

# MINUTES

# Owens Valley Groundwater Authority

## Board Members:

SIERRA HIGHLANDS	John Camphouse	COUNTY OF MONO	Fred Stump
EASTERN SIERRA CSD	Ron Stone	CITY OF BISHOP	Chris Costello
INDIAN CREEK-WESTRIDGE CSD	Luis Elias	COUNTY OF INYO	Dan Totheroh
WHEELER CREST CSD	Glenn Inouye	BIG PINE CSD	BryAnna Vaughan
TRI VALLEY GWMD	Dave Doonan	KEELER CSD	

June 13, 2019

The Owens Valley Groundwater Authority meeting was called to order at 2:01 p.m. at the Bishop Fire Training Center, Bishop, CA.

### 1. Pledge of allegiance

Wendy Sugimura led the pledge of allegiance.

### 2. Public Comment

Philip Anaya stated he wrote a letter to DWR requesting an extension of the public comment period on the groundwater basin priority change. Dan Totheroh stated the public utilities are putting forth a "public safety shutdown", that may be days and possibly a week without power.

### 3. Introductions

The Board introduced themselves with two absent, Eastern Sierra CSD and Keeler CSD.

### 4. Approval of minutes from the April 18, 2019 OVGA Board meeting

The Chairperson requested a motion to approve the minutes of the April 18, 2019 meeting. Motion to approve the corrected minutes by Dave Doonan, second by Chris Costello. Motion passed 7 yes (32 votes) 1 abstention (4 votes), 2 absent (4 votes).

### 5. Board Member Reports

Glenn Inouye stated his Board sent a letter in favor of DWR's groundwater basin priority change and also a letter to the Federal Energy Regulatory Commission in opposition of the application from Premiere Energy.

### 6. OVGA staff reports

- a. Financial Report
- b. Status of advance payment on Proposition 1 grant
- c. Report on Indian Wells Valley Groundwater Authority activities

Laura Piper presented the financial reports and stated the OVGA's cash balance is \$141,655.95. She stated recent transaction to the account since last meeting were interest, copy charges, and consultant fees. Dr. Steinwand stated the Proposition 1 grant funding advance has been received. Philip Anaya stated there is an opportunity for additional grant funding under Proposition 68. John Vallejo stated the Indian Wells Valley Groundwater Authority has challenges such as being underfunded, a critical overdraft situation, and discussing ways to acquire water. The Board and staff discussed item c in detail. Dr. Steinwand announced that Dr. Harrington stated he will not be moving forward with the contract to provide hydrogeological services to the OVGA Board.

## **7. Discussion of Implications of DWR Reprioritization of the Owens Valley Groundwater Basin**

Dr. Steinwand stated DWR released the reprioritization in April which changed the Owens Valley Groundwater Basin to low priority. He provided an overview of the process and how this change came about. He stated the final decision is expected in late June. He provided a staff report with information and options dependent on the final basin priority rating. He stated the submitted comments on the basin priority change are on the DWR website. The Board and staff discussed the several options available to them and pended this item until DWR makes the final decision on the Owens Valley Groundwater Basin.

The Chairperson called a break at 2:48 pm and reconvened the meeting at 2:55 pm.

## **8. Presentation by Daniel B Stephens and Associates on Preparation of Groundwater Sustainability Plan and Stakeholder Engagement**

Tony Morgan of DBS&A introduced the upcoming PowerPoint presentations as well as the staff. Mr. Dave Ceppos provided the presentation regarding the roles and responsibilities with regard to SGMA and stakeholder engagement. Tony Morgan and Tim Moore provided an update on the Groundwater Sustainability Plan, groundwater modeling, water budget, the data requested and the compilation of data necessary to complete the plan, and groundwater dependent ecosystems among various other topics. The Board, staff, and consultants discussed this in detail and at length.

## **9. Discussion and possible determination of Board Seats for Associate and Interested Parties**

The Chairperson stated the staff recommendation for this item was to defer until the final basin rating was made by DWR and the Board concurred.

## **10. Discussion regarding future agenda items**

The Chairperson stated per Boards discussion the following items should be included on the next agenda; Indian Wells Valley update, the contract for Dr. Harrington/amendment to staff services contract, Associate & Interested Parties, and an update on Keeler CSD.

## **11. Set next meeting**

The next OVGA meeting was tentatively scheduled for July 11, 2019.

## **12. Adjourn**

The Chairperson adjourned the meeting at 5:09 pm.

SELECT FUND: 6272 ; OBJECT: 1000

FUND	FUND Description	Debit	Credit	Balance
6272	OVGA-OWENS VALLEY GROUNDWATER	290,523.57	104,234.67	186,288.90
	G R A N D T O T A L	290,523.57	104,234.67	186,288.90

Sort Order: OBJECT within BUDUNIT

SELECT BUDGET UNIT: 621601

Lg BUDGET UNIT	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 621601-1000	YEAREND	3. Balance forward 2017/2018	JE	07/01/18	02379237	199,708.69	0.00	199,708.69
GL 621601-1000	TTLCR	AutoID: CR18709A Job: 2277089	CR	07/09/18	02277089	35,239.77	0.00	234,948.46
GL 621601-1000	JE32179	AutoID: JA18809J Job: 2285810	JE	08/10/18	02285810	245.10	0.00	235,193.56
GL 621601-1000	INTEREST	AutoID: JA18A24A Job: 2306513	JE	10/24/18	02306513	958.25	0.00	236,151.81
GL 621601-1000	IS0918	AutoID: JI18C31B Job: 2311614	JE	11/01/18	02311614	0.00	69.06	236,082.75
GL 621601-1000	JE32887	AutoID: JT18N301 Job: 2329197	JE	11/30/18	02329197	0.00	16,572.98	219,509.77
GL 621601-1000	TTLOH	AutoID: WD18N27A Job: 2331549	OH	12/05/18	02331549	0.00	16,693.88	202,815.89
GL 621601-1000	TTLOH	AutoID: WD18N27B Job: 2333015	OH	12/06/18	02333015	0.00	1,582.56	201,233.33
GL 621601-1000	IS1218	AutoID: IS19J07F Job: 2354487	JE	01/10/19	02354487	0.00	451.46	200,781.87
GL 621601-1000	JE33285	AutoID: JI19118C Job: 2362061	JE	01/18/19	02362061	0.00	9,508.24	191,273.63
GL 621601-1000	INTEREST	AutoID: JA18207C Job: 2372571	JE	02/07/19	02372571	774.15	0.00	192,047.78
GL 621601-1000	JE33696	AutoID: JI19314A Job: 2394365	JE	03/14/19	02394365	0.00	22,370.77	169,677.01
GL 621601-1000	JE33743	AutoID: JI19236A Job: 2400926	JE	03/26/19	02400926	0.00	4,953.90	164,723.11
GL 621601-1000	TTLOH	AutoID: WD18409B Job: 2415725	OH	04/15/19	02415725	0.00	417.00	164,306.11
GL 621601-1000	JE33970	AutoID: JH19424A Job: 2422829	JE	04/24/19	02422829	0.00	18.00	147,936.00
GL 621601-1000	IS0319	AutoID: IS190429 Job: 2426375	JE	04/30/19	02426375	0.00	737.95	148,655.95
GL 621601-1000	INTEREST	AutoID: JA18501Z Job: 2428536	JE	05/01/19	02428536	0.00	7,000.00	141,655.95
GL 621601-1000	JE34166	AutoID: JI19521A Job: 2441853	JE	05/21/19	02441853	0.00	5,726.71	135,929.24
GL 621601-1000	TTLOH	AutoID: WD18606A Job: 2457149	OH	06/12/19	02457149	0.00	2,500.00	133,429.24
GL 621601-1000	TTLOH	AutoID: WD18608C Job: 2458864	OH	06/13/19	02458864	52,859.66	0.00	186,288.90
GL 621601-1000	TTLCR	AutoID: CT19626A Job: 2467437	CR	06/26/19	02467437	290,523.57	104,234.67	186,288.90
*****Total *OBJT 1000		CLAIM ON CASH			DR			
GL 621601-1100	YEAREND	3. Balance forward 2017/2018	JE	07/01/18	02379237	35,239.77	0.00	35,239.77
GL 621601-1100	TTLCR	AutoID: CR18709A Job: 2277089	CR	07/09/18	02277089	0.00	35,239.77	0.00
*****Total *OBJT 1100		ACCOUNTS RECEIVABLE			DR			
GL 621601-1140	JE33696	LOANS: GROUNDWATER SUSTAINABILI	JE	03/14/19	02394365	22,370.77	0.00	22,370.77
GL 621601-1140	JE33743	LOAN DUE: GRNDWTR SUSTAIN	JE	03/26/19	02400926	4,953.90	0.00	27,324.67
GL 621601-1140	JE33970	LOANS: OVGA	JE	04/24/19	02422829	16,370.11	0.00	43,694.78
GL 621601-1140	JE34166	LOANS: GROUNDWATER SUSTAINABILI	JE	05/21/19	02441853	7,000.00	0.00	50,694.78
*****Total *OBJT 1140		DUE FROM OTHER FUNDS			DR			
GL 621601-1160	YEAREND	3. Balance forward 2017/2018	JE	07/01/18	02379237	245.10	0.00	245.10
GL 621601-1160	JE32179	4TH QTR INTEREST	JE	08/10/18	02285810	0.00	245.10	0.00
*****Total *OBJT 1160		INTEREST RECEIVABLE			DR			
GL 621601-1200	GS1907100600	GOLDEN STATE RI ACCT#OWENVAL	OH	06/11/19	02455955	2,500.00	0.00	2,500.00
*****Total *OBJT 1200		PREPAID EXPENSES			DR			
GL 621601-2000	TTLOH	AutoID: WD18N27A Job: 2331310	OH	12/04/18	02331310	0.00	16,693.88	16,693.88
GL 621601-2000	TTLOH	AutoID: WD18N27A Job: 2331549	OH	12/05/18	02331549	16,693.88	0.00	0.00
GL 621601-2000	TTLOH	AutoID: WD18N27B Job: 2332028	OH	12/05/18	02332028	0.00	1,582.56	1,582.56
GL 621601-2000	TTLOH	AutoID: WD18N27B Job: 2333015	OH	12/06/18	02333015	1,582.56	0.00	0.00
GL 621601-2000	TTLOH	AutoID: WD18409B Job: 2413188	OH	04/10/19	02413188	0.00	417.00	417.00
GL 621601-2000	TTLOH	AutoID: WD18409B Job: 2415725	OH	04/15/19	02415725	417.00	0.00	0.00
GL 621601-2000	TTLOH	AutoID: WD18606A Job: 2455212	OH	06/10/19	02455212	0.00	5,726.71	5,726.71
GL 621601-2000	TTLOH	AutoID: WD18608C Job: 2455955	OH	06/11/19	02455955	0.00	2,500.00	8,226.71
GL 621601-2000	TTLOH	AutoID: WD18606A Job: 2457149	OH	06/12/19	02457149	5,726.71	0.00	2,500.00
GL 621601-2000	TTLOH	AutoID: WD18608C Job: 2458864	OH	06/13/19	02458864	2,500.00	0.00	0.00
*****Total *OBJT 2000		ACCOUNTS PAYABLE			CR			

SELECT BUDGET UNIT: 621601

\*\*\*\*\*Total \*OBJT 2200

GL 621601-2200 CR113320 CITY OF BISHOP CR 06/26/19 02467437 0.00 52,859.66 52,859.66  
 \*\*\*\*\*Total \*OBJT 2200

GL 621601-3000 YEAREND 2. Balance forward 2017/2018 JE 07/01/18 02379237 0.00 235,193.56 235,193.56  
 \*\*\*\*\*Total \*OBJT 3000

GL 621601-4301 INTEREST 1st qtr 18/19 interest JE 10/24/18 02306513 0.00 958.25 958.25  
 GL 621601-4301 INTEREST 2ND qtr 18/19 interest JE 02/07/19 02372571 0.00 774.15 1,732.40  
 GL 621601-4301 INTEREST 3RD QRT 18/19 INTEREST JE 05/01/19 02428536 0.00 737.95 2,470.35  
 \*\*\*\*\*Total \*OBJT 4301

GL 621601-5129 IS0918 IS PHOTOCOPIES JE 11/01/18 02311614 69.06 0.00 69.06  
 GL 621601-5129 IS1218 IS PHOTOCOPIES JE 01/10/19 02354487 451.46 0.00 520.52  
 GL 621601-5129 IS0319 IS PHOTOCOPIES JE 04/30/19 02426375 18.00 0.00 538.52  
 \*\*\*\*\*Total \*OBJT 5129

GL 621601-5311 I1900152 GOLDEN STATE RI ACCT#OWENVAL OH 04/10/19 02413188 417.00 0.00 417.00  
 \*\*\*\*\*Total \*OBJT 5311

GL 621601-5539 JE32887 I#00002 STAFF SVCS JE 11/30/18 02329197 16,572.98 0.00 16,572.98  
 GL 621601-5539 201801 MONO COUNTY 9/17-11/18 OVGA ST OH 12/04/18 02331310 16,693.88 0.00 33,266.86  
 GL 621601-5539 111418 BISHOP, CITY OF 7/18-9/18 OVGA OH 12/05/18 02332028 1,582.56 0.00 34,849.42  
 GL 621601-5539 JE33285 I#00003 STAFF SVCS JE 01/18/19 02362061 9,508.24 0.00 44,357.66  
 GL 621601-5539 20181903 MONO COUNTY 01/19-03/19/19 OVGA OH 06/10/19 02455212 5,726.71 0.00 50,084.37  
 \*\*\*\*\*Total \*OBJT 5539

\*\*\*\*\*Total \*BUDG 621601  
 OVGA-OWENS VALLEY GROUNDWATER DR-CR 457,163.26 457,163.26 0.00

\*\* G R A N D T O T A L \*\* DR-CR 457,163.26 457,163.26 0.00

\*\*\*\*\*Total \*OBJT 2200

\*\*\*\*\*Total \*OBJT 3000

\*\*\*\*\*Total \*OBJT 4301

\*\*\*\*\*Total \*OBJT 5129

\*\*\*\*\*Total \*OBJT 5311

\*\*\*\*\*Total \*OBJT 5539

\*\*\*\*\*Total \*BUDG 621601

\*\* G R A N D T O T A L \*\*

**COUNTY OF INYO**  
**Budget to Actuals with Encumbrances by Key/Obj**

Ledger: GL

As Of 7/8/2019

Object	Description	Budget	Actual	Encumbrance	Balance	%
<b>Key: 621601 - OVGA-OWENS VALLEY GROUNDWATER</b>						
<b>Revenue</b>						
4301	INTEREST FROM TREASURY	4,000.00	0.00	0.00	4,000.00	0.00
4498	STATE GRANTS	261,551.00	0.00	0.00	261,551.00	0.00
4599	OTHER AGENCIES	249,195.00	0.00	0.00	249,195.00	0.00
<b>Revenue Total:</b>		<b>514,746.00</b>	<b>0.00</b>	<b>0.00</b>	<b>514,746.00</b>	<b>0.00</b>
<b>Expenditure</b>						
5129	INTERNAL COPY CHARGES (NON-IS)	1,500.00	0.00	0.00	1,500.00	0.00
5155	PUBLIC LIABILITY INSURANCE	2,500.00	0.00	0.00	2,500.00	0.00
5263	ADVERTISING	2,000.00	0.00	0.00	2,000.00	0.00
5265	PROFESSIONAL & SPECIAL SERVICE	309,771.00	0.00	0.00	309,771.00	0.00
5291	OFFICE, SPACE & SITE RENTAL	1,500.00	0.00	0.00	1,500.00	0.00
5311	GENERAL OPERATING EXPENSE	500.00	0.00	0.00	500.00	0.00
5539	OTHER AGENCY CONTRIBUTIONS	97,500.00	0.00	0.00	97,500.00	0.00
5901	CONTINGENCIES	13,290.00	0.00	0.00	13,290.00	0.00
<b>Expenditure Total:</b>		<b>428,561.00</b>	<b>0.00</b>	<b>0.00</b>	<b>428,561.00</b>	<b>0.00</b>
621601	<b>Key Total:</b>	<b>86,185.00</b>	<b>0.00</b>	<b>0.00</b>	<b>86,185.00</b>	

# OWENS VALLEY GROUNDWATER AUTHORITY

Big Pine CSD — City of Bishop — County of Inyo — County of Mono — Eastern Sierra CSD — Indian Creek-Westridge CSD — Keeler CSD —  
Sierra Highlands CSD — Tri Valley Groundwater Management District — Wheeler Crest CSD

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P.O. Box 337  
135 Jackson Street  
Independence, CA 93526

Phone: (760) 878-0001  
Fax: (760) 878-2552  
[www.inyowater.org](http://www.inyowater.org)

## Staff Report

Date: July 11, 2019

Subject: Status of Keeler CSD

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### Overview

As your Board is aware, Keeler CSD recently experienced turnover on its Board and has not attended an OVGA meeting this calendar year. This agenda item is on for a discussion and possible direction to staff to help determine if Keeler CSD should be removed from the Board for cause, as provided for in Article VI of the JPA. Removal of Keeler CSD from the OVGA will have the same impact to the vote share, as required by the formula set forth in the JPA, that occurred when Starlite CSD was removed from the OVGA. A draft letter to the Keeler CSD is attached herewith for your Board's consideration.

### Recommended Action

Authorize the OVGA Executive Manager to send the attached letter, with any revisions directed by the Board, to the Keeler CSD regarding their status and potential removal from the OVGA.

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07/11/2019

Sent via U.S. mail and electronic mail  
kcsd@email.com

Keeler Community Services District  
c/o Sharon Cummings  
PO Box 107  
Keeler, CA 93530

RE: Keeler CSD's Future Participation in The OVGA

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Dear Sharon,

As you are aware, the Keeler CSD is a founding Member of the Owens Valley Groundwater Authority (OVGA). Since the OVGA's inception it has benefitted from the participation and input of the Keeler CSD representatives that attended the regular OVGA public meetings. As you may be aware, at our December, 2018, meeting Mr. John Dukes advised the OVGA that the Keeler CSD expected a substantial turnover on its Board, and he was unsure if the Keeler CSD would continue to send a representative to the regular OVGA meetings. Since that time the Keeler CSD has not sent a representative to the regular OVGA meetings.

In light of the above, the OVGA requests that the Keeler CSD formally advise the OVGA of its intentions moving forward. While we appreciate and value the Keeler CSD's participation in the OVGA's business, we understand that circumstances have changed and your ongoing participation may not be possible at this time. With that in mind, if the Keeler CSD does not intend to continue to regularly attend OVGA meetings and participate in its public business, the OVGA may initiate the formal removal of the Keeler CSD from the OVGA joint powers authority pursuant to Article VI of the OVGA JPA. Please note that if Keeler CSD is removed, there may be alternative methods to formally participate at some point in the foreseeable future.

We look forward to hearing from you regarding this matter.

Best regards,

[SIGNATURE]

Owens Valley Groundwater Authority



# OWENS VALLEY GROUNDWATER AUTHORITY

Big Pine CSD — City of Bishop — County of Inyo — County of Mono — Eastern Sierra CSD — Indian Creek-Westridge CSD — Keeler CSD —  
Sierra Highlands CSD —Tri Valley Groundwater Management District — Wheeler Crest CSD

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## Staff Report

Date: July 11, 2019

Subject: Item 8: OVGA Fiscal Audit Services for 2018-19

The Inyo County Auditor, acting as fiscal agent for the OVGA, has solicited quotes from qualified accounting firms to perform an audit for the 2018-19 fiscal year. This informational agenda item will review the responses and recommend a firm to conduct the audit.

Responses from three firms are summarized in the table below. Only one firm, Fechter & Company, provided a formal quote; the two other respondents provided informal estimates. Informal estimates are approximate and could change should staff pursue obtaining formal quotes from those firms. All three quotes or estimates were within the amount budgeted for the audit in the 2019-20 budget (\$10,000) and within the purchasing limit of the Executive Manager (Purchasing Policy, Section III). Given the similar costs for Fechter & Co. and Bains CPA and recognizing the informal nature of the estimate from Bains CPA, the OVGA fiscal agent recommends the OVGA accept the quote in the amount of \$4,700 from Fechter & Co. to conduct the 2018-19 audit.

<b>CPA Firm</b>	<b>Cost</b>	<b>Quote or Estimate</b>
Fechter & Company	\$4,700	Formal quote
Clifton Larson Allen (CLA)	\$9,500	Estimate
Bains CPA, Inc.	\$4,500	Estimate

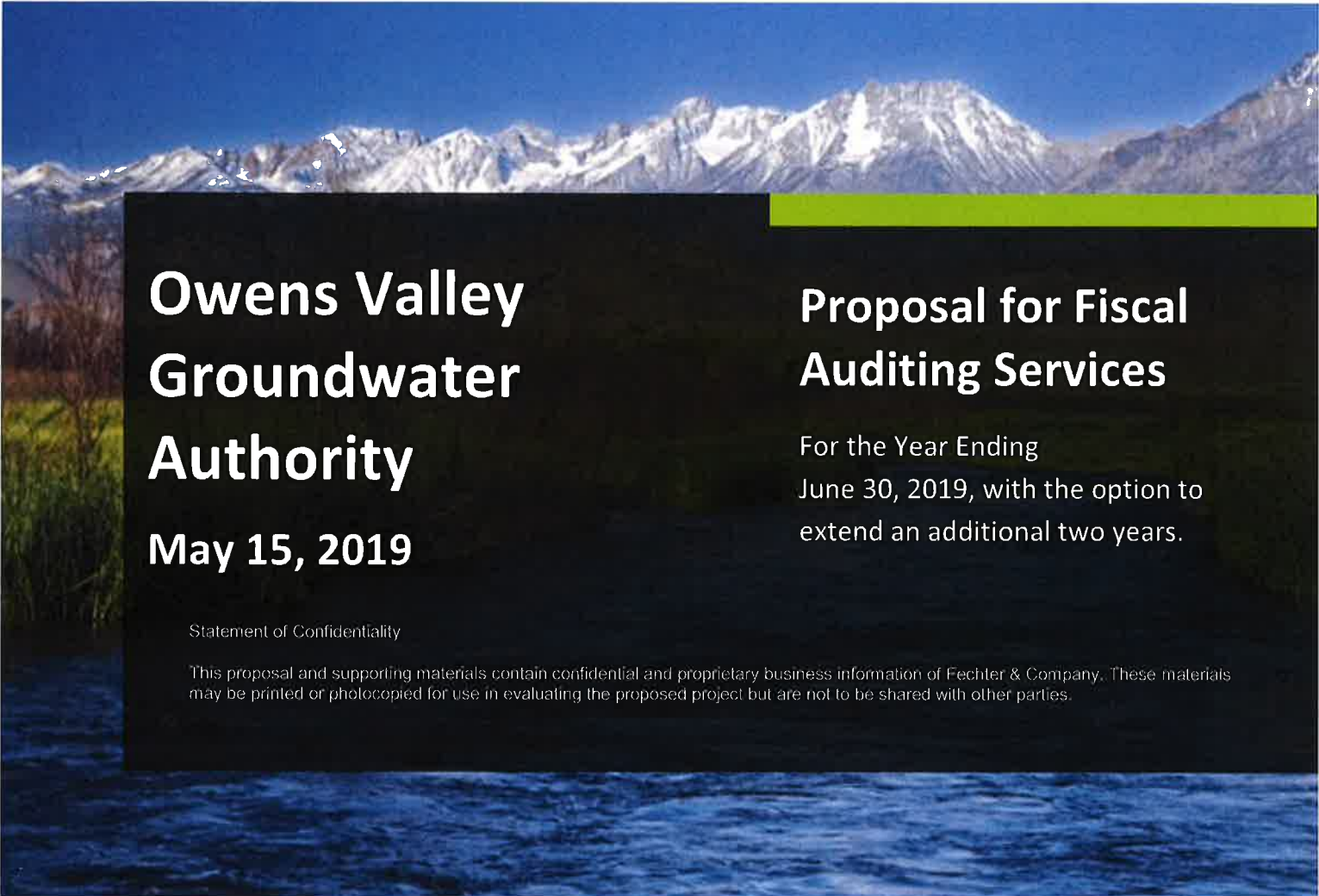


**Fechter & Company**  
Certified Public Accountants

3445 American River Drive, Suite A  
Sacramento, Ca 95864  
(T) 916.333.5360 (F) 916.333-5370

cfechter@gmail.com  
www.fechtercpa.com

**Company Representative:** Craig R. Fechter, CPA MST



# Owens Valley Groundwater Authority

**May 15, 2019**

## Proposal for Fiscal Auditing Services

For the Year Ending  
June 30, 2019, with the option to  
extend an additional two years.

Statement of Confidentiality

This proposal and supporting materials contain confidential and proprietary business information of Fechter & Company. These materials may be printed or photocopied for use in evaluating the proposed project but are not to be shared with other parties.

<b>LETTER OF TRANSMITTAL</b>	<b>1</b>
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<b>LICENSING, INDEPENDENCE, AND INSURANCE</b>	<b>2</b>
<hr/>	
<b>FIRM QUALIFICATIONS AND EXPERIENCE</b>	<b>3-5</b>
Internal Quality Control Procedures	
Technology and Security	
Other Affirmations	
Engagement Partner and Staff for This Assignment	
Peer Review	
<hr/>	
<b>ENGAGEMENT PARTNER, MANAGER AND STAFF EXPERIENCE</b>	<b>6-12</b>
<hr/>	
<b>SPECIFIC AUDIT APPROACH</b>	<b>13-18</b>
Summary of Proposed Phases	
Detailed Approach to the Audit	
Audit Timeline	
Identification of Anticipated Potential Audit Problems	
<hr/>	
<b>COMPENSATION</b>	<b>19</b>
Proposed Fee Schedule	
Standard Billing Rates	
<hr/>	
<b>REFERENCES</b>	<b>20-22</b>
Similar Engagements with Other Government Entities	
Extended List of Similar Auditing Services to Public Agencies	
<hr/>	
<b>ATTACHMENTS</b>	<b>23</b>
A: Certificate of Liability Coverage	

May 15, 2019

Christie Martindale, RHIT,  
PHR  
Assistant Auditor-  
Controller

Owens Valley  
Groundwater Authority  
C/O County of Inyo  
Drawer R  
Independence, CA 93526

Dear Ms. Martindale:

Fechter & Company, Certified Public Accountants, is pleased to present our proposal to provide audit services to Owens Valley Groundwater Authority (the Authority). The credentials listed in the resumes of our team will demonstrate our qualifications, competence, and capacity to perform the audit services requested within the time frame required by the Authority.

We believe we are best qualified to perform this engagement because we maintain a small staff of experienced auditors and accountants. We are able to promise the staff on your engagement will have experience that is directly applicable to your entity.

We commit to completing the audit within the time frame requested by the Authority and have included a timeline on page 18.

This proposal is an irrevocable offer valid for 60 days after the date of the proposal. I am authorized to represent and to obligate the firm contractually to the Authority. I am located at 3445 American River Drive, Suite A, Sacramento, CA 95864, and you can contact me by telephone at (916) 333-5360.

Thank you for considering our proposal. We look forward to a long and successful working relationship with you and your management team.

Very Truly Yours,



Craig R. Fechter, CPA, President  
Fechter & Company, Certified Public Accountants  
3445 American River Drive, Suite A  
Sacramento, CA 95864  
(T) 916.333.5360 (F) 916.333.5370  
cfechter@gmail.com

## Licensing, Independence, and Insurance

### LICENSING

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- Since 2005, our firm has been licensed as a certified public accounting firm by the California State Board of Accountancy.
- All key professional staff are properly licensed in California.
- Our firm has had no disciplinary action taken or pending since its inception in 2005.
- We have no prior substandard audit work or unsatisfactory performance pending with the State board of Accountancy or other related professional organizations.
- We received an unmodified opinion in our 2017 peer review which has been submitted to the state society of CPAs for approval.

### INDEPENDENCE

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- Our firm is independent of the Owens Valley Groundwater Authority as defined by generally accepted auditing standards and the US General Accounting Office's Government Auditing Standards.
- All professional staff in our firm meet the independence requirements of the American Institute of Certified Public Accountants and the Government Auditing Standards, 2003 revision, published by the U.S. General Accounting Office.
- Our firm has no history or professional relationships with the Authority or its personnel.

### INSURANCE

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- We carry the insurance coverage required by the Authority.
- A copy of our current Liability Insurance Certificate is included as Attachment A.

### CONTINUING EDUCATION

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All of our staff are required to maintain their continuing education at levels necessary to provide services to government clients.

## Firm Qualifications and Experience

Fechter & Company, Certified Public Accountants is a professional corporation based in Sacramento, California. We are a local firm who completes our work at our Sacramento office. Since April 2005 we have built a practice providing audit, tax, and business consulting to government agencies, non-profit organizations, and small business with annual budgets of less than \$25 million.



### EXPERIENCED AUDITORS

From our staff of 4 CPA's and 5 seasoned staff, 3-4 will be assigned to perform all audit procedures. From initial planning through fieldwork to financial statement preparation, our depth of experience will be evident.



### PERSONAL SERVICE

You receive a high level of personal service with easy access to professionals who can answer your questions and facilitate the audit process.



### STEADFAST TURNAROUND

The professional staff is highly focused on assuring that all financial statements are issued as soon as the audit is complete. Our standard issue time is 10 days from the date we receive the final information from our clients.



### EFFICIENT PROCESSES

Our staff turnover is very low. As a result, you will have the same staff from year to year, resulting in a more efficient and effective use of your staff.

## Firm Qualifications and Experience, continued

### TECHNOLOGY AND SECURITY

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- **Microsoft Office:** Since most of our clients use Microsoft applications, we likewise use the programs, which enable us to collaborate on projects.
- **Engagement Processing:** We use Thomson Reuter's Engagement CS paperless auditing software to provide for an efficient audit process. Your staff will not be required to provide mass amounts of copies, only access to the document and we will scan what we need.
- All laptop computers are secured with passwords, changed frequently.
- Our firm subscribes to approximately a dozen industry periodicals and newsletters to help us proactively inform our clients about potential changes in accounting legislation and standards
- We offer an annual Government Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) update course to our clients at no additional charge.

### OTHER AFFIRMATIONS

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- We know of no conflicts of interest with the Authority or any of its personnel.
- We will notify you with any changes that occur with our peer review or license status.
- We are not a joint venture of consortium.

### ENGAGEMENT PARTNER AND STAFF FOR THIS ASSIGNMENT

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Mr. Craig Fechter will lead the audit while Ms. Sandy Sup and Ms. Joanne Berry will assist with the fieldwork. Mr. Scott German will serve as the independent reviewer for this engagement. Complete resumes are attached to this proposal.

We have recognized the Authority's need for staff consistency. You will deal with the same principal each year on the audit – Mr. Craig Fechter, CPA.

Mr. Craig Fechter, CPA is authorized to answer questions and to bind our firm.

Craig R. Fechter, CPA, President  
3445 American River Drive, Suite A  
Sacramento, CA 95864  
(T) 916.333.5360 (F) 916.333.5370  
cfechter@gmail.com

# Quality Control Review

Our peer review, including a review of a specific governmental engagement, is provided below. Fechter & Company has never failed a peer review and has fully implemented all required quality control procedures, our next peer review is due in 2020.

## Contact information:

Grant Bennett Associates  
David C. Wilson, CPA, CVA  
1375 Exposition Boulevard  
Suite 230  
Sacramento, California  
95815

916-922-5109

## Grant Bennett Associates

A PROFESSIONAL CORPORATION

### Report on the Firm's System of Quality Control

September 27, 2018

To the Owner of Fechter & Company and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Fechter & Company (the firm) in effect for the year ended March 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/pssummary](http://www.aicpa.org/pssummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Fechter & Company in effect for the year ended March 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Fechter & Company has received a peer review rating of *pass*.

*Grant Bennett Associates*

GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



1375 Exposition Boulevard, Suite 230  
Sacramento, CA 95815  
916/922-5109 FAX 916/641-5200

P.O. Box 223096  
Princeville, HI 96722  
888/769-7323



# Engagement Partner and Manager Experience

**Craig Fechter, CPA**

Classification: President

Years of Experience: 18

Master of Science in Taxation at Golden Gate University, 2012

BS in Business Administration, Accountancy at CSUS, 2001



## PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

<b>Certified Public Accountant</b>
<b>Member California Society of Certified Public Accountants</b>
<b>Member American Institute of Certified Public Accountants</b>
<b>Adjunct Professor of Accounting, University of California, Davis Extension</b>
<b>Executive Committee, Big Brothers Big Sisters of the Greater Sacramento Area</b>
<b>Scoutmaster, Boy Scouts of America, Troop 320</b>
<b>Facilities, Transportation &amp; Finance Committee, San Juan Unified School District</b>
<b>Past Finance Committee Chair, San Juan Education Foundation</b>

## RELEVANT EXPERIENCE

During college, Mr. Fechter worked for a local sole practitioner. Following graduation from Sacramento State in 2001, he gained valuable experience at two regional CPA firms. In 2005, he struck out on his own and Fechter & Company was born.

Throughout his professional career, Mr. Fechter has performed financial statement audits of numerous counties, local government agencies, and non-profit agencies.

In 2012, Mr. Fechter earned his Masters of Science in Taxation from Golden Gate University.

Mr. Fechter oversees the Firms Tax and Audit practice, providing tax and business consulting to a wide range of professional corporations, not-for-profits, and small businesses.



**Craig Fechter, CPA**

Classification: President

Years of Experience: 18

Master of Science in Taxation at Golden Gate University, 2012

BS in Business Administration, Accountancy at CSUS, 2001



**FINANCIAL STATEMENT AUDITS:**

**Participated as Engagement Partner**

<b>California Society of Health System Pharmacists</b>
<b>Associated Building Materials of America (business association)</b>
<b>Lakeside Fire Protection District</b>
<b>Borrego Springs Fire Protection District</b>
<b>Bonita-Sunnyside Fire Protection District</b>
<b>Carpinteria-Summerland Fire Protection District</b>
<b>South Lake County Fire Protection District</b>
<b>Stanislaus Consolidated Fire Protection</b>

**CONTINUING PROFESSIONAL EDUCATION**

Mr. Fechter takes annual courses on the Governmental Accounting & Audit Update. He has recently completed a course in the implementation of the new Auditing Standards (SAS 108-114). He also serves on the accounting advisory board for UC Davis Extension and teaches a course, which serves as a source of CPE for Mr. Fechter.

Mr. Fechter is an accomplished public speaker and published author. He has taught CPE courses for the American Society of Women Accountants (Sacramento chapter). He is also the author of accounting-related articles published by Comstock's Magazine and The Nugget, the journal of the Sacramento District Dental Society.

*References for the above clients, who worked exclusively with Mr. Fechter, are available upon request.*

**FINANCIAL STATEMENT AUDITS:**

**Participated as Lead Auditor**

Marin County, MAAP, Inc., San Joaquin County, Stanislaus County, Sierra County, San Luis Obispo County, Lassen County



## Scott German, CPA

Classification: Independent Reviewer  
 Years of Experience: 34  
 BS California State University,  
 Sacramento



### RELEVANT EXPERIENCE

Following his graduation from California State University, Sacramento, Mr. German began his career at Main Hurdman, a predecessor form of KPMG. While there he was responsible for providing audit to large not-for-profit organizations, construction, auto dealers and healthcare.

Following KPMG, he moved into the private sector with a large trade association in Sacramento where he served as the Director of Finance for 5 years. He was responsible for managing the entities investment in a for profit subsidiary, information systems and budgeting.

Mr. German continued his career with the California subsidiary of the international drilling company, Major Drilling, Inc. In his capacity as controller he was responsible for cash management, insurance, bonding and financial reporting.

### Volunteer

**St Francis High School, Patron's of the Arts**

**Sacramento Theatre Company**

Mr. German develops and oversees the Firm's Quality Control program acting as the Independent Review "Partner" on all engagement he does not manage. His extensive experience in the private sector is a great resource for our clients and allows us to focus appropriately on audit risk.

**Scott German, CPA**

Classification: Independent Reviewer  
 Years of Experience: 34  
 BS California State University,  
 Sacramento



**FINANCIAL STATEMENT AUDITS:**

**Fechter & Company**

<b>E. Claire Raley Center for the Performing Arts</b>	<b>Marys Gone Crackers</b>
<b>EMSTA College</b>	<b>Creative Solutions 4 Autism.</b>
<b>Sylvan Cemetery District</b>	<b>North Coast County Water District</b>
<b>Fair Oaks Cemetery District</b>	<b>Sunrise Recreation &amp; Park District</b>
<b>Syngen</b>	<b>Olivehurst Public Utility District</b>

**FINANCIAL STATEMENT AUDITS:**

**With former firms**

<b>California Dental Association</b>	<b>Teichert Construction</b>
<b>California Manufacturers Association</b>	<b>American Red Cross, Sacramento</b>
<b>United Way Sacramento</b>	<b>The Dentists Company, Insurance Services</b>

**INDUSTRY EXPERIENCE**

<b>California Optometric Association Director of Finance</b>
<b>PC Exploration, Inc. Controller</b>



**Sandy Sup, CPA, MBA**

Classification: Audit Manager  
 Years of Experience: 25  
 BS University of New Hampshire  
 MBA at CSUS



**RELEVANT EXPERIENCE**

Sandy has been auditing government entities for more than 25 years. She has audited 28 of the 58 counties in California as well as numerous cities and districts in California and Nevada. This work included primary responsibility for the preparation of Comprehensive Annual Financial Reports as well as many other financial reports, including single audit reports. All the Comprehensive Annual Financial Reports for which Sandy served as the primary preparer were considered for, and awarded, the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. Sandy served as a reviewer on the Special Review Committee of the Government Finance Officers Association that is responsible for awarding the Certificate of Achievement for Excellence in Financial Reporting for more than four years.

**PROFESSIONAL ASSOCIATIONS**

**American Institute of Certified Public Accountants (AICPA)**

**California Society of Certified Public Accountants (CalCPA)**

**Government Finance Officers Association (GFOA)**

Sandy meets the continuing professional education requirements for performing audits in accordance with Government Auditing Standards, which require that she receive 80 credit hours of continuing professional education every two years with at least 24 of those hours being specifically related to governmental accounting and auditing.

**Sandy Sup, CPA, MBA**

Classification: Audit Manager  
 Years of Experience: 25  
 BS University of New Hampshire  
 MBA at CSUS



**FINANCIAL STATEMENT AUDITS:**

**With Fechter & Company**

<b>Granada Community Services District</b>	<b>East Stanislaus Resource Conservation District</b>
<b>Rio Linda/Elverta Water District</b>	<b>Amador Air District</b>
<b>East Stanislaus RCD</b>	<b>North Coast County Water District</b>
<b>Thermalito Water and Sewer District</b>	<b>Markleeville Public Utility District</b>
<b>Sewage Commission Oroville Region</b>	<b>Olivehurst Public Utility District</b>
<b>Banta-Carbona Irrigation District</b>	<b>Nevada LAFCO</b>

**FINANCIAL STATEMENT AUDITS:**

**With former firm**

<b>Amador County</b>	<b>Napa Sanitation District</b>
<b>Butte County</b>	<b>Nevada County</b>
<b>El Dorado County</b>	<b>City of Porterville, CA</b>
<b>Inyo County</b>	<b>Citrus Heights Water District</b>
<b>Lake County</b>	<b>Sierra County</b>
<b>Marin County</b>	<b>Siskiyou County</b>
<b>Mono County</b>	<b>Sutter County</b>
<b>Monterey County</b>	<b>City of Reno, Nevada</b>



## Joanne Berry, CPA

Classification: Audit Manager

Years of Experience: 16

BS in Business Administration, Accounting from California Polytechnic Institution, 1997



### RELEVANT EXPERIENCE

Mrs. Berry began working in public accounting in 1998 with the international accounting firm Ernst & Young, LLP. Mrs. Berry has held successful financial management positions with biotech and energy organizations. Her experience includes the following:

- Month end close and reporting
- Construction and development
- Compliance with regulatory requirements
- Project management of various accounting projects including software implementations and internal control rework

As Audit Manager at Fechter & Company, Joanne has conducted a variety of audits in accordance with the Yellow Book and governmental auditing standards.

### FINANCIAL STATEMENT AUDITS: With Fechter & Company

<b>Olivehurst Public Utility District</b>
<b>Rio Linda/Elverta Community Water District</b>
<b>Progressive Employment Concepts</b>
<b>Bradshaw Christian School</b>
<b>California Society of Health-System Pharmacists</b>
<b>Community Living Options</b>
<b>Sacramento Ballet</b>
<b>International Christian Adoptions</b>
<b>Greater Yosemite Council – Boy Scouts of America</b>

## Specific Audit Approach

The Authority requests that the auditor express an opinion on the Authority presentation of its financial statements in accordance with accounting principles generally accepted in the United States of America. We propose that the engagement be divided into the following segments:



<b>PHASE I</b>
Initial planning and preparation
Preliminary analysis, report preparation, cash and other confirmation
Information gathering
Evaluating internal controls
<b>PHASE II</b>
Fieldwork
Post-field-work activities (e.g., follow-up on pending items, collection of confirmation letters, etc.)
<b>PHASE III</b>
Report finalization and final analysis
Report delivery and Board of Directors presentation

### ESTIMATED STAFF HOURS BY PHASE

	Phase I Hours	Phase II Hours	Phase III Hours	Total Hours
Partners	2	2	2	6
Managers	4	4	4	12
Professional Staff	2	6	4	12
Clerical/Support Staff	2	2	2	2
<b>Total</b>	<b>10</b>	<b>14</b>	<b>12</b>	<b>36</b>



## Audit Approach

## Phase 1

### INITIAL PLANNING AND PREPARATION

---

As the first step in our planning and preparation phase, we will meet with the staff of your company to establish a working relationship. We expect this meeting will involve the Authority's manager and its controller.

We will deliver a Prepared-by-Client list (PBC), which details the items we will need to perform the audit. We will resolve any ambiguities or questions we or the Authority might have about the services we are to perform. A sample PBC is included as an attachment to this proposal.

We will gather contact information for the Authority's bankers, attorneys, prior accountant, and other relevant parties, and make inquiries as required by Government Auditing Standards.

We will examine prior year's financial statements to develop audit plans for each significant balance sheet and income statement account.

### PRELIMINARY ANALYSIS

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The primary focus of an audit is to develop expectations and compare actual financial results against those expectations. We will compare the current year's results with budgetary expectations to identify any areas of material misstatement.

### REPORT PREPARATION

---

Unlike other firms, we prepare financial statements prior to field work. Doing so allows us to focus on the overall financial position of the organization and limits our testing of clearly insignificant areas.

### CASH AND OTHER CONFIRMATIONS

---

We will confirm cash with the bank, any material year-end accounts or grants receivable, grants or donations received during the year, debt outstanding at the end of the year, and any other financial transaction that we consider material to the financial statements as a whole. The decision to confirm a statement item depends on the materiality of the item, the susceptibility of the item to misstatement, or the likelihood of fraud.

## Audit Approach

## Phase 1

### INFORMATION GATHERING:

We will obtain the information requested in the PBC along with any associated report required.

#### 1. Testing statistical samples

During sample selection we consider three questions: (1) purpose of the test—attribute or balance testing, (2) susceptibility of the population or process to fraud or misstatement, and (3) size of transactions—small and numerous, or large and infrequent.

#### 2. Testing revenues and disbursements

In testing revenues and disbursements, we determine that the attribute being tested is applied to the transaction as approved by the Authority's Management and Board. We will select 20 to 30 items based on the results of a random number generator, and select another 20 to 30 items by scanning the detailed general ledger. The result is an overall sample of 40 to 60 invoices to confirm compliance with board-approved procedures. We determine sample sizes in accordance with the objective of the test, the population to be sampled, and the risk associated with that population. The sample size also depends on the size of the population and whether or not we will be able to properly stratify populations into individually significant and individually insignificant items.

#### 3. Type and extent of analytical procedures

We will use analytical procedures in all areas of the audit. Initially, we will perform analytical procedures to assist us in identifying areas of risk for which substantive procedures will be performed. For certain areas, especially revenues and expenses, we will also utilize analytical procedures as part of our substantive testing. In the final stages of the audit, we will use analytical procedures as part of our final review of the audit.

## Audit Approach

## Phase 1

### INFORMATION GATHERING:

We will obtain the information requested in the PBC along with any associated report required.

#### 4. Examining the Authority's internal control structure

Among the items included in the PBC is a questionnaire regarding internal controls. We will review the completed questionnaires and compare them with procedures the Authority has established for actions such as purchasing, cash and check collections, inventorying fixed assets, billing, payroll disbursement, and budgeting. We will then audit each area of internal control that will materially affect the audit.

#### 5. Determining pertinent laws and regulations

We will examine items such as grant agreements to determine their effect on the Authority, and audit them if necessary. We will also examine pertinent ordinances to determine whether the Authority is complying.

#### 6. Assessing risk

Generally accepted auditing standards require that we assess the risks of material misstatement and fraud. After analyzing internal controls and evaluating potential weaknesses, we will determine which areas of the audit carry the risk of material misstatement and take steps to mitigate that risk.

#### 7. Testing for functionality of internal controls

We will conduct random tests on a year-to-year basis to determine the functionality of the Authority's internal controls. We will randomly select customers and trace each step of each payment into the system over the course of a year. We will audit any area of potential weakness with a specifically designed test.

## Audit Approach

### Phase 2

#### FIELDWORK

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With the assistance of Authority personnel, we will test the balances resulting from the following procedures:

- Cash deposits
- Internal control of disbursements
- Payroll
- Revenues
- Inventory control
- Billing and collections
- Unrecorded liabilities

We will also discuss with the Board any specific concerns or procedures they want performed.

#### POST-FIELDWORK ACTIVITIES

---

Once we complete our fieldwork, we will resolve any pending items and ensure that all requested third-party confirmations have been received. After the Authority has reviewed the financial statements and any proposed adjusting journal entries, we will obtain signed representation letters from the Authority and from its counsel that confirm or explain any pending litigation against the Authority and its effect on the audited financial statements.

### Phase 3

#### REPORT FINALIZATION AND FINAL ANALYSIS

---

Prior to finalizing the financial statements, we will perform a second comparison of current year results with prior year results, and budgetary expectations to actual results. Performing these tests subsequent to the audit work provides additional assurance that the financial statements are free of material misstatement.

#### REPORT DELIVERY AND BOARD OF DIRECTORS PRESENTATION

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We will deliver our report in person to the Board of Directors. We will also attend a board meeting to answer questions that the Board may have. Our aim is to create an open line of communication between our firm and your organization so the Board feels comfortable asking for help with any questions or issues that may arise during the year.

# Audit Timeline

Because the firm president performs and supervises on-site fieldwork, the turnaround time from the end of our fieldwork to the report draft is typically only 10 days. Completion of the final audit report depends on how promptly the Authority's staff is able to provide needed reports and confirmations. The typical turnaround is within 3 weeks. The following table shows our timeline for completing the major tasks of the audit.

Phase	Audit Task	Estimated Timeline
1	Entrance conference	November 2019
	Initial planning and audit planning: Prepared-by-Client list, Information from bankers, attorney's Prior year's statements	November 2019
	Preliminary analysis: Report preparation, Cash and other confirmations, Internal controls  Information gathering: Statistical sampling and testing, Revenues and disbursements, Internal controls, Laws and regulations, Risk assessment, Functionality testing	November 2019
11	Fieldwork (3-4 days): Cash deposits, Internal control of disbursements, Payroll, Revenues, Inventory control, Billing and collections, Unrecorded liabilities	November 2019
	Post-fieldwork activities: Third-party confirmations	December 2019
111	Report finalization and final analysis	December 2019
	Final analysis	January 2019
	Report draft delivery	December 2019
	Final report delivery	January 2019

**ANTICIPATED AUDIT PROBLEMS:** We do not anticipate any audit problems. However, if problems do arise, we will discuss them with your management and work with your team to resolve the problems as effectively and efficiently as possible.

# Compensation



## PROPOSED FEE SCHEDULE

	2018-2019	2019-2020	2020-2021
Audit fee	\$4,500	\$4,650	\$4,800
Direct Expenses (travel, printing, etc.)	200	200	200
<b>Total Proposed Audit Fee</b>	<b>\$4,700</b>	<b>\$4,850</b>	<b>\$5,000</b>

We propose a fee increase of 3% for subsequent audits.

The above fee quote is a fixed price to be charged for all services rendered in connection with the audit. Our best understanding is that the following must be performed – performing auditing standards under GAAP standard and preparing the financial statements. As stated in our original email, if travel is required to complete the audit we will be separately billing for travel costs.

**STANDARD BILLING RATES FOR  
CLASSES OF PROFESSIONAL  
PERSONNEL EXPECTED TO WORK  
ON THE ENGAGEMENT:**

	<b>Hourly Rate FY 2018</b>
<b>Partner</b>	\$225
<b>Manager</b>	150
<b>Professional Staff</b>	75
<b>Clerical/Support Staff</b>	50



# References



## EAST STANISLAUS RESOURCE CONSERVATION DISTRICT

Contact information:

Trina Walley  
 District Manager

3800 Cornucopia Way,  
 Suite E  
 Modesto, CA 95358

209-287-3662

**Services provided:** Audit of the GASB 34 financial statements, management letter and report on internal control structure.



Nevada County  
 Local Agency  
 Formation Commission

## LOCAL AGENCY FORMATION COMMISSION OF NEVADA COUNTY

Contact information:

SR Jones  
 Executive Officer

950 Maidu Ave  
 Nevada City, CA 95959

530-265-7180

**Services provided:** Audit of the GASB 34 financial statements, management letter and report on internal control structure.



## SOLANO MOSQUITO ABATEMENT DISTRICT

Contact information:

Tami Wright,  
 Administrative Assistant

2950 Industrial Court  
 Fairfield, CA 94533

707-437-1116

**Services provided:** Audit of the GASB 34 financial statements, management letter and report on internal control structure, and preparation of annual report of financial transactions of special districts.



## GREATER VALLEJO RECREATION DISTRICT

Contact information:

Romi Selfaison  
 Finance Director

395 Amador Street  
 Vallejo, CA 94590

707-648-4600

**Services provided:** Audit of the financial statements, single audit, management letter, and report on internal control structure.

## Extended List of Similar Auditing Services to Public Agencies

This is a comprehensive list representing California governmental agencies our firm has served by conducting audits over the last three (3) years. Contacts and email addresses will promptly be provided upon request.

### SPECIAL DISTRICTS – FIRE PROTECTION

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- Alpine Fire Protection District
- Bonita-Sunnyside Fire Protection District
- Borrego Springs Fire Protection District
- Bridgeport Fire Protection District
- Carpinteria Fire Protection District
- Courtland Fire Protection District
- El Dorado Fire Protection District
- Garden Valley Fire Protection District
- Greenfield Fire Protection District
- Julian-Cuyamaca Fire Protection District
- Kensington Fire Protection District
- Lakeside Fire Protection District
- Mokelumne Fire Protection District
- Montecito Fire Protection District
- North County Fire Protection District
- North County Fire Protection District
- North Tahoe Fire Protection District
- Pioneer Fire Protection District
- Pioneer Fire Protection District
- South Lake County Fire Protection District
- Springlake Fire Protection District
- Stanislaus Consolidated Fire
- Truckee Fire Protection District
- Woodland Avenue Fire Protection District

### SPECIAL DISTRICTS – RECREATION AND PARK

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- Ambrose Recreation and Park District
- Arden Manor Recreation and Park District
- Boulder Creek Recreation and Park District
- Carmichael Recreation and Park District
- Fair Oaks Recreation and Park District
- Fulton El Camino Rec and Park District
- Greater Vallejo Recreation District
- Mission Oaks Recreation and Park District
- North County Recreation and Park District
- Pleasant Hill Recreation and Park District
- Sunrise Recreation and Park District



## Extended List of Similar Auditing Services to Public Agencies

This is a comprehensive list representing California governmental agencies our firm has served by conducting audits over the last three (3) years. Contacts and email addresses will promptly be provided upon request.

### MUNICIPAL UTILITY AGENCIES

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- Banta-Carbona Irrigation District
- Bayshore Sanitary District proposal
- East Contra Costa Irrigation District
- Emerald Bay Services District
- Fox Canyon Groundwater Mgmt Agency
- Georgetown Divide Public Utility District
- Granada Community Services District
- Markleeville Public Utility District
- North Coast County Water District
- Olivehurst Public Utility District
- Rio Linda-Elverta Community Water District
- Sewerage Commission - Oroville Region
- Sites Project Authority
- Thermalito Water and Sewer District
- Washington County Water District

### OTHER SPECIAL DISTRICTS AND AGENCIES

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- Eastside Mosquito Abatement District
- Solano County Mosquito Abatement District
- Turlock Mosquito Abatement District
- E. Stanislaus Resource Conservation District
- W. Stanislaus Resource Conservation District
- Fair Oaks Cemetery District
- Roseville Cemetery District
- Sylvan Cemetery District
- Los Medanos Community Healthcare District
- Eastern Sierra Transit Authority
- Mono County Local Transportation District
- Dixon Public Library
- Nevada County LAFCo
- Colusa Basin Drainage District



# OWENS VALLEY GROUNDWATER AUTHORITY

Big Pine CSD — City of Bishop — County of Inyo — County of Mono — Eastern Sierra CSD — Indian Creek-Westridge CSD — Keeler CSD —  
Sierra Highlands CSD — Tri Valley Groundwater Management District — Wheeler Crest CSD

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P.O. Box 337  
135 Jackson Street  
Independence, CA 93526

Phone: (760) 878-0001  
Fax: (760) 878-2552  
[www.inyowater.org](http://www.inyowater.org)

## Staff Report

**Date:** July 11, 2019

**Subject:** Item 11: Discussion and possible determination of Board Seats for Associates and Interested Parties

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The addition of Associate and Interested Party Board seats was considered at the June 13 OVGA meeting and was described in detail the staff report included in the June 13 meeting packet. The OVGA deferred discussion on this item at the June meeting pending a final decision by the Department of Water Resources (DWR) on the Owens Valley Groundwater Basin prioritization. It is unlikely that basin designation will be finalized before the July 11 OVGA meeting. Given the uncertainty in the basin designation and the potential decisions facing the OVGA if the Low Priority status is finalized, staff recommends to postpone adding additional seats at this time.