



**NOTICE OF REGULAR MEETING OF THE
BOARD OF POLICE COMMISSIONERS OF THE
BROADMOOR POLICE PROTECTION DISTRICT**

**The regular May 2025 meeting of the
Board of Police Commissioners will be held on**

Tuesday, May 13, 2025, at 7:00 p.m.

**at the District offices of the
Broadmoor Police Protection District at
388 88th Street
Broadmoor Vlg., California 94015**

**NO FOOD OR BEVERAGES WILL
BE PERMITTED IN THE MEETING ROOM
WITH THE EXCEPTION OF DRINKING WATER**

**NO ANIMALS EXCEPT REGISTERED SERVICE ANIMALS
WILL PERMITTED IN THE MEETING ROOM**

**RULES OF ORDER AND DECORUM SET FORTH
IN RESOLUTION 2022/23-07 WILL BE ENFORCED**

**COPIES OF THE PUBLIC AGENDA PACKET
MAY BE INSPECTED AT THE DISTRICT OFFICE
DURING NORMAL BUSINESS HOURS**



BROADMOOR POLICE COMMISSION
Hon. Ralph Hutchens
Hon. John Aguerre
Hon. Andrea M. Hall

A G E N D A

REGULAR MEETING

Meeting to be held:

Tuesday, May 13, 2025, at 7:00 p.m.

**Broadmoor Police Department
388-88th Street
Broadmoor, Vlg., California 94015-1717**

Meetings are accessible to people with disabilities. Individuals who need special assistance or a disability-related modification or accommodation to participate in this meeting, or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting should contact Lisa Hernandez [Administrative Assistant of the Police Department] at least 2 working days before the meeting at (650) 755-3840 and/or lhernandez@pd.broadmoor.ca.us. Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. Attendees to this meeting are reminded that other attendees may be sensitive to various chemical-based products.

**NO FOOD OR BEVERAGES WILL
BE PERMITTED IN THE MEETING ROOM**

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NOTICE ON PUBLIC COMMENTS

*Time is provided for interested persons to address the Commission or submit written comments on matters **NOT** on this Agenda. Written comments must be submitted before the meeting. Anyone wishing to present oral comments at the meeting on matters **NOT** on this Agenda must approach the podium, state his or her name, and will have up to three minutes to present his or her oral comments. At the conclusion of all public comments on matters **NOT** on this Agenda, the Commission may or may not respond to the public comments. Any request that requires Commission action will be set by the Commission for a future Agenda or referred to staff.*

Public comment on items on this Agenda is invited unless in the opinion of the Chairman public comment on a particular item is unnecessary. Anyone wishing to offer public comment on a specific Agenda item must approach the podium when public comment is open on that Agenda item, state his or her name, and will have up to three minutes to present his or her oral comments.

1. **PLEDGE OF ALLEGIANCE**

2. **ROLL CALL**

3. **PUBLIC COMMENTS**

Public comments on matters NOT on this Agenda.

4. **CHIEF OF POLICE / DISTRICT MANAGER REPORT**

Chief / District Manager Connolly will deliver his report.

5. **CONSENT AGENDA**

PREVIOUS MINUTES

(a) Approval of minutes from regular meeting on March 11, 2025. (Continued from April 8, 2025, meeting.)

(b) Approval of minutes from regular meeting on April 8, 2025.

(c) Approval of minutes from special meeting on April 30, 2025.

TREASURER'S REPORT

(d) Approval of May 2025 Warrants and Deposits. [Public comment is invited on this item.]

6. CLOSED SESSION

(a) Conference with counsel regarding pending litigation. (*Parenti, et al vs. Broadmoor Police, et al.*) [Government Code §§54954.5(c) and 54956.9(d)(1)]

7. OPEN SESSION

(a) Report any reportable action taken in Closed Session.

(b) Discussion and action to retain Steven Chang, CPA, as District Chief Financial/Fiscal Officer and for approval of his contract for professional services.

(c) Discussion and action to depart from District Policy no. 3020.2 to ratify the advancement of the presentation and discussion of the Preliminary Budget from the May 2025 regular meeting to the April 2025 regular meeting. (In the event this item is not approved, the Preliminary Budget will be re-presented at a special meeting this month.)

(d) Discussion and action to depart from District Policy no. 3020.3 to advance the approval and adoption of the Final Budget from the July 2025 regular meeting to the May 2025 regular meeting. (In the event that Agenda Item 7(c) is not approved, this Agenda Item will set for hearing at a later date.)

(e) Discussion and action to approve and adopt the Final Budget for Fiscal Year 2025/2026 as presented. (If Agenda Item 7(d) is not approved and adopted, this item will be continued to a later date.)

(f) Discussion and action on the annual review of the Special Parcel Tax for Fiscal Year 2025/2026.

8. ADJOURNMENT

Motion to adjourn the meeting.

POSTED AT: WWW.BROADMOORPOLICE.COM
BROADMOOR POLICE DEPARTMENT
COLMA FIRE DEPARTMENT
BROADMOOR COMMUNITY CENTER

MEMBERS OF THE PUBLIC ARE WELCOME TO ATTEND

BROADMOOR POLICE PROTECTION DISTRICT
OFFICE OF THE CHIEF OF POLICE / DISTRICT MANAGER
STAFF REPORT

TO : Police Commission

FROM: Michael P. Connolly ICOP/IDC

DATE: May 13, 2025

RE : Appointment of Chief Financial/Fiscal Officer

INTRODUCTION

During the period of time the District was experiencing severe financial issues in 2024, LAFCo had recommended that the District retain a Chief Financial/Fiscal Officer. The District has given much consideration to this and has discussed the recommendation with a former City Manager and Chief Financial Officer, as well as a LAFCo expert, Michael Colantuono.

DISCUSSION

In 2024 the County Executive, Michael Callagy, retained Drew Corbett, former City Manager and former Chief Financial/Fiscal Officer of the City of San Mateo, to conduct an in-depth examination and review of the District's fiscal condition and to make recommendations to improve the fiscal outlook of the District. Among the recommendations Mr. Corbett made was that the District should retain a part-time Chief Financial/Fiscal Officer.

During the course of LAFCo proceedings last year, the District retained the services of Michael Colantuono, a LAFCo expert. He too echoed the recommendation of LAFCo and Mr. Corbett that the District should retain the services of a Chief Financial/Fiscal Officer.

Mr. Chang has specialized knowledge and experience with special districts in general and with Broadmoor in particular having served as the District's auditor for many, many years.

PROPOSAL

After discussing with District Counsel the recommendations of LAFCo, Mr. Corbett and Mr. Colantuono we carefully studied the issue and concur in their recommendations that it would be in the District's best interest at this time to retain the services of a part-time Chief Financial/Fiscal Officer.

Financial experience in governmental and public entity operations is a very narrow field that is not generally practiced by most accountants. The District for decades had used the services of Steven Chang, CPA, as its accountant to perform the District's annual audit. The reason that Mr. Chang is no longer the District's auditor is that Drew Corbett recommended that periodic changes in the District's accountant should be made so that no accountant performing audits would remain for more than a few years to avoid complacency. The District followed that advice and Mr. Chang has been replaced as the District's auditor.

Mr. Chang is a Certified Public Accountant with significant governmental and public entity accountancy experience. Moreover, he is particularly familiar with the District and is able to perform Chief Financial/Fiscal Officer on a part-time basis not to exceed 20 hrs. in any month.

I have attached to this Staff Report Mr. Chang's Curriculum Vitae, as well as a copy of his proposed form of contract. District Counsel has expressed a couple of minor concerns with the proposed form of contract.

CONCLUSION

For the reasons outlined above, I recommend that Steven Chang, CPA, be retained to perform the services of Chief Financial/Fiscal Officer and that the proposed contract (possibly modified) should be approved.

Respectfully submitted,

Michael P. Connolly

(digitally signed)

Interim Chief of Police/Interim District Manager

Attachments: Curriculum Vitae
Proposed contract

BROADMOOR POLICE PROTECTION DISTRICT
OFFICE OF THE CHIEF OF POLICE / DISTRICT MANAGER
STAFF REPORT

TO : Police Commission

FROM: Michael P. Connolly ICOP/IDC

DATE: May 13, 2025

RE : Annual Review of Qualified Special Parcel Tax

INTRODUCTION

The District's qualified special parcel tax is reviewed annually to make an annual adjustment, if necessary, to address the District's fiscal needs.

DISCUSSION

The last annual review of the special parcel tax in 2024 for FY 2024/2025 resulted in a 5% increase for FY 2024/2025.

Since the last annual review, the financial health of the District has improved due in part to the discovery of numerous parcels that had been under-assessed and corrective action was taken to properly assess those parcels. This action has resulted in additional revenue to the District.

During our investigation in the under-assessed parcels, we have since discovered parcels that are not being taxed at all for a variety of reasons that are presently under investigation. The firm NBS is now investigating that issue. Once that task is complete, proper special parcel tax assessments will be levied against those parcels.

Based upon the revenue the District is now receiving from the under-assessed parcels, the discovery of parcels that have escaped the special parcel tax that will be taxed, and the current budget as proposed, it is my opinion that there should be no need to make any adjustment to the special parcel taxes for FY 2025/2026.

PROPOSAL

I propose that the current tax rate for FY 2024/2025 continue without adjustment for FY 2025/2026.

CONCLUSION

For the reasons outlined above, I recommend that proposed Resolution 2024/25-04, a copy of which I have attached to this Staff Report, be approved and adopted, which will continue without any change the special parcel tax adopted for FY 2024/2025.

Respectfully submitted,

Michael P. Connolly

(digitally signed)

Interim Chief of Police/Interim District Manager

Attachment: Proposed Resolution 2024/25-04

BOARD OF POLICE COMMISSIONERS
BROADMOOR POLICE PROTECTION DISTRICT

Resolution No. 2024/25-04

**A RESOLUTION SETTING THE SPECIAL PARCEL
TAX RATE FOR FISCAL YEAR 2025/2026
AT THE SAME RATE SET FOR FISCAL YEAR 2024/2025**

WHEREAS, District Resolution 1999/2000-09 established a qualified Special Parcel Tax ("Tax") passed by the voters of the District to be imposed upon and levied against each parcel of real property situated within the District; and,

WHEREAS, Resolution 1999/2000-09 provides for an annual review of the rate of the Tax and provides for annual increases in an amount not to exceed five percent (5%) of the Tax for the current fiscal year; and,

WHEREAS, the Fiscal Year (FY") of the District consists of twelve consecutive calendar months commencing on July 1 and ending on June 30 of each and every calendar year over two consecutive calendar years; and,

WHEREAS, the last adjustment to the Tax was in 2024 by Resolution 2023/24-05 [AMENDED] for FY 2024/2025; and,

WHEREAS, the Board of Police Commissioners has determined that no adjustment to the current Tax rate is necessary for the fiscal viability and financial health of the District, and that the Tax rate set forth in Resolution 2023/24-05 [AMENDED] for FY 2024/2025 will provide sufficient revenue to the District for FY 2025/2026.

NOW, THEREFORE, be it hereby resolved that the Tax rate set forth in Resolution 2023/24-05 [AMENDED] for FY 2024/2025 shall continue in full force and effect without change for FY 2025/2026.

PASSED and ADOPTED in Open Session this 13th Day of May 2025.

Ayes: _____

Noes: _____

Absent/Abstain: _____

ATTEST:

MICHAEL P. CONNOLLY, Interim
Chief of Police / District Manager

ANDREA M. HALL, Secretary

LAMORENA & CHANG

Firm Philosophy in Providing Services to Government and Non-profit Organizations

Introduction

Lamorena & Chang is a local firm of Certified Public Accountants offering auditing, management consulting and special services to its clients since 1995, which consist primarily of non-profit and governmental organizations. The firm is the result of a direct effort of professionals who consolidated their experience and resources in order to provide a broader range of high quality services to their clients. Mr. Chang has accumulated over 40 years of experience in the field of auditing and accounting.

Mr. Chang is recognized in his respective area for the leadership roles he plays in promoting the high ideals of the accounting profession and for producing the highest-quality services for the benefits of his clients. Collectively, Lamorena & Chang represents the experience responsible for the formulation, planning, management, and execution of over 600 engagements of non-profit and governmentally funded organizations.

The firm encourages its members to participate in Community activities, as well as trade or industry associations, to round out their involvement in our profession and Community. The involvement in these activities assures that they are up-to-date on relevant information that will assist them in counseling and serving clients in their unique and particular problems.

Lamorena & Chang is located in San Francisco, California. The location of my office permits a geographical coverage that better serves my clients and permits me access to a variety of personal experiences in numerous industries.

License

This is a Certified Public Accounting firm duly licensed under the authority of the California State Department of Consumer Affairs. I am a member of both the California State Society of Certified Public Accountants and the American Institute of Certified Public Accountants (AICPA). I am familiar with the rules and regulations upon which my profession operates, as well as the pronouncements and audit standards promulgated by AICPA. Additionally, my firm meets the independence standards of the General Accounting Office (GAO), and I am familiar with the audit standards of the GAO as contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My business license number issued by the City of San Francisco is 9460186.

Independence

I meet the independence requirements for the Audit Standards of Governmental Organizations, Programs, Activities, and Functions published by the U.S. General Accounting Office. I am independent to conduct the audit under the AICPA and the rules of the U.S. Government Accounting Office.

On Record of Substandard Work

Lamorena & Chang does not have a record of substandard audit work with any federal, state or local government agency. Due to the resources of the firm, all of my audit engagements will be completed in a timely and efficient manner. I will make a commitment to your entity that I will comply with the deadlines stipulated by your entity.

Other Requirements

The firm meets any other specific qualification requirements imposed by federal, state or local law. The firm will follow the AICPA's Interpretation 501-3, "Failure to Follow Standards and/or Procedures or other Requirements in Governmental Audits."

Economically Disadvantaged/Minority Business

Lamorena & Chang is a hundred percent minority-owned firm, certified by the San Francisco Human Rights Commission as an Economically Disadvantaged/Minority Business Enterprise.

Staff Training and Continuing Education

Since it is important to be efficient in audit practice, Lamorena & Chang will try to utilize the same staff on each year of the engagement to gain audit efficiency. On top of that, the owner will serve as manager in the engagement process to ensure all work is reviewed and managed properly.

I am aware that the AICPA private practices section and the audits that I perform which are of governmental nature obligate my firm to meet the continuing education requirements. I am also fully aware of the GAO's requirements of 24 hours of continuing education and training in subjects directly related to the government environment and government auditing (total of 80 hours for every two years). My firm complies with these requirements.

Insurance

The firm carries the required insurance coverage (Professional liability, General liability, Auto, Worker's Compensation, etc.) and will be maintained during the period of the contract.

Size of Firm

The size of the firm is comprised of the principal owner, Mr. Steven Chang, who is licensed to practice as a Certified Public Accountant in the State of California, and three professional staff members and two seasoned CPA contractor.

Workpapers

My firm's audit workpapers are prepared in accordance with GAO guidelines and meet the GAO standards. These will be retained for a period as stipulated in the Yellow Book and in no event be less than seven years.

SUMMARY OF QUALIFICATIONS/RESUME & SCHEDULE

I feel confident in being able to conclude on the audit engagement of your entity's because of my resources and experience. Additionally, I am considered a specialist in the performance of compliance audits of governmentally funded programs in the following specialized areas. These are some of the current and prior engagements:

Federal

United States Department of Transportation
United States Department of Housing and Urban Development
United States Department of Health and Human Services
United States Department of Education
United States Department of Labor
United States Department of Agriculture
United States Small Business Administration
United States Department of Commerce
United States Department of Economic Development Administration
Community Service Administration
Office of Minority Business Enterprises
Federal Emergency Management Agency
Public Works Administration
Legal Services Corporation

Non Federal

California State Grants:

Housing
Health
Education
Cultural
Energy
Transportation

Other

Aetna - Medicare Audits
Legal Service Corporation
United Way
ACLU Foundation
Pacific Telesis Foundation

SPECIFIC PRIOR EXPERIENCE IN GOVERNMENTAL AUDITS

Housing Authorities

Housing Authority of County of Monterey

Vallejo City Housing Authority

Fairfield City Housing Authority

Housing Authority of the City of Oakland

Alameda County Housing Authority

San Bernardino County Housing Authority

Alameda City Housing Authority

San Mateo County Housing Authority

Cities and Counties

City & County of San Francisco (Joint Venture with regional accounting firm)

San Francisco Airport (Joint Venture with Big Four accounting firm)

San Francisco MUNI (Joint Venture with Big Four accounting firm)

City of San Jose (Joint Venture with Big Four accounting firm)

Vallejo City (Joint Venture with Big Four accounting firm)

Fairfield City (Joint Venture with Big Four accounting firm)

CDBG Fund (Joint Venture with Big Four accounting firm)

Local Transportation Fund (Joint Venture with Big Four accounting firm)

Local Transportation Fund (Joint Venture with Big Four accounting firm)

Town of Colma

Vallejo Transit

Here are some of the Federal programs with which I have many years of audit experience:

<u>City Departments</u>	<u>CFDA</u>	<u>Program Name</u>
DHS	93.778	Medical Assistance Program
SF Airport	20.103	Airport Improvement Grant
SF MUNI	20.507	Federal Transit Cluster Programs
DPW	20.500	Federal Transit Cluster Programs
MOCD	14.218	Community Development Block Grants/Entitlement Grants
DPW	20.205	Highway Planning and Construction
DHS	14.238	Shelter Plus Care
DHS	14.235	Supportive Housing Program
DHS	93.558	Temporary Assistant to Needy Families (TANF)
DHS	93.658	Foster Care -- Title IV -- Part E
DHS	93.575	Child Care and Development Block Grant
DHS	10.551	Food Stamps Program
DHS	10.561	State Admin. Matching Grant for Food Stamps
DHS	93.659	Adoption Assistance
DPH	93.914	HIV Emergency Relief Formula Grants
DPH	93.940	HIV Prevention Activities -- Health Department Based
DOJ	14.239	Child Support Enforcement
DOJ	16.710	Public Safety & Partnership & City Policing Grants
DOJ	16.592	Local Law Enforcement Block Grant
DPW	20.205	Highway Planning and Construction
DPH	93.958	Blocks Grants for Community Mental Health Services
DITS	93.230	Consolidated Knowledge Development
DHS	14.267	Continuum of Care Program
MOCD/DHS	14.241	Housing Opportunities for Persons with AIDS
DHS	93.525	Affordable Care Act
DHS	93.090	Guardianship Assistance Program
POL/PRT/F2R	97.056	Port Security Grant Program
PUC	97.036	Disaster Grant Program
DHS	93.977	Preventive Health Services: Sexually Transmitted Diseased Control Grants
MOHCD	11.577	Broadband Technology Opportunities Program
MOHCD	97.111	Regional Catastrophic Preparedness Grant Program
MOHCD	97.111	Second Chance Act Prisoner Reentry Initiative
DOJ	16.808	Edward Byrne Memorial Competitive Grant Program
HUD	14.257	Homeless Prevention and Eviction Prevention
HUD	16.738	Justice Assistance Grant Cluster
DOE	81.042	Weatherization Assistance Program
DOE	81.041	State Energy Program
HUD	14.907	Lead-based Paint Hazard Control In Privately-owned Housing

SPECIFIC EXPERIENCE IN NON-PROFIT AUDITS & CONSULTING SERVICES

Asian Law Caucus
Chinatown Community Children Center
Chinese Affirmative Action
Gum Moon Residence Hall
Center for Asian American Media
Good Samaritan Family Resource Center
Asian American Theater Workshop Company
Filipino-American Development Foundation
American Society of Aging
Rainforest Action Network
Forest Ethics/Stand
Alameda County Community Food Bank
Greenbelt Alliance
Refugee Transitions
Family Violence Law Center
Legal Services Nationwide Employee Benefits Organization, Inc
National Employer Lawyer Association
One Justice
Legal Services for Children
Leadership High School
Creative Charter Academy
South of Market Child Care Center
North Oakland Charter
Bayview Hunters Point Center for Arts & Technology
Zeum
Center Third World Organization
Indochinese Housing Development Corp
American Association of Aging
Survivors International
Bay Area Council, Inc.
Oakland Charter Academy
Child Care Law Center
Japan-U.S. Community Education and Exchange, Inc.
Northern California Council for the Community
The Volunteer Center of Alameda County
Bay Area Economic Forum
California Association of Human Relations Organizations
Infant Care Center
Martinez Early Childhood Center
Concord Child Care Center
Alameda Computer Center
Vallejo Community Consortium
Solano Ombudsman Services
Mental Health Association of San Francisco
Family Services of the North Bay
Ping Yuen Residents Improvement Association
Alameda County Congestion Management Agency
Coalition Against Homelessness
Legal Aid Society of Alameda County

GENERAL SERVICE AGREEMENT

THIS GENERAL SERVICE AGREEMENT (the "Agreement") effective this : February 20, 2025

BETWEEN

Broadmoor Police Protection District located at 388 88th Street, Daly City, California (the "Customer")

- AND -

Lamorena & Chang , CPA located at 22 Battery, Suite 412 , San Francisco, CA 94111 operating as public accounting firm in San Francisco.

BACKGROUND:

- A. The Service Provider represents that it has the necessary qualifications, experience, and abilities to provide accounting services to the Customer.
- B. The Service Provider is agreeable to providing such services to the Customer on the terms and conditions set out in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Customer and the Service Provider (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

1) Services Provided

- a) The Customer hereby agrees to engage the Service Provider to provide the Customer with services (the "Services") as outlined in section 4A & 4B. Services provided under this agreement may be modified during the term, on a mutually agreeable timeline.
- b) The Services will also include any other tasks which the Parties may agree on. The Service Provider hereby agrees to provide such Services to the Customer.

2) Term of Agreement

- a) The term of this Agreement (the "Term") will begin on the date of this Agreement and will remain in full force and effect until terminated by either Party.
- b) In the event that either Party wishes to terminate this Agreement, that Party will be required to provide thirty (30) days' notice to the other Party.

3) Performance

- a) The Parties agree to do everything necessary to ensure that the terms of this Agreement take effect.

4) Compensation

For the services rendered by the Service Provider as required by this Agreement, the Customer will provide compensation (the "Compensation") to the Service Provider as follows:

A) Hourly rate for payroll issue with proper PERS deductions and its payroll reconciliation and & also find out the reason the purpose of two separate federal tax ID with Broadmoor and these services is on actual hour performed:

Hourly rate of firm owner \$375/hour & staff hourly rate is \$ 155/ hour*

* I am not able to give estimate on task A since I don't have enough data to see the scope of the work.

B) Hourly rate for on going accounting help on monthly, annual closing, internal control setup, budget or special project is flat at \$175 per hour. Monthly accounting help is limit to 20 hour per month maximum and any addition hour required management approval before proceeding.

5) Provision of Extras

- a) The Customer agrees to provide, for the use of the Service Provider in providing the Services, the information or items delineated in section 4A & 4B.

6) Reimbursement of Expenses

- a) The Service Provider will be reimbursed from time to time for all reasonable and necessary expenses incurred by the Service Provider in connection with providing the Services hereunder.
- b) The Service Provider will furnish statements and vouchers to the Customer for all such expenses.

7) Confidentiality

- a) Confidential information (the "Confidential Information") refers to any data or information relating to the business of the Customer which would reasonably be considered to be proprietary to the Customer including, but not limited to, accounting records, business

processes, and client records and that is not generally known in the industry of the Customer and where the release of that Confidential Information could reasonably be expected to cause harm to the Customer.

- b) The Service Provider agrees that they will not disclose, divulge, reveal, report or use, for any purpose, any Confidential Information which the Service Provider has obtained, except as authorized by the Customer
- c) All written and oral information and materials disclosed or provided by the Customer to the Service Provider under this Agreement is Confidential Information regardless of whether it was provided before or after the date of this Agreement or how it was provided to the Service Provider.

8) **Non-Competition**

- a) Other than with the express written consent of the Customer, which will not be unreasonably withheld, the Service Provider will not, during the continuance of this Agreement or within one (1) year after the termination of this Agreement, be directly involved with providing early childhood education services directly to families or children which are in direct competition with the Customer, divert or attempt to divert from the Customer any customers the Customer has served.

9) **Non-Solicitation**

- a) Any attempt on the part of the Service Provider to induce to leave the Customer's employ, or any effort by the Service Provider to interfere with the Customer's relationship with its employees or other service providers would be harmful and damaging to the Customer.
- b) The Service Provider agrees that, during the term of this Agreement, and for a period of one (1) year after the termination of the Agreement, the Service Provider will not in any way directly or indirectly:
 - i) induce or attempt to induce any employee or other service provider of the Customer to quit employment or retainer with the Customer;
 - ii) otherwise interfere with or disrupt the Customer's relationship with its employees or other service providers;

- iii) discuss employment opportunities or provide information about competitive employment to any of the Customer's employees or other service providers; or
- iv) solicit, entice, or hire away any employee or other service provider of the Customer.

10) Ownership of Materials and Intellectual Property

- a) All intellectual property and related materials (the "Intellectual Property") including any related work in progress that is developed or produced under this Agreement, will be the sole property of the Customer. The use of the Intellectual Property by the Customer will not be restricted in any manner.
- b) The Service Provider may not use the Intellectual Property for any purpose other than that contracted for in this Agreement except with the written consent of the Customer. The Service Provider will be responsible for any and all damages resulting from the unauthorized use of the Intellectual Property.

11) Return of Property

- a) Upon the expiry or termination of this Agreement, the Service Provider will return to the Customer any property, documentation, records, or Confidential Information which is the property of the Customer.

12) Capacity/Independent Contractor

- a) In providing the Services under this Agreement it is expressly agreed that the Service Provider is acting as an independent contractor and not as an employee. The Service Provider and the Customer acknowledge that this Agreement does not create a partnership or joint venture between them, and is exclusively a contract for service.

13) Notice

- a) All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties of this Agreement as follows:
 - i) Broadmoor Police Protection District , 388 88th Street, Daly City California Email: mconnolly@pd.broadmoor.ca.us
 - ii) Lamorena & Chang, CPA 22 Battery Street, Suite 412 SF, CA 94111, Email: SCHANG@LNCCPA.COM
 - iii) or to such other address as any Party may from time to time notify the other.

14) Insurance

- a) The Service Provider will be required to maintain general liability insurance including coverage for bodily injury and property damage at a level that would be considered reasonable in the industry of the Service Provider based on the risk associated with characteristics of this Agreement and only to the extent permitted by law. All insurance policies will remain materially unchanged for the duration of this Agreement.

15) Limitation of Liability

- a) It is understood and agreed that the Service Provider will not be liable to the Customer or any agent or associate of the Customer, for any mistake or error in judgment or for any act or omission done in good faith and believed to be within the scope of authority conferred or implied by this Agreement.

16) Dispute Resolution

- a) In the event a dispute arises out of or in connection with this Agreement, the Parties will attempt to resolve the dispute through friendly consultation.
- b) If the dispute is not resolved within a reasonable period then any or all outstanding issues may be submitted to mediation in accordance with any statutory rules of mediation. A mediator will be selected upon mutual agreement of the Parties. If mediation is not successful in resolving the entire dispute or is unavailable, any outstanding issues will be submitted to final and binding arbitration in accordance with the laws of the State of California. The arbitrator's award will be final, and judgment may be entered upon it by any court having jurisdiction within the State of California.

17) Costs and Legal Expenses

- a) In the event that legal action is brought to enforce or interpret any term of this Agreement, the prevailing Party will be entitled to recover, in addition to any other damages or award, all reasonable legal costs and fees associated with the action.

18) Modification of Agreement

- a) Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

19) Time of the Essence

- a) Time is of the essence in this Agreement. No extension or variation of this Agreement will operate as a waiver of this provision.

20) Assignment

- a) The Service Provider will not voluntarily or by operation of law assign or otherwise transfer its obligations under this Agreement without the prior written consent of the Customer.

21) Entire Agreement

- a) It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

22) Titles/Headings

- a) Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Agreement.

23) Gender

- a) Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

24) Governing Law

- a) It is the intention of the Parties to this Agreement that this Agreement and the performance under this Agreement, and all suits and special proceedings under this Agreement, be construed in accordance with and governed, to the exclusion of the law of any other forum, by the laws of the State of California, without regard to the jurisdiction in which any action or special proceeding may be instituted.

25) Severability

- a) In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

26) Waiver

- a) The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal:

By:
Michael Connolly
Police Chief
Dated:

By:
Steven Chang
Finn owner
Dated:

April 3-May 7, 2025

	DATE	TYPE	NUM	NAME	DESCRIPTION	ACCOUNT	Amount
Petty Cash - Chase							
	04/03/2025	Check	4963	Andrew Mew	REIMBURSE TWO LAPTOPS	5639-MISC EMP EXPENSE REIMBURSE & TRAINING	-485.93
	04/22/2025	Check	4964	Ninnescah Valley Bank	LEASE PYMT 23 OF 60	7911-FIXED ASSETS - EQUIPMENT	-926.56
Total for Petty Cash							-\$1,412.48
General Fund Cash							
	04/14/2025	Check	9358	Waltco	FORD 2020FORD 2020	5455-VEHICLE AND EQUIP REPAIRS	-60,000.00
	04/14/2025	Check	9357	Waltco	VOIDED	5455-VEHICLE AND EQUIP REPAIRS	0.00
	04/14/2025	Check	9359	All City Management Services	VOIDED	5200-SCHOOL CROSSING GUARD EXP	0.00
	04/15/2025	Check	9360	Chase Card Services	Misc Expenses	5100a-General	-7,702.97
	04/15/2025	Check	9361	All City Management Services	INV# 98770, 99088, 99441, 99745, 100082011/0/25-03/29/25	5200-SCHOOL CROSSING GUARD EXP	-24,459.62
	04/21/2025	Check	9362	BEST BEST AND KRIEGER	INV 1023204 SVCS THROUGH FEB 2025	5341-LEGAL NOTICES	-3,092.50
	04/21/2025	Check	9363	NBS	INV 202503-1442 SVCS 04/1 - 06/30/25	5876-OTHER PROFESSIONAL SERVICE	-905.00
	04/21/2025	Check	9364	Cintas	INV 8407366171 SVCS 03/17/25	5876-OTHER PROFESSIONAL SERVICE	-358.12
	04/21/2025	Check	9365	NevTec	INV 42090 APRIL 2025	5858-OUTSIDE PROF CONTRACT SERV	-4,499.50
	04/21/2025	Check	9366	COIT SERVICES INC	INV BAYC 001446472 CARPET CLEAN	5199b-Cleaning	-375.00
	04/21/2025	Check	9367	San Diego Police Equipment Co.	INV 664956	5201 - AMMUNITION EXPENSES	-876.31
	04/21/2025	Check	9368	Wave	INTERNET DUE 04/23/25	5638-OTHER UTILITY & FACILITY EXPENSE	-208.81
	04/21/2025	Check	9369	Wave	NETWORK SVCS DUE 04/23/25	5638-OTHER UTILITY & FACILITY EXPENSE	-419.98
	04/21/2025	Check	9370	VERDANT	INV 905512803 ID9778000	5638-OTHER UTILITY & FACILITY EXPENSE	-322.60
	04/21/2025	Check	9371	VERDANT	INV 905528750 ID9778001	5638-OTHER UTILITY & FACILITY EXPENSE	-137.37
	04/21/2025	Check	9372	Town of Colma	RANGE FEES FY24-25	5201 - AMMUNITION EXPENSES	-1,200.00
	04/21/2025	Check	9373	GRAPHTECH GRAPHICS	INV 17151 ALUM SIGNS	5455-VEHICLE AND EQUIP REPAIRS	-247.22
	04/21/2025	Check	9374	AAA Smart Home	INV 9180559 APRIL ALARM SYSTEM	5478-GENERAL CONTRACT MAINTENANCE	-34.20
	04/21/2025	Check	9375	FRESNO CITY COLLEGE	INV19080492-93 REGIST CARRIEL/POTEAT	5639-MISC EMP EXPENSE REIMBURSE & TRAINING	-232.00
	04/21/2025	Check	9376	PG&E	DUE 04/24/25	5638-OTHER UTILITY & FACILITY EXPENSE	-1,303.55
	04/21/2025	Check	9377	Experian	INV 8000040496 MARCH MINIMUM	5876-OTHER PROFESSIONAL SERVICE	-225.00
	04/21/2025	Check	9378	AT&T Mobility-FirstNet	INV X04102025	5638-OTHER UTILITY & FACILITY EXPENSE	-543.96
	04/23/2025	Check	9379	County of San Mateo ISD	MARCH 2025	5331-PROFESSIONAL MEMBERSHIPS	-82.25
	04/23/2025	Check	9380	Porter Scott	INV 184375 MARCH 2025	5341-LEGAL NOTICES	-460.00
	04/23/2025	Check	9381	Kaiser Foundation Health Plan	MAY 2025	4413 KAISER HEALTH INSURANCE	-9,229.50
	04/23/2025	Check	9382	Royal Auto Body & Repair Center, Inc.	INV 23943 2011 CROWN VIC	5455-VEHICLE AND EQUIP REPAIRS	-531.80
	04/23/2025	Check	9383	Lamorena & Chang	INV 23886 CONSULTING WK	5876-OTHER PROFESSIONAL SERVICE	-3,000.00
	04/23/2025	Check	9384	Davis Law Firm	MARCH 2025	5341-LEGAL NOTICES	-3,509.25
	04/23/2025	Check	9385	Flyers Energy, LLC	INV 4221774/4204100	5416-FUEL AND LUBRICATION	-2,922.80
	04/23/2025	Check	9386	Productive Printing	INV 38315	5100 - OFFICE EXPENSE (new)	-418.81
	04/23/2025	Check	9387	TEA	INV 49288	5424-RADIO EQUIPMENT	-185.00
	04/23/2025	Check	9388	LexisNexis	INV 1100115988	5876-OTHER PROFESSIONAL SERVICE	-200.00
	04/23/2025	Check	9389	AT&T-Cingular	INV23240950	5638-OTHER UTILITY & FACILITY EXPENSE	-361.22
	04/23/2025	Check	9390	AXON ENTERPRISE	INV US335484	5639-MISC EMP EXPENSE REIMBURSE & TRAINING	-8,259.53
	04/23/2025	Check	9391	Bay Contract Maintenance, Inc.	INV 33060 APRIL 2025	5158-OTHER HOUSEHOLD EXPENSE	-550.10
	04/23/2025	Check	9392	Lexipol, LLC	CORDICO WELLNESS APP CONTRACT FY25/26	5300 WELLNESS GRANT FUND	-1,999.00
	04/23/2025	Check	9393	Public Storage	RENT MAY 2025	5638-OTHER UTILITY & FACILITY EXPENSE	-480.45
	04/23/2025	Check	9394	Public Storage	RENT STORAGE SPACE MAY	5638-OTHER UTILITY & FACILITY EXPENSE	-154.00
	04/23/2025	Check	9395	County of San Mateo Forensic Lab	INV 104790	5658-OUTSIDE PROF CONTRACT SERV	-550.00
	04/23/2025	Check	9396	GREAT AMERICA FINANCIAL SVS	INV 38966073 COPIER LEASE	5478-GENERAL CONTRACT MAINTENANCE	-258.35
	04/23/2025	Check	9397	Peninsula Uniforms	INV 209340, 212392, 212438, 212480, 212491, 212628, 212964	5121-UNIFORMS AND SAFETY EQUIP	-2,880.43
	04/23/2025	Check	9398	BERKSHIRE HATHAWAY	ACCT 334062 DUE 05/01/25	0731-INSURANCE NON MEDICAL AND EDO	-3,292.00
	04/23/2025	Check	9399	BPOA	Q1 2025 POA REIMB DUES	5331-PROFESSIONAL MEMBERSHIPS	-3,650.00
	04/25/2025	Check	9400	100 Club of San Mateo County	MEMBERSHIP THROUGH 10/31/2025	5331-PROFESSIONAL MEMBERSHIPS	-150.00
	04/25/2025	Check	9401	Waltco	FORD 2020, FORD 2020	5455-VEHICLE AND EQUIP REPAIRS	-80,000.00
Total General Fund							-\$210,558.29



COUNTY OF SAN MATEO
DEPOSIT PERMIT

Permit Number

(1) TITLE OF DEPOSITING ORGANIZATION Broadmoor Police Department			(2) No. of Depositing Org. 02500			(3) Preparation Date May-25		(4) Reference Date			
(5) ACCOUNT DESCRIPTION		(6) C O D E S						(7) AMOUNT			
		Pay	Schedule	References	GL ORG.	GL Object	JL ORG.	JL Object	Dollars	Cents	
DMV LOCAL AGY COLLECTIONS				90-1342	2500	2658			705.00		
SMCO COURT - FINE COLLECTIONS FEB 2025				64-1278	2500	2658			847.34		
DBA FINANCIAL INC - MEMO 271101425				10186	2500	2658			391.81		
SMCO COURT - FINE COLLECTIONS MARCH 2025				64-1278	2500	2658			1,106.77		
									\$3,050.92		
(8) Remarks:							TOTAL				
								DISTRIBUTION OF TOTAL	Cards	\$3,050.92	
									Checks		
									Coins		
									Currency		
									Wires		
									Other		
(9) I hereby certify that the total amount listed above represents collections received by me for the above named fund and during the period of 04/03/2025-05/07/2025 INTERIM CHIEF MICHAEL P. CONNOLLY DEPARTMENT HEAD					(10) The monies listed above have been received in the County Treasury. County Treasury By _____ DEPUTY		(11) I approved deposit of the above monies in the County Treasury. County Controller By _____ DEPUTY				