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County Member

STAFF

Luis Tapia
Executive Officer

Scott Smith
General Counsel

MEETING DATE: June 10, 2026

TO: Local Agency Formation Commission
of Orange County

FROM: Executive Officer

SUBJECT: Accounting Professional Services Agreement with
Platinum Strategies Inc.

OC LAFCO has utilized consultants to augment staff resources for a variety of professional services, including bookkeeping, accounting, auditing, legal counsel, project facilitation, and other services. The Commission last approved a professional services agreement with Eide Bailly LLP in 2020 to provide independent accounting consulting services. Following the approval of the contract, the Commission approved amendments to the agreement to allow changes to the firm's scope of services and an increase in billable rates. The Commission approved increases in total compensation in 2022 and 2024.

To ensure OC LAFCO receives competitive pricing and high-quality service, on April 21, 2026, staff released a Request for Proposals (RFP) for accounting services. The deadline for firms to submit proposals was Tuesday, May 12, 2026, at 4:00 p.m. This report provides an overview of the RFP and a recommendation for the Commission's consideration to enter into an agreement with Platinum Strategies Inc. for professional accounting services beginning on July 1, 2026, of Fiscal Year 2026-27.

DISCUSSION

Since 2003, OC LAFCO has contracted for independent accounting and bookkeeping services. In 2020, the Commission approved a professional services agreement for accounting services with Eide Bailly LLP and approved two subsequent amendments that increased the contract's not-to-exceed total compensation to the current amount of \$49,216. Given the date of the last contract and recent amendments, staff initiated the RFP process to evaluate prospective consultants and ensure OC LAFCO receives competitive pricing and high-quality service.

The RFP was distributed to approximately 20 independent firms throughout California and generated three formal bids by the May deadline from the following firms: Eide Bailly, Platinum Strategies Inc., and Starting Line Advisory. Following the close of the submittal period, staff evaluated the proposals using a standardized scoring framework with four

criteria: cost, work plan, qualifications, and experience. Based on the overall assessment, Platinum Strategies Inc. emerged as the top-ranked firm for the strength of its proposal, including its experience working with public agencies, the cost to provide accounting services, the accounting scope of work, and its plan to execute accounting services.

Platinum Strategies Inc. has over 38 years of cumulative accounting experience between the two partners of the firm (Joshua Byerrum and Samantha Prall). Additionally, Joshua Byerrum, Managing Partner for Platinum Strategies Inc., has direct experience with OC LAFCO as he was previously employed by an accounting firm that provided services to OC LAFCO from 2016 to 2020. Staff inquired about the firm's services and efficiency by contacting its references, and the feedback reaffirmed that the firm is lean, efficient, responsive to its clients, and highly collaborative.

Professional Services Agreement

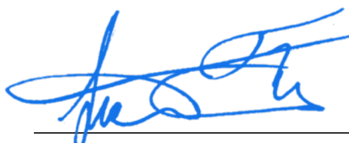
The terms of the proposed professional services agreement with Platinum Strategies Inc. are for three fiscal years (FYs 2026-27, 2027-28, and 2028-29), with an annual amount not to exceed \$36,465. The annual amount would be divided into monthly payments of \$3,039 in accordance with the scope of work performed by the firm. The proposed contract also includes a one-time additional fee of \$1,200 for the possible transition of QuickBooks accounting software from OC LAFCO's desktop to an online version. If the Commission approves the contract with Platinum Strategies Inc., it will generate approximately \$12,747 in annual savings. Additionally, the contract allows the Commission, with seven days' notice, to terminate services at any time during the three fiscal years.

RECOMMENDATION

Staff recommends the Commission:

1. Approve the professional services agreement with Platinum Strategies Inc. for professional accounting services.

Respectfully submitted,



LUIS TAPIA

Attachments:

1. Professional Services Agreement – Platinum Strategies Inc.
2. Platinum Strategies Inc., Proposal for Accounting Services

ORANGE COUNTY LOCAL AGENCY FORMATION COMMISSION
PROFESSIONAL CONSULTANT SERVICES AGREEMENT

1. PARTIES AND DATE.

This Agreement is made and entered into this ___ day of _____ (“**Effective Date**”) by and between the ORANGE COUNTY LOCAL AGENCY FORMATION COMMISSION, (“**LAFCO**”), a government entity organized and operating pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Cal. Gov. Code §§ 56000 et seq.) and Platinum Strategies Inc. (“**Consultant**”). LAFCO and Consultant are sometimes individually referred to herein as “**Party**” and collectively as “**Parties**.”

2. RECITALS.

2.1 Consultant.

Consultant desires to perform and assume responsibility for the provision of certain professional independent accountant consulting services required by the LAFCO on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing professional independent accountant consulting services to public clients, is licensed in the State of California, and is familiar with the plans of LAFCO.

2.2 Project.

LAFCO desires to engage Consultant to render such professional independent accountant consulting services (“**Services**”) in support of LAFCO’s finance, accounting, budgeting and bookkeeping requirements (“**Project**”) as set forth in this Agreement.

3. TERMS.

3.1 Scope of Services and Term.

3.1.1 General Scope of Services. Consultant promises and agrees to furnish to the LAFCO all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately provide the Services. The Services are more particularly described in Exhibit "A" (“**Scope of Work**”) attached hereto and incorporated herein by reference. All Services shall be subject to, and performed in accordance with, this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations.

3.1.2 Term. The term of this Agreement shall be for a period of three (3) fiscal years commencing on the Effective Date above (Fiscal Years 2026-27, 2027-28, and 2028-29) and shall be subject for renewal in FY 2029-30 by the Parties on a year-to-year basis, until terminated in accordance with the procedures outlined in Section 3.5.1 of this agreement. Consultant shall perform its services hereunder in a prompt and timely manner and shall commence performance upon the execution of this Agreement.

3.2 Responsibilities of Consultant.

3.2.1 Independent Contractor; Control and Payment of Subordinates. The Services shall be performed by Consultant or under its supervision. Consultant will determine the means, methods and details of performing the Services subject to the requirements of this Agreement. LAFCO retains Consultant on an independent contractor basis and not as an employee. Consultant retains the right to perform similar or different services for others during the term of this Agreement. Any additional personnel performing the Services under this Agreement on behalf of Consultant shall also not be employees of LAFCO and shall at all times be under Consultant's exclusive direction and control. Neither LAFCO, nor any of its officials, officers, directors, employees or agents shall have control over the conduct of Consultant or any of Consultant's officers, employees, or agents, except as set forth in this Agreement. Consultant shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Consultant shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance.

3.2.2 Schedule of Services. Consultant shall perform the Services expeditiously, within the term of this Agreement, and in accordance with the Schedule of Services set forth in Exhibit "A" attached hereto and incorporated herein by reference. Consultant represents that it has the professional and technical personnel required to perform the Services in conformance with such conditions. In order to facilitate Consultant's conformance with the Schedule, LAFCO shall respond to Consultant's submittals in a timely manner. Upon request of LAFCO, Consultant shall provide a more detailed schedule of anticipated performance to meet the Schedule of Services.

3.2.3 Conformance to Applicable Requirements. All work prepared by Consultant shall be subject to the approval of LAFCO.

3.2.4 Substitution of Key Personnel. Consultant has represented to LAFCO that certain key personnel will perform and coordinate the Services under this Agreement. Should one or more of such personnel become unavailable, Consultant may substitute other personnel of at least equal competence upon written approval of LAFCO. In the event that LAFCO and Consultant cannot agree as to the substitution of key personnel, LAFCO shall be entitled to terminate this Agreement for cause. As discussed below, any personnel who fail or refuse to perform the Services in a manner acceptable to the LAFCO, or who are determined by the LAFCO to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project or a threat to the safety of persons or property, shall be promptly removed from the Project by the Consultant at the request of the LAFCO. The key personnel for performance of this Agreement are as follows: Joshua Byerrum, Managing Partner and Samantha Prall, Partner and Principal Consultant.

3.2.5 LAFCO's Representative. The LAFCO hereby designates **Luis Tapia, Executive Officer**, or his designee, to act as its representative in all matters pertaining to the administration and performance of this Agreement ("LAFCO's Representative"). LAFCO's Representative shall have the power to act on behalf of the LAFCO for review and approval of all products submitted by Consultant but not the authority to enlarge the Scope of Work or change the total compensation due to Consultant under this Agreement. The LAFCO Representative shall be authorized to act on LAFCO's behalf and to execute all necessary

documents which enlarge the Scope of Work or change the Consultant's total compensation subject to the provisions contained in Section 3.3 of this Agreement. Consultant shall not accept direction or orders from any person other than the LAFCO Representative, LAFCO's Representative or his/her designee.

3.2.6 Consultant's Representative. Consultant hereby designates Joshua Byerrum, Managing Partner, or his designee, to act as its representative for the performance of this Agreement ("**Consultant's Representative**"). Consultant's Representative shall have full authority to represent and act on behalf of the Consultant for all purposes under this Agreement. The Consultant's Representative shall supervise and direct the Services, using his or her best skill and attention, and shall be responsible for all means, methods, techniques, sequences, and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.

3.2.7 Coordination of Services. Consultant agrees to work closely with LAFCO staff in the performance of Services and shall be available to LAFCO's staff, consultants and other staff at all reasonable times.

3.2.8 Standard of Care; Performance of Employees. Consultant shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Consultant represents and maintains that it is skilled in the professional calling necessary to perform the Services. Consultant warrants that all employees and subconsultants shall have sufficient skill and experience to perform the Services assigned to them. Finally, Consultant represents that it, its employees and subconsultants have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Consultant shall perform, at its own cost and expense and without reimbursement from the LAFCO, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein. Any employee of the Consultant or its sub-consultants who is determined by the LAFCO to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the LAFCO, shall be promptly removed from the Project by the Consultant and shall not be re-employed to perform any of the Services or to work on the Project.

3.2.9 Laws and Regulations. Consultant shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, including all Cal/OSHA requirements, and shall give all notices required by law. Consultant shall be liable for all violations of such laws and regulations in connection with Services. If Consultant performs any work knowing it to be contrary to such laws, rules and regulations, Consultant shall be solely responsible for all costs arising therefrom. Consultant shall defend, indemnify and hold LAFCO, its officials, directors, officers, employees, agents, and volunteers free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

3.2.10 Insurance. Consultant agrees to procure and maintain, at Consultant's expense all insurance specified in Exhibit "C" attached hereto and by this reference incorporated herein. Consultant shall require all subconsultants to carry the same policies and limits of insurance that the Consultant is required to maintain, unless otherwise approved in writing by the LAFCO.

3.3 Fees and Payments.

3.3.1 Compensation. Consultant shall receive compensation, including authorized reimbursements, for all Services rendered under this Agreement at the rates set forth in Exhibit "B" ("**Compensation**") attached hereto and incorporated herein by reference. The total compensation paid to Consultant shall not exceed the annual amount of **thirty-six thousand, four hundred sixty-five dollars (\$36,465)** for the next three fiscal years 2026-2027, 2027-2028, and 2028-2029 without the prior written approval of LAFCO. Extra Work is not authorized unless authorized by a written amendment to this Agreement executed by both Parties.

3.3.2 Payment of Compensation. Consultant shall submit to LAFCO a monthly statement for services which indicates work completed and hours of Services rendered by Consultant. The invoice shall describe the amount of Services provided since the initial commencement date, or since the start of the subsequent billing periods, as appropriate, through the date of the invoice. LAFCO shall, within 30 days of receiving such invoice, review the invoice and pay all non-disputed and approved charges thereon. If the LAFCO disputes any of Consultant's fees, the LAFCO shall give written notice to Consultant within thirty (30) days of receipt of an invoice of any disputed fees set forth therein. A service charge of 1% per month will be added to all accounts unpaid 30 days after the billing date.

3.3.3 Reimbursement for Expenses. Consultant shall not be reimbursed for any expenses unless authorized in writing by LAFCO or included in Exhibit "A" of this Agreement.

3.3.4 Extra Work. If LAFCO requests that Consultant perform work which is determined by LAFCO to be necessary for the proper completion of the Project, but which the Parties did not reasonably anticipate would be necessary at the execution of this Agreement ("**Extra Work**"), the Parties shall execute an amendment to this Agreement before performance of such services. LAFCO shall not be liable for work performed beyond the Scope of Work nor work in excess of the maximum annual compensation specified in Section 3.3.1 of this Agreement. Such amendment shall not render ineffective or invalidate unaffected portions of this Agreement.

3.4 Accounting Records.

3.4.1 Maintenance and Inspection. Consultant shall maintain complete and accurate records with respect to all costs and expenses incurred under this Agreement. All such records shall be clearly identifiable. Consultant shall allow a representative of LAFCO during normal business hours to examine, audit, and make transcripts or copies of such records and any other documents created pursuant to this Agreement. Consultant shall allow inspection of all work, data, documents, proceedings, and activities related to the Agreement for a period of three (3) years from the date of final payment under this Agreement.

3.5 General Provisions.

3.5.1 Termination of Agreement.

3.5.1.1 Grounds for Termination. LAFCO may, by written notice to Consultant, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Consultant of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Consultant shall be compensated only for those services which have been adequately rendered to LAFCO, and Consultant shall be entitled to no further compensation. Consultant may not terminate this Agreement except for cause.

3.5.1.2 Effect of Termination. If this Agreement is terminated as provided herein, LAFCO may require Consultant to provide all finished or unfinished Documents and Data and other information of any kind prepared by Consultant in connection with the performance of Services under this Agreement. Consultant shall be required to provide such document and other information within fifteen (15) days of the request.

3.5.1.3 Additional Services. In the event this Agreement is terminated in whole or in part as provided herein, LAFCO may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated.

3.5.2 Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

Consultant:	Platinum Strategies Inc. 300 E. Bonita Ave. Unit 204 San Dimas, CA 91773 ATTN: Josh Byerrum, Managing Partner
LAFCO:	Orange County Local Agency Formation Commission 2677 North Main Street Santa Ana, CA 92705 ATTN: Luis Tapia, Executive Officer

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

3.5.3 Ownership of Materials and Confidentiality.

3.5.3.1 Documents & Data; Licensing of Intellectual Property. This Agreement creates a non-exclusive and perpetual license for LAFCO to copy, use, modify, reuse, or sublicense any and all copyrights, designs, and other intellectual property embodied in plans, specifications, studies, drawings, estimates, and other documents or works of authorship fixed in any tangible medium of expression, including but not limited to, physical drawings or data magnetically or otherwise recorded on computer diskettes, which are

prepared or caused to be prepared by Consultant under this Agreement ("Documents & Data"). Consultant shall require all subconsultants to agree in writing that LAFCO is granted a non-exclusive and perpetual license for any Documents & Data the subconsultant prepares under this Agreement. Consultant represents and warrants that Consultant has the legal right to license any and all Documents & Data. Consultant makes no such representation and warranty in regard to Documents & Data which were prepared by design professionals other than Consultant or provided to Consultant by the LAFCO. LAFCO shall not be limited in any way in its use of the Documents & Data at any time, provided that any such use not within the purposes intended by this Agreement shall be at LAFCO's sole risk.

3.5.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents & Data either created by or provided to Consultant in connection with the performance of this Agreement shall be held confidential by Consultant. Such materials shall not, without the prior written consent of LAFCO, be used by Consultant for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or the Project. Nothing furnished to Consultant which is otherwise known to Consultant or is generally known, or has become known, to the related industry shall be deemed confidential. Consultant shall not use LAFCO's name or insignia, photographs of the Project, or any publicity pertaining to the Services or the Project in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of LAFCO.

3.5.3.3 Confidential Information. The LAFCO shall refrain from releasing Consultant's proprietary information ("Proprietary Information") unless the LAFCO's legal counsel determines that the release of the Proprietary Information is required by the California Public Records Act or other applicable state or federal law, or order of a court of competent jurisdiction, in which case the LAFCO shall notify Consultant of its intention to release Proprietary Information. Consultant shall have five (5) working days after receipt of the Release Notice to give LAFCO written notice of Consultant's objection to the LAFCO's release of Proprietary Information. Consultant shall indemnify, defend and hold harmless the LAFCO, and its officers, directors, employees, and agents from and against all liability, loss, cost or expense (including attorney's fees) arising out of a legal action brought to compel the release of Proprietary Information. LAFCO shall not release the Proprietary Information after receipt of the Objection Notice unless either: (1) Consultant fails to fully indemnify, defend (with LAFCO's choice of legal counsel), and hold LAFCO harmless from any legal action brought to compel such release; and/or (2) a final and non-appealable order by a court of competent jurisdiction requires that LAFCO release such information.

3.5.4 Cooperation; Further Acts. The Parties shall fully cooperate with one another and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.

3.5.5 Attorney's Fees. In any action or proceeding to enforce or interpret any provision of this Contract, each party shall bear their own attorney's fees, costs and expenses.

3.5.6 Scope of Indemnity. Consultant agrees to protect, save, defend and hold harmless LAFCO, its Board, and each member thereof, its employees and authorized volunteers, from any and all claims, liabilities, expenses or damages of any nature, including

attorneys' fees, for injury or death of any person, or damage to property, or interference with use of property, arising out of or in any way connected with the negligent acts, errors or omissions or willful misconduct by Consultant, Consultant's agents, officers, employees, subconsultants, or independent consultants hired by Consultant under this Agreement. The only exception to Consultant's responsibility to protect, save, defend and hold harmless LAFCO, is due to the sole negligence, willful misconduct or active negligence of LAFCO. This hold harmless Agreement shall apply to all liability regardless of whether any insurance policies are applicable. The policy limits do not act as a limitation upon the amount of indemnification to be provided by Consultant.

3.5.7 Entire Agreement. This Agreement contains the entire Agreement of the parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Agreement may only be modified by a writing signed by both parties.

3.5.8 Governing Law. This Agreement shall be governed by the laws of the State of California. Venue shall be in Orange County.

3.5.9 Time of Essence. Time is of the essence for each and every provision of this Agreement.

3.5.10 LAFCO's Right to Employ Other Consultants. LAFCO reserves the right to employ other consultants in connection with this Project.

3.5.11 Successors and Assigns. This Agreement shall be binding on the successors and assigns of the parties.

3.5.12 Assignment or Transfer. Consultant shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without the prior written consent of the LAFCO. Any attempt to do so shall be null and void, and any assignees, hypothecates or transferees shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer.

3.5.13 Construction; References; Captions. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days or period for performance shall be deemed calendar days and not workdays. All references to Consultant include all personnel, employees, agents, and subconsultants of Consultant, except as otherwise specified in this Agreement. All references to LAFCO include its elected officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

3.5.14 Amendment; Modification. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.

3.5.15 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit,

privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.

3.5.16 No Third-Party Beneficiaries. There are no intended third-party beneficiaries of any right or obligation assumed by the Parties.

3.5.17 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

3.5.18 Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, LAFCO shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of LAFCO, during the term of his or her service with LAFCO, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

3.5.19 Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer and it shall not discriminate against any subconsultant, employee or applicant for employment because of race, religion, color, national origin, handicap, ancestry, sex or age. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination. Consultant shall also comply with all relevant provisions of LAFCO's Minority Business Enterprise program, Affirmative Action Plan or other related programs or guidelines currently in effect or hereinafter enacted.

3.5.20 Labor Certification. By its signature hereunder, Consultant certifies that it is aware of the provisions of Section 3700 of the California Labor Code which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and agrees to comply with such provisions before commencing the performance of the Services.

3.5.21 Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and bind each respective Party.

3.5.22 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

3.6 Subcontracting.

3.6.1 Prior Approval Required. Consultant shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of LAFCO. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.

SIGNATURE PAGE

**ORANGE COUNTY LOCAL AGENCY
FORMATION COMMISSION**

PLATINUM STRATEGIES INC.

By: _____
Luis Tapia
Executive Officer

By: _____
Joshua Byerrum
Managing Partner

ATTEST:

By: _____
Cheryl Carter-Benjamin
Commission Clerk

APPROVED AS TO FORM:

By: _____
Scott C. Smith
General Counsel

EXHIBIT "A"
SCOPE OF SERVICES

Consultant shall provide all Services hereunder at the sole direction of the Executive Officer and assume responsibility for the general duties of the Commission's finance manager, generally consisting of the performance of all bookkeeping activities, preparation of quarterly financial reports for the Commission and assistance with annual budget and audit preparation.

Consultant shall perform the general duties of the Commission's finance manager including, but not limited to the following activities.

- A. Perform all bookkeeping activities during the **twenty-two bookkeeping visits**, throughout the fiscal year, which will include, but not limited to:**
- a. Enter vendor bills and process checks.
 - b. Entering deposits.
 - c. Preparing all journals, including but not limited to prepaid expenses, payroll, and investments.
 - d. Prepare cash and investment balance and transfer, special revenue, and contract balance reports.
 - e. Monthly review of the agency's financial accounting.
 - f. Review General Ledger and accounting reports at least monthly.
- B. Budget Preparation**
- a. Prepare and update the annual salary schedule.
 - b. Prepare employer retirement cost calculations.
 - c. Prepare staff burden rates.
 - d. Prepare annual budget, including review of staff report and presentation materials.
- C. Bank and Investment Account Reconciliation**
- a. Prepare reconciliations for (3) bank accounts and two (2) investment accounts.
 - b. Assist with fees, wire transfer, and online bank options for fee reductions and administrative improvements.
- D. Quarterly Financial Statements for Commission Consideration**
- a. Prepare Budget to Actual Reports.
 - b. Prepare Balance Sheet.

- c. Prepare Cash and Investment Report.

E. Tax Reporting

- a. Prepare and submit annual Form 1099s for eligible vendors and consultants.

F. Audit

- a. Prepare balance sheet account reconciliations.
- b. Prepare year-end entries, including but not limited to, accruals and GASB entries.
- c. Prepare comparative analysis.
- d. Review draft audit reports.
- e. Assist with management and discussion preparation.
- f. Liaison with the auditor.

G. Meeting Participation

- a. Attend annual budget presentation.
- b. Virtually attend Committee and Commission meetings as needed.

H. Miscellaneous

- a. One-time conversion from QuickBooks to QuickBooks Online.
- b. Reconcile County reports to accounting records as needed.

I. Advisory Assistance Specifically Related to the Above Responsibilities

EXHIBIT "B"
COMPENSATION

Consultant shall receive compensation for all Services under the Agreement, including authorized costs and reimbursements, at the rates and in the manner set forth herein. Specifically, Consultant shall provide the Services set forth in Exhibit "A" over twenty-two separate, in-person visits to LAFCO [on the specific dates and times as scheduled in advance with LAFCO]. Consultant shall submit statements for services to LAFCO pursuant to Section 3.3.2 for the life of the Project or termination of this Agreement pursuant to Section 3.5.1 of the Agreement. Statements for services shall itemize charges as they relate to each visit and the completion of tasks assigned by LAFCO that fall within the Services defined in Exhibit "A" and listed below. Statements for services shall reflect the flat rate of the Consultant for each visit to LAFCO during each fiscal year over the term of the Agreement.

Compensation rates are as follows:

Joshua Byerrum, Managing Partner	\$180.00 per hour
Violetta Singleterry, Senior Accountant	\$113.00 per hour
Evan Drale, Accounting Technician	\$65.00 per hour

Beginning July 1, 2026, Consultant shall be compensated at a flat rate not to exceed \$3,039 per month for a total compensation not to exceed \$36,465 in fiscal years 2026-2027, 2027-2028, and 2028-2029.

EXHIBIT "C"
INSURANCE REQUIREMENTS

3.7 Insurance

3.7.1 Time for Compliance. Consultant shall not commence work under this Agreement until it has provided evidence satisfactory to the LAFCO that it has secured all insurance required under this section. In addition, Consultant shall not allow any subconsultant to commence work on any subcontract until it has provided evidence satisfactory to the LAFCO that the subconsultant has secured all insurance required under this section.

3.7.2 Types of Insurance Required. As a condition precedent to the effectiveness of this Agreement for work to be performed hereunder, and without limiting the indemnity provisions of the Agreement, the Consultant, in partial performance of its obligations under such Agreement, shall procure and maintain in full force and effect during the term of the Agreement the following policies of insurance. If the existing policies do not meet the insurance requirements set forth herein, Consultant agrees to amend, supplement or endorse the policies to do so.

(A) **Commercial General Liability:** Commercial General Liability Insurance which affords coverage at least as broad as Insurance Services Office "occurrence" form CG 0001, or the exact equivalent, with limits of not less than \$1,000,000 per occurrence and no less than \$2,000,000 in the general aggregate. Defense costs shall be paid in addition to the limits. The policy shall contain no endorsements or provisions (1) limiting coverage for contractual liability; (2) excluding coverage for claims or suits by one insured against another (cross-liability); or (3) containing any other exclusion(s) contrary to the terms or purposes of this Agreement.

(B) **Automobile Liability Insurance:** Automobile Liability Insurance with coverage at least as broad as Insurance Services Office Form CA 0001 covering "Any Auto" (Code 1), or if Consultant has no owned autos, "Hired Auto" (Code 8) and "Non-Owned Auto" (Code 9), or the exact equivalent, covering bodily injury and property damage for all activities with limits of not less than \$1,000,000 combined limit for each occurrence. *****NOTE: If Consultant does not own any company vehicles or may not be able to purchase a Business Automobile Insurance Policy, the requirement may be satisfied by providing either of the following:** (1) a Personal Automobile Liability policy for the Consultant's own vehicle stipulating "Automobile Liability Insurance with a limit of not less than \$1,000,000 each accident"; or (2) a non-owned auto endorsement to the Commercial General Liability policy if Consultant uses vehicles of others (e.g., vehicles of employees)]

(C) **Workers' Compensation/Employer's Liability:** Workers' Compensation Insurance, as required by the State of California and Employer's Liability Insurance with a limit of not less than \$1,000,000 per accident for bodily injury and disease. If Consultant has no employees or agents, Consultant shall not be required to maintain Workers' Compensation Insurance. However, in the event that Consultant hires employees or agents during the term of this Agreement, Consultant shall obtain and maintain Workers' Compensation/Employer's Liability Insurance in accordance with this Section.

(D) Professional Liability (Errors & Omissions): Professional Liability insurance or Errors & Omissions insurance appropriate to Consultant's profession with limits of not less than \$1,000,000. Covered professional services shall specifically include all work to be performed under the Agreement and delete any exclusions that may potentially affect the work to be performed (for example, any exclusions relating to lead, asbestos, pollution, testing, underground storage tanks, laboratory analysis, soil work, etc.). If coverage is written on a claims-made basis, the retroactive date shall precede the effective date of the initial Agreement and continuous coverage will be maintained or an extended reporting period will be exercised for a period of at least three (3) years from termination or expiration of this Agreement.

3.7.3 Insurance Endorsements. Required insurance policies shall contain the following provisions, or Consultant shall provide endorsements on forms approved by the LAFCO to add the following provisions to the insurance policies:

(A) Commercial General Liability

(1) Additional Insured: The LAFCO, its officials, officers, employees, agents, and volunteers shall be additional insureds with regard to liability and defense of suits or claims arising out of the performance of the Agreement. Additional Insured Endorsements shall not (1) be restricted to "ongoing operations"; (2) exclude "contractual liability"; (3) restrict coverage to "sole" liability of Consultant; or (4) contain any other exclusions contrary to the terms or purposes of this Agreement. For all policies of Commercial General Liability insurance, Consultant shall provide endorsements in the form of ISO CG 20 10 10 01 and 20 37 10 01 (or endorsements providing the exact same coverage) to effectuate this requirement.

(2) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the LAFCO except ten (10) days shall be allowed for non-payment of premium.

(B) Automobile Liability:

(1) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the LAFCO except ten (10) days shall be allowed for non-payment of premium.

(C) Professional Liability (Errors & Omissions):

(1) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the

LAFCO except ten (10) days shall be allowed for non-payment of premium.

- (2) Contractual Liability Exclusion Deleted: This insurance shall include contractual liability applicable to this Agreement. The policy must “pay on behalf of” the insured and include a provision establishing the insurer’s duty to defend.

(D) Workers' Compensation:

- (1) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the LAFCO except ten (10) days shall be allowed for non-payment of premium.
- (2) Waiver of Subrogation: A waiver of subrogation stating that the insurer waives all rights of subrogation against the LAFCO, its officials, officers, employees, agents, and volunteers.

3.7.4 Primary and Non-Contributing Insurance. All policies of Commercial General Liability and Automobile Liability insurance shall be primary and any other insurance, deductible, or self-insurance maintained by the LAFCO, its officials, officers, employees, agents, or volunteers shall not contribute with this primary insurance. Policies shall contain or be endorsed to contain such provisions.

3.7.5 Waiver of Subrogation. All policies of Commercial General Liability and Automobile Liability insurance shall contain or be endorsed to waive subrogation against the LAFCO, its officials, officers, employees, agents, and volunteers or shall specifically allow Consultant or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. Consultant hereby grants to LAFCO a waiver of any right to subrogation which any insurer of said Consultant may acquire against the LAFCO by virtue of the payment of any loss under such insurance. Consultant agrees to obtain any endorsement that may be necessary to effect this waiver of subrogation, but this provision applies regardless of whether or not the LAFCO has received a waiver of subrogation endorsement from the insurer. Consultant shall require similar written express waivers and insurance clauses from each of its subconsultants.

3.7.6 Deductibles and Self-Insured Retentions. Any deductible or self-insured retention must be approved in writing by the LAFCO and shall protect the LAFCO, its officials, officers, employees, agents, and volunteers in the same manner and to the same extent as they would have been protected had the policy or policies not contained a deductible or self-insured retention.

3.7.7 Evidence of Insurance. The Consultant, concurrently with the execution of the Agreement, and as a condition precedent to the effectiveness thereof, shall deliver either certified copies of the required policies, or original certificates on forms approved by the LAFCO, together with all endorsements affecting each policy. Required insurance policies shall not be in compliance if they include any limiting provision or endorsement that

has not been submitted to the LAFCO for approval. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf. At least fifteen (15 days) prior to the expiration of any such policy, evidence of insurance showing that such insurance coverage has been renewed or extended shall be filed with the LAFCO. If such coverage is cancelled or reduced and not replaced immediately so as to avoid a lapse in the required coverage, Consultant shall, within ten (10) days after receipt of written notice of such cancellation or reduction of coverage, file with the LAFCO evidence of insurance showing that the required insurance has been reinstated or has been provided through another insurance company or companies.

3.7.8 Failure to Maintain Coverage. In the event any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced immediately so as to avoid a lapse in the required coverage, LAFCO has the right but not the duty to obtain the insurance it deems necessary and any premium paid by LAFCO will be promptly reimbursed by Consultant or LAFCO will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, LAFCO may cancel this Agreement effective upon notice.

3.7.9 Acceptability of Insurers. Each such policy shall be from a company or companies with a current A.M. Best's rating of no less than A:VII and authorized to transact business of insurance in the State of California, or otherwise allowed to place insurance through surplus line brokers under applicable provisions of the California Insurance Code or any federal law.

3.7.10 Enforcement of Agreement Provisions (non estoppel). Consultant acknowledges and agrees that actual or alleged failure on the part of the LAFCO to inform Consultant of non-compliance with any requirement imposes no additional obligation on the LAFCO nor does it waive any rights hereunder.

3.7.11 Requirements Not Limiting. Requirements of specific coverage or minimum limits contained in this Appendix are not intended as a limitation on coverage, limits, or other requirements, or a waiver of any coverage normally provided by any insurance. If the Consultant maintains higher limits than the minimums contained herein, the LAFCO requires and shall be entitled to coverage for the higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the LAFCO.

3.7.12 Claims Made Policies. If any of the required policies provide coverage on a claims-made basis:

(A) The Retroactive Date must be shown and must be before the effective date of the Agreement or the beginning of work under this Agreement.

(B) Such insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of all services under this Agreement.

(C) If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the effective date of the Agreement, the Consultant must purchase "extended reporting" coverage for a minimum of five (5) years after completion of all services under this Agreement

(D) Special Risks or Circumstances. LAFCO reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

3.7.13 Insurance for Subconsultants. Consultant shall include all subconsultants engaged in any work for Consultant relating to this Agreement as additional insureds under the Consultant's policies, or the Consultant shall be responsible for causing subconsultants to purchase the appropriate insurance in compliance with the terms of these Insurance Requirements, including adding the LAFCO, its officials, officers, employees, agents, and volunteers as additional insureds to the subconsultant's policies. All policies of Commercial General Liability insurance provided by Consultant's subconsultants performing work relating to this Agreement shall be endorsed to name the LAFCO, its officials, officers, employees, agents and volunteers as additional insureds using endorsement form ISO CG 20 38 04 13 or an endorsement providing equivalent coverage. Consultant shall not allow any subconsultant to commence work on any subcontract relating to this Agreement until it has provided LAFCO with satisfactory evidence of subconsultant's compliance with all insurance requirements under this Agreement.



**Driving Accuracy,
Compliance & Transparency
for Public Agencies**

Proposal for Accounting Services

Prepared for:

OC Local Agency Formation Commission
Luis Tapia, Executive Officer
2677 North Main Street
Santa Ana, CA 92705
ltapia@oclafco.org

Prepared by: Platinum Strategies, Inc.
Josh Byerum, CPA
300 E. Bonita Ave. Unit 204
San Dimas, CA 91773
jbyerum@platinumstrategiesinc.com
platinumstrategiesinc.com

Luis Tapia
Executive Director
2677 North Main Street
Santa ana, CA 92705
ltapia@oclafco.org

May 11, 2026

Dear Mr. Luis Tapia,

On behalf of Platinum Strategies, we appreciate the opportunity to submit this proposal to support OC LAFCO with its financial management and operational needs. We understand the challenges that public sector agencies face when it comes to balancing compliance, budgeting, and reporting while maintaining reliable daily operations.

Our goal is straightforward: to help agencies simplify financial processes, strengthen internal systems, and sustain organizational stability. We bring a collaborative, hands-on approach that ensures your staff feels supported, your financial reporting remains compliant, and your agency stays prepared.

With more than 35 years of combined public-sector experience, our team provides a deeper understanding of California's governmental environment and the unique financial challenges agencies face. Together, we ensure your agency receives accurate, responsive, and dependable financial assistance.

We welcome the opportunity to partner with OC LAFCO and deliver services that support your agency's goals and strengthen your financial foundation.

Sincerely,



Josh Byerrum, Managing Partner

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The Platinum Strategies Advantage

Who we are

Platinum Strategies, Inc., is a financial consulting firm dedicated to serving public-sector agencies throughout California. Founded by Joshua Byerrum, the firm was built on the principles of trust, transparency, and accountability.

Our team brings deep expertise in government finance and operations, offering agencies with reliable partnership for achieving fiscal stability and organizational efficiency.

What we do

We provide practical, hands-on financial and operational support designed to complement your existing team. We help governments strengthen their internal systems, maintain compliance, and build confidence in their financial processes. Our areas of focus include:



- ◆ Budgeting and forecasting
- ◆ Internal controls
- ◆ Accounting support
- ◆ Financial documentation
- ◆ Payroll review
- ◆ Interim and full-time finance staffing
- ◆ Policy and procedure review

Every engagement is tailored to meet the unique needs of public-sector environments.

Our Mission

Our mission is to help public agencies transform financial complexity into clear, actionable strategies through education and partnership.

Our Values

Clarity: Making complex financial data understandable.

Integrity: Acting transparently, ethically, and in alignment with public standards.

Partnership: Working alongside agency leaders and staff as a trusted and dependable advisor.

Impact: Ensuring that sound financial practices lead to meaningful outcomes for communities.

Section 2 - Qualifications & Experience

Statement of Qualifications

Platinum Strategies, Inc., is uniquely qualified to support California public-sector agencies with practical, hands-on financial and operational expertise. Our team provides direct senior-level assistance that helps agencies stabilize financial controls and navigate complex compliance requirements. We bring extensive experience working across the diverse service areas of California's governments, along with deep expertise in budgeting and governmental accounting standards.

With more than 35 years of combined public-sector experience, we offer dependable guidance and responsive support that strengthen long-term financial stability.

Core Qualifications

- Extensive experience supporting water, sewer, library, fire and rescue, water conservation, police protection, parks and recreation, resource conservation, libraries, and community services districts.
- Three years of experience supervising accounting consultants for OC LAFCO, including full budget and audit preparation.
- Strong expertise in public-sector budget development, multi-year forecasting, and long-range financial planning.
- Deep understanding of internal control design, workflow improvement, and process documentation.
- Direct real-world experience with state and federal reporting standards.
- Skilled in preparing financial statements, supporting schedules, and complete audit documentation. Implementation of complex new GASB pronouncements and GASB requirements regarding pensions and other post-employment benefits.
- Proficient user of billing and financial systems Tyler, Springbrook, Caselle, QuickBooks Desktop, QuickBooks Online, Microsoft Dynamics, Harris, and Cogsdale.
- Experienced in payroll review and compliance, including state, federal, and CalPERS requirements.
- Proven leadership in interim finance department management, operational stabilization, and staff training.



Credentials

Certified Public Accountant (CPA) #142459– Joshua Byerrum
 Certified Payroll Professional (CPP), Master of Business Administration (MBA) – Samantha Prall
 California Business License: Platinum Strategies, Inc. #6422643
 Insurance Certificates Available Upon Request.

Team & Key Personnel

At Platinum Strategies, Inc., our organizational structure is intentionally lean, efficient, and highly collaborative. Every client engagement is directly led by senior-level professionals who bring decades of public agency knowledge and experience to every project. Our structure ensures that each agency receives the right balance of operational support without the unnecessary layers of bureaucracy.



Selected Team Members Assigned to the Engagement

Managing Partner – Joshua Byerrum, CPA

Leads strategic oversight, client engagement, and financial direction, management and final review of staff work.

Partner & Principal Consultant – Samantha Prall, MBA, CPP

Leads operations, payroll processes, compliance, and internal control development.

Senior Accountant – Violetta Singleterry, Leads client accounting functions, financial reporting, budgeting support, and complex reconciliations. Reviews work of Accounting Technician.

Accounting Technician - Evan Drale, Performs accounting operations including accounts payable/receivable, data entry, and routine reconciliations.

Every engagement is assembled based on the unique needs of your agency. This flexible model allows Platinum Strategies, Inc. to:



Provide **direct senior oversight** on every project.



Integrate **subject-matter specialists** for reporting needs.



Ensure **continuity and accountability** through every phase of financial management.

Résumés

Joshua Byerrum

<p>EXPERIENCE</p> <ul style="list-style-type: none"> ♦ Walnut Valley Water District, <i>Director of Finance</i> ♦ Platinum Consulting Group, <i>Accounting Manager</i> 	<p>With more than 18 years of experience in public-sector finance, Joshua brings extensive knowledge of budgeting, forecasting, financial reporting, and fiscal management for California’s special districts and other public sector entities. Before founding Platinum Strategies, Inc., Joshua served as Finance Director for Walnut Valley Water District where he managed multimillion-dollar operating and capital budgets, implemented enhanced financial systems, and advanced fiscal transparency through clear reporting. At Platinum Consulting group, Joshua worked with over 20 different public agencies preparing for their audits and implementing GASB standards, general ledger maintenance, monthly financial reporting, preparing and presenting budgets, and other advisory services.</p> <p>Joshua is known for his analytical precision and leadership, bringing the same discipline and focus to his professional work that he applied in his pursuit and achievement of his private pilot license.</p>
<p>EDUCATION</p> <ul style="list-style-type: none"> ♦ California State University Fullerton, <i>Accounting Program</i> ♦ Southern Illinois University Carbondale, <i>Aviation Management</i> 	
<p>LICENSE & CERTIFICATIONS</p> <ul style="list-style-type: none"> ♦ Certified Public Accountant (CPA) 	

Samantha Prall

<p>EXPERIENCE</p> <ul style="list-style-type: none"> ♦ Eide Bailly, LLP, <i>Senior Manager</i> ♦ Rancho California Water District, <i>Accountant</i> ♦ California Domestic Water Company, <i>Interim Finance Manager</i> ♦ Lake Arrowhead Community Services District, <i>Interim Director of Finance</i> ♦ San Bernardino Valley Water Conservation District, <i>Finance Director</i> 	<p>Samantha is an accomplished accounting and finance professional with more than 20 years’ experience serving California’s special districts and public agencies. She specializes in budgeting, financial analysis, payroll administration, and internal control development for local-government organizations.</p> <p>Before joining Platinum Strategies, Inc., Samantha held key roles with large accounting firms, where she provided financial consulting, documentation, and compliance support to municipal and water-district clients across the state. She also spent eight (8) years with Rancho California Water District, where she gained extensive experience in public-sector accounting, annual budget preparation, and CalPERS administration. Her service industry also includes interim financial leadership and operational support for agencies such as Lake Arrowhead Community Services District. Samantha’s collaborative leadership and deep knowledge of district finance help Platinum Strategies deliver practical, real-world support tailored to each agency’s needs.</p>
<p>EDUCATION</p> <p>University of Redlands, MBA, Business Administration (Finance)</p> <p>University of California, Riverside, B.S. Business Administration (Accounting)</p>	
<p>LICENSE & CERTIFICATIONS Certified Payroll Professional (CPP)</p>	

Relevant Project Experience

Cabazon Water District

2012-2018 & 2025-Current

Contact: Evelyn Aguilar, Administrative Officer
Office: 951.849-4442 Ext. 2
Email: eaguilar@cabazonwater.org



PROJECT SUMMARY:

Platinum Strategies provides ongoing financial management support for the client, including month-end close oversight, budget preparation, and audit coordination. Our engagement focuses on ensuring timely and accurate financial reporting, strengthening budget controls, and proactively preparing audit documentation throughout the year. This approach has reduced last-minute audit issues, improved management reporting, and allowed leadership to make decisions based on reliable, up-to-date financial information.

SCOPE OF WORK:

- ♦ Monthly review, analysis and reconciliation of the District's General Ledger accounts.
- ♦ Prepare monthly financial statements for District Management's review.
- ♦ Conduct detailed variance analysis with narrative explanations.
- ♦ Year-end closing of the District's accounting records in accordance with GAAP.
- ♦ Preparation of all audit schedules and coordinate with the auditors for timely completion of the audit.
- ♦ Prepare operating and capital budgets for staff review.
- ♦ Present the budget to the Board of Directors.
- ♦ Prepare annual 1099s and Government Compensation Report.
- ♦ Periodic review of internal controls and policies.

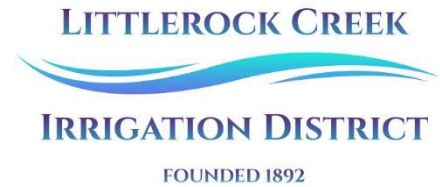
DELIVERED RESULTS:

- ♦ Enabled leadership to evaluate financial performance with clear, modern, and easy-to-understand reporting packages.
- ♦ Prepared balance sheet and profit and loss statements from scratch for easy Board review and analysis.
- ♦ Prepare a standardized audit preparation structure that now serves as the basis for a monthly review.
- ♦ Improved reporting accuracy and transparency through automated financial statement tools.
- ♦ Strengthened internal controls with defined versioning, clear audit trails, and structured financial workflows.
- ♦ Transformed the budgeting process with a unified model that reduced errors and simplified future updates.
- ♦ Enhanced the Governing Board's ability to make informed, timely financial decisions through improved analysis and clear narrative insights.
- ♦ Eliminated data inconsistencies and significantly reduced staff time spent reconciling information.

Littlerock Creek Irrigation District

2020-Current

Contact: James Chaisson, General Manager
Office: 661.944.2015 | Email: jchaisson@lrcid.com



PROJECT SUMMARY:

Platinum Strategies was engaged to maintain and reinforce the client's financial management framework following the retirement of key staff and the loss of institutional knowledge. While core processes existed, documentation had not been maintained and consistency had diminished. Platinum Strategies conducted on-site visits to train staff on both QuickBooks Desktop and the transition to QuickBooks Online, while also reestablishing best practices for financial system use. These efforts strengthened internal capacity, improved process continuity, and allowed staff to devote less time to basic accounting functions and more time to operational and strategic responsibilities.

SCOPE OF WORK:

- ♦ Review current process of financials, budget, and audit.
- ♦ Monthly review, analysis and reconciliation of the District's General Ledger accounts.
- ♦ Prepare monthly financial statements for District Management's review.
- ♦ Review procedures of former staff and suggest improvements in both the financial system and monthly operations.
- ♦ Trained staff on utilizing a new financial system via in person visits and Microsoft Teams.
- ♦ Prepare monthly variance report to the budget and provide notes on variances for managements review.
- ♦ Prepare annual budget in coordination with the General Manager for board approval.
- ♦ Identified and resolved inconsistencies, missing documentation, and reconciliation gaps.
- ♦ Developed updated auditing templates aligned with best practices and current requirements.
- ♦ Provided guidance on long-term adoption of new accounting and payroll software.
- ♦ Prepare and file 1099s.
- ♦ Prepare the annual government compensation report.

DELIVERED RESULTS:

- ♦ Delivered fully compliant GASB 68 reporting, eliminating audit risk and clearing deficiencies.
- ♦ Strengthened internal controls through standardized workpapers and consistent documentation.
- ♦ Improved financial reporting quality, accuracy, and audit preparedness.
- ♦ Reduced staff time spent reworking reports by implementing repeatable templates and workflows.
- ♦ Empowered staff through hands-on training, increasing internal capacity and long-term sustainability.
- ♦ Provided auditors with complete, accurate, and well-organized documentation, expediting the review process.
- ♦ Positioned the District for continued compliance with evolving governmental accounting standards from the GASB.

Pauma Valley Community Services District

2023–Current

Contact: Eric Steinlicht, General Manager
Office: 760.742.1909 | Email:
eric.steinlicht@paumavalleycsd.ca.gov



PAUMA VALLEY

COMMUNITY SERVICES DISTRICT

SUMMARY OF WORK:

Platinum Strategies was engaged immediately following the abrupt resignation of the Office Manager, which caused a major gap in administrative oversight, system access, and operational continuity. Essential functions such as vendor management, payroll preparation, and all accounting since the client lacked documentation or knowledgeable backup staff. We stabilized operations, restored system access, documented critical procedures, and rebuilt internal controls to ensure uninterrupted service delivery. We trained new staff in the processes and continue to monitor the staff and operations, and provide high level budget and accounting services to the District.

SCOPE OF WORK:

- Recovered access to all essential financial and administrative systems.
- Secured sensitive data through updated passwords and access controls.
- Conducted a comprehensive review of office procedures and unresolved tasks.
- Identified incomplete work, outdated practices, and risks in existing workflows.
- Implemented a consistent monthly close process to improve accuracy and timeliness.
- Documented new workflows and created step-by-step instructions for recurring responsibilities.
- Established cross-training to prevent single points of failure in future operations.
- Trained an interim Office Manager to manage daily functions and vendor communication.
- Strengthened internal controls through updated processes and clear role definitions.

DELIVERED RESULTS:

- Monthly review, analysis and reconciliation of the District's General Ledger accounts.
- Prepare monthly financial statements for District Management's review.
- Prepare and process 1099s
- Secured all administrative systems and protected sensitive information from unauthorized access.
- Identified and corrected previously missed or incomplete tasks, improving organizational accuracy.
- Implemented a reliable monthly close process that strengthened financial reporting.
- Created permanent documentation for key office functions, eliminating reliance on institutional memory.
- Improved communication flows with vendors, customers, and internal staff.
- Enabled seamless transition to the Interim Office Manager through comprehensive training.
- Established sustainable processes that reduced operational risk and increased resilience.

Section 3 – Scope & Approach

Understanding of Scope

We understand that OC LAFCO seeks dependable financial support that ensures compliance, transparency, and careful planning.

The consulting services to be provided shall include:

- A. Bookkeeping responsibilities during twenty-two visits per fiscal year**
 - Enter vendor bills and process checks
 - Enter deposits
 - Prepare journal entries including but not limited to, prepaid expenses, payroll and investment
 - Prepare cash and investment balance and transfer, special revenue, and contract balance reports
 - Review general ledger and accounting reports at least monthly

- B. Budget Preparation**
 - Prepare and update annual salary schedule
 - Prepare employer retirement cost calculations
 - Prepare staff burden rates
 - Prepare annual budget including review of staff report and presentation materials

- C. Bank and Investment Account Reconciliation**
 - Prepare reconciliations for three (3) bank accounts and two (2) investment accounts
 - Assist with reviewing bank fees, wire transfer, and online bank options for fee reductions and administrative improvements

- D. Quarterly Financial Statements**
 - Prepare Budget to Actual Reports
 - Prepare Balance Sheet
 - Prepare Cash and Investment Report

- E. Tax Reporting**
 - Prepare and submit form 1099s for eligible vendors and consultants

- F. Audit**
 - Prepare balance sheet account reconciliations

- Prepare year-end entries including, but not limited to, accruals and GASB entries
- Prepare comparative analysis
- Review draft audit reports
 - Assist with management and discussion preparation
 - Liaison with auditor

G. Meeting Participation

- Attend annual budget presentation
- Virtually attend Committee and Commission meetings as needed

H. Miscellaneous

- One-time conversion from QuickBooks Desktop to QuickBooks Online
- Reconcile County reports to accounting records as needed

I. Advisory assistance specifically related to the above responsibilities

Out of Scope

- Non-recurring unusual activity that needs more time and effort not contemplated in this proposal.
- Major payroll processing/reporting issues.
- IRS audit assistance.

Approach & Methodology

Our approach emphasizes collaboration with your internal team to create processes that are practical, transparent, and sustainable.

1. Discovery & Assessment – Review current financial data, budgets, and policies.
2. Strategic Development – Develop customized financial processes aligned with agency goals.
3. Clear Reporting & Communication – Create dashboards, reports, and presentations designed for boards, staff, and the public.
4. Ongoing Advisory – Provide ongoing support and adjustments to ensure strategies remain sustainable and effective.



Section 4 – Fee Proposal & Compliance

Our rates reflect the level of senior expertise and direct engagement we bring to every project, ensuring exceptional value for your agency.

Fee Proposal

Platinum Strategies offers a flexible fee structure tailored to the scope and complexity of the project. The estimated cost to complete the project is \$36,465 annually and will remain in effect until July 1, 2029.

Hourly Billing Rates

- | | |
|--------------------------------------------|-----------------------------------------------|
| Partner \$180.00 per hour | Payroll \$225.00 per hour |
| Senior Accountant \$113.00 per hour | Accounting Technician \$65.00 per hour |

PERSONNEL	POSITION	PROJECTED HOURS	HOURLY RATE	TOTAL
Josh Byerrum	Managing Partner	97	\$ 180	\$ 17,460
Violetta Singleterry	Senior Accountant	75	\$ 113	\$ 8,475
Evan Drales	Accounting Technician	162	\$ 65	\$ 10,530
Total Hours		334		
Annual Total				\$ 36,465
Monthly Total				\$ 3,039
One-time conversion from QuickBooks Desktop to QuickBooks Online				\$ 1,200

Insurance & Compliance: Platinum Strategies maintains required business insurance coverage and will provide certificates of insurance, conflict of interest statements, and any required compliance documentation upon request.

Closing Statement: Platinum Strategies stands ready to support OC LAFCO with the trusted experience, hands-on approach, and accountability that governments rely on. Our mission is simple: to bring clarity to complexity, strengthen operations, and ensure your agency's financial success for years to come.

Section 5 – References & Supporting Information

References

San Gabriel County Water District

Carmen Corona, Finance and Administration Manager
Office: 626-287-0341 | Email: corona@sgcwd.com

Services provided include monthly journal entries, financial statement preparation with variance analysis, balance sheet account reconciliations; all bank and investment account reconciliations; annual budget preparation and staff burden rates; annual budget preparation and implementation of GASB 68 (pension) and GASB 75 (OPEB) compliance, preparation of 1099s; payroll and W-2 review; and other advisory assistance as needed.

Rossmoor Community Services District

Sharon Landers, General Manager
Office: 562-430-3707 | Email: slanders@rossmoor-csd.org

Services provided include paying bills and recording deposits; monthly journal entries, financial statement preparation with variance analysis, balance sheet account reconciliations; all bank and investment account reconciliations; annual budget preparation and staff burden rates; annual budget preparation and implementation of GASB 68 (pension) and GASB 75 (OPEB) compliance: preparation of 1099s; payroll and W-2 review; and other advisory assistance as needed.

Greater Los Angeles Vector Control District

Susanne Klueh, General Manager
Office: 562.944.9656 ext 501 | Email: sklueh@glamosquito.org

Service provided include extensive clean up of accounting record from old legacy system, major payroll assistance for over 150 employees; implementation of new financial and payroll system; monthly account reconciliations; financial statement preparation; budget assistance; budget preparation and implementation of GASB 68 (pension) and GASB 75 (OPEB) compliance; preparation of 1099s; and other advisory assistance as needed.

Little Rock Creek Irrigation District

James Chaisson, General Manager
Office: 661-944-2015 | Email: jchaisson@lrcid.com

Services provided include monthly journal entries, financial statement preparation with variance analysis, balance sheet account reconciliations; all bank and investment account reconciliations; annual budget preparation and staff burden rates; annual budget preparation and implementation of GASB 68 (pension) and GASB 75 (OPEB) compliance, preparation of 1099s; payroll and W-2 review; and other advisory assistance as needed.