



AGENDA:
DATE:
LOCATION:

BOARD OF DIRECTORS MEETING
Thursday, January 16, 2025, at 10:00 a.m.
Coachella Valley Water District
75515 Hovley Lane, East
Palm Desert, CA 92260

The Following Salton Sea Authority Directors will be attending via video/teleconference from:

Director Yxstian Gutierrez
Riverside County 5th District
4080 Lemon Street, 5th Floor, RM E
Riverside, CA 92501

Treasurer Ryan Kelley
County of Imperial
940 Main Street
El Centro, CA 92243
760-336-9533

Remote viewing and participation for this meeting is accessible at:

<http://www.SaltonSea.com/meetings>

I. CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

A copy of the agenda and supplemental materials will be available for viewing or download from SaltonSea.com/meetings

II. CHANGES TO AGENDA

The Board will be asked to review and may change the order of Agenda items to accommodate scheduling or other needs of the Board, the public, or meeting participants. Members of the public are encouraged to arrive at the beginning of the meeting to ensure they are present for Board discussion or action regarding items of interest. The Board may also add Agenda items but only as provided under Government Code section 54954.2.

III. PUBLIC COMMENTS

This Public Comments time is reserved for commenting on any item not on the agenda. California law prohibits members of the Board from acting on matters not on the agenda.

Members of the public may address the Board regarding any matter within the Authority’s jurisdiction but are asked to speak to any specific item on the agenda at the time it is called.

Speakers should state their name for the record and address all comments to the Chair, limiting remarks to three (3) minutes.

In person attendees should complete a "request to speak" form and provide it to the Clerk of the Board. Remote speakers must use Zoom's "raised hand" feature (or if by phone, press *9) to be recognized.

Written comments may be emailed to **info@saltonseas.com**, or delivered by hand or mail to 82500 Highway 111, Suite 4, Indio, California, "Attn: Clerk of the Board, Salton Sea Authority". Please include "Public Comment, 01/16/2025 Board meeting" in the subject line, and also include your name and address (addresses will be redacted), referencing the specific agenda item if appropriate.

All written comments will be distributed to the Board, posted on **SaltonSea.com** for public viewing and, **if received before noon on Wednesday, January 15**, will be publicly acknowledged during the Board meeting. (Written comments will be included in the public record but not be read aloud.)

IV. BOARD MEMBER COMMENTS

This time is set aside for members of the Board to share thoughts and concerns regarding general Authority matters not on the agenda, ask questions of staff, and request items to be added to a future agenda.

The Brown Act expressly prohibits lengthy Board Member discussion of matters not on the agenda. The Board may at its discretion (by 4/5 vote) add items deemed to be an emergency to the agenda to allow for public discourse.

V. ITEMS FOR DISCUSSION AND POSSIBLE BOARD ACTION

- A. CONSENT CALENDAR – Approve, Receive, and File
 1. Minutes of Salton Sea Authority Board Meeting November 14, 2024
 2. Salton Sea Authority Warrant Register Ratification – 11/1/2024 thru 11/30/2024
 3. Salton Sea Authority Internal Financial Report – October 31, 2024
 4. Ratification of Interim Controller for the Salton Sea Authority

- B. Imperial Streams Salton Sea and Tributaries Feasibility Study update - Susan (Susie) M. Ming, PE Chief, Coastal Section, Programs and Project Management Division; USACE, LA District

- C. Audubon California tour / collaborative outreach - Rhian Reyes, Campaign Organizer; Audubon California

- D. Engagement, Outreach & Education update – Tara Bravo Mulally, Chief Strategy Officer; CV Strategies

- E. Salton Sea Conservancy Update (SB 583 / Prop 4) / Governor's 25/26 Budget

F. Project Updates

1. North Lake Pilot Demonstration Project
2. Desert Shores
3. Bombay Beach

VI. REPORTS

A. Federal

1. Federal Activities – Lisa Moore Lehman, Partner, Cultivating Conservation
2. US Bureau of Reclamation – Jeremy Brooks

B. State

1. State Advocacy
2. State of California – Mr. Miguel Hernandez, Public Affairs Officer, California Natural Resources Agency
3. Salton Sea State Recreation Area Update on Activities – Enrique Arroya Ocotillo Wells District Superintendent

C. Local

1. Salton Sea Action Committee – Alan Pace, SSAC President

D. Executive Director’s Report and Comments - G. Patrick O’Dowd, Executive Director/GM, Salton Sea Authority

VII. ITEMS FOR NEXT MEETING

- A. Water Desalination / Reuse – Tom Sephton
- B. Draft Salton Sea Authority 25/26 Budget

VIII. ADJOURNMENT

NEXT MEETING TIME & LOCATION:

The Salton Sea Authority board is scheduled to meet on:

Thursday, March 20, 2025, at 10:00 a.m.

Imperial County BOS Chambers

940 W. Main Street

El Centro, CA 92243

(442) 265-1020

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 at the front desk at 82500 Highway 111, Suite 4 Indio, CA 92201.



**OFFICIAL PROCEEDINGS
SALTON SEA AUTHORITY
BOARD OF DIRECTORS MEETING
November 14, 2024**

I. CALL TO ORDER

The regularly scheduled meeting of the Salton Sea Authority (“Authority”) Board of Directors (“Board”) was called to order by Chair Dockstader, at 10:05 a.m., November 14, 2024 at the Imperial County BOS Chamber and via Zoom Webinar.

PLEDGE OF ALLEGIANCE Led By

ROLL CALL

DIRECTORS PRESENT ON SITE

Gina Dockstader, Secretary
Luis A. Plancarte, Director
John Aguilar, Director
Alex Cárdenas, Director

AGENCY

Imperial Irrigation District
Imperial County
Coachella Valley Water District
Imperial Irrigation District

DIRECTORS PRESENT VIA ZOOM

NONE

AGENCY

DIRECTORS ABSENT

Yxstian Gutierrez, Treasurer
V. Manuel Perez, Director
Altrena Santillanes, President
Thomas Torte, Director
Cástulo R. Estrada, Vice-President
Ryan E. Kelley, Director
Ex-Officio Samantha Arthur

AGENCY

Riverside County
Riverside County
Torres Martinez Desert Cahuilla Indians
Torres Martinez Desert Cahuilla Indians
Coachella Valley Water District
Imperial County
California Natural Resources Agency

MEMBERS OF THE PUBLIC PRESENT

On Site: Eric Reyes, Los Amigos de la Comunidad, Felix Vega, ICPHD, Lee Hernandez, IID, Miguel Hernandez, CNRA, Evon Willhoff, DWR, Vickie Doyle, IID, Tara Mulally, CV Strategies.

Via Zoom: Pat Cooper, Riverside County, Will Porter, UCR, Taylour Unzicker, CA State Parks, Michal Cohen, Pacific Institute, Shanon Ayala, Davis Farr, Paul Najjar, Gafcon,

Isamay Jannett Pasillas, Aydee Palomino, Alianza, Mario Llanos, Pat Cooper, Deputy Chief of Staff, Supervisor Perez and 14 others.

II. PUBLIC COMMENTS

Eric Reyes commented on a previously scheduled presentation on SCIA which was postponed due to existing litigation.

III. BOARD MEMBER COMMENTS

No Comments.

IV. ITEMS FOR DISCUSSION AND POSSIBLE BOARD ACTION

- A. CONSENT CALENDAR – Approve, Receive, and File
1. Minutes of Salton Sea Authority Board Meeting September 12, 2024
 2. Salton Sea Authority Warrant Register Ratification
 - a. September 30, 2024
 - b. October 31, 2024
 3. Salton Sea Authority Internal Financial Report for September 30, 2024
 4. Approve 2025 Meetings Schedule and Calendar

On motion by Aguilar second by Cardenas, the Board approved the Consent Calendar to be received and filed.

Approved by the following vote:

AYES: 6

NOES: 0

ABSTAINED: 0

MOTION PASSED: Unanimous

- B. Salton Sea Authority 2024 Annual Report and Audit presentation – Shannon Ayala, Davis Farr (receive and file) gave a brief update on the Audit, indicating an unmodified (clean) opinion on the books and records of the Authority.

On motion by Cardenas second by Plancarte, the Board receive, accept, and file the Salton Sea Authority 2024 Annual Report and Audit to be received and filed.

Approved¹ by the following vote:

AYES: 6

NOES: 0

¹ Consistent with the Salton Sea Authority bylaws, there being at least three of the five member agencies represented, when the second director of the same agency is absent a single director shall carry the vote of both directors.

ABSTAINED: 0

MOTION PASSED: Unanimous

C. Health & Safety Update

1. Salton Sea Summit Update - Dr. Will Porter of UCR provided a brief update and PPT presentation on the work of the Salton Sea Task Force. President Dockstader inquired about how grant funding was directed, and Dr. Porter advised it is driven by researcher subject matter interest. The Summit was well attended, more so on Friday than Saturday, but overall, it was a very productive event.
2. Pacific Institute Scope outlined in MIP - Michael Cohen provided a presentation on a DRAFT Salton Sea Air Quality Assessment. Still work in progress, expected to be finalized March of 2025. Dockstader observed that pediatric asthma readings are higher in Sacramento than in Imperial County. Cohen also discussed the Salton Sea Zortero Library currently funded by the Bureau of Reclamation, managed by Pacific Institute, and is publicly accessible
3. Status of 2025 update to MIP, Miguel Hernandez (CNRA) gave a brief update. An upcoming MIP meeting is scheduled for November 19 to review the voluntary forms submitted. Evon Willhoff briefly discussed air quality, noting that the vegetation enhancement sites now have 21 air quality monitoring stations around the Sea. Also noted DWR has secured funding to translate data collected and offered to present that website and data findings to the board when completed. Director Cardenas asked to compare SSMP monitoring vs Owens Lake. Ms. Wilhoff said site access limits monitoring activity. President Dockstader noted that a site access agreement in form acceptable to IID already existed which would allow for greater monitoring, and Ms. Wilhoff will inquire further.
4. Development of framework to address health related issues and concerns- Executive O'Dowd commented briefly that if people were better informed of the vast work taking place in this area of concern it would improve the overall sense of progress. The Board indicated that staff should continue to pursue such a framework to enhance public understanding of the work taking place to ensure public safety. Eric Reyes commented that there is still so much to do in this important area of concern.

D. Outreach, Education & Advocacy strategic planning update (CV Strategies), Tara Mulally gave an update on the work of the outreach and engagement effort under way, including meetings which took place with Torres Martinez Tribe and CVWD, gaining a better understanding of their priorities and resources for outreach, engagement, and advocacy. Finalizing the member meetings and pursuing stakeholder conversations will be the next step, followed by a presentation to the board of "key messages" to direct our collective and collaborative outreach and advocacy.

E. SB 583 / Proposition 4 update and strategy, Mr. O'Dowd gave a brief update, Prop 4 was approved, which includes \$10MM for both the Authority and the State. Prior to January, 2027 (and likely much sooner), an executive manager will be appointed by

Secretary of Natural Resources Agency. The board will be fully constituted by January, 2026, and a permanent executive manager will be selected by the new board on January, 2027. It is important that the State and the Authority work collaboratively in the formation of the conservancy and the allocation of the funds jointly assigned under Prop 4.

F. USACE Feasibility Study Update, Executive O’Dowd gave a brief status report, noting that the Army Corp will be giving a more formal update at the January 16 Board meeting.

G. Project Updates

1. North Lake Pilot Demonstration Project, Executive O’Dowd noted the Authority and Riverside County held 2 community engagement meetings to discuss the changes to the North Lake Demonstration Project.

2. Desert Shores

a. Review and Approve contract *for Geotechnical, Geologic, and Hydrogeologic Services*, Paul Najjar of Gafcon gave a brief update on the RFP/RFQ process. On September 11, the RFP was posted and distributed to local and national firms, September 24, 6 bidders participated in a site walk, Tom Sephton was also present. They had a selection committee that consisted of the:

- State
- Imperial County
- Local Community
- The Authority
- Gafcon

There were two highly qualified firms, one national, Tetra Tech and one local, Nicklaus Engineering, Inc. Each background was considered and scored. Nicklaus Engineering was chosen, they are a well known and local and highly qualified firm, with offices in El Centro, Yuma and San Diego. Tom Sephton commented.

b. ***On motion by Cardenas second by Plancarte, the Board approved the contract for Geotechnical, Geologic, and Hydrogeologic Services to be received and filed.***

Approved by the following vote:

AYES: 6

NOES: 0

ABSTAINED: 0

MOTION PASSED: Unanimous

3. Bombay Beach – No Report

V. REPORTS

A. Federal

1. Federal Activities – Lisa Moore Lehman, Partner, Cultivating Conservation provided a brief update and written comments.
2. US Bureau of Reclamation – No Report

B. State

1. State Advocacy Report – No report.
2. State of California – Mr. Miguel Hernandez, Public Affairs Officer, California Natural Resources Agency provided a brief update on projects and activities.
3. Salton Sea State Recreation Area Update on Activities – Taylour Unzicker, State Park Interpreter III stated there were 1100 visitors and 236 campers in October. Mount San Antonio Collage and San Diego University were also visited. President Dockstader asked whether a comparison of visitors throughout the years was available. Ms. Unzicker said the information should be available and that she would research.

C. Local

1. Salton Sea Action Committee – No Report

D. Executive Director’s Report and Comments - G. Patrick O’Dowd, Executive Director/GM, Salton Sea Authority, noted his updates and comments were generally included in earlier agenda items.

VI. ITEMS FOR NEXT MEETING

State Park Visitor Center to do a visitor comparison throughout the years.

Army Corp of Engineers to give an update on the Feasibility Study.

VII. ADJOURNMENT

Meeting was adjourned at 12:05 p.m.

NEXT MEETING TIME & LOCATION:

The Salton Sea Authority board is scheduled to meet on:

Thursday, January 16, 2025, at 10:00a.m.
Coachella Valley Water District
Steve Robbins Administrative Building
75515 Hovley Lane East
Palm Desert, CA 92260
(760) 398-2651

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Salton Sea Authority
Checking Account Activity
 November 1, 2024 through November 30, 2024

Date	Number			Amount
11/04/2024	EFT	Lee and Associates Property Management	Office rent 11/24	(1,200.00)
11/08/2024	1702	County of Imperial	Grant reimbursement check reissued	(417.21)
11/12/2024	EFT	Banc of California	Visa billing cycle ended 10/24	(1,329.35)
11/25/2024	ACH	Riverside County	Replenish payroll account	(100,000.00)
11/26/2024	EFT	Imperial Irrigation District	Electricity service 11/24	(91.95)
11/26/2024	ACH	Best, Best & Krieger	Legal services 10/24	(2,346.50)
11/26/2024	ACH	SystemGo IT LLC	Website services 11/24	(682.00)
11/26/2024	ACH	Cultivating Conservation	Consulting services 10/24	(7,350.00)
11/26/2024	ACH	Eide Bailly LLP	Accounting services 09/24	(11,543.40)
11/26/2024	ACH	G. Patrick O'Dowd	Expense reimbursement 07/24-08/24	(1,892.72)
11/26/2024	ACH	Davis Farr LLP	Audit services FY 24	(1,750.00)
11/26/2024	ACH	Lisa Bravata	Mileage reimbursement 11/24	(130.65)
11/27/2024	EFT	Frontier Communications	Internet service 11/24	(94.99)
11/27/2024	Deposit	Bureau of Reclamation	Grant reimbursement for period ended 09/24	475.96

Beginning Cash Balance \$ 660,506.73

Monthly Activity (128,352.81)

Ending Cash Balance \$ 532,153.92



Salton Sea Authority Budget to Actual General Fund (Unaudited)

For the Period July 1, 2024 through October 31, 2024

	A	A	B	C	B / C	B - C
	September 2024	October 2024	YTD FY 25	Budget FY 25	YTD Target 33%	\$ Variance
1 REVENUE						
2 Local Government / Member Assessments	\$ -	\$ -	\$ 810,000	\$ 800,000	101%	\$ 10,000
3 Other Federal / State / Local Contributions	-	-	-	10,000	0%	(10,000)
4 Sponsorships	-	-	-	10,000	0%	(10,000)
5 Grant Reimbursements and Other Income	31	3,882	3,949	30,000	13%	(26,051)
6 TOTAL REVENUE	31	3,882	813,949	850,000	96%	(36,051)
7 EXPENSES						
8 SSA Administration						
9 Salaries & Benefits						
10 Total Salaries	17,400	26,100	76,561	225,900	34%	(149,339)
11 Total Employee Benefits	9,224	13,218	40,208	127,000	32%	(86,792)
12 Total Salaries & Benefits	26,624	39,318	116,769	352,900	33%	(236,131)
13 Contract / Professional Services						
14 DC Advocates	7,350	7,350	29,400	89,600	33%	(60,200)
15 Sacramento Advocates	7,000	-	21,000	84,000	25%	(63,000)
16 Attorney Fees	2,174	-	6,200	59,400	10%	(53,200)
17 Audit & Accounting	21,543	5,672	38,378	62,000	62%	(23,622)
18 Other Contract Services	-	-	-	17,400	0%	(17,400)
19 Total Contract / Professional Services	38,068	13,022	94,978	312,400	30%	(217,422)
20 Administration						
21 Travel/Mileage	532	2,592	6,634	50,000	13%	(43,366)
22 Office Rent, Utilities, and Repair/Maintenance	1,411	1,344	5,562	24,000	23%	(18,438)
23 Equipment / IT Maintenance	382	682	1,828	5,100	36%	(3,272)
24 Non-capitalized Office Equipment	-	-	515	8,000	6%	(7,485)
25 Insurance	1,056	1,056	4,225	13,000	33%	(8,775)
26 Office Expense/Operating Supplies	137	504	2,128	8,700	24%	(6,572)
27 Office Expense/Online Services	282	282	1,138	5,400	21%	(4,262)
28 Dues, Subscriptions	676	676	3,603	10,000	36%	(6,397)
29 Operating Expenses/County Charges	157	1,079	2,456	5,400	45%	(2,944)
30 Board Room Usage and Recordings	-	-	-	3,600	0%	(3,600)
31 Interest Expense	-	-	-	1,500	0%	(1,500)
32 Total Administration	4,633	8,215	28,089	134,700	21%	(106,611)
33 TOTAL EXPENSES	69,324	60,554	239,835	800,000	30%	(560,165)
34 NET REVENUE / (EXPENSES)	\$ (69,293)	\$ (56,672)	\$ 574,114	\$ 50,000	1148%	\$ 524,114

*No assurance is provided on these financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the U.S. are not included.



Salton Sea Authority
Budget to Actual
DWR - Proposition 68 Grant (Unaudited)
 For the Period July 1, 2024 through October 31, 2024

	A	B	C	B / C	B - C
	October 2024	YTD FY 25	Budget FY 25	YTD Target 33%	\$ Variance
1 REVENUE					
2 State of California Grant (Prop 68)	\$ 3,214	\$ 3,214	\$ 2,000,000	0%	\$ (1,996,786)
3 TOTAL REVENUE	3,214	3,214	2,000,000	0%	\$ (1,996,786)
4 EXPENSES					
5 Salton Sea Authority Salaries & Contract Accounting	3,388	3,388	79,700	4%	(76,312)
6 Department of Water Resources-North Lake Demo	(174)	(174)	1,920,300	0%	(1,920,474)
7 TOTAL EXPENSES	3,214	3,214	2,000,000	0%	(1,996,786)
8 NET INCOME / (LOSS)	\$ -	\$ -	\$ -		\$ -

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Salton Sea Authority Budget to Actual BOR -DSR (Unaudited)

For the Period July 1, 2024 through October 31, 2024

	A	B	C	B / C	B - C
	October 2024	YTD FY 25	Budget FY 25	YTD Target 33%	\$ Variance
1 REVENUE					
2 Bureau of Reclamation Grant	\$ 476	\$ 476	\$ 750,000	0%	\$ (749,524)
3 TOTAL REVENUE	476	476	750,000	0%	\$ (749,524)
4 EXPENSES					
5 Salton Sea Authority Salaries & Contract Accounting	476	476	25,000	2%	(24,524)
6 Bureau of Reclamation-Desert Shores Revitalization	-	-	725,000	0%	(725,000)
7 TOTAL EXPENSES	476	476	750,000	0%	(749,524)
8 NET INCOME / (LOSS)	\$ -	\$ -	\$ -		\$ -

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Salton Sea Authority
Balance Sheet
(Unaudited)
As of October 31, 2024

1	ASSETS		
2	Checking/Savings	\$	647,982
3	Rent Deposits		1,250
4	Prepaid Items		6,633
5	Grants Receivable		235,607
6	Right to Use Asset		25,583
7	TOTAL ASSETS		<u>917,054</u>
9	LIABILITIES & FUND BALANCE		
10	LIABILITIES		
11	Accounts Payable		27,557
12	Credit Card Payable		1,343
13	Accrued Payroll		13,302
14	Accrued Vacation		75,696
15	Lease Liability		25,736
16	Due to Riverside County		218,165
18	TOTAL LIABILITIES		<u>361,799</u>
20	FUND BALANCE		<u>555,255</u>
22	TOTAL LIABILITIES & FUND BALANCE	\$	<u>917,054</u>

*No assurance is provided on these financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the U.S. are not included.

Memorandum

To: Salton Sea Authority Board of Directors
From: G. Patrick O'Dowd, Executive Director /GM
Date: January 16, 2025

Re: Accounting Services – Janice Rosenquist

The Salton Sea Authority has long relied on outside accounting services for the preparation of monthly financials and grant accounting. The firm of Platinum Consulting Group, headed by Ms. Cindy Byerrum, was engaged in September of 2016. The Platinum firm was subsequently acquired in February of 2020 by Eide Bailly, LLC and Ms. Byerrum retained our account and relationship. Because of Ms. Byerrum's pending retirement, responsibility of the relationship was transferred to Ms. Kristi Even of the Eide Bailly firm last year.

However, due to diminished capacity at the Eide Bailly firm we were notified on November 20, 2024 that they would no longer be able to service our account effective December 9, 2024. With the pressing need to secure continuing accounting support, Ms. Janice Rosenquist was contacted and agreed to step in immediately to ensure continuation of service. I have known Janice for over 30 years and have worked closely with her both as a representative of a former client and under my direct employ. She is a CPA and possesses an MBA, and has served in senior accounting positions at both large and small companies. A copy of her work history attached demonstrates her extensive experience and fitness to serve. Janice has agreed to work with the Authority over the next six months to address our immediate accounting needs while working with staff to define the scope of financial services the Authority required for continued operations of the Authority, and assist in securing the necessary resources to accomplish same.

Time being of the essence, Ms. Rosenquist's engagement was reviewed by the Authority's finance committee and approved by the Executive Committee and is presented here today for your ratification in accordance with the terms and under the conditions as presented.

Recommendation:

Ratify the engagement of Ms. Janice Rosenquist in accordance with the terms of the attached contract for services.

Janice A. Rosenquist, CPA

License # 29578

29582 Novacella, Suite 100
Laguna Niguel, CA 92677

November 25, 2024

G. Patrick O'Dowd
Executive Director / General Manager
Salton Sea Authority
82500 Highway 111, Suite 4
Indio, CA 92201

Dear Mr. O'Dowd

This letter outlines the understanding of the terms and objectives of the consulting engagement between Janice Rosenquist (Rosenquist or "I, or me") and the Salton Sea Authority (Authority or "you").

Scope of Engagement

I will provide accounting support services and, as duly authorized, will serve as Controller for the Salton Sea Authority as provided in Section 3.6.D of the Authority Bylaws as amended December 15, 2016.

My engagement will be performed under the Statements on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA). I will not provide audit, review, compilation, or financial statement preparation services to any historical or prospective financial information or provide attestation services under the AICPA Statements on Standards for Attestation Engagements and assume no responsibility for any such information.

You will provide me, as promptly as possible, all requested information and documentation reasonably deemed necessary or desirable by us in connection with the engagement. You represent and warrant that all information and documentation provided or to be provided to us is true, correct, and complete, to the best of your knowledge and belief. We are authorized to rely upon such information and documentation without independent investigation or verification.

I may use third party service providers and/or affiliated entities (collectively, "service providers") to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service

provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

We agree to retain our e-mails and work papers and will turn them over to you.

Timeline

I will begin my work upon acceptance of this engagement agreement. The initial period of this agreement will be three (3) months and extended thereafter month-to-month unless cancelled by either party thirty days prior to the intended cancellation date.

Fees

My fees are based on the amount of time required, plus actual out-of-pocket expenses, including administrative charges. I am conscious of your desire to achieve results at a reasonable cost. My fees for the engagement will be billed at \$ 220.00 per hour. Actual costs will be dependent on the actual hours required to complete the assigned tasks. Invoices are payable upon presentation.

The ability to perform and complete my engagement depends upon the quality of your underlying accounting records and any other information required for the completion of my work, as well as the timeliness of your personnel in providing information and responding to my requests.

We may be requested to make certain engagement documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such engagement documentation will be provided under my supervision. Furthermore, upon request, we may provide copies of selected engagement documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. I will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such engagement documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of my performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena I am asked to respond to on your behalf and you will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before my work is completed, you will be billed for services to the date of termination. All bills are payable upon receipt.

Salton Sea Authority accepts responsibility for the results of the services being provided and agrees to perform the following functions in connection with this engagement:

- Make all management decisions and perform all management functions.
- Designate a competent individual to oversee my services.
- Evaluate the adequacy and results of my services performed.
- Accept responsibility for the results of my services.
- Establish and maintain internal controls, including monitoring ongoing activities.

MEDIATION

Any disagreement, controversy, or claim arising out of or related to any aspect of my services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Indio at the Authority's offices. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

LIMITED INDEMNITY

I am not responsible for any misstatement that I fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers, or employees. You shall indemnify and hold me harmless from any claims, losses, settlements, judgments, awards, damages, and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Rosenquist we are named as a party to a dispute between you and a third party, you shall indemnify and hold us harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

We shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to our services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by our breach of this agreement or our violation of applicable professional standards. In no event shall my aggregate liability to you exceed two times fees paid under this agreement, nor shall I ever be liable to you for incidental, consequential, punitive, or exemplary damages, or attorneys' fees.

TIME LIMITATION

You may not bring any legal proceeding against me unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the engagement. The Limitation Period applies and begins to run even if you have not suffered any damage or loss or have not become aware of a possible Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by California law. Any unresolved Dispute shall be submitted to a federal or state court located in Indio, California.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter, or transfer any legal rights, causes of actions, claims, or disputes you may have against me to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities.

I appreciate the opportunity to be of service to you and look forward to working with you and your staff.

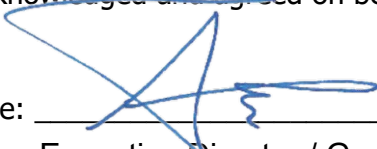
Respectfully,

Janice A. Rosenquist, CPA, MBA

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Salton Sea Authority by:


Name: _____
Title: Executive Director / General Manager
Date: November 26, 2024

Contact

janice.rosenquist@gmail.com

www.linkedin.com/in/janice-rosenquist-4183051a (LinkedIn)

Top Skills

Real Estate Tax Appeals

Treasury

Generally Accepted Accounting Principles (GAAP)

Janice Rosenquist

Still likes accounting!

Laguna Niguel, California, United States

Summary

CORE COMPETENCIES:

- Retail finance and accounting
- Real estate finance and accounting
- Cash management and forecasting
- Electronic payment ACH conversion
- Business acquisitions/dispositions and tax planning
- Private equity solicitation
- Bond issue financing
- Contract negotiations/litigation support
- Construction loan draws and refinancing
- Multiple business unit enterprises, LLC's, trusts, sub S corporations, partnerships, and C corporations
 - * Distribution waterfalls
- Capturing operational "metrics" in the general ledger
- Managing state audits of sales tax and business property tax returns.
 - * Active CPA in the State of California

Specialties: Janice is a hands on, roll up the sleeves, "leads by example" manager. She has been responsible for accounting departments with 3 – 20 people, as well as accounts payable, payroll, and credit. She is goal oriented, focused, meticulous, plans well, takes initiative, self-starter, and solid communicator.

Experience

Brookfield Residential

Western Region Division Controller

April 2021 - December 2023 (2 years 9 months)

Costa Mesa, California, United States

Controller for the Phoenix division. Assisted in consolidating the Phoenix accounting office with Costa Mesa. Duties included check signing, authorizing

wires and other Treasury functions. Preparation of monthly financial statements, monthly sales tax reports, and quarterly reporting for SEC purposes. Supervised three.

NVISION Eye Centers

Corporate Controller

April 2016 - February 2021 (4 years 11 months)

Aliso Viejo, California, United States

NVISION is a rapidly growing privately held health services company with over 200 employees, 26 eye centers in California, Nevada, Arizona and Oregon and we just entered Canada. I report to the CFO and oversee the day to day back office operations and financial accounting..

Raintree Partners

Financial & Investor Reporting

October 2012 - April 2016 (3 years 7 months)

Laguna Niguel, California, 92677

Raintree Partners is a private real estate investment and development company that focuses on the development, acquisition and ownership of multifamily residential and mixed use properties. The company has a \$300 million capital commitment from an institutional investor. Raintree was founded by Jeffrey B. Allen in December 2007. Janice is their 10th employee. Mr. Allen was previously a partner with Maguire Partners in Los Angeles, Managing Partner of Paragon Group, co-founder and Chairman of Carlan Homes, and previously worked for the Koll Company.

Arden Group, Inc.

Corporate Controller

May 2006 - July 2012 (6 years 3 months)

Compton, California 90220

Arden Group, Inc. is a publicly held ("ARDNA") real estate holding company whose main subsidiary, Gelson's Markets, operates 18 high end luxury supermarkets in the Los Angeles-Orange County area with approximately \$500 million in annual sales. Janice reported to the CFO and handled:

- The day to day back office operations of collecting and depositing cash, and paying suppliers
- Weekly cash flow forecasting
- Preparation of Form 10K, Form 10Q, Form 8K and Proxy Filings
- Implementing the first phase of XBRL
- Month end close and year end audits

- Preparation and filing of sales tax returns and business property tax returns
- Three departments: Accounts Payable, Accounting and Market Credit (20 staff)
- Annual budgets and forecasts
- Design and enforcement of corporate policies and procedures

Starwood-Santa Fe Valley Partners

Director of Finance & Accounting

April 2003 - May 2006 (3 years 2 months)

Rancho Santa Fe, California

Starwood-Santa Fe Valley Partners is a subsidiary of Starwood Capital. They are the master developer for a 722 acre single family home and custom lot master planned golf community known as The Crosby at Rancho Santa Fe. Janice reported to the General Manager for this \$300 million real estate project and was responsible for:

- Cash management and construction loan draws
- A&D loan refinancing, and issuance of assessment district bonds
- Month end close
- Payroll, payroll taxes and health, property and liability insurance
- Creating an HOA, selecting a manager, and attending Association meetings
- Tracking escrows, construction costs and contracts
- * Monthly reporting and budget analysis for the equity partner, Starwood Capital

Triple Net Properties

Portfolio Controller

February 2001 - April 2003 (2 years 3 months)

Tustin, California

Triple Net Properties was a real estate management and syndication company comprised of several public REITS and numerous Tenant in Common (TIC) LLC's. Janice was responsible for for a portfolio of 12 retail and 3 office properties and handled

- Month end close
- Preparation of detail operating budgets and cash forecasts
- Monthly rent and CAM billings
- Investor reporting and monthly distributions
- Negotiation and resolution of tenant disputes

Adams Business Media

Controller

April 1997 - February 2001 (3 years 11 months)

Palm Springs, California

Adams Business Media was a business to business trade magazine publisher.

Janice reported to the CFO and managed the Company's accounting growth from \$10 million in revenue to \$100 million. She was responsible for:

- Due diligence for targeted publications for acquisition
- Assimilating newly acquired publications into a centralized accounting department
- Meeting month end close and equity partner/bank reporting deadlines
- Establishing corporate policies and procedures
- Monitoring loan covenants
- Multi-state sales tax and payroll reporting
- Preparation and filing of Form 5500 and Annual Reports for its pension plan

Lee Sammis Associates

CFO / Corporate Controller

September 1991 - April 1997 (5 years 8 months)

Irvine, California

Lee Sammis Associates was a real estate developer with property holdings in Northern and Southern California, Washington, DC, and Virginia. Janice reported directly to the President/CEO in all areas of accounting and finance and was responsible for:

- Weekly cash forecasts
- Monthly construction loan draws
- The accounting and tax filings for over 20 partnership, trust and LLC entities owning over \$100 million in real estate assets
- Two regional controllers and 4 staff with offices in Orange County, Ft. Lauderdale, FL, and McLean, VA. The Company's focus was on commercial, industrial and residential development. As part of the senior management team, Janice was intergrally involved in a troubled debt restructuring and reorganization.

Birtcher Real Estate Group

Vice President, Corporate Controller

September 1989 - May 1991 (1 year 9 months)

Laguna Niguel, CA

Birtcher was a real estate developer, land owner, and construction company in southern California. Janice reported to the CFO and was responsible for the financial reporting and tax filings for over 100 partnership, trust and LLC

entities owning approximately \$1 billion in real estate assets. She managed a staff of 19 including the payroll department.

Kenneth Leventhal & Company

Senior Audit Manager

September 1986 - September 1989 (3 years 1 month)

Newport Beach, California 92660

Kenneth Leventhal & Company was a public accounting firm that specialized in real estate accounting and consulting. They were acquired by Ernst & Young in 1995. Janice reported to the Managing Partner (Mike Meyer) and handled audits of publicly owned real estate companies and small developers. Janice also worked in the firm's litigation support group for a couple of years performing forensic accounting for a large law firm in Los Angeles during the savings & loan debacle.

Coopers & Lybrand

Audit Manager

September 1977 - August 1986 (9 years)

Los Angeles, CA

Coopers & Lybrand was one of the original "Big Eight" accounting firms. It is now Price Waterhouse Coopers. As a Staff B, Senior Accountant, and Manager for the Firm, Janice worked on audits of manufacturing clients (including Thermadore and Avery International), an entertainment company (Technicolor Inc.) as well as several government and other not-for-profit entities (including the state of Hawaii, City of South Gate, Inglewood, and Beverly Hills).

Education

University of California, Los Angeles - The Anderson School of Management

MBA, Finance, Information Systems · (1982 - 1984)

University of Washington

BA, Accounting · (1973 - 1977)



November 20, 2024

Mr. G. Patrick O'Dowd
Salton Sea Authority
82500 Hwy 111, Suite 4
Indio, CA 92201

Dear Mr. O'Dowd,

After further discussion with Eide Bailly executives, we have determined that an Eide Bailly representative will not be able to sign the FCSA self-certification, since we are not the de facto Controller of the Salton Sea Authority. Additionally, due to resource constraints, we are unfortunately unable to continue to provide advisory services and as such are informing you of our intent to end our advisory services effective December 20, 2024. We will complete the following items and deliver by that date:

1. Process November vendor payments,
2. Complete November warrant register,
3. Complete October financial statements, variance analysis, and cash flow analysis,
4. Process December vendor payments, and
5. Complete the Special District Financial Transactions Report for your approval and submittal.

If there are other items you would like us to prepare or items on the list that you do not want us to complete, please email me and cc: James no later than December 9, 2024.

We are providing this 30-day notice so that you have time to reach out and solicit the services of others within this field. My former Eide Bailly colleague, Ian Berg, has started his own company, **Starting Line Advisory**. He may be reached at 714-928-2403 if you are interested in obtaining his services.

If there is anything I can do to help with this transition, please let me know.

Respectfully,

A handwritten signature in blue ink that reads "Kristi Even".

Kristi Even, Senior Manager, Eide Bailly

cc: James Ramsey, CPA, Partner, Eide Bailly
Lisa Bravata, Board Clerk, Salton Sea Authority

What inspires you, inspires us. | eidebailly.com

10681 Foothill Blvd., Ste. 300 | Rancho Cucamonga, CA 91730-3831 | T 909.466.4410 | F 909.466.4431 | EOE



MEMO

TO: Salton Sea Authority Board of Directors and G. Patrick O’Dowd
FROM: Lisa Moore
RE: Federal Report
DATE: January 13, 2025

This memo describes the changes in Washington, both in terms of the incoming Trump administration and the new 119th Congress, as well as the initial legislative outlook.

Senate

In the Senate, Republicans are now in the majority, holding 53 seats to the Democrats 47. On Senate Committees, Republicans will hold a one-seat advantage, allowing Republicans to advance legislation without Democratic support. Each party elects its leader and Republicans elected John Thune (R-S.D.) to serve as Majority Leader and Senator John Barrasso (R-Wyo.) as Assistant Majority Leader.

The Senate Majority leader dictates the Senate agenda, determining what legislation and nominees to move forward for consideration. It is rare for legislation or nominees that are adverse to a Majority Leader’s interests to advance. Of note for the Authority’s members, I would expect the concerns of the agricultural sector to take on a higher priority under Thune than under prior Democratic leadership. Barrasso’s position of Assistant Majority Leader places the Senator in the second most powerful position in the Senate. This places the Senator in a strong position to protect Wyoming’s Colorado River interests.

Senators Padilla and Schiff are now in the minority. Committees typically originate legislation in the Senate and California’s Senators are positioned well to secure priorities in legislation advanced in their committees. Of note, both Senators will serve on the Senate Committee on Environment and Public Works (EPW) which has jurisdiction over the Army Corps. This will be helpful to our work on the Salton Sea Feasibility Study. EPW also has jurisdiction over FEMA, which will be relevant to Southern California recovery. Senator Padilla will also serve on the Senate Committee on Energy and Natural Resources (jurisdiction over Reclamation and Colorado River matters, some Interior programs and the Department of Energy).

Senator Schiff has also taken a position on the Senate Committee on Agriculture, which is particularly notable for the Authority’s agricultural districts, as the Committee will be writing a Farm Bill. Schiff is the first Californian to serve on Senate Agriculture since Pete Wilson in 1980. The Farm Bill is a \$1.5 trillion dollar piece of 5-year legislation. While the Farm Bill was set to be reauthorized last year, Republicans and Democrats failed to reach agreement on the

legislation and extended current law for one year to allow Republicans to write a bill. I have worked on each Farm Bill since 1996 and am happy to provide further information about the legislation to any of our members.

House of Representatives

The House remained in Republican control for the 119th Congress, with Republicans holding 219 seats. Congressman Mike Johnson was recently reelected as Speaker. Congressman Ruiz continues to serve on the Energy and Commerce Committee (jurisdiction over Department of Energy among other things). Congressman Calvert will continue to serve on the House Appropriations Committee. Calvert is the only Californian on one of the two Committees that control spending in Congress. It remains to be seen how Republicans will address the policy of earmarking spending legislation.

Trump Administration

President-elect Trump is working to select nominees for his new administration and is working to have many nominees ready to be sent to the Senate for consideration by Inauguration Day (1/20/25). Of relevance to the Authority, Trump has announced North Dakota Governor Doug Burgum as his nominee for Interior Secretary; former New York Representative Lee Zeldin as EPA Administrator; Brooke Rollings for Agriculture Secretary; and Liberty Energy CEO Chris Wright as Energy Secretary. Trump has not yet made nominations for Reclamation or Assistant Secretary for Civil Works (Army Corps). Senators Padilla and Schiff, given their Committee assignments, will be in a position to consider and ask questions of the Reclamation and Corps picks when they are nominated. Nominations once received by the Senate are sent to the relevant committees for hearings.

Legislative Outlook

President-elect Trump and Republican leaders are expected to advance border security, energy and tax legislation through the budget reconciliation process. This process allows Congress to change current law to align revenue and spending to conform with the budget resolution. Through this process, reconciliation instructions are included in a budget resolution. This directs committees to achieve particular budgetary goals. Committees then develop legislation to achieve those goals. That legislation is then joined together in an omnibus measure.

Unlike other legislation considered by the Senate, this reconciliation legislation may not be filibustered, meaning it can be adopted by a simple majority. In the recent past, legislation adopted through this means included the Republican tax cuts and Biden's Inflation Reduction Act. Of relevance to the Authority will be how this process unfolds in particular for the Army Corps and Reclamation in terms of potential budgetary impacts.