



KING COUNTY FLOOD CONTROL DISTRICT

King County Courthouse
516 Third Avenue
Room 1200
Seattle, WA 98104

Signature Report

FCD Motion FCD25-02

Proposed No. FCD25-02.1

Sponsors

1 A MOTION authorizing the Chair to enter into the second
2 amendment to the contract for accounting services.

3 WHEREAS, by Motion FCD23-03, the King County Flood Control District ("the
4 District") authorized the Chair of the District to enter into an agreement for accounting
5 services with Francis & Company PLLC, in 2023, and

6 WHEREAS, by FCD Motion FCD24-01 the District entered into the first
7 amendment to the contract for accounting services, and

8 WHEREAS, the District desires to enter into a second amendment to the contract
9 for accounting services, and

10 WHEREAS, the District has determined it is in the best interest of the District to
11 approve the second amendment to the contract for accounting services as set forth in
12 Attachment A to this Motion;

13 NOW, THEREFORE, BE IT MOVED BY THE BOARD OF SUPERVISORS
14 OF THE KING COUNTY FLOOD CONTROL ZONE DISTRICT:

15 SECTION 1. The Chair of the King County Flood Control Zone District is


FCD Motion FCD25-02

- 16 authorized to enter into the Second Amendment to Contract for Accounting Services
- 17 King County Flood Control District, Attachment A to this motion.

FCD Motion FCD25-02 was introduced on 4/2/2025 and passed by the King County Flood Control District on 5/13/2025, by the following vote:

Yes: 9 - Balducci, Barón, Dunn, Dembowski, Mosqueda, Perry, Quinn, von Reichbauer and Zahilay

KING COUNTY FLOOD CONTROL DISTRICT
KING COUNTY, WASHINGTON

Signed by:

B60CACB4B3EC49E...

Reagan Dunn, Chair

ATTEST:

DocuSigned by:

42A7D875B6B4420...

Russell Pethel, Clerk of the District

Attachments: A. Second Amendment to Contract for Accounting Services King County Flood Control Zone District.docx

**SECOND AMENDMENT TO
CONTRACT FOR ACCOUNTING SERVICES
KING COUNTY FLOOD CONTROL ZONE DISTRICT**

THIS AMENDMENT amends Sections 1, 2 and 3 of the Contract for Accounting Services ("Contract") between the King County Flood Control Zone District, King County, Washington, a municipal corporation of the State of Washington ("District") and Francis & Company, PLLC ("Accountant"), as follows:

A. Amendment of Section 1. Effective April 1, 2025, Section 1 of the Contract is further amended as follows:

1. Scope of Services to be Performed by Accountant. The Accountant shall perform the services described in Exhibit "A" to the Second Amendment. In performing the services, the Accountant shall comply with all federal, state and local laws and regulations applicable to the services. The Accountant shall perform the services diligently and completely and in accordance with professional standards of conduct and performance.

B. Amendment of Section 2. Effective April 1, 2025, Section 2 of the Contract is further amended as follows:

1. Compensation and Method of Payment. The Accountant shall request payment for work performed using the billing invoice form at Exhibit "B." The District shall pay the Accountant according to the rates set forth in Exhibit "A" to the Second Amendment. The total compensation for services performed in the calendar year 2025 shall not exceed \$200,000.

C. Amendment of Section 3. Effective April 1, 2025, Section 3 of the Contract is further amended as follows:

1. Duration of Agreement. This Agreement shall be in force and effect for a period commencing on April 1, 2025, and ending March 31, 2026, unless sooner terminated or extended under the provisions of this Agreement. Time is of the essence of this Agreement in each and all of its provisions in which performance is required.

Attachment A

IN WITNESS WHEREOF, the parties hereto have executed this Second Amendment on the dates written below:

FRANCIS & COMPANY, PLLC.

DocuSigned by:
Horace Francis
By: A7CFEEBD74A34FA...
CEO/Partner
5/14/2025
Date: _____

KING COUNTY FLOOD CONTROL
ZONE DISTRICT

DocuSigned by:
Reagon Dunn
By: B60CACB4B3EC49E
Board Chair
5/14/2025
Date: _____

EXHIBIT A
SCOPE OF SERVICES
2025 AMENDMENT

Tasks	Services
Meetings with Executive Director, Board, Executive Committee, Legal Counsel and others	Partner or Manager Work with Executive Director throughout the year as necessary (through Partner or Manager) to ensure that accounting and compliance issues are properly considered in the ongoing operation of the District. These services could include attendance at meetings with the Executive Director, Board and/or Executive Committee, and with legal counsel, State Auditor and others.
Accounting & Consulting Services	<p>Work with Executive Director to track expenditures, verify expenditures, conduct periodic compliance monitoring, provide monthly financial statements, maintain accounting information within chart of accounts, maintain general ledger, prepare reporting formats, coordinate and interface with State Auditor, prepare and review internal control policies and procedures.</p> <p>Financial consulting services, as needed, including analysis of actual and projected data aimed at reducing uncertainty and for providing more assurance regarding financial data for management of the District.</p> <p>Perform human resources tasks (including processing employee payroll and reviewing and processing invoices related to employee benefits).</p> <p>Assist with other financial and banking items such as but not limited to employer ID number, banking, budgeting and payroll service accounts. All services leading to financial close, preparation and delivery of monthly reports from data supplied by the District.</p>
Annual Compilation of financial statements with footnotes and reporting to the Board.	Produce a full set of year-end financial statements (including management's discussion and analysis and footnotes) in accordance with generally accepted accounting principles for annual audit.
Audit preparation and support services.	<p>Prepare annual internal audit of operating and management services contract with King County in consultation with the Chair or his designee to determine areas of focus.</p> <p>Perform accounting and consulting services to support annual audit of the District, including working with King County departments to gather documents for the financial statements. Oversee the audit process including financial and accountability audits. Provide support during the audit, as the primary financial consultant for the District.</p>

- **Fees (Per Hour):** Partner \$390; Senior manager \$250; Manager \$225; Senior Accountant \$190; Staff Accountant \$170; Bookkeeping \$100