

North San Joaquin Water Conservation District

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North San Joaquin Water Conservation District Request for Proposals and Scope for Bookkeeping and Accounting Services

Founded in 1948, the North San Joaquin Water Conservation District ("District") is a California water conservation district created pursuant to Water Code sections 74000 et seq. The District covers 150,000 acres in northeastern San Joaquin County east of the City of Lodi. The District's mission is to sustainably manage water in the District to benefit the local environment, community, and the economy.

The District is seeking a firm to provide both bookkeeping and accounting services from a Certified Public Accountant (CPA) in accordance with Special District Uniform Accounting and Reporting Procedures. Tasks include:

Timeline: The Board is expected to award the Contract at its December 15, 2025 Meeting.

Proposals Due:	December 8, 2025
Interviews with Staff:	December 10, 2025
Board Decision:	December 15, 2025

Submission: Submit proposals to address above or via email to Steve@NSJWCD.com.

Bidding and Selection Terms:

The selected firm ("Contractor") will be awarded a Contract Services Agreement ("Agreement") covering the audits and related work for the partial year beginning January 2026 and ending June 30, 2026, and the years ending June 30, 2026, and June 30, 2027.

The selected firm will be the one which, in the sole opinion of the District, will best serve the District. The District reserves the right to reject any or all proposals and to request additional information from the firms.

Contract Terms:

- 1) The Contractor agrees to insure, indemnify, defend and hold harmless the District and their officers, agents and employees from any and all claims and losses accruing or resulting to any person, firm or corporation furnishing or supplying work, services materials or supplies in connection with the performance of the Agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by the Contractor in the performance of the Agreement.
- 2) The Contractor, and its agents and employees, shall act in an independent capacity and not as officers, employees or agents of the District.
- 3) Without written consent of the District, the Agreement will not be assignable by the Contractor in whole or in part.
- 4) The Contractor will comply with all legal and professional requirements regarding records retention and access.

Proposal Contents:

- 1) Table of Contents – include a clear identification of submitted items by section and page number.

- 2) Letter of Transmittal – limit to three pages and include a brief statement of your understanding of the work to be done; make a positive commitment to perform the work for the periods indicated in the required time frame, any additions to the scope of work that the firm believes are prudent or necessary and the reasons why, and statements as to why the firm believes it is best qualified to perform the engagement.
- 3) Description of Firm – characterize firm as local, regional, national or international; identify the location of the office which will perform the work and the number of partner(s), manager(s), supervisor(s), senior(s), principals and other professional staff employed in that office; describe the types of services performed by that office (i.e. audit, tax, accounting, management services, etc.); disclose any possible conflicts of interest; and describe the type and amount of professional liability insurance the firm has in place.
- 4) Firm Qualifications – identify the partner, manager and other supervisory personnel who will work on the audit and include resumes as an appendix. Included information on your firm’s most recent Peer Review. Describe recent auditing experience like the District’s requirements – focusing on special district and government audit work. Include the name and telephone numbers for three of these audit clients to serve as references.
- 5) Scope – clearly describe the scope of services to be provided by the firm as requested below and identify any work areas which would potentially be sub-contracted to other providers and identify those providers.
- 6) Compensation – estimate the total hours, out-of-pocket costs and the resulting all- inclusive maximum fee for which the requested work will be done for each of the three years for fiscal years proposed in the scope of service including audits for the 2023, 2024 and 2025 years. Also state the hourly rates to be charged for each staff classification.
- 7) Additional Information – please provide any additional information essential to the proposal in this section.

Tasks

Task 1: Maintain the District’s General Ledger

The selected firm will: 1) correctly track restricted accounts; 2) account for grant spending, reimbursements and required grant matching funds; 3) account for expenses for capital projects that need to be capitalized; 4) account for the District’s three improvement districts (and more as they are formed); and 5) maintain the current accrual basis accounting.

Task 2: Financial management

The selected firm will conduct financial management for the District consistent with policies and procedures adopted by the Board of Directors. The selected firm must process a variety of financial information for the purpose of updating and distributing information, authorizing action and/or complying with establishing accounting practices. This task includes: 1) preparing monthly financial statements and register reports, and monthly treasurer reports, 2) preparing quarterly actuals versus budget year-to-date reports and 3) presenting to the District’s Board of Directors on a monthly basis.

Task 3: Maintain records

The selected firm will maintain financial information, files and records for the purpose of ensuring the availability of documentation and compliance with established policies and regulatory guidelines, research discrepancies in financial information and/or documentation (e.g. purchase orders, invoices, etc.) for the purpose of ensuring the accuracy and adhering to established procedures prior to processing, and respond to inquiries of District representatives, San Joaquin County and state agencies regarding financial procedures and applicable accounts for the purpose of providing information, direction and/or referral for addressing such inquiries.

Task 4: Prepare invoices and payments

The selected firm will process vendor payments at least monthly and assist with invoices to state and federal grant programs.

Task 5: Support annual audit

The selected firm will prepare and deliver all financial documents and reports to the District's auditor annually and assist the auditor by responding to inquiries and providing additional documentation as requested. The District's audit for 2023 is pending and 2024 and 2025 will proceed as previous audits are completed.

Task 6: Review and provide edits to the District's draft financial policies and procedures

The District is in the process of developing financial policies and procedures and would like the selected firm to review them and provide comments and edits for District consideration.

Task 7: Prepare annual reports

The selected firm will assist the District's auditor as needed in preparation of the District's annual report to the State Controller.

Task 8: Annual Budget

The selected firm will assist with preparation of the District's annual budget.