



Salton Sea Authority Board of Directors Meeting

Thursday, February 22 2018
10:00 a.m.

Coachella Valley Water District
Steve Robbins Administration Building
75515 Hovley Lane East
Palm Desert, CA 92260
(760) 398-2651

***** REVISED AGENDA *****

(one presenter postponed until future meeting)



AGENDA: BOARD OF DIRECTORS MEETING
DATE: Thursday, February 22, 2018
10:00 a.m.
LOCATION: Coachella Valley Water District
Steve Robbins Administration Building
75515 Hovley Lane East
Palm Desert, CA 92260
(760) 398-2651

Director John Renison will be attending via teleconference from:
Imperial County Administration Center
Suite 210
940 Main Street
El Centro, CA 92243

I. CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

II. BOARD MEMBER COMMENTS

This is the time set aside for any Board Member to ask questions or address any issue posed by a member of the public.

III. PUBLIC COMMENTS

*Any member of the public may address and ask questions of the Board relating to any matter within the Authority's jurisdiction. **This Public Comments time is reserved for matters not already on the agenda. The law prohibits members of the Board from taking action on matters not on the agenda.***

Citizens are invited to speak on any item listed in the agenda upon presentation of that item.

Remarks shall be limited to a maximum of three (3) minutes unless additional time is authorized by the Board.

IV. CONSENT CALENDAR – Receive, Approve, and File

A. Minutes of January 25, 2018

B. Warrant Register Ratification for December 2017

C. Internal Financial Report for: 7/01/2017 – 01/31/2018

V. ACTION ITEM

- A. Approval of Amended CPA Scope of Work

VI. PRESENTATIONS

- A. QSA Research Project: Salton Sea Authority – (Molly Thrash, Ph.D.)
Presentation and discussion.

VII. REPORTS

- A. General Manager’s Report on Activities – (Phil Rosentrater, GM/Executive Director, Salton Sea Authority)
- B. Legislative Update – (Phillip Johnson, Assistant Executive Director, Salton Sea Authority)
- C. Standing Report
 - 1. FEDERAL: US Bureau of Reclamation – (KayLee, Planner - Water Resources, Engineering Services Office)
 - 2. STATE: Salton Sea Management Program – (Bruce Wilcox, Assistant Secretary for Salton Sea Policy)
- D. Salton Sea State Recreation Area Update on Activities – (Kelly Claar, Sector Superintendent, Salton Sea State Recreation Area)
- E. Salton Sea Action Committee – (Juan DeLara, President)

VIII. ADJOURNMENT

NEXT MEETING TIME & LOCATION:

Thursday, March 29, 2018

10:00 a.m.

Imperial Irrigation District

Bill Condit Auditorium

1285 Broadway Avenue

El Centro, CA 92243

(760) 482-9618

Any public record, relating to an open session agenda item, that is distributed within 72 hours prior to the meeting is available for public inspection in the lobby at the front desk of the County Law Building located at 82995 Highway 111, Indio, CA 92201.



OFFICIAL PROCEEDINGS
SALTON SEA AUTHORITY
BOARD OF DIRECTORS MEETING
January 25, 2018

I. CALL TO ORDER

The regularly scheduled meeting of the Salton Sea Authority (“Authority” or “SSA”) Board of Directors (“Board”) was called to order by Director O’Dowd, President, at 10:05 a.m., January 25, 2018, at the Imperial Irrigation District, Bill Condit Auditorium, 1285 Broadway Avenue, El Centro, CA 92243, (760) 760-482-9618.

PLEDGE OF ALLEGIANCE

Director O’Dowd led the Pledge of Allegiance

ROLL CALL:

DIRECTORS PRESENT

G. Patrick O’Dowd, President
James C. Hanks, Vice-President
Cástulo R. Estrada, Treasurer*
Ryan E. Kelley, Director
John Renison, Director
Altrena Santillanes, Director
V. Manuel Perez, Director

AGENCY

Coachella Valley Water District
Imperial Irrigation District
Coachella Valley Water District
Imperial County
Imperial County
Torres Martinez Desert Cahuilla
Riverside County

In keeping with the Salton Sea Authority Bylaws, there being at least three of the five member agencies represented, and a single Director carrying the vote of both Directors when the second Director of the same agency is absent, a Quorum was declared, and the meeting proceeded.

*(*Director Estrada left at 11:26, as noted later in the minutes.)*

DIRECTORS ABSENT

Thomas Torte, Secretary
Marion Ashley, Director
Erik J. Ortega, Director

AGENCY

Torres Martinez Desert Cahuilla
Riverside County
Imperial Irrigation District

DIRECTORS PRESENT
VIA TELECONFERENCE

AGENCY

None

SALTON SEA AUTHORITY STAFF PRESENT

Phil Rosentrater, Executive Director/General Manager
Carlos Campo, Best Best & Krieger, Legal Counsel

MEMBERS OF THE PUBLIC PRESENT

AGENCY

Vickie Doyle	IID
Juan M. DeLara	Federated Ins., SSAC, Travertine Point
Tom Sephton	Sephton Water Technologies
Kay Pricola	IVVGA/COLAB
Pat Cooper	Supervisor Perez Office
Jack Jessup	
Dan Sims	EnviroMINE
Crystal Howard	EnviroMINE
Brea Mohamed	ICFB
Garrat Aitchison	California State Parks
Kristen Johnson	CVWD
Robert Cheng	CVWD
Kathy Strong	Greater Palm Springs CVB
Kelly Claar	California State Parks
Levi Andersen	Twenty-Nine Palms BOMI
Tony Liudzius	MWD
Emmanuel Martinez	IID
Andy Horne	County of Imperial
Darren Simon	SDCWA
Tom Anderson	USFWS

II. BOARD MEMBER COMMENTS (none)

III. PUBLIC COMMENTS (none)

IV. CONSENT CALENDAR – Receive, Approve, and File

- A. Minutes of December 7, 2017
- B. Warrant Register Ratification for November 2017
- C. Warrant Register Ratification for December 2017
- D. Internal Financial Report for: 7/01/2017 – 11/30/2017
- E. Mid-Year Review of Finances/Fund Transfers 2016-2017

There being no questions or comments, Chairman O’Dowd invited a motion to approve the Consent Calendar. Director Perez so moved. Seconded by Director Kelley. Unanimously carried.

V. PRESENTATIONS

A. Presentation of Leadership Recognition Plaque to Director Ryan E. Kelley

Chairman O’Dowd presented a plaque to Director Kelley in recognition of his term as Chairman of the Board of the Salton Sea Authority in 2016-2017.

B. Briefing on Minute 323 for Colorado River Compact

Tina Shields, Water Manager with the Imperial Irrigation District, gave a briefing on Minute 323 – an agreement signed last September between Mexico and the United States to coordinate efforts in dealing with shortage and surplus of water. Discussion followed.

C. Salton Sea Tourism Study Briefing

Kathy Strong, of the Greater Palm Springs Convention & Visitors Bureau (GPSCVB), presented an analysis by “Tourism Economics” commissioned by the GPSCVB to examine the impact (benefit of avoided economic losses) resulting from implementation of the state’s 10-Year Plan, as well as the potential economic benefits of a more fully revitalized Salton Sea. Ms. Strong answered questions at the end of the presentation.

D. North Lake Proposal Briefing

Brian Nestande, of the County of Riverside Executive Office, presented to the Board an updated stable shoreline concept for the north end of the Sea (the “North Lake proposal”), recently unveiled by Supervisor Perez at the Water and Energy Summit in Palm Springs, that may also utilize an Enhanced Infrastructure Financing District that could help finance the potential project.

(Director Estrada left at 11:26 during discussion of this item)

VI. ACTION ITEMS

A. Consider adoption of proposed revision to Salton Sea Authority Travel Policy

GM/Executive Director Phil Rosentrater reviewed for the Board the reason for the update and the process.

Director O’Dowd moved that the revised Travel Policy be approved. Seconded by Director Perez. Unanimously carried.

VII. REPORTS

A. General Manager's Report on Activities

Phil Rosentrater, GM/Executive Director, Salton Sea Authority, invited discussion on the report he had distributed in advance. There was none.

B. Legislative Update

Phillip Johnson, Assistant Executive Director, Salton Sea Authority, briefly outlined for the Board Bill 3281 (Lamborn), the only new bill on the legislative report, for which SSA is taking a "watch" position. Brief discussion followed.

C. Standing Report

1. FEDERAL: US Bureau of Reclamation

The US Bureau of Reclamation has committed to provide a Standing Report to the SSA Board at its monthly meetings in accord with an MOU between SSA and US Department of Interior (2/27/14) that calls for DOI and its six Departments and Bureaus involved with the Sea to collaborate with the SSA on all matters related to revitalization of the Salton Sea. At the January SSA Board meeting, no federal representative was present in person but Ms. Genevieve Johnson, Program Manager for the Salton Sea, was on the phone and commented on continuing coordination among DOI agencies to make sure all projects are on one page, and noted that the Federal responsibilities for monitoring water quality are not able to be fulfilled due to the lack of a suitable launch point for boats at the Sea. Ms. Johnson answered questions at the end of her report.

2. STATE: Salton Sea Management Program

The California Natural Resources Agency has committed to provide a Standing Report to the SSA Board at its monthly meetings in accord with the state law (AB 71 – Perez) passed by the Legislature and signed by the Governor which calls for CNRA to cooperate and consult with the SSA on all matters related to revitalization of the Salton Sea. At the January meeting, Bruce Wilcox, Assistant Secretary of CNRA for Salton Sea Policy, confirmed that there has always been a North Lake in the SSMP, as well as Bombay Beach, commented on inflatable dams, complexities of South end land ownership and leases, Enhanced Infrastructure Financing District, and more. Brief discussion followed.

D. Salton Sea Action Committee (SSAC)

Mr. Juan de Lara was present and had no update to report, but responded to the Board's question.

VIII. ADJOURNMENT

There being no further business, Board President O’Dowd adjourned the meeting at 12:00 p.m.

NEXT MEETING TIME & LOCATION:

The regularly-scheduled meeting will be held

Thursday, February 22, 2018

10:00 a.m.

Coachella Valley Water District

Steve Robbins Administration Building

75515 Hovley Lane East

Palm Desert, CA 92260

(760) 398-2651

Warrant Register
January 1, 2018 through January 31, 2018



Warrant Date	Warrant Number	Vendor Name	Amount
01/11/2018	16342	Best, Best & Krieger	-1,527.60
01/11/2018	16343	Johnson, Phillip	-185.25
01/11/2018	16344	OfficeTeam	-4,429.75
01/11/2018	16345	Platinum Consulting Group LLC	-85.00
01/11/2018	16346	Sampson, GJ Acct	-4,815.00
01/11/2018	16347	Seroy, Linda	-609.29
01/11/2018	EFT	Rabobank Credit Card	-1,419.00
01/11/2018	EFT	American Express	-3,620.87
01/17/2018	16348	MAP Productions Inc	-5,702.65
01/22/2018	16349	Alliant Consulting Inc	-341.25
01/22/2018	16350	OfficeTeam	-2,179.00
01/22/2018	16351	Riverside County	-35,000.00
01/22/2018	16352	Rosentrater, Phil	-575.00
01/22/2018	16353	Sampson, GJ Acct	-1,575.00
01/22/2018	16354	SystemGo IT LLC	-687.00
01/24/2018	EFT	Verizon Wireless	-229.09
01/29/2018	EFT	Service Charge	-25.00

Total \$ (63,005.75)

Salton Sea Authority Revenue & Expenditure by Fund

July 2017 through January 2018

	101 General	214 Wetlands Grant	TOTAL
Ordinary Income/Expense			
Income			
0004662 · Local Gov/Member Assessments	610,000.00	0.00	610,000.00
0004660 · State of California Grants	0.00	375,924.20	375,924.20
0004710 · Pooled Cash Allocated Interest	743.19	0.00	743.19
0004760 · Miscellaneous Revenue	150.00	0.00	150.00
Total Income	610,893.19	375,924.20	986,817.39
Expense			
1020000 · SSA ADMINISTRATION			
1025010 · Salaries			
Salaries - RivCo EDA	33,999.86	0.00	33,999.86
Salaries - Admin Support A	19,170.98	0.00	19,170.98
Total 1025010 · Salaries	53,170.84	0.00	53,170.84
1025500 · Employee Benefits			
Employee Benefits - RivCo EDA	9,743.04	0.00	9,743.04
Employee Benefits - SSA	10,470.57	0.00	10,470.57
Total 1025500 · Employee Benefits	20,213.61	0.00	20,213.61
1026050 · Contract Svc/Professional			
Contract Svc/Prof - Adm Sup C	6,097.50	0.00	6,097.50
Contract Svc/Prof - Adm Sup D	25,952.58	0.00	25,952.58
Contract Svc/Prof - Exec Sup	45,319.79	0.00	45,319.79
Contract Svc/Prof - Finance	33,900.50	0.00	33,900.50
Total 1026050 · Contract Svc/Professional	111,270.37	0.00	111,270.37
1026010 · Contract Svc/Attorney			
Contract Svcs/Attorney - Genera	7,234.17	0.00	7,234.17
1026010 · Contract Svc/Attorney - Other	0.00	0.00	0.00
Total 1026010 · Contract Svc/Attorney	7,234.17	0.00	7,234.17
1026095 · Contract Svc/Equipment Maint	5,589.50	0.00	5,589.50
1028551 · Capital Equipment <\$5,000	0.00	0.00	0.00
1026096 · Contract Svc/Equipment Lease	176.18	0.00	176.18
1026120 · Insurance	9,550.83	0.00	9,550.83
1027030 · Office Exp/Operating Supplies	2,951.66	0.00	2,951.66
1027035 · Office Exp/Online Services	770.28	0.00	770.28
1026450 · Postage, Mail	349.12	0.00	349.12
1026470 · Printing Services	462.00	0.00	462.00
1026439 · Dues, Subscriptions	5,595.00	0.00	5,595.00
1026350 · Communications	1,888.20	0.00	1,888.20
1026370 · Travel/Meetings	40,712.41	0.00	40,712.41
Total 1020000 · SSA ADMINISTRATION	259,934.17	0.00	259,934.17
6020000 · WETLANDS GRANT ADMINISTRATION			
6026010 · Contract Svcs/Attorney	2,129.10	0.00	2,129.10
6026013 · Contract Svcs/Accountant	10,120.60	4,014.40	14,135.00
Total 6020000 · WETLANDS GRANT ADMINISTRATI...	12,249.70	4,014.40	16,264.10
6040000 · WETLANDS GRANT TECHNICAL			
6046070 · Contract Svcs/LCP	585.00	1,803.75	2,388.75
6046080 · Contract Svcs/Construction	0.00	142,901.88	142,901.88
Total 6040000 · WETLANDS GRANT TECHNICAL	585.00	144,705.63	145,290.63
Total Expense	272,768.87	148,720.03	421,488.90
Net Ordinary Income	338,124.32	227,204.17	565,328.49
Net Income	338,124.32	227,204.17	565,328.49

Memorandum

To: Salton Sea Authority Board of Directors
From: Phil Rosentrater, General Manager
Date: February 22, 2018
Re: **Board Approval of Amended Scope of work for CPA**
CM No. V.A – 2/22/18

GENERAL:

The Salton Sea Authority Board of Directors, in compliance with SSA bylaws that follow state law governing Joint Powers Authorities (California Government Code 6505.5), approved a contract at the November 3, 2016 regular board meeting to secure CPA services allowing financial oversight for the SSA's existing accounting contractor.

Cindy Byrreum, MPA, CPA, of Platinum Consulting Group, has served the SSA well in this capacity, working closely with SSA contract accountant Gloria Sampson to maintain the financial record-keeping, accounting and reporting at a professional level that has maintained the SSA reputation for open, accountable transparency with a spotless annual audit for the SSA.

Effective January 31, 2018, Ms. Sampson officially retired from her accounting practice after providing distinguished service to the SSA. Platinum Consulting is continuing to provide financial oversight for all accounting matters involving the SSA as called for in the existing contract, with no additional cost or duplication of effort.

The SSA ad hoc Finance Committee was apprised of the transition at its December 2018 mid-year budget review meeting with Salton Sea Authority staff. The Finance Committee recommended updating the scope of work for the existing CPA contract as needed prior to submitting to the full Board of Directors for approval. SSA Legal Counsel reviewed and approved the amended scope as acceptable to form.

RECOMMENDATION:

The Salton Sea Authority Staff and the Finance Committee recommend that the Salton Sea Authority Board approve the amended scope of services in the existing CPA contract to continue providing accounting oversight and Controller responsibilities as mandated in California Government Code 6505.5

Respectfully submitted,

Phil Rosentrater
GM/Executive Director

Cindy (Navaroli) Byerrum, MPA, CPA

PROFESSIONAL EXPERIENCE

July 2001 – present: Managing Principal, Platinum Consulting Group

- External Finance Director for the *Twentynine Palms Water District*
- External Treasurer for the *Trabuco Canyon Water District*
- External CFO and Treasurer for *East Orange County Water District*
- External CFO for *Bellflower-Somerset Mutual Water Company*
- Financial Consultant to the *City of Signal Hill & City of Corona DWP, Orange County and Los Angeles County LAFCOs, Los Angeles Gateway Water Management Authority, Chino Basin Water Conservation District; Bighorn-Desert View Water District, Cabazon Water District, Rowland Water District, La Puente Valley County Water District, and Bellflower-Somerset Mutual Water Company, Pico Water District, and Sunny Slope Mutual Water Company.*
- Contract CPA for the *California-Nevada Section of the American Water Works Association, and the California Utility Executive Management Foundation (CUEMA).*

Past positions and projects:

- Interim Controller for *San Diego County Water Authority*, Interim Director of Finance for *Yorba Linda Water District* and Interim CFO for *Rosamond Community Services District and California Domestic Water Company*. Responsibilities involved restructuring the finance department; revising job descriptions; supervising the finance, customer service staff, and meter reading staff; recruiting and selected a new Controller/Director of Finance; preparation of monthly financial statements and mid-year budget revisions; identifying and correcting internal control weaknesses; reporting to the Board, implementation of a major systems conversion; rating agency liaison.
- **External CFO and Contract CPA** responsibilities of various other public companies include the preparation of the annual budget, accounting clean-up of general ledger, cash management and forecasting, reconciliation of billing records, creation of new accounting positions and restructuring of the customer service and finance department, design and monitoring of effective internal controls, various special consulting projects, and presentations at finance committee meetings and board meetings. Most positions involved strategic planning, hiring and training of senior financial management, human resources oversight, and board reporting and presentations.

2007 –2008: Chief Financial Officer, Three Valleys Municipal Water District and Six Basins Watermaster

- Responsible for the completion of the annual audit and preparation of the inaugural CAFR which received the CSMFO and GFOA awards for excellence for FY 07 and 08
- Reorganized budget and financial reports into separate funds and sources/uses structure
- Responsible for collaborating with department heads, water treatment plant staff, member agencies, and board members to coordinate the preparation and presentation of the annual operating and capital budgets
- Preparation of cash flow analysis and projections; analysis of funding proposals, review of monthly financial reports, cost analysis, and project updates
- Responsible for management of the District's \$24 million investment portfolio and all banking and debt financing functions
- Coordination of RFPs, vendor contracts, customer billing, and project accounting
- Oversee in-house payroll functions, as well as pension and retirement plan compliance testing; all benefits administration and human resource functions
- Primary liaison to seven member board for monthly Finance Committee and Board meetings

1999 to present: Various part-time professional teaching positions

- Adjunct Professor at Cal State Fullerton, Cal Poly Pomona, Cal State San Bernardino, and Chaffey College; Becker CPA Review course instructor (Auditing and Governmental Accounting)
- Classes include Governmental and Nonprofit Accounting, Auditing, Financial Accounting, Managerial Accounting, Computer Information Systems in Accounting, and Payroll Accounting

2001 –2006: Coordinator of Accounting, Financial Services, and Real Estate, and Professor of Accounting (fully-tenured), Chaffey College

- Responsibilities included organizing and communicating with Advisory Boards; managing, scheduling, and evaluating all adjunct and new faculty in the department (over 30 instructors); implementing new curriculum and programs; various management duties
- Frequent participation in committee meetings, union negotiations, and accreditation committee co-chair. Created the *Accounting for Governments* certificate program, curriculum, and Governmental Advisory Board.

1999 – 2001: Supervisor, Vicenti, Lloyd & Stutzman, LLP

- Supervised various audits of governmental agencies and non-profit organizations
- Main audit clients included Upper San Gabriel Valley MWD, Three Valleys Municipal Water District, San Gabriel Basin Water Quality Authority, and other water related district and entities; various local education agencies
- Responsibilities also included the supervision, training, and development of senior and staff accountants

1997 –1999: Auditor, Ernst & Young LLP

- Audit Senior for various cities and other governmental and non-profit clients, such as the County of Riverside, Riverside Redevelopment Agency, County of Riverside Asset Leasing Corporation, Riverside County Transportation Commission, and other types of governmental agencies
- Supervised financial statement audits, single audits and various special compliance audits for federal and state programs

ADVISORY AND LEADERSHIP ROLES

- Frequent presenter at the California-Nevada Section., AWWA Association conferences and Board Meetings and ACWA conferences
- Active member of the AICPA, GFOA, CSMFO, AWWA and Association of Government Accountants

EDUCATION

Master's in Public Administration (MPA), *California State University, San Bernardino, GPA 4.0*
BS in Business Administration (BS), Accounting concentration, *California State University, San Bernardino, June 1997, College of Business and Public Administration Undergraduate Valedictorian, GPA 3.9*

SOFTWARE SKILLS

Certified QuickBooks Pro Advisor, New World, PeopleSoft 9.1, Caselle, Incode, Eden, Springbrook, Mas 90, ACS, Municipal Organizations Management System (MOMS), Great Plains, FrX, QuickBooks Enterprise, Pro & Basic 2013, Peachtree, Auditvision, ProSystems FX, Creative Solutions, ATB, ACL, Access, Word, Excel, Outlook and PowerPoint



Proposal for Consulting Services

Prepared for:

SALTON SEA AUTHORITY

Prepared by:

**CINDY BYERRUM, MPA, CPA
PLATINUM CONSULTING GROUP**

Company Background

Platinum Consulting Group (PCG) was founded by Cindy Byerrum as an alternative to large corporate type CPA firms that try to “specialize” in everything. After working at Ernst & Young and another regional CPA firm, Cindy wanted to start a boutique accounting and consulting firm with a more personalized and specialized focus in the government and non-profit sector that provides exceptional customer service at a reasonable price.

Unlike most CPA firms, PCG does not perform audits or reviews, prepare individual or corporate taxes, provide investment/insurance advice, or any other services commonly provided by CPA firms; instead we focus exclusively on providing Project work, and External and Interim CFO/Finance Director services to our clients. Our specialty is serving as the Part-Time Finance Director or Project Consultant for smaller governmental organizations (primarily water/sewer utilities) who do not need full-time high level finance services but need periodic management support that a CPA and a firm with our experience can provide. We have also assisted multiple utilities with system conversions and rate studies.

To offer our services at a competitive rate, we keep our overhead low and our client list limited. We are very selective in whom we accept for clients, recognizing that as Interim and External CFOs and consultants we need to be available and accessible to our clients on their timetable.

PCG staff serves multiple clients as part-time External CPA/CFO/Treasurer to several cities and special districts throughout Southern California. Special districts served include water districts, sewer districts, fire protection districts, library districts, and LAFCOs.

PCG Staff

Cindy Byerrum, MPA, CPA, Managing Principal

The firm is led by Cindy Byerrum, who has a Bachelor’s Degree in Accounting, a Master’s Degree in Public Administration (MPA), and is a Certified Public Accountant (CPA). Cindy is an expert in non-profit and governmental finance and accounting and has been a leader in the finance profession for nearly 20 years.

Cindy’s past experience in the accounting and finance profession also includes:

- Financial Consultant to the City of San Bernardino, the City of Avalon, and the City of Desert Hot Springs
- Interim Financial Director for the San Diego County Water Authority, Yorba Linda Water District, La Habra Heights Water District, Lake Arrowhead Community Services District, and Rosamond Community Services District
- Finance department assessments for many utilities and governments, including most recently La Puente Valley County Water District, Elsinore Valley Municipal Water District, Scotts Valley Water District, and the City of Avalon.

- Chief Financial Officer at Three Valleys Municipal Water District and Six Basins Watermaster
- Project consultant to various governments such as the Jurupa Community Services District, San Bernardino Valley Resource Conservation District, Walnut Valley Water District, Rancho California Water District, Chino Basin Watermaster, Goleta Sanitary District, American Water Works Association, and California Domestic Water Company.
- Senior auditor at Ernst & Young (client focus was governmental and non-profit organizations); Supervisor at Vicenti, Lloyd & Stutzman (clients included various non-profit and governmental agencies)

Cindy has audited over 50 governmental and non-profit entities including cities, counties, schools, special districts and various non-profit organizations, where she has performed financial audits, single audits, and special compliance audits.

Cindy has also been a full-time tenured faculty member and department chair at Chaffey College, a Becker CPA Review instructor, and a professor of governmental and non-profit accounting professor at Cal State Fullerton, Cal Poly Pomona, and Cal State San Bernardino.

The services provided by Cindy and her team at Platinum Consulting Group to governments and non-profit organizations include, but are not limited to:

- External/Interim and part-time CFO/Financial Advisor/Finance Director services
- Finance Department SWOT analysis
- Staff training in accounting and finance
- Needs analysis, internal control, and organizational structure studies
- Management assistance for ongoing and special projects
- Executive finance recruiting and interviewing, training
- Governing Board and Finance Committee reports and presentations
- Financial analysis and reporting in compliance with IRS regulations
- Grant accounting and project reporting
- Treasurer and investment officer services
- Budget preparation and cash management monitoring
- Annual and monthly financial reports preparation
- Annual audit preparation (closing the books), including financial statements, footnotes, and all schedules
- Finance policy manual creation and updating

Certifications, Accreditations and Memberships

- Certified Public Accountant (CPA), #77918
- Certified QuickBooks ProAdvisor
- Founder of the Utility Finance Officer's Group of Orange County
- Speaker for various organizations such as the AGA, IAAP, IMA
- Member of the California State Municipal Finance Officers Association (CSMFO)

Paul Kaymark, CPA

Paul joined Platinum Consulting Group in 2018. Prior to that Paul has been an auditor and partner in charge of government audits. Paul started his 20+ year career at KPMG, concentrated on special districts and JPAs. Paul has served numerous local special districts and JPAs as a consultant or as their auditor, including desert clients such as Desert Recreation District and Twentynine Palms Water District. Paul's JPA experience includes agencies such as Palmdale Water Authority, South Coast Regional Communications Authority, and North County Dispatch JPA.

Janell Gilbert, MBA

Janell has been with Platinum Consulting Group since 2017. Janelle has a Bachelor's degree in Accounting and an MBA in Finance. Janelle's wide range of experience spans from Analyst and Accounting Management positions in local water agencies and cities, to Director level services in special districts. Janell's diverse background makes her well suited for detailed work, but also higher-level work that requires experienced judgment. Janell has prepared detailed financial statements and budgets for cities and special districts, and has also excelled at the management level in reviewing a team's work on the overall operations of the finance department.

Ian Berg

Ian Berg has been with Platinum Consulting since 2015. Ian prepares the accounting and reconciliation schedules on all the main water utility clients, prepares financial statements, audit preparation and coordination, financial statement and board package completion, monthly banking and account reconciliations, and budget preparation. Ian has also performed all accounting functions including accounts payable, accounts receivable, grant compliance and billing, fixed asset maintenance, and vendor management.

Rodney Greek, CPA

Rod has been working on projects with Platinum Consulting Group since 2015. Rod is a Certified Public Accountant with over twenty-five (25) years of professional experience in utility management. His expertise includes management of finance and audit functions; management of diversified staff; presenting financial information to community groups, executive teams and governing bodies; information and geographical information systems experience; project scheduling and budgeting; debt and investment management experience; capital project accounting; revenue and expenditure analysis; contract negotiations; financial, performance, compliance and revenue auditing; development and administration of fiscal policies and controls. Rod has been the Finance Director and Controller of several public utilities.

Cheryl Jubrey

Cheryl has been with Platinum Consulting Group since 2010. Cheryl has a Bachelor's degree in Business with extensive coursework in accounting and finance. Cheryl has over 30 years of experience in the profession, serving a wide variety of non-profit and governmental clients. Her expertise is in management and training of accounting staff, systems conversions and implementation (New World, PeopleSoft, Great Plains, Caselle), accounting clean up and catch up, reconciliations, audit preparation, and other complex accounting issues.

Bill Covington, CPA

Bill has been working on projects for Platinum Consulting since 2012. Bill is a CPA with extensive experience in financial consulting and project work. Bill has recently provided a wide range of financial assistance to the City of Riverside PUD, City of San Bernardino, and the City of Beaumont, assisting both in complex financial analysis, cash flow projections, plan of adjustments, and other financial clean-up and assistance as needed. Bill is also a former partner in a CPA firm and the Vice President and Controller of several private companies.

Greg Giles, CPA

Greg has been working on projects for Platinum Consulting Group since 2015. Greg is a CPA who has provided financial services to utilities, cities, and the counties. Greg recently assisted the City of Lake Elsinore and City of Glendora with Federal grant reconciliations and Schedule of Expenditures of Federal Awards preparation, year-end budget to actual variance review and corresponding JE recommendations, debt covenant compliance review and automation through Excel of debt covenant calculations, and project accounting review and recommendations. Greg also assisted the City of Signal Hill with year-end closing procedures, financial statement audit coordination and review, journal entry preparation and review, internal control evaluation and recommendations for various City departments, account reconciliations, G/L review with corresponding correcting journal entries, and special accounting projects.

Peggy Keigler

Peggy has been with Platinum Consulting Group since early 2017, most recently completing a project for the City of San Bernardino Water Department. Peggy has a vast array of experience; she started her career as an Accountant at the City of Riverside Finance Department and Public Utility Department. Peggy has also worked in several other governmental entities, including the City of Colton Electric Department, and Jurupa Community Services District (primarily water and sanitation).

Yvonne Green, CPA

Yvonne has been working on projects with Platinum Consulting Group since 2017. Yvonne's experience includes working at KPMG, American Express, and on her own assisting other CPA firms and clients with their books. Yvonne is currently working on a PCG water utility client assisting them in cleaning up their books, reconciling their accounts, and resolving utility billing program issues.

Benefits of Using Platinum Consulting Group

When comparing our capabilities and proposed solutions to that of competitors, the benefits of choosing Platinum Consulting Group are:

- We know the consulting business and we provide value for every hour we work. Our staff are not just “punching the clock” – we are there to get the results you need!
- We have vast expertise in cities and water/sanitation utilities - we know the business model and the best practices for special districts and cities, which gives us an edge over competitors who may have worked only in a city or county agency, or private company.

- We are very experienced at evaluating and finance departments, and with our extensive background we are able to hit the ground running with little guidance or direction.
- We can also help to optimize your current financial system so that it is utilized more effectively and efficiently. We have performed many financial and utility billing systems implementations and can assist in every step of the process.
- We are very diverse staff who provide very personalized and responsive services. Unlike larger firms, we are available at your convenience and on *your* timetable.
- We limit the amount of clients we have at any one time to ensure that we have more than enough time to serve each client successfully.

Fees for our Services

Our hourly rates range from \$90 per hour to \$170 per hour, depending upon personnel available and assigned. For this assignment, we anticipate Cindy Byerrum, Janell Gilbert, and Ian Berg as the primary consultants.

Our billing is based on a time and materials basis, and is billed on a monthly basis.

Our hourly rates for anticipated team members on this engagement are as follows:

Cindy Byerrum, Principal Consultant	\$170 per hour
Paul Kaymark	\$170 per hour
Janell Gilbert	\$105 per hour
Ian Berg	\$ 95 per hour

See Attachment A for the scope of work on this project.

Rates are subject to renegotiation on a periodic basis depending upon the nature of the project needed, timing and duration of the project, and staff availability. We guarantee these rates through 12/31/18.

If the Authority offers employment to any staff of Platinum Consulting Group during the term of this arrangement, the District will pay a finder's fee to Platinum Consulting Group of 20% of annual salary if full-time employment is accepted. If the employee is engaged in a part-time arrangement, the fee will be 20% of amounts paid to the employee during the first year, payable in monthly installments.

Insurance

INSURANCE

Platinum Consulting Group (PCG) provides and maintains at all times during the performance of this Agreement the following insurance: (1) Commercial General Liability (“CGL”) insurance; (2) Automobile Liability insurance; (3) Workers’ Compensation and Employer’s Liability insurance; and (4) Errors and Omissions (“E&O”) liability insurance. All insurances cover employees and sub-contractors.

Commercial General Liability

Our policy identifies Covered Parties as additional insured, or are endorsed to identify Covered Parties as additional insured. Coverage for additional insured is not limited to vicarious liability. Each policy has liability coverage limits of at least \$2,000,000 per occurrence for bodily injury, personal injury and property damage, and either at least (a) \$4,000,000 aggregate total bodily injury, personal injury and property damage applied separately to the Project/Client; or at least (b) \$5,000,000 general aggregate limit for all operations. PCG insurance and endorsements are kept in force at all times during the performance of this Agreement and all coverage required herein is maintained after the term of this Agreement so long as such coverage is reasonably available.

Automobile Liability

PCG maintains Automobile Liability coverage for “any auto” and with limits of at least \$1,000,000 for bodily injury and property damage, each accident, including owned, non-owned and hired autos, or the exact equivalent. Automobile Liability insurance and endorsements are kept in force at all times during the performance of this Agreement and all coverage is maintained after the term of this Agreement so long as such coverage is reasonably available.

Workers’ Compensation/Employer’s Liability

PCG covers or insures the existence of coverage under the applicable laws relating to Workers’ Compensation insurance, all employees employed directly by us or through subconsultants at all times in carrying out the Work contemplated under this Agreement, in accordance with the “Workers’ Compensation and Insurance Act” of the California Labor Code and any amendatory Acts. PCG provides Employer’s Liability insurance with limits of at least \$1,000,000 each accident, \$1,000,000 disease policy limit, and \$1,000,000 disease each employee.

Errors and Omissions

PCG’s E&O policy has limits of at least \$1,000,000 per claim and \$2,000,000 aggregate. E&O insurance and endorsements shall be kept in force at all times during the performance of this Agreement and all coverage required herein shall be maintained after the term of this Agreement so long as such coverage is reasonably available.

EXHIBIT A – SCOPE OF WORK

Agreement between Salton Sea Authority and Platinum Consulting Group, LLC

Platinum Consulting Group shall serve as the Controller of the Authority. The Controller shall draw warrants or check warrants against the funds of the Authority in the Treasury when the demands are approved by the Board of Directors or such other persons as may be specifically designated by the Bylaws. The Controller shall comply with all duties imposed under California Government Code Section 6500 et seq.

Duties shall include:

Accounting Related Functions

- Month-end closing of the Authority's accounting books and records, and oversight of all the accounting processes. This also includes recording monthly credit card transactions, paying credit card balances, reviewing all accounts payable and cash receipts entries, entering bills, checks and deposits as needed, preparing payroll journal entries, and transferring cash between checking and savings accounts (managing cash).
- Monthly financial statements as required, and as may be changed from time-to-time, by the Board of Directors and/or Authority Management.
- Year-end closing of the Authority's accounting books and records in accordance with Generally Accepted Accounting Principles.
- Preparation of all year-end and/or interim schedules that may be required by the Authority's independent auditors so the auditors can provide the required annual auditor's opinion of the Authority's financial statements.
- Presence at the Authority's offices while the Authority's independent auditors are performing on-site year-end and interim field work.
- Monthly reconciliation of all Authority banking and investment accounts.
- Monthly overview, analysis and/or reconciliation of the Authority's General Ledger accounts.
- Maintain grant accounting, submissions, and reconciliations to regulatory agencies.
- Preparation and presentation of the annual budgets, including meetings with Authority staff and Board of Directors that may be required by the Authority.
- Preparation of mid-year budget review if requested, and attend meetings with Authority staff and the Board of Directors that may be required by the Authority.
- Preparation and submission of the annual State Compensation Report due to the State Controller's Office.
- Prepare the annual State Financial Transactions report due the State Controller's Office.
- Prepare Auditor and Banking RFPs as needed; assist with evaluating proposals and final selection.
- Review and monitoring of internal controls.
- Preparation 1099s and monitor collections of W-9s.
- Implementation of best practices based on our experience with other governments.
- Train staff as needed.

Grants & Funds

- Grant and fund accounting beyond basic related bookkeeping tasks including, but not limited to, transaction analysis for proper classification, preparation of spreadsheets and other documents for analysis and cost-tracking purposes.
- Program management – assist General Manager and/or Project Manager with monitoring grant contracts and budgets, preparation of reports as requested by Manager, communicating with grantors, contractors and other related parties regarding changes related to contract accounting.

- Assist in the preparation of vendor and grantor contracts for program projects – reviewing, drafting and acting as liaison with legal counsel and others as designated by General Manager or his designee.
- Assist with other program management tasks as requested by General Manager or his designee.

Consulting services related to office administration functions

- Assist administrative staff with prioritizing assigned tasks.
- Review and proof-read drafts of Board Minutes, Board Agenda's as prepared by Board Recording Secretary.
- Work with administrative staff to develop and refine a document management system for administrative, accounting and project information.
- Determine equipment addition/upgrade requirements. Work with others as assigned by General Manager or his designee toward procurement and implementation.
- Develop and write an office policies and procedures manual.
- Maintain agency/departmental procedures and policies as directed by General Manager or his designee.
- Oversee Conflict of Interest reporting by administrative staff.
- Serve as liaison between the Authority and the community, member agencies, other agencies and the public.
- Work with staff and outside consultants to develop an FAQ list with responses.
- Work with staff, outside consultants and others to develop community outreach and public relations strategies and educational materials.
- Other projects as mutually agreed to with General Manager or his designee.

Memorandum

To: Salton Sea Authority Board of Directors
From: Phil Rosentrater, GM/Executive Director
Date: February 22, 2018
Re: **QSA Research Project: Salton Sea Authority**
CM No. VIA – 2/22/18

GENERAL:

Ms. Molly Thrash is a Ph.D. student in Politics and International Affairs at Northern Arizona University (NAU) in Flagstaff, Arizona, who is studying American policy making with a research emphasis on environmental and water resource policies. The title of the study is “Understanding Policy Perspectives at the Salton Sea.”

Ms. Thrash has invited Salton Sea Authority members to participate in this initial phase of the study. She is researching the Salton Sea and the 2003 water transfers from a policy development perspective: what local, state and federal participants and processes resulted in the 2003 Quantitative Settlement Agreement, and what comes next.

RECOMMENDATION:

The Salton Sea Authority Staff recommends that the Salton Sea Authority Board members consider support for Ms. Thrash’s Ph.D. project.

Respectfully submitted,

Phil Rosentrater
GM/Executive Director

Staff Report

To: Salton Sea Authority Board of Directors
From: Phillip Johnson, Assistant Executive Director, SSA
Date: February 22, 2018
Re: Legislative Update
CM No. VII.B – 2/22/2018

Staff members from agencies of the Salton Sea Authority are coordinating a unified response to threats and opportunities in the legislative arena at both the state and federal levels.

SSA and its member agencies jointly engaged in the following activities to drive legislative and policy initiatives supported by the Salton Sea Authority Board of Directors:

California Senate/Assembly Bill Summaries

SB-5 (De Leon) California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018

SSA Position: SUPPORT

Status: Enrolled Sept. 16, 2017.

“Scheduled for election on June 5 statewide primary ballot”

Of note for the SSA this bond would specifically grant \$30 million to the Salton Sea Authority. Of this amount, not less than \$10 million shall be available for purposes consistent with the New River Water Quality, Public Health, and River Parkway Development Program.

This bond also grants \$170 million to the California Natural Resources Agency for restoration activities identified in the Salton Sea Management Program Phase 1: 10-Year Plan.

SB-100 (De Leon) California Renewables Portfolio Standard Program: emissions of greenhouse gases.

SSA Position: Watch

Status: Introduced on Jan. 1, 2017. Amended in Senate May 1, 2017. Amended in Senate May 17, 2017. Amended in Senate May 26, 2017. Passed the Senate and Ordered to the Assembly May 31, 2017. Amended in the Assembly June 26, 2017. Amended in the Assembly July 18, 2017. Amended in the Assembly Sept. 8, 2017. From committee with author's amendments. Read second time and amended. Re-referred to Com. on U. & E on Sept. 11, 2017.

SB-100 Establishes the 100 percent clean energy act of 2017 which would increase the Renewables Portfolio Standard (RPS) requirement from 50 percent to 60 percent by 2030. This bill will also create a policy of planning to meet all the state's retail Electricity supply with a mix of (RPS) eligible and zero carbon resources by December 31, 2045. With the goal of reaching 100 percent clean energy.

Of note this is important to the SSA due to the Salton Sea's geothermal potential and how that may fit in with getting the state to 100 percent by 2045 utilizing zero carbon resources. Salton Sea Authority staff will continue to monitor this bill as it moves forward in 2018.

Federal Bill Summaries

S. 2329 (Hoeven) Water Infrastructure Finance and Innovation Reauthorization Act of 2018

SSA Position: Watch

Status: Introduced and referred to the Committee on Environment and Public Works on Jan. 23, 2018.

S. 2329 would reauthorize WIFIA through fiscal 2024 and would consolidate EPA's and the Army Corps' administration of the programs, allowing the corps to use EPA's administrative infrastructure.

When WIFIA was first created it was a part of the 2014 Water Resources Development Act (WRDA), Congress again is looking to develop a 2018 WRDA and this bill would more than likely be a part of that.

Of note this bill could be extremely helpful in our efforts to tie in multiple federal partners on the same projects. This bill also shows the willingness of the Federal government to link together agencies, and thus opens the opportunity for the SSA to show how the SSA has been working over the past few years itself to find ways to achieve that same goal of linking federal agencies together on projects.

S. 32 (Feinstein) - California Desert Protection and Recreation Act of 2017

SSA Position: Staff Recommends SUPPORT

Status: Introduced to the Senate on Jan. 5, 2017. Read twice and referred to the committee on Energy and Natural Resources on Jan. 5, 2017. Committee on Energy and Natural Resources Subcommittee on Public Lands, Forests, and Mining. Hearings held on July 26, 2017.

Of note for the SSA the “disposition of revenues” section has remained the same as in S. 2568, the previous year’s bill concerning this issue. The specifics that affect SSA and “of note” this only applies to the development of wind or solar energy land managed by the BLM are as follows:

- 25% of the payments go to counties involved.
- 35% of the payments go to “Renewable Energy Resource Conservation Fund” which is managed by the Secretary of the Interior.
- Areas that are eligible for such “funds” that are of note for the SSA are ones around wind or solar development areas that need restoring and protecting such as: wildlife habitat, wildlife corridors, and water resources.

With the “disposition of revenues” section in mind the SSA should support S-32 going forward.

S. 1460 (Murkowski) - Energy and Natural Resources Act of 2017

SSA Position: Watch

Status: Introduced to the Senate, referred to the Senate Committee on Energy and Natural Resources. Hearings held Sept. 19, 2017.

S. 1460 is the major energy bill that will be discussed in 2018, this bill gained a lot of momentum in 2017 but fell short. Of note in this bill provides assistance to geothermal energy.

Specifically, it calls upon that within 10 years of enacting this bill that major producing geothermal sites should be identified to significantly increase new geothermal energy capacity on public land.

The SSA will also push for consideration of a revenue sharing provision to be added in this bill.

H.R. 434 (Denham) - New Water Available to Every Reclamation State Act

SSA Position: SUPPORT

Status: Introduced to the House, referred to the House Committee on Natural Resources on Jan. 11, 2017. Referred to the Subcommittee on Water, Power and Oceans on Feb. 7, 2017.

This bill authorizes the Department of the Interior, for 15 years after this bill's enactment, to provide financial assistance, such as secured loans or loan guarantees, to entities that contract under federal reclamation law to carry out water projects within the 17 western states served by the Bureau of Reclamation, other states where the Bureau is authorized to provide project assistance, Alaska, and Hawaii. Projects eligible for assistance include:

- non-federal water infrastructure projects that would contribute to a safe, adequate water supply for domestic, agricultural, environmental, or municipal and industrial use;
- projects for enhanced energy efficiency in the operation of a water system;
- projects for accelerated repair and replacement of aging water distribution facilities;
- brackish or sea water desalination projects;
- the acquisition of real property or an interest therein for water storage, reclaimed or recycled water, or wastewater that is integral to such a project.
- Eligible project costs must be reasonably anticipated to be at least \$20 million.

The total amount of federal assistance for a project shall not exceed 80% of its total cost.

Interior shall establish: (1) a repayment schedule for each secured loan based on the useful life of the project, and (2) a uniform system to service the federal credit instruments made available under this bill.

H.R. 3281 (Lamborn) - Reclamation Title Transfer and Non-Federal Infrastructure Incentivization Act

SSA Position: Watch

Status: Introduced to the House, referred to the House Committee on Natural Resources on July 18, 2017. Placed on the Union Placed on the Union Calendar, Calendar No. 242 on Sept. 27, 2017.

This bill authorizes the Department of the Interior to convey U.S. interest in an eligible reclamation project or facility to an agency of a state political subdivision, a joint action or powers agency, a water users association, or an Indian tribe or tribal utility authority that holds a water service contract for such property and that has the capacity to continue to manage the property for the same purposes for which it has been managed under reclamation law.

Criteria for determining whether facilities are eligible for title transfer:

- (1) the transfer will not have an unmitigated significant effect on the environment
- (2) the qualifying entity intends to use the property for substantially the same purposes the property is being used for at the time Interior evaluates the potential transfer
- (3) the qualifying entity agrees to provide the United States the equivalent of the present value of any repayment obligation or other income stream the United States derives from the assets to be transferred.

Salton Sea Authority staff will continue to watch the progress of this bill as it may expedite facility or land transfers in certain situations at the Salton Sea.

Terminology Reference

Chaptered - After a bill has been signed by the Governor, the Secretary of State assigns the bill a Chapter Number, for example, "Chapter 123, Statutes of 1998," which subsequently may be used to refer to the measure.

Held under submission - action taken by a committee when a bill is heard in committee and there is an indication that the author and the committee members want to work on or discuss the bill further, but

there is no motion for the bill to progress out of committee. This does not preclude the bill from being set for another hearing.

Inactive file - The portion of the Daily File containing legislation that is ready for floor consideration, but, for a variety of reasons, is dormant. An author may move a bill to the inactive file if he or she wishes to take it up at a later date. Once a bill is on the inactive file, one day's public notice is needed to place it back on the agenda.

Suspense File - A bill or set of bills, with a fiscal impact, set aside in Appropriations committee by a majority of Members present and voting. These bills may be heard at a later hearing.