or provided by law or by regulation of any state or federal regulatory or funding agency.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the dates subscribed below.

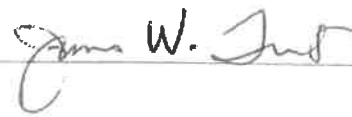
City of Noblesville ("Noblesville")

("Contractor")

By:



By:



Printed: Jeffrey L. Spalding

Printed: James W. Treat

Title: CFO & Controller

Title: Partner

Date:

2/9/2024

Date:

2/9/2024

All of which is approved by the Board of Public Works and Safety of the City of Noblesville this
27th day of February 2024.

JACK MARTIN, PRESIDENT



JOHN DITSLEAR, MEMBER



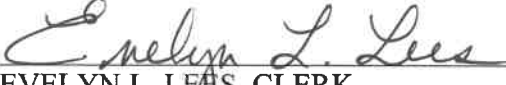
LAURIE DYER, MEMBER



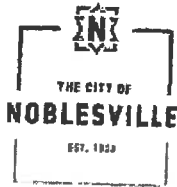
ROBERT J. ELMER, MEMBER

RICK L. TAYLOR, MEMBER

ATTEST:



EVELYN L. LEES, CLERK
CITY OF NOBLESVILLE, INDIANA



Funding Verification/Encumbrance Request Form

Date to be submitted to BoW/Park Board: 02/13/2024 (put N/A if not submitting to BoW/Park Board)

Vendor name: OW Krohn & Associates

Vendor Address: 1769 PO Box 247, Westfield, IN 46074

Brief description of purchase: Financial Consulting Services & ACFR Prep

Source of Funding:

- Current Year Operational Budget
- Subsequent Year Operational Budget¹
- Funding not yet finalized (attach explanation)²
- Loan or debt proceeds
- Non-Appropriated Fund³

Fund #	101
Department #	003
Project # (N/A if no project #)	N/A
Expense Object #	Amount
#1	\$12,100
#2	\$160,000
#3	

- 1) This option may only be selected AFTER the adoption of the subsequent year budget. DFA will create a PO prior to the start of the next year. If contract details change in between form submission and the start of the year, contact DFA Staff.
- 2) This option may only be selected in unusual circumstances. An additional FVF will need to be submitted to DFA once funding source has been determined. DFA will not create a PO until this follow-up form has been submitted.
- 3) These funds are not appropriated through the annual budget process. They include but are not limited to grant funds and impact fee funds.

Are you requesting that a Purchase Order (PO) be created for this expenditure?

- Yes Select for all purchases/contracts that will not be paid immediately
- No Select ONLY if department plans to initiate payment immediately

The Department certifies that sufficient appropriation authority exists in the stated fund and expense series to obligate the expense for future payment.

Department Director

(Signature) [Handwritten Signature]

Jeffrey L. Spalding 01/26/2024
(Printed Name) (Date)

Please email completed form to OFABudget@noblesville.in.us

FOR OFFICE OF FINANCE AND ACCOUNTING USE ONLY

OFA Action Taken

- Purchase Order Created
- Reviewed Availability of funds (Contract/Purchase of over \$50k or paid with debt proceeds only)
- No Action Taken (Department should still include this form in purchase/contract approval submission)

PO # (if applicable): 240071

OFA Signature [Handwritten Signature]

Comments:

Initials: HT

Date: 1/26/24



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/27/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER		CONTACT NAME: Tim McCoy	
Source Insurance Group & Financial Services, LLC		PHONE (A/C No, Ext): (317) 565-2320	
8388 E. 116th Street		FAX (A/C, No): (866) 804-6944	
Fishers IN 46038		EMAIL ADDRESS: timm@sourceinsgroup.com	
INSURED		INSURER(S) AFFORDING COVERAGE	
O. W. Krohn & Associates LLP		INSURER A: SENTINEL INS CO LTD	
231 Roxbury Lane		INSURER B: HARTFORD INS CO OF THE MIDWEST	
Noblesville IN 46062		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY	X	36SBAZB2286	12/01/2023	12/01/2024	EACH OCCURRENCE \$ 1,000,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR					DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000
						MED EXP (Any one person) \$ 10,000
	GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:					PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
	AUTOMOBILE LIABILITY					COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ANY AUTO					BODILY INJURY (Per person) \$
	<input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR					EACH OCCURRENCE \$
	<input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE					AGGREGATE \$
	<input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$					\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	N/A	36WECPV8074	12/01/2023	12/01/2024	PER STATUTE OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)					E.L. EACH ACCIDENT \$ 100,000
	If yes, describe under DESCRIPTION OF OPERATIONS below					E.L. DISEASE - EA EMPLOYEE \$ 100,000
						E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

General Liability Additional Insured:
City of Noblesville
16 South 10th Street
Noblesville, IN 46060

CERTIFICATE HOLDER**CANCELLATION**

City of Noblesville	<p>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.</p> <p>AUTHORIZED REPRESENTATIVE</p> <p><i>Timothy L McCoy</i></p>
16 South 10 Street	
Noblesville IN 46060	

CITY OF NOBLESVILLE

E-VERIFY AFFIDAVIT

Pursuant to Ind. Code 22-5-1.7-11, the Contractor entering into the Agreement with the City of Noblesville is required to enroll in and verify the work eligibility status of all its newly hired employees through the E-Verify Program. The Contractor is not required to verify the work eligibility status of all its newly hired employees through the E-Verify Program if the E-Verify Program no longer exists.

The undersigned, on behalf of the Contractor, being first duly sworn, deposes and states that the Contractor does not knowingly employ and unauthorized alien. The undersigned further affirms that, prior to entering into its Agreement with the City of Noblesville, the undersigned Contractor will enroll in and agrees to verify the work eligibility status of all its newly hired employees through the E-Verify Program.

(Contractor): O.W. Krohn & Associates LLP

By (Written Signature) Jarrod Hall

(Printed Name): Jarrod Hall

(Title): Partner

Important Notary Signature and Seal Required in the Space Below

STATE OF IN

SS: _____

COUNTY OF Hamilton

Subscribed and sworn to before me this 27 day of November, 2023

My commission expires: 4-7-2024 (Signed): Alice M. Eads

Residing in Hamilton County, State Indiana

3801237

