



March 31, 2023

Anita Fuller
Finance Director
City of Dillingham
PO Box 889
Dillingham, AK 99576

Special Project Addendum 2023

Carmen Jackson CPA, LLC (Firm) appreciates the opportunity to work with City of Dillingham (City). This letter is an addendum to the current engagement with the Client signed August 8, 2022. The services timeline will begin at the execution of this agreement and end December 31, 2023.

SERVICES TO BE PROVIDED

Per client request, the scope of services to be provided for this special project include:

Utility Billing Cleanup

- Review all utility accounts for errors
- One week onsite to review residential accounts and verify appropriate billing
- Clean up all errors and edit accounts during the period of July 1, 2023-September 30,2023

Chart of Accounts Update

- Review current chart of accounts
- Work with AccuFund to correct GLA bucket accounts
- Assure clean chart of accounts for Quistica implementation

Contract Administration Workflow Development

- Review current contracts on file with the City
- Create spreadsheet for contract administration and tracking
- Create SOP for finance contract administration and ongoing communication with department heads
- Train City staff on spreadsheet, procedure, and appropriate contract file management

Review and Close Out Account

- Review account and all documents for Jim Bingman property foreclosure
- Determine amounts owed to customer
- Coordinate with Finance Director to close out account and notify customer

Update Lease Accounting

- Review current lease accounting structure
- Develop policy/procedure to meet new requirements
- Implement policy/procedure on existing leases
- Train City staff on new policy/procedure for leases

PROJECT ESTIMATE

Fees for services will be billed at the hourly rates listed in the engagement signed August 8, 2022.

- Utility Billing Cleanup – Estimated at \$20,000 including travel costs for one-week onsite visit.
- Chart of Accounts Update – Estimated \$14,000
- Contract Administration Workflow Development – Estimated at \$10,500
- Review and Close Out Account – Estimated \$6,000
- Update Lease Accounting – Estimated \$3,000

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of the engagement. If the City has any questions, please let the Firm President know. If the City agrees with the terms of the engagement as described in this letter, please sign the enclosed copy and return it to the Firm President.

If there are any questions, please do not hesitate to contact the Firm President or Business Manager. We appreciate the opportunity to work with you.

Sincerely,



Carmen Jackson CPA, LLC

Accepted by:

Anita Fuller, Finance Director

Date