

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM A  
FOR MEETING OF APRIL 8, 2025**

<b>SUBJECT:</b> Roll Call / Conformance to Open Meeting Law.
<b>RELATED TO AGENDA ITEM:</b> None.
<b>RECOMMENDATION OR RECOMMENDED MOTION:</b> None.
<b>FISCAL IMPACT:</b> None.

**STAFF COMMENTS AND BACKGROUND:**

Announcement of actions taken to conform to the Open Meeting Law will be reported at the meeting.

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM B  
FOR MEETING OF APRIL 8, 2025**

<b>SUBJECT:</b> Comments from the public. Members of the public are invited to comment on items on the meeting agenda. (No action may be taken on a matter raised during public comment until the matter itself has been specifically included on an agenda as an item for possible action).
<b>RELATED TO AGENDA ITEM:</b> None.
<b>RECOMMENDATION OR RECOMMENDED MOTION:</b> None.
<b>FISCAL IMPACT:</b> None.

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM C  
FOR MEETING OF APRIL 8, 2025**

<b>SUBJECT:</b> <i>For Possible Action:</i> Approval of minutes of the February 11, 2025, meeting.
<b>RELATED TO AGENDA ITEM:</b> None.
<b>RECOMMENDATION OR RECOMMENDED MOTION:</b> None.
<b>FISCAL IMPACT:</b> None.

**STAFF COMMENTS AND BACKGROUND:**

The minutes of the February 11, 2025, meeting is enclosed for your review.

**The Colorado River Commission of Nevada (Commission) meeting was held at 1:30 p.m. on Tuesday, February 11, 2025, at the Clark County Government Center, Commission Chambers, 500 South Grand Central Parkway, Las Vegas, NV 89155.**

**COMMISSIONERS IN ATTENDANCE**

Chairwoman	Puoy K. Premsrirut
Vice Chairwoman	Kara J. Kelley
Commissioner	Dan Stewart
Commissioner	Steve Walton

**COMMISSIONERS PRESENT VIA TELECONFERENCE**

Commissioner	Allen J. Puliz
Commissioner	Cody Winterton
Commissioner	Marilyn Kirkpatrick

**DEPUTY ATTORNEY(S) GENERAL**

Special Counsel, Attorney General	Michelle D. Briggs
Special Counsel, Attorney General	David W Newton

**COMMISSION STAFF IN ATTENDANCE**

Executive Director	Eric Witkoski
Senior Assistant Director	Sara Price
Chief of Finance and Administration	Douglas N. Beatty
Assistant Director, Engineering and Operations	Shae Pelkowski
Assistant Director, Energy Information Systems	Kaleb Hall
Assistant Director, Hydropower	Gail Bates
Assistant Director, Natural Resources	Warren Turkett, Ph.D.
Chief Accountant	Gail L. Benton
Hydropower Program Manager	Craig Pyper
Energy Management Data Analyst	Rebecca Suafoa
Hydropower Analyst	Elissa Emery
Power Systems Operations Manager	Walter Shupe
Senior Energy Accountant	Hyelim Hong
System Coordinator	Chris Smith
Natural Resources Specialist	Danielle Collins
Natural Resources Specialist	Kristina Sasser
Executive Assistant Manager	Gina L. Goodman
Manager, Communications and Gov. Affairs	Noah Fischel
Administrative Assistant IV	Elsa Nava
Administrative Assistant III	Tamisha Randolph
Administrative Assistant II	Joshua Cleveland
Administrative Assistant II	Bobby Hickman
Administrative Assistant II	Thyandra Lewis

**OTHERS PRESENT: REPRESENTING**

City of Boulder  
City of Henderson  
College of Southern Nevada  
Las Vegas Valley Water District  
Legislative Counsel Bureau  
Southern Nevada Water Authority  
Southern Nevada Water Authority

Joshua Hardy  
Becky Risse  
Tina Dobbs  
Laura Browning  
Justin Luna  
Jordan Bunker  
Scott Krantz

**COLORADO RIVER COMMISSION OF NEVADA**

**MEETING OF**

**February 11, 2025**

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The Colorado River Commission of Nevada (Commission) meeting was called to order by Chairwoman Premsrirut at 1:30 p.m., followed by the pledge of allegiance.

**A. Conformance to Open Meeting Law.**

Executive Director, Eric Witkoski, confirmed that the meeting was posted in compliance with the Open Meeting Law.

**B. Comments from the public. Members of the public are invited to comment on items on the meeting agenda or on items not contained therein. (No action may be taken on a matter raised during public comment until the matter itself has been specifically included on an agenda as an item for possible action).**

Chairwoman Premsrirut asked if there were any comments from the public. There were none.

**C. *For Possible Action:* Approval of the minutes of the Commission's December 10, 2024, meeting.**

Commissioner Stewart moved for approval of the minutes of the December 10, 2024, meeting. The motion was seconded by Commissioner Walton and approved by the unanimous vote.

**D. *For Possible Action:* Approval of a Vice Chair of the Commission, pursuant to NRS 538.111, that requires the Vice Chair to be selected each calendar year at the first meeting of the new year.**

Commissioner Stewart nominated Kara Kelley for Vice Chair of the Commission and moved for approval. The motion was seconded by Commissioner Puliz and approved by unanimous.

**E. *For Possible Action:* Approval of Contract No. ES-25-01 between successful bidder, Archer Energy Solutions LLC, and the Colorado River Commission of Nevada, based on Bid Solicitation No. 69CRC-S3055 for Operation Technology Cybersecurity Risk Assessment for the Commission's operations in the amount of \$74,360 and authorize a change order contingency amount not to exceed \$7,640 for total contract amount not to exceed \$82,000.**

**F. *For Possible Action:* Approval of Contract No. ES-25-02 between successful bidder, Archer Energy Solutions LLC, and the Colorado River Commission of Nevada, based on Bid Solicitation No. 69CRC-S3063 for Information Technology Cybersecurity Risk Assessment for the Commission's operations in the amount of \$48,010 and authorize a change order contingency amount of \$4,990 for total contract amount not to exceed \$53,000.**

Mr. Witkoski presented Items E and F, recommending approval of contracts with Archer Energy Solutions LLC for cybersecurity risk assessments—\$82,000 for Operational Technology (OT) and \$53,000 for Information Technology (IT), both prompted by an Office of the Chief Information Officer (OCIO) legislative audit recommendation. The OCIO lacked capacity to conduct the assessments, prompting an RFP that drew 27 proposals.

Mr. Pelkowski noted Archer was selected for its expertise and cost-effectiveness, with pricing from other vendors ranging from \$60,000 to \$1.5 million. Chairwoman Premsrirut confirmed the ten percent contingency and contract term of four years.

With no further discussion, Commissioner Walton moved to approve, Commissioner Stewart seconded, and the motion passed unanimously.

**G. *For Possible Action: Approval of First Amendment to Interlocal Agreement Contract No. CRCPDP-500 between the Colorado River Commission of Nevada and the City of Boulder City for the Construction of Electric Facilities to increase the contract price to \$10,850,000 and to extend the completion date from June 30, 2025, to March 1, 2028.***

Mr. Witkoski presented the First Amendment to Contract No. CRCPDP-500 with Boulder City, increasing the contract to \$10.85 million and extending the completion date to March 1, 2028. Mr. Pelkowski explained that a full substation upgrade—identified after transformer bids were received—replaced the original feeder upgrade plan, necessitating the cost and timeline adjustments. He noted that transformers account for about one-third of the revised cost.

Chairwoman Premsrirut and Commissioner Kirkpatrick inquired about the justification and long-term value. Mr. Pelkowski confirmed the upgrade supports a 30-year lifespan. Commissioner Walton acknowledged Boulder City's support and approval.

Commissioner Walton moved to approve the amendment, seconded by Vice Chairwoman Kelley. The motion passed unanimously.

**H. *For Possible Action: Approval of Amendment No. 1 to Boulder Flats Solar Interconnection Project Documents Contract No. CRCBF-02 Control Enclosure between the Colorado River Commission of Nevada and Electrical Power Products, Inc., to increase the contract price to \$1,558,695 that includes a twenty percent contingency for additional work that may be needed due to vandalism that occurred.***

Mr. Witkoski presented Amendment No. 1 to Contract No. CRCBF-02 with Electrical Power Products, Inc., increasing the contract to \$1,558,695, including a twenty percent contingency. Mr. Pelkowski explained that the prefabricated

control enclosure was broken into at the contractor's lot, with key components stolen.

To ensure quality, the enclosure will be rebuilt and tested by the manufacturer before being delivered directly to the site. Summit Line Construction filed an insurance claim and police report. Chairwoman Premsrirut confirmed Staff's decision to proceed with repairs before insurance resolution and emphasized preventing future incidents.

Vice Chairwoman Kelley moved to approve the amendment, seconded by Commissioner Stewart. The motion passed unanimously.

**I. *For Possible Action:* Approval of Amendment No. 1 to Boulder Flats Solar Interconnection Project Documents Contract No. CRCBF-03 Insulators between the Colorado River Commission of Nevada and Peak Substation Services, LLC to increase the contract price to \$114,795 and authorize a change order contingency amount not to exceed \$11,480**

**J. *For Possible Action:* Approval of Amendment No. 1 to Boulder Flats Solar Interconnection Project Documents Contract No. CRCBF-05 Instrument Transformer between the Colorado River Commission of Nevada and Peak Substation Services, LLC to increase the contract price to \$167,894.25 and authorize a change order contingency amount not to exceed \$16,790.**

**K. *For Possible Action:* Approval of Amendment No. 1 to Boulder Flats Solar Interconnection Project Documents Contract No. CRCBF-06 High Voltage Disconnect Switch between the Colorado River Commission of Nevada and Peak Substation Services, LLC to increase the contract price to \$439,490 and authorize a change order contingency amount not to exceed \$43,949.**

**L. *For Possible Action:* Approval of Amendment No. 1 to Boulder Flats Solar Interconnection Project Documents Contract No. CRCBF-07 Steel between the Colorado River Commission of Nevada and Peak Substation Services, LLC to increase the contract price to \$1,296,570 and authorize a change order contingency amount not to exceed \$129,657**

**M. *For Possible Action:* Approval of Amendment No. 1 to Boulder Flats Solar Interconnection Project Documents Contract No. CRCBF-09 High Voltage Circuit Breakers between the Colorado River Commission of Nevada and Peak Substation Services, LLC to increase the contract price to \$1,528,640 and authorize a change order contingency amount not to exceed \$152,864 .**

**N. For Possible Action: Approval of Amendment No. 1 to Boulder Flats Solar Interconnection Project Documents Contract No. CRCBF-10 Transmission Line Steel between the Colorado River Commission of Nevada and Peak Substation Services, LLC to increase the contract price to \$4,536,280 and authorize a change order contingency amount not to exceed \$453,628.**

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**Q. For Possible Action: Approval of Amendment No. 1 to Boulder Flats Interconnection Project Documents Contract No. CRCBF-13 Fiber between the Colorado River Commission of Nevada and Peak Substation Services, LLC to increase the contract price to \$428,950 and authorize a change order contingency amount not to exceed \$42,895.**

Mr. Witkoski introduced Items I through Q, which amend existing contracts to increase material quantities for the Boulder Flats Solar Interconnection Project, supporting the Townsite Phase 2 solar and battery expansion near Boulder City. The changes accommodate a new interconnection agreement between developer Skylar and SNWA, requiring additional components for a one-mile transmission line and switchyard expansion.

Mr. Pelkowski confirmed the materials include insulators, transformers, steel, switches, fiber, and other equipment, all procured under previously awarded contracts. Chairwoman Premsrirut noted the amendments align with NRS 704.7820, promoting renewable energy, and praised staff for efficient, transparent execution. Each amendment includes a ten percent contingency.

Commissioner Kirkpatrick asked about total costs and budget alignment. Mr. Witkoski confirmed costs were reviewed and incorporated into a capital request submitted to the Interim Finance Committee in February. Vice Chairwoman Kelley added that the project supports the Governor's renewable energy goals.

Commissioner Walton moved to approve Items I through Q, seconded by Vice Chairwoman Kelley. The motion passed unanimously. Chairwoman Premsrirut thanked staff for their preparation and execution.

**R. For Possible Action: Approval of Amendment No. 1 to Contract for Services of Independent Contractor (No. ES-24-02) between the Colorado River Commission of Nevada and Burns and McDonnell Engineering Company, Inc., to increase the contract not to exceed amount from \$1.2 million to \$3.1 million.**

Chairwoman Premsrirut introduced the proposed amendment to Contract No. ES-24-02 with Burns & McDonnell Engineering, increasing the not-to-exceed amount from \$1.2 million to \$3.1 million. Mr. Witkoski noted that a detailed funding breakdown was provided to both the Commission and the Budget Office.

Mr. Pelkowski explained the increase supports operations and maintenance projects, separate from capital improvements, and is necessary due to limited in-house engineering staff. Project billing will follow task-specific authorizations to ensure proper cost allocation among Commission customers.

Chairwoman Premsrirut raised the possibility of hiring in-house engineers. Mr. Pelkowski and Mr. Witkoski acknowledged staffing challenges and confirmed that expansion is under consideration for future legislative sessions.

Vice Chairwoman Kelley praised the planning and transparency, citing the aging infrastructure and need for sustained investment. She moved to approve the amendment, the motion was seconded, and it passed unanimously.

**S. For Information Only: Update on financial audit, budget submitted for FY 2026 and FY 2027 and related matters for the 2025 Nevada Legislative session.**

Chairwoman Premsrirut introduced an informational update on the financial audit, FY 2026–2027 budget submission, and related legislative matters. Mr. Beatty reported that Staff is awaiting key financial data from the State Controller’s Office, delaying completion of the Moss Adams audit. Due to these delays, Staff may need to request a second extension from the GFOA.

An RFP for a new audit contract has been issued, as the current Moss Adams agreement ends this fiscal year.

The commission’s budget hearing is scheduled for February 27th. All budgets are recommended for staff-level approval except Budget 4490, which includes new positions and will undergo legislative review.

There were no questions. Chairwoman Premsrirut thanked Mr. Beatty for the update.

**T. *For Information Only:* Executive Director operations update on staffing and related matters.**

Chairwoman Premsrirut introduced an update on staffing and operations. Mr. Witkoski reported a net gain of ten employees over the past year, with 14 hires and four separations. Over 30 percent of the Commission's workforce are new hires, contributing to long-term organizational growth.

Commissioner Kirkpatrick praised the progress and urged clear communication of Commission's mission to the Legislature, especially with many new members unfamiliar with Commission's role. She offered to assist with preparation for legislative testimony.

Mr. Witkoski agreed and emphasized the importance of explaining the Commission's work in hydropower, market power, and the Parker-Davis Project, which supports water infrastructure. Chairwoman Premsrirut echoed the need for clear messaging and visual aids.

Commissioner Kirkpatrick also noted the value of Staff's October site visit with LCB fiscal staff, which contributed to positive budget reviews. Chairwoman Premsrirut concluded by thanking staff for their efforts to educate policymakers.

**U. *For Information Only:* Update on pending legal matters, including Federal Energy Regulatory Commission, Public Utilities Commission of Nevada filings and Federal Legislation**

Chairwoman Premsrirut introduced Agenda Item U, an informational update on pending legal matters, including filings before the Federal Energy Regulatory Commission (FERC), the Public Utilities Commission of Nevada (PUCN), and federal legislation.

Mr. Witkoski stated that there were no legal updates at this time but noted that the agenda item remains included as a standing item to ensure any necessary legal developments can be addressed when needed.

Chairwoman Premsrirut acknowledged the update, remarking that no news is good news.

**V. *For Information Only:* Status update from Staff on the hydrological conditions, drought, and climate of the Colorado River Basin, Nevada's consumptive use of Colorado River water, basin negotiations, impacts on hydropower generation, electrical construction activities and other developments on the Colorado River.**

Chairwoman Premsrirut introduced the update on Colorado River hydrology, drought impacts, and regional developments. Dr. Turkett reported below-average precipitation and snowpack, with cumulative runoff forecasted at 6.84 million acre-feet (71 percent of average) for the water year—marking a second consecutive

year of decline. Lake Mead and Lake Powell levels are projected to fall, raising concerns over hydropower generation.

Dr. Turkett highlighted the critical elevation of 1,035 feet at Lake Mead, below which most Hoover Dam turbines would fail. Chairwoman Premsrirut emphasized the urgency of infrastructure upgrades, and Mr. Witkoski confirmed Commission's support for federal funding to replace outdated turbines.

Vice Chairwoman Kelley asked about conservation impacts. Commissioner Kirkpatrick noted that AB 356 mandates turf removal by 2025, with SNWA tracking water savings for housing development support.

Ms. Price then updated the Commission on post-2026 operating guideline negotiations. While discussions among Basin states continue biweekly, unresolved disagreements and leadership transitions at the federal level have delayed progress. Chairwoman Premsrirut thanked staff and reaffirmed Commission's commitment to proactive management.

**W. Comments from the public. Members of the public are invited to comment on items on the meeting agenda or on items not contained therein. No action may be taken on a matter raised during public comments until the matter itself has been specifically included on the agenda as an item for possible action.**

Chairwoman Premsrirut asked if there were any comments or questions from the public members. There were none

**X. Comments and questions from the Commission members.**

Chairwoman Premsrirut asked if there were any comments or questions from the Commission members. There were none.

**Y. Selection of the next possible meeting date .**

**The next meeting is tentatively scheduled for 1:30 p.m. on March 11, 2025, at the Clark County Government Center, Commission Chambers, 500 South Grand Central Parkway, Las Vegas, Nevada 89155.**

**Z. Adjournment .**

**The meeting was adjourned at 2:40 p.m.**

\_\_\_\_\_  
Eric Witkoski, Executive Director

APPROVED:

\_\_\_\_\_  
Puoy K. Premsrirut, Chairwoman



**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM D  
FOR MEETING OF APRIL 8, 2025**

<b>SUBJECT:</b> <i>For Possible Action:</i> Approval of Contract No. PAS-25-01 between the Colorado River Commission of Nevada and Moss Adams LLP for a four-year term for accounting and auditing services for an amount of \$382,000.
<b>RELATED TO AGENDA ITEM:</b> None.
<b>RECOMMENDATION OR RECOMMENDED MOTION:</b> Staff recommend the Commission approve the contract and authorize the Executive Director to sign the contract on behalf of the Commission.
<b>FISCAL IMPACT:</b> The contract provides for Moss Adams' services for four years to audit and assist in the preparation of the Commission's Annual Comprehensive Financial Audit (ACFR) for Fiscal Years 2026, 2027, 2028, and 2029 for a total cost over four years up to \$382,000.

**STAFF COMMENTS AND BACKGROUND:**

**A. Background**

The Colorado River Commission of Nevada's (Commission) contract for annual financial audit services (including internal control review) will expire in June of 2025. The contract is required to provide publication of the Commission's Annual Comprehensive Financial Report (ACFR), audited in accordance with Governmental Auditing Standards as required under bond covenants applicable to the Commission's existing General Obligation Bonds currently outstanding.

**B. Request for Proposals and Contract**

On January 3, 2025, Staff issued Request for Proposals (RFP) for auditing and related services associated with the ACFR to 51 firms. Responses were due February 19, 2025, and Staff received two responses. The review team was tasked with providing a review and numeric scoring of each of the proposals as they addressed the five Solicitation Evaluation Criteria. The review team completed the task and recommended that the contract be awarded to Moss Adams LLP (Moss Adams).

The contract provides for Moss Adams to perform the annual financial audit of the Commission's books and records, including review of internal controls as required, assistance with the development of the ACFR, assistance with key accounting entries for ACFR purposes, and assistance with new accounting pronouncements. In Fiscal Year 2026, the amount not to exceed under the contract is \$91,000 and the following fiscal years have an escalator of approximately three percent each year with a total for the four-year contract of \$382,000.

**C. Recommendation**

Staff recommend the Commission approve the contract and authorize the Executive Director to sign it on behalf of the Commission.

**CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR**

A Contract Between the State of Nevada  
Acting by and Through its

Agency Name:	<b>Colorado River Commission of Nevada</b>
Address:	<b>100 N. 100 City Parkway, Suite 1100</b>
City, State, Zip Code:	<b>Las Vegas, NV 89106</b>
Contact:	<b>Doug Beatty</b>
Phone:	<b>725-246-0436</b>
Fax:	<b>725-204-7923</b>
Email:	<a href="mailto:dbeatty@crc.nv.gov"><u>dbeatty@crc.nv.gov</u></a>

Contractor Name:	<b>Moss Adams LLP</b>
Address:	<b>805 SW Broadway, Suite 1200</b>
City, State, Zip Code:	<b>Portland, OR 97205</b>
Contact:	<b>Keith Simovic, Senior Manager</b>
Phone:	<b>503-478-2284</b>
Fax:	<b>503-274-2789</b>
Email:	<a href="mailto:Keith.simovic@mossadams.com"><u>Keith.simovic@mossadams.com</u></a>

WHEREAS, NRS 333.700 authorizes officers, departments, institutions, boards, commissions, and other agencies in the Executive Department of the State Government which derive their support from public money in whole or in part to engage, subject to the approval of the Board of Examiners (BOE), services of persons as independent contractors; and

WHEREAS, it is deemed that the service of Contractor is both necessary and in the best interests of the State of Nevada.

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

1. **REQUIRED APPROVAL.** This Contract shall not become effective until and unless approved by the Nevada State Board of Examiners.
2. **DEFINITIONS.**
  - A. "State" – means the State of Nevada and any State agency identified herein, its officers, employees and immune contractors as defined in NRS 41.0307.
  - B. "Contracting Agency" – means the State agency identified above.
  - C. "Contractor" – means the person or entity identified above that performs services and/or provides goods for the State under the terms and conditions set forth in this Contract.
  - D. "Fiscal Year" – means the period beginning July 1st and ending June 30th of the following year.
  - E. "Contract" – Unless the context otherwise requires, "Contract" means this document entitled Contract for Services of Independent Contractor and all Attachments or Incorporated Documents.
  - F. "Contract for Independent Contractor" – means this document entitled Contract for Services of Independent Contractor exclusive of any Attachments or Incorporated Documents.

3. **CONTRACT TERM.** This Contract shall be effective as noted below, unless sooner terminated by either party as specified in *Section 10, Contract Termination*. Contract is subject to Board of Examiners' approval.

Effective from:	July 1, 2025	To:	June 30, 2029
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4. **NOTICE.** All communications, including notices, required or permitted to be given under this Contract shall be in writing and directed to the parties at the addresses stated above. Notices may be given: (i) by delivery in person; (ii) by a nationally recognized next day courier service, return receipt requested; or (iii) by certified mail, return receipt requested. If specifically requested by the party to be notified, valid notice may be given by facsimile transmission or electronic mail to the address(es) such party has specified in writing.

5. **INCORPORATED DOCUMENTS.** The parties agree that this Contract, inclusive of the following attachments, specifically describes the scope of work. This Contract incorporates the following attachments in descending order of constructive precedence:

ATTACHMENT AA:	SCOPE OF WORK
ATTACHMENT BB:	INSURANCE SCHEDULE
ATTACHMENT CC:	STATE SOLICITATION # 69CRC-3110
ATTACHMENT DD:	VENDOR PROPOSAL

Any provision, term or condition of an Attachment that contradicts the terms of this Contract for Independent Contractor, or that would change the obligations of the State under this Contract for Independent Contractor, shall be void and unenforceable.

6. **CONSIDERATION.** The parties agree that Contractor will provide the services specified in *Section 5, Incorporated Documents* at a cost as noted below:

\$91,000	Year 1
\$94,000	Year 2
\$97,000	Year 3
\$100,000	Year 4

Total Contract Not to Exceed:	\$382,000
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The State does not agree to reimburse Contractor for expenses unless otherwise specified in the incorporated attachments. Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the result of legislative appropriation may require.

7. **ASSENT.** The parties agree that the terms and conditions listed on incorporated attachments of this Contract are also specifically a part of this Contract and are limited only by their respective order of precedence and any limitations specified.
8. **BILLING SUBMISSION: TIMELINESS.** The parties agree that timeliness of billing is of the essence to the Contract and recognize that the State is on a Fiscal Year. All billings for dates of service prior to July 1 must be submitted to the state no later than the first Friday in August of the same calendar year. A billing submitted after the first Friday in August, which forces the State to process the billing as a stale claim pursuant to NRS 353.097, will subject Contractor to an administrative fee not to exceed one hundred dollars (\$100.00). The parties hereby agree this is a reasonable estimate of the additional costs to the state of processing the billing as a stale claim and that this amount will be deducted from the stale claim payment due to Contractor.

9. **INSPECTION & AUDIT.**

- A. Books and Records. Contractor agrees to keep and maintain under generally accepted accounting principles (GAAP) full, true and complete records, contracts, books, and documents relevant to the scope of work under this Contract.
- B. Inspection & Audit. Contractor agrees that the relevant books, records (written, electronic, computer related or otherwise), relevant to the fees and expenses charged for the services shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location of Contractor where such records may be found, under the supervision of Contractor personnel, with or without notice by the State Auditor, the relevant State agency or its contracted examiners, the department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the state Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives. All subcontracts shall reflect requirements of this Section.
- C. Period of Retention. All books, records, reports, and statements relevant to this Contract must be retained a minimum three (3) years, and for five (5) years if any federal funds are used pursuant to the Contract. The retention period runs from the date of payment for the relevant goods or services by the state, or from the date of termination of the Contract, whichever is later. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

10. **CONTRACT TERMINATION.**

- A. Termination Without Cause. Regardless of any terms to the contrary, this Contract may be terminated upon written notice by mutual consent of both parties. Either party may unilaterally terminate this contract without cause by giving not less than thirty (30) days' notice in the manner specified in *Section 4, Notice*. If this Contract is unilaterally terminated by the State, Contractor shall use reasonable efforts to minimize cost to the State and Contractor will not be paid for any cost that Contractor could have reasonably avoided.
- B. State Termination for Non-Appropriation. The continuation of this Contract beyond the current biennium is subject to and contingent upon sufficient funds being appropriated, budgeted, and otherwise made available by the State Legislature and/or federal sources. The State may terminate this Contract, and Contractor waives any and all claims(s) for damages, effective immediately upon receipt of written notice (or any date specified therein) if for any reason the contracting Agency's funding from State and/or federal sources is not appropriated or is withdrawn, limited, or impaired.
- C. Termination with Cause for Breach. A breach may be declared with or without termination. A notice of breach and termination shall specify the date of termination of the Contract, which shall not be sooner than the expiration of the Time to Correct, if applicable, allowed under subsection 10D. This Contract may be terminated by either party upon written notice of breach to the other party on the following grounds:
  - 1) If Contractor fails to provide or perform any of the conditions, work, deliverables, goods, or services called for by this Contract within the time requirements specified in this Contract or within any granted extension of those time requirements; or
  - 2) If any state, county, city, or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract is for any reason denied, revoked, debarred, excluded, terminated, suspended, lapsed, or not renewed; or
  - 3) If Contractor becomes insolvent, subject to receivership, or becomes voluntarily or involuntarily subject to the jurisdiction of the Bankruptcy Court; or
  - 4) If the State materially breaches any material duty under this Contract and any such breach impairs Contractor's ability to perform; or
  - 5) If it is found by the State that any quid pro quo or gratuities in the form of money, services, entertainment, gifts, or otherwise were offered or given by Contractor, or any agent or representative of Contractor, to any officer or employee of the State of Nevada with a view toward securing a contract or securing favorable treatment with respect to awarding, extending, amending, or making any determination with respect to the performing of such contract; or

- 6) If it is found by the State that Contractor has failed to disclose any material conflict of interest relative to the performance of this Contract.
- D. Time to Correct. Unless the breach is not curable, or unless circumstances do not permit an opportunity to cure, termination upon declared breach may be exercised only after service of formal written notice as specified in *Section 4, Notice*, and the subsequent failure of the breaching party within fifteen (15) calendar days of receipt of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared breach has been corrected. Upon a notice of breach, the time to correct and the time for termination of the contract upon breach under subsection 10C, above, shall run concurrently, unless the notice expressly states otherwise.
- E. Winding Up Affairs Upon Termination. In the event of termination of this Contract for any reason, the parties agree that the provisions of this Section survive termination:
- 1) The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Contract. Neither party may withhold performance of winding up provisions solely based on nonpayment of fees or expenses accrued up to the time of termination;
  - 2) Contractor shall complete work in progress at the agreed rate (or a pro rata basis if necessary) if so requested by the Contracting Agency and agreed to by Contractor;
  - 3) Contractor shall execute any documents and take any actions necessary to effectuate an assignment of this Contract if so requested by the Contracting Agency;
  - 4) Contractor shall preserve, protect and promptly deliver into State possession all proprietary information in accordance with *Section 21, State Ownership of Proprietary Information*.
11. **REMEDIES**. Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including, without limitation, actual damages. The State may set off consideration against any unpaid obligation of Contractor to any State agency in accordance with NRS 353C.190. In the event that Contractor voluntarily or involuntarily becomes subject to the jurisdiction of the Bankruptcy Court, the State may set off consideration against any unpaid obligation of Contractor to the State or its agencies, to the extent allowed by bankruptcy law, without regard to whether the procedures of NRS 353C.190 have been utilized.
12. **LIMITED LIABILITY**. The State will not waive and intends to assert available NRS Chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to exemplary or punitive damages. Damages for any State breach shall never exceed the amount of funds appropriated for payment under this Contract, but not yet paid to Contractor, for the Fiscal Year budget in existence at the time of the breach. Contractor's total liability for any and all damages whatsoever arising out of or in any way related to this contract from any cause, including but not limited to contract liability or negligence, error, omissions, strict liability, breach of contract or breach of warranty shall not, in the aggregate exceed three hundred thousand dollars (\$300,000.00). Contractor's liability for intentional tort shall not be limited by this section.
13. **FORCE MAJEURE**. Neither party shall be deemed to be in violation of this Contract if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Contract after the intervening cause ceases.
14. **INDEMNIFICATION AND DEFENSE**. To the fullest extent permitted by law, Contractor shall indemnify, hold harmless and defend, not excluding the State's right to participate at their own expense, the State from and against all third party claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of bodily injury (including death), damage to real property, and damage to tangible personal property to the extent caused by negligent or willful acts or omissions of Contractor, its officers, employees and agents under this Contract. Contractor shall have no obligation to indemnify the State if any losses or claims are caused by the State's own negligence or willful misconduct, whether sole, concurrent or contributory. Contractor waives any rights of subrogation against the State. Contractor's duty to defend begins when the State requests defense of any claim arising from this Contract. In order to seek or receive indemnification hereunder, the State shall provide Contractor with written notice of such claim not more than fourteen (14) days after the State is served with notice of the third party action or claim, and cooperate with Contractor in handling the claim. Contractor shall be entitled to control the handling of such claim and to defend or settle any such claim, in its sole discretion, with counsel of its own choosing.

15. **REPRESENTATIONS REGARDING INDEPENDENT CONTRACTOR STATUS.** Contractor represents that it is an independent contractor, as defined in NRS 333.700(2) and 616A.255, warrants that it will perform all work under this contract as an independent contractor, and warrants that the State of Nevada will not incur any employment liability by reason of this Contract or the work to be performed under this Contract. To the extent the State incurs any employment liability for the work under this Contract; Contractor will reimburse the State for that liability.
16. **INSURANCE SCHEDULE.** Unless expressly waived in writing by the State, Contractor must carry policies of insurance and pay all taxes and fees incident hereunto. Policies shall meet the terms and conditions as specified within this Contract along with the additional limits and provisions as described in *Attachment BB*, incorporated hereto by attachment. The State shall have no liability except as specifically provided in the Contract.

Contractor shall not commence work before Contractor has provided the required evidence of insurance to the Contracting Agency. The State's approval of any changes to insurance coverage during the course of performance shall constitute an ongoing condition subsequent to this Contract. Any failure of the State to timely approve shall not constitute a waiver of the condition.

A. Insurance Coverage. Contractor shall, at Contractor's sole expense, procure, maintain and keep in force for the duration of the Contract insurance conforming to the minimum limits as specified in *Attachment BB*, incorporated hereto by attachment. Unless specifically stated herein or otherwise agreed to by the State, the required insurance shall be in effect prior to the commencement of work by Contractor and shall continue in force as appropriate until:

- 1) Final acceptance by the State of the completion of this Contract; or
- 2) Such time as the insurance is no longer required by the State under the terms of this Contract; whichever occurs later.

Any insurance or self-insurance available to the State shall be in excess of and non-contributing with, any insurance required from Contractor. Contractor's insurance policies shall apply on a primary basis. Until such time as the insurance is no longer required by the State, Contractor shall provide the State with renewal or replacement evidence of insurance no less than thirty (30) days before the expiration or replacement of the required insurance. If at any time during the period when insurance is required by the Contract, an insurer or surety shall fail to comply with the requirements of this Contract, as soon as Contractor has knowledge of any such failure, Contractor shall promptly notify the State and promptly replace such insurance with an insurer meeting the requirements.

B. General Requirements.

- 1) Additional Insured: By blanket endorsement to the general liability insurance policy, the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 shall be named as additional insureds for all liability arising from the Contract.
- 2) Waiver of Subrogation: General Commercial Liability, Automobile and Worker's Compensation policies shall provide for a waiver of subrogation against the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 for losses arising from work/materials/equipment performed or provided by or on behalf of Contractor.
- 3) Cross Liability: All required liability policies shall provide cross-liability coverage as would be achieved under the standard ISO separation of insureds clause.
- 4) Deductibles and Self-Insured Retentions: Insurance maintained by Contractor shall apply on a first dollar basis without application of a deductible or self-insured retention unless otherwise specifically agreed to by the State. Such approval shall not relieve Contractor from the obligation to pay any deductible or self-insured retention. Any deductible or self-insured retention shall not exceed fifty thousand dollars (\$50,000.00) per occurrence, unless otherwise approved by the Risk Management Division.
- 5) Policy Cancellation: Except for ten (10) days notice for non-payment of premiums, each insurance policy shall be endorsed to state that without thirty (30) days prior written notice per policy terms (and Contractor shall provide notice to the State of Nevada, c/o Contracting Agency), the policy shall not be canceled, non-renewed or coverage and/or limits reduced or materially altered, and shall provide that notices required by this Section shall be sent by certified mail to the address shown on page one (1) of this contract, provided, however, that Contractor shall not be obligated to provide such notice if, concurrently with such cancellation, non-renewal or material change, Contractor obtains coverage from another insurer meeting the requirements described herein.

- 6) Approved Insurer: Each insurance policy shall be:
- a) Issued by insurance companies authorized to do business in the State of Nevada or eligible surplus lines insurers acceptable to the State and having agents in Nevada upon whom service of process may be made; and
  - b) Currently rated by A.M. Best as “A-VII” or better.

C. Evidence of Insurance.

Prior to the start of any work, Contractor must provide the following documents to the contracting State agency:

- 1) Certificate of Insurance: The Acord 25 Certificate of Insurance form or a form substantially similar must be submitted to the State to evidence the insurance policies and coverages required of Contractor. The certificate must name the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 as the certificate holder. The certificate should be signed by a person authorized by the insurer to bind coverage on its behalf. The State project/Contract number; description and Contract effective dates shall be noted on the certificate, and upon renewal of the policies listed, Contractor shall furnish the State with replacement certificates as described within *Section 16A, Insurance Coverage*.

**Mail all required insurance documents to the State Contracting Agency identified on Page one of the Contract.**

- 2) Additional Insured Endorsement: An Additional Insured Endorsement (CG 20 10 11 85 or CG 20 26 11 85), signed by an authorized insurance company representative, must be submitted to the State to evidence the endorsement of the State as an additional insured per *Section 16B, General Requirements*.
- 3) Review and Approval: Documents specified above must be submitted for review and approval by the State prior to the commencement of work by Contractor. Neither approval by the State nor failure to disapprove the insurance furnished by Contractor shall relieve Contractor of Contractor’s full responsibility to provide the insurance required by this Contract. Compliance with the insurance requirements of this Contract shall not limit the liability of Contractor or its subcontractors, employees or agents to the State or others, and shall be in addition to and not in lieu of any other remedy available to the State under this Contract or otherwise. The State reserves the right to request and review a copy of any required insurance policy or endorsement to assure compliance with these requirements.

17. **COMPLIANCE WITH LEGAL OBLIGATIONS.** Contractor shall procure and maintain for the duration of this Contract any state, county, city or federal license, authorization, waiver, permit qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract. Contractor shall provide proof of its compliance upon request of the Contracting Agency. Contractor will be responsible to pay all taxes, assessments, fees, premiums, permits, and licenses required by law. Real property and personal property taxes are the responsibility of Contractor in accordance with NRS 361.157 and NRS 361.159. Contractor agrees to be responsible for payment of any such government obligations not paid by its subcontractors during performance of this Contract.
18. **WAIVER OF BREACH.** Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
19. **SEVERABILITY.** If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.
20. **ASSIGNMENT/DELEGATION.** To the extent that any assignment of any right under this Contract changes the duty of either party, increases the burden or risk involved, impairs the chances of obtaining the performance of this Contract, attempts to operate as a novation, or includes a waiver or abrogation of any defense to payment by State, such offending portion of the assignment shall be void, and shall be a breach of this Contract. Contractor shall neither assign, transfer nor delegate any rights, obligations nor duties under this Contract without the prior written consent of the State.

21. **STATE OWNERSHIP OF PROPRIETARY INFORMATION.** Any data or information provided by the State to Contractor and any documents or materials provided by the State to Contractor in the course of this Contract (“State Materials”) shall be and remain the exclusive property of the State and all such State Materials shall be delivered into State possession or destroyed by Contractor upon completion, termination, or cancellation of this Contract. Notwithstanding the foregoing or anything to the contrary in this Contract, Contractor shall own its workpapers and shall be permitted to retain State Materials to the extent incorporated or embodied in its workpapers, and Contractor shall maintain the confidentiality of such State Materials in accordance with this Contract.
22. **PUBLIC RECORDS.** Pursuant to NRS 239.010, information or documents received from Contractor may be open to public inspection and copying. The State has a legal obligation to disclose such information unless a particular record is made confidential by law or a common law balancing of interests. Contractor may label specific parts of an individual document as a “trade secret” or “confidential” in accordance with NRS 333.333, provided that Contractor thereby agrees to indemnify and defend the State for honoring such a designation. The failure to so label any document that is released by the State shall constitute a complete waiver of any and all claims for damages caused by any release of the records.
23. **CONFIDENTIALITY.** Contractor shall keep confidential all information, in whatever form, produced, prepared, observed or received by Contractor to the extent that such information is confidential by law or otherwise required by this Contract.
24. **FEDERAL FUNDING.** In the event federal funds are used for payment of all or part of this Contract, Contractor agrees to comply with all applicable federal laws, regulations and executive orders, including, without limitation the following:
  - A. Contractor certifies, by signing this Contract, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to Executive Orders 12549 and 12689 and Federal Acquisition Regulation subpart 9.4, and any relevant program-specific regulations. This provision shall be required of every subcontractor receiving any payment in whole or in part from federal funds.
  - B. Contractor and its subcontracts shall comply with all terms, conditions, and requirements of the Americans with Disabilities Act of 1990 (P.L. 101-136), 42 U.S.C. 12101, as amended, and regulations adopted thereunder, including 28 C.F.R. Section 35, inclusive, and any relevant program-specific regulations.
  - C. Contractor and its subcontractors shall comply with the requirements of the Civil Rights Act of 1964 (P.L. 88-352), as amended, the Rehabilitation Act of 1973 (P.L. 93-112), as amended, and any relevant program-specific regulations, and shall not discriminate against any employee or offeror for employment because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions.)
25. **LOBBYING.** The parties agree, whether expressly prohibited by federal law, or otherwise, that no funding associated with this Contract will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influence for any purpose the following:
  - A. Any federal, state, county or local agency, legislature, commission, council or board;
  - B. Any federal, state, county or local legislator, commission member, council member, board member, or other elected official; or
  - C. Any officer or employee of any federal, state, county or local agency; legislature, commission, council or board.
26. **GENERAL REPRESENTATION.** Contractor represents that all services, deliverables, and/or work products under this Contract shall be completed in a workmanlike manner consistent with standards in the trade, profession, or industry; shall conform to or exceed the specifications set forth in the incorporated attachments; and shall be fit for ordinary use, of good quality, with no material defects.
27. **PROPER AUTHORITY.** The parties hereto represent that the person executing this Contract on behalf of each party has full power and authority to enter into this Contract. Contractor acknowledges that as required by statute or regulation this Contract is effective only after approval by the State Board of Examiners and only for the period of time specified in the Contract. Any services performed by Contractor before this Contract is effective or after it ceases to be effective are performed at the sole risk of Contractor.



- 28. **DISCLOSURES REGARDING CURRENT OR FORMER STATE EMPLOYEES.** For the purpose of State compliance with NRS 333.705, Contractor represents that if Contractor, or any employee of Contractor who will be performing services under this Contract, is a current employee of the State or was employed by the State within the preceding 24 months, Contractor has disclosed the identity of such persons, and the services that each such person will perform, to the Contracting Agency.
- 29. **ASSIGNMENT OF ANTITRUST CLAIMS.** Contractor irrevocably assigns to the State any claim for relief or cause of action which Contractor now has or which may accrue to Contractor in the future by reason of any violation of State of Nevada or federal antitrust laws in connection with any goods or services provided under this Contract.
- 30. **GOVERNING LAW: JURISDICTION.** This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada, without giving effect to any principle of conflict-of-law that would require the application of the law of any other jurisdiction. The parties consent to the exclusive jurisdiction of and venue in the First Judicial District Court, Carson City, Nevada for enforcement of this Contract, and consent to personal jurisdiction in such court for any action or proceeding arising out of this Contract.
- 31. **NO THIRD-PARTY BENEFICIARIES.** All services shall be solely for State’s informational purposes and internal use, and this contract creates no privity between Contractor and any person or party other than State (“third party”). None of Contractor’s services are intended for the express or implied benefit of any third party, and no third party is entitled to rely on the services Contractor provides to State.
- 32. **ENTIRE CONTRACT AND MODIFICATION.** This Contract and its integrated attachment(s) constitute the entire agreement of the parties and as such are intended to be the complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Contract specifically displays a mutual intent to amend a particular part of this Contract, general conflicts in language between any such attachment and this Contract shall be construed consistent with the terms of this Contract. Unless otherwise expressly authorized by the terms of this Contract, no modification or amendment to this Contract shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto and approved by the Office of the Attorney General and the State Board of Examiners. This Contract, and any amendments, may be executed in counterparts.

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IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed and intend to be legally bound thereby.

Independent Contractor's Signature	Date	Senior Manager Independent Contractor's Title
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State of Nevada Authorized Signature	Date	Executive Director Title
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APPROVED BY BOARD OF EXAMINERS

Signature – Board of Examiners

On: \_\_\_\_\_  
Date

Approved as to form by:

Michelle Briggs Special Counsel for Attorney General	Date	On: _____ Date
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# ATTACHMENT AA

COLORADO RIVER COMMISSION OF NEVADA

## Professional Auditing Services

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*SCOPE OF WORK*

*January 2025*

*REVISION 0*



# Revisions

<u>REVISION</u>	<u>DESCRIPTION</u>	<u>DATE</u>
0	INITIAL ISSUE	12/30/2024

## **SCOPE OF WORK**

### **1. SCOPE OF WORK TO BE PERFORMED**

- 1.1 The Commission desires the auditor to express an opinion on the presentation of its financial statements in conformity with generally accepted accounting principles in accordance with generally accepted governmental auditing standards.
- 1.2 Auditor to audit the books of the Commission based on information provided by the agency, which will include all GL activity, Trial Balances and journal entries as well as create workpapers to support the audit and preparation of the financial statements.
- 1.3 Auditor shall communicate and maintain a working relationship with the Commission staff before, during, and at the conclusion of the audit regarding proposed revisions, entries, questions, procedures, and policies that affect the financial statements.
- 1.4 Assist with the creation of the Annual Comprehensive Financial Report (ACFR) including development of the basic financial statements, footnotes, certain required supplemental information and any additional information required for presentation purposes. Final printing of 30 copies ACFR.
- 1.5 Review of the completed ACFR in connection with the Government Finance Officers Association (GFOA) checklist and suggestions for improvements from prior audit submissions to the GFOA certificate of award program.
- 1.6 Assistance with development of complicated closing adjustments related to the determination of contract revenues under federal hydropower contracts.
- 1.7 Annual audit conference to determine audit timing and provide specific guidance and training of any new Government Accounting Standards Board (GASB) pronouncement implementation needed for that or future audits.

### **2. AUDITING STANDARDS**

- 2.1 To meet the requirements of this request for proposals, the audit shall be performed by a Certified Public Accountant and in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and *Government Auditing Standards issued by the Comptroller General of the United States.*

### **3. BUDGETARY BASIS OF ACCOUNTING**

- 3.1 The Commission prepares its budgets on a basis consistent with generally accepted accounting principles.

### **4. FEDERAL AND STATE AWARDS**

- 4.1 The Commission receives no federal or state awards or grants and is funded entirely through the sale of electric power and an administrative charge on the State's allocation of water.

### **5. PENSION PLANS**

- 5.1 The Commission, as an agency of the State of Nevada, participates in the Public Employees' Retirement System of Nevada (PERS).

### **6. MAGNITUDE OF FINANCE OPERATIONS**

- 6.1 The finance department is headed by the Administrative Services Officer and consists of three (3) additional employees.

### **7. COMPUTER SYSTEMS**

- 7.1 The Commission, as an agency of the State, utilizes the State's accounting program. This program is under the control of the Nevada Controller's Office and is the official accounting program of the State and all of its agencies. In addition, the Commission utilizes an internal reporting system to prepare the annual financial reports.

### **8. TIMELINE**

- 8.1 The Nevada Controller's Office closes the State books at the end of August. The Commission normally has a trial balance by mid-September.

- 8.1.1 Each of the following should be completed by the auditor no later than the dates indicated:

- A. Interim work – completed by September 30.
- B. Fieldwork – completed by October 30.
- C. Reports – have drafts of the audit report including footnote disclosure but not including narrative or required supplementary information (as required by the Nevada Controller) by the middle of November. Final report ready for submission to the GFOA certificate program must be before December 31.

## **9. AVAILABILITY OF PRIOR AUDIT REPORTS AND WORKING PAPERS**

- 9.1 Interested vendors who wish to review prior years' audit reports and management letters should contact the Commission. The Commission will use its best efforts to make prior audit reports and supporting working papers available to vendors to aid their response to this request for proposal.

## **10. REPORTS TO BE ISSUED**

- 10.1 Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:
- 10.1.1 A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
  - 10.1.2 A report on compliance and internal control over financial reporting based on an audit of the financial statements.
  - 10.1.3 In the required report on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit.
  - 10.1.4 Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report[s] on compliance and internal controls.
  - 10.1.5 The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

## **11. IRREGULARITIES AND ILLEGAL ACTS**

- 11.1 Auditors shall be required to make an immediate, written report of all irregularities and illegal or indications of illegal acts of which they become aware to the Chairwoman and Executive Director of the Colorado River Commission.

## **12. SPECIAL CONSIDERATIONS**

- 12.1 The financial statements of the Commission are included as a component unit of the financial statements of the State of Nevada. It is anticipated that the auditor will not be required to provide special assistance to the State of Nevada's auditors, however, the auditor will be required to provide final draft of the basic financial statements with footnote disclosure and final audit opinion to the State of Nevada's auditors within the timeframe set by that auditor.
- 12.2 The Commission will send its annual comprehensive financial report to the GFOA of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. The auditor will be required to provide special assistance to the Commission to meet the requirements of that program, including review of the final audit statements prior to submission.
- 12.3 The Commission may prepare one or more official statements in connection with the sale of debt securities that may contain general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."

## **13. WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS**

- 13.1 All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Commission of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the Commission or its designee.
- 13.2 In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

## **14. INDEPENDENCE**

- 14.1 The firm should provide an affirmative statement that is independent of the Commission as defined under Government Auditing Standards.
- 14.2 The firm also should provide an affirmative statement that it is independent of the State of Nevada, and any other component units of that entity, as defined by those same standards.
- 14.3 The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving the Commission or the State of Nevada, or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.
- 14.4 In addition, the firm shall give the Commission written notice of any professional relationships entered into during the period of this agreement.



## **15. LICENSE TO PRACTICE IN NEVADA**

- 15.1 An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice accounting/auditing (Defined in NRS 628) .

## **16. FIRM QUALIFICATIONS AND EXPERIENCE**

- 16.1 The vendor should state the size of the firm, the size of the firm's municipal utility and governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.
- 16.2 If the vendor is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.
- 16.3 The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific municipal utility and government engagements.
- 16.4 The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

## **17. PARTNER, SUPERVISOR, STAFF QUALIFICATIONS AND EXPERIENCE**

- 17.1 Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Nevada. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.
- 17.2 Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

**17. PARTNER, SUPERVISOR, STAFF QUALIFICATIONS AND EXPERIENCE  
(Continued)**

17.3 Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with notification to the Commission. However, the Commission retains the right to approve or reject replacements.

17.4 Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the Commission, which retains the right to approve or reject replacements. Other audit personnel may be changed at the discretion of the vendor provided that replacements have substantially the same or better qualifications or experience.

**18. PRIOR ENGAGEMENT WITH MUNICIPAL UTILITIES**

18.1 List Separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for the Commission by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

**19. SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES**

19.1 For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum five (5)) performed in the last five (5) years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

**20. SPECIFIC AUDIT APPROACH**

20.1 The proposal should set forth a work plan, including an explanation of the audit methodology to be followed. In developing the work plan, reference should be made to such sources of information as Commission's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems. Vendors will be required to provide the following information on their audit approach:

## **20. SPECIFIC AUDIT APPROACH (Continued)**

- 20.1.1 Proposed segmentation of the engagement;
- 20.1.2 Level of staff and number of hours to be assigned to each proposed segment of the engagement;
- 20.1.3 Sample size and the extent to which statistical sampling is to be used in the engagement;
- 20.1.4 Extent of use of EDP software in the engagement;
- 20.1.5 Type and extent of analytical procedures to be used in the engagement;
- 20.1.6 Approach to be taken to gain and document an understanding of the Commission's internal control structure; and
- 20.1.7 Approach to be taken in drawing audit samples for purposes of tests of compliance.

## **21. IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS**

- 21.1 The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Commission.

## **22. REPORT FORMAT**

- 22.1 The proposal should include sample formats for required reports.

## **23. FINANCE DEPARTMENT AND CLERICAL ASSISTANCE**

- 23.1 The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the Commission. In addition, clerical support will be made available to the auditor for the preparation of routine letters and memoranda.

## **24. WORK AREA, TELEPHONES, PHOTOCOPYING AND FAX MACHINES**

- 24.1 The Commission will provide the auditor with reasonable workspace, table, and chairs. The auditor will also be provided with access to Wi-Fi, telephone lines, computer systems, photocopying facilities, and fax machines.

## **25. REPORT PREPARATION**

- 25.1 Report preparation, editing and printing of one (1) final audit report shall be the responsibility of the auditor with Commission staff completing narrative and portions of the required supplementary information as agreed upon.

## **26. RATES FOR ADDITIONAL PROFESSIONAL SERVICES**

- 26.1 The Commission anticipates requesting the auditor to render additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement; such additional work shall be performed as agreed upon and set forth a written authorization between Commission and the firm. Any such additional work agreed to between the Commission and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed cost proposal.

## **27. ADDITIONAL REQUIREMENTS**

- 27.1 The auditor must complete the audit of books and records as described in the RFP, including review of Annual Comprehensive Financial Report in connection with the GFOA certificate checklist and assistance in responding to the GFOA suggestions for improvement.
- 27.2 The auditor must assist with the required supplemental information included in the final section of the ACFR.
- 27.3 The auditor must adhere to the deadlines given by the Nevada State Controller. Final numbers and audit opinion by the middle of November each year.
- 27.4 Issuance of a “consent and citation of expertise” as the auditor and any necessary “comfort letters,” the Commission may need in preparation of one or more official statements in connection with the sale of debt securities.
- 27.4 The auditor must evaluate the internal controls of the Commission in compliance with Generally Accepted Government Auditing Standards (GAGAS) and assist the Commission with the revision of its internal control manual which identifies the internal controls procedures of the Commission.

## **28. PEER REVIEWS**

- 28.1 Vendors must submit their most recent peer review with their submittal.

# ATTACHMENT BB

## INSURANCE REQUIREMENTS:

Contractor and subcontractors shall procure and maintain until all of their obligations have been discharged, including any warranty periods under this Contract are satisfied, insurance against claims for injury to persons or damage to property which may arise from or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees or subcontractors.

The insurance requirements herein are minimum requirements for this Contract and in no way limit the indemnity covenants contained in this Contract. The State in no way warrants that the minimum limits contained herein are sufficient to protect the Contractor from liabilities that might arise out of the performance of the work under this contract by the Contractor, his agents, representatives, employees or subcontractors and Contractor is free to purchase additional insurance as may be determined necessary.

A. **MINIMUM SCOPE AND LIMITS OF INSURANCE:** Contractor shall provide coverage with limits of liability not less than those stated below. An excess liability policy or umbrella liability policy may be used to meet the minimum liability requirements provided that the coverage is written on a "following form" basis.

1. **Commercial General Liability – Occurrence Form**

Policy shall include bodily injury, property damage and broad form contractual liability coverage.

- General Aggregate \$2,000,000
- Products – Completed Operations Aggregate \$1,000,000
- Personal and Advertising Injury \$1,000,000
- Each Occurrence \$1,000,000

a. The policy shall be endorsed to include the following additional insured language: "The State of Nevada shall be named as an additional insured with respect to liability arising out of the activities performed by, or on behalf of the Contractor".

2. **Automobile Liability**

Bodily Injury and Property Damage for any owned, hired, and non-owned vehicles used in the performance of this Contract.

Combined Single Limit (CSL) \$1,000,000

a. The policy shall be endorsed to include the following additional insured language: "The State of Nevada shall be named as an additional insured with respect to liability arising out of the activities performed by, or on behalf of the Contractor, including automobiles owned, leased, hired or borrowed by the Contractor".

3. **Worker's Compensation and Employers' Liability**

Workers' Compensation	Statutory
Employers' Liability	
Each Accident	\$100,000
Disease – Each Employee	\$100,000
Disease – Policy Limit	\$500,000

- a. Policy shall contain a waiver of subrogation against the State of Nevada.
- b. This requirement shall not apply when a contractor or subcontractor is exempt under N.R.S., **AND** when such contractor or subcontractor executes the appropriate sole proprietor waiver form.

4. **Professional Liability (Errors and Omissions Liability)**

The policy shall cover professional misconduct or lack of ordinary skill for those positions defined in the Scope of Services of this contract.

Each Claim	\$1,000,000
Annual Aggregate	\$2,000,000

- a. In the event that the professional liability insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.

B. **ADDITIONAL INSURANCE REQUIREMENTS:** The policies shall include, or be endorsed to include, the following provisions:

1. On insurance policies where the State of Nevada, Colorado River Commission of Nevada is named as an additional insured, the State of Nevada shall be an additional insured to the full limits of liability purchased by the Contractor even if those limits of liability are in excess of those required by this Contract.
2. The Contractor's insurance coverage shall be primary insurance and non-contributory with respect to all other available sources.

C. **NOTICE OF CANCELLATION:** Contractor shall for each insurance policy required by the insurance provisions of this Contract shall not be suspended, voided or canceled except after providing thirty (30) days prior written notice been given to the State, except when cancellation is for non-payment of premium, then ten (10) days prior notice may be given. Such notice shall be sent directly to (State of Nevada, **Colorado River Commission, c/o Douglas Beatty, 100 N. City Parkway, Suite 1100, Las Vegas, NV 89106**. Should contractor fail to provide State timely notice, contractor will be considered in breach and subject to cure provisions set forth within this contract.

D. **ACCEPTABILITY OF INSURERS:** Insurance is to be placed with insurers duly licensed or authorized to do business in the state of Nevada and with an "A.M. Best" rating of not less than A-VII. The State in no way warrants that the above-required minimum insurer rating is sufficient to protect the Contractor from potential insurer insolvency.

E. **VERIFICATION OF COVERAGE:** Contractor shall furnish the State with certificates of insurance (ACORD form or equivalent approved by the State) as required by this Contract. The certificates for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf.

All certificates and any required endorsements are to be received and approved by the State before work commences. Each insurance policy required by this Contract must be in effect at or prior to commencement of work under this Contract and remain in effect for the duration of the project. Failure to maintain the insurance policies as required by this Contract or to provide evidence of renewal is a material breach of contract.

All certificates required by this Contract shall be sent directly to (**Colorado River Commission of Nevada, c/o Douglas Beatty, 100 N. City Parkway, Suite 1100, Las Vegas, NV 89106**). The State project/contract number and project description shall be noted on the certificate of insurance. The State reserves the right to require complete, certified copies of all insurance policies required by this Contract at any time.



**STATE OF NEVADA**  
**Colorado River Commission of Nevada**  
**100 N. City Parkway, Suite 1100 | Las Vegas, NV 89106**  
**Phone: 725-246-0436 | Fax: 725-204-7923**  
**Email: [crcadmins@crc.nv.gov](mailto:crcadmins@crc.nv.gov)**

Solicitation: **69CRC-S3110**

For

**PROFESSIONAL AUDITING SERVICES**

Release Date: **1/3/2025**

Deadline for Submission and Opening Date and Time: **2/19/2025 @ 2:00 pm**

Single point of contact for the solicitation:  
Andrew Weart, Senior Energy Accountant  
Phone: 725-281-1084  
Email Address: [aweart@crc.nv.gov](mailto:aweart@crc.nv.gov)

For Additional information, please contact  
Gina Lee Goodman, Operations Manager  
Email Address: [crcadmins@crc.nv.gov](mailto:crcadmins@crc.nv.gov)

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**1. APPLICABLE REGULATIONS GOVERNING PROCUREMENT**

- 1.1. All applicable Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC) documentation can be found at: [www.leg.state.nv.us/law1.cfm](http://www.leg.state.nv.us/law1.cfm).
- 1.2. Prospective vendors are advised to review Nevada’s ethical standards requirements, including but not limited to NRS 281A, NRS 333.800, and NAC 333.155.

**2. PROJECT OVERVIEW**

- 2.1. The State of Nevada, Colorado River Commission of Nevada, herein after referred to as “State” or “Commission,” is seeking proposals from qualified firms of certified public accountants to audit the financial statements of the Commission and a review of the Commission’s internal controls as requested by the Nevada State Controller for the fiscal year ending June 30, 2025, with the option of auditing its financial statements for each of the subsequent three fiscal years. Objectives include an independent audit opinion on the financial statements of the Commission and report on internal controls pursuant to the State Controller’s guidelines. These audits are to be performed in accordance with Generally Accepted Government Auditing Standards (GAGAS).
- 2.2. The Commission will administer a contract resulting from this Request for Proposals (RFP). The resulting contract(s) will be for an initial contract term of one year, anticipated to begin July 1, 2025, subject to Board of Examiners approval, with an option to renew for three (3) additional years, if agreed upon by both parties and in the best interests of the State. As part of the bid, the bidder shall bid a price for first year and the successive three years.

**2.3 AGENCY BACKGROUND**

- 2.3.1 The Commission is a special purpose utility agency of the State of Nevada providing electric utility service (including hydropower) to governmental and a limited number of other end users in the Las Vegas area and water resource management related to the Colorado River. The Commission’s fiscal year begins on July 1 and ends on June 30.
- 2.3.2 The Commission has a total payroll of approximately \$4,000,000.00 covering approximately 45 employees.
- 2.3.3 The Commission is organized into four (4) departments and operates from two (2) locations in Las Vegas. The accounting and financial reporting functions of the Commission are centralized and located at the Commission’s main office at the Molasky Corporate Center, 100 N City Pkwy, 11th Floor, Las Vegas, NV 89106. Detailed information on the government and its finances, including past Financial Statements, can be found at the Commission’s website which is located at [www.crc.nv.gov](http://www.crc.nv.gov).
- 2.3.4 The Commission uses the following fund types and account groups in its financial reporting:

Fund Type	Number of Individual Funds	Number with Legally Adopted Annual Budgets
General Funds	1	1
Special Revenue Funds	1	1
Enterprise Funds	2	2

**2.4 PROJECT SPECIFIC TERMS AND CONDITIONS**

- 2.4.1 Audit completion must adhere to the deadlines given by the Nevada State Controller. Final numbers and audit opinion by the end of the first week of November each year.
- 2.4.2 Issuance of a “consent and citation of expertise” as the auditor and any necessary “comfort letters,” the Commission may need in preparation of one or more official statements in connection with the sale of debt securities should such securities be issued. Note that none are currently anticipated during the duration of the contract period.

**3. SCOPE OF WORK**

3.1. See Section 4.1.1, Attachment A – Scope of Work.

**4. ATTACHMENTS**

4.1. **ATTACHMENTS INCORPORATED BY REFERENCE. To be read and not returned.**

- 4.1.1. Attachment A - Scope of Work
- 4.1.2. Attachment B - Terms and Conditions for Services

4.2. **ATTACHMENTS FOR REVIEW. To be read and not returned (unless redlining).**

- 4.2.1. Attachment C – Standard Form Contract
- 4.2.2. Attachment D - Insurance Schedule

4.3. **PROPOSAL ATTACHMENTS. To be completed and returned in proposal.**

- 4.3.1. Attachment E - Cost Schedule
- 4.3.2. Attachment F - Proposed Staff Resume
- 4.3.3. Attachment G - Reference Questionnaire
- 4.3.4. Attachment H - Vendor Information Response – **Must Be Signed**
  - 1. Vendor Contact Information
  - 2. Vendor Information
  - 3. Payment Authorization for use of Procurement Card
  - 4. Name of Individual Authorized to Bind the Organization
  - 5. Vendor Certifications
  - 6. Confidentiality and Certification of Indemnification
  - 7. Certification Regarding Lobbying

**5. TIMELINE**

5.1. **QUESTIONS. All questions regarding this solicitation shall be submitted using the Bid Q&A feature in NevadaEPro.**

5.2. **TIMELINE. The following represents the proposed timeline for this project.**

- 5.2.1. All times stated are Pacific Time (PT).
- 5.2.2. These dates represent a tentative schedule of events.
- 5.2.3. The State reserves the right to modify these dates at any time.

A. Deadline for Questions .....	No later than 5:00 pm on 1/17/2025
B. Answers Posted.....	On or about 1/27/2025
C. Deadline for References.....	No later than 5:00 pm on 2/24/2025
D. Deadline Proposal Submission and Opening.....	No later than 2:00 pm on 2/19/2025
E. Evaluation Period (estimated).....	2/19/2025 – 02/25/2025
F. Selection of a Vendor (estimated).....	On or about 2/28/2025
G. Commission Approval.....	04/08/2025
H. BOE Approval (estimated) .....	05/13/2025
I. Contract start date (estimated) .....	07/01/2025

**6. EVALUATION**

6.1. **Evaluation and scoring are conducted in accordance with NRS 333.335 and NAC 333.160-333.165.**

- 6.1.1. Proposals shall be kept confidential until a contract is awarded.
- 6.1.2. In the event that the solicitation is withdrawn prior to award, proposals remain confidential.
- 6.1.3. The evaluation committee is an independent committee established to evaluate and score proposals submitted in response to the solicitation.
- 6.1.4. Financial stability shall be scored on a pass/fail basis.

6.1.5. Proposals shall be consistently evaluated and scored based upon the following factors and relative weights.

A. Expertise and Availability of Key Personnel, including knowledge of CaseWare software, where possible.....	20
B. Other .....	30
• Prior Experience with Vendor	
• Demonstrated Ability to Meet Deadlines	
• Demonstrated Responsiveness to Customer Requests	
• Recommendations of References	
C. Demonstrated Competence.....	10
D. Review of background and performance data including Internet research and other inquiry related to prior audit publications, regulatory review, accounting related licensing information, complaints, sanctions, other publicly available information.....	5
E. Experience in Performance of Comparable Engagements.....	20
F. Conformance with the terms of this RFP.....	5
G. Cost.....	10

Cost proposals will be evaluated based on the following formula:

$$\text{Cost Factor Weight} \times (\text{Lowest Cost Submitted by a Vendor} / \text{Proposer Total Cost}) = \text{Cost Score}$$

6.1.6. Presentations

- A. Following evaluation and scoring specified above, the State may require vendors to make a presentation of their proposal to the evaluation committee or other State staff, as applicable.
- B. The State, at its option, may limit participation in vendor presentations to vendors above a natural break in relative scores from technical and cost scores.
- C. Following presentations, the combined technical, cost, and presentation scores will become the final score for a proposal.
- D. The State reserves the right to add additional criteria or presentations.
- E. The State reserves the right to forego vendor presentations and select vendor(s) based on the written proposals submitted.

**6.2. NEVADA-BASED BUSINESS PREFERENCE**

- 6.2.1. The State awards a five percent (5%) preference to Nevada-based businesses pursuant to NRS 333.3351 to 333.3356, inclusive.
- 6.2.2. Nevada-based business is defined in NRS 333.3352(1).
- 6.2.3. The term ‘principal place of business’ has the meaning outlined by the United States Supreme Court in *Hertz Corp v. Friend*, 559 U.S. 77 (2010), typically meaning a business’s corporate headquarters.
- 6.2.4. To claim this preference a vendor must indicate it on their vendor account and submitted Quote in NevadaEPro.
- 6.2.5. This preference cannot be combined with any other preference, granted for the award of a contract using federal funds, or granted for the award of a contract procured on a multi-state basis.

**6.3. INVERSE PREFERENCE**

- 6.3.1. The State applies an inverse preference to vendors that have a principal place of business in a state other than Nevada and that state applies an in-state preference not afforded to Nevada based vendors, pursuant to AB28 passed in the 81<sup>st</sup> session of the Nevada Legislature.
- 6.3.2. The amount of the inverse preference is correlated to the amount of preference applied in the other state.
- 6.3.3. Vendors who meet this criterion must indicate it on their submitted Quote in NevadaEPro.
- 6.3.4. This preference cannot be combined with any other preference, granted for the award of a contract using federal funds, or granted for the award of a contract procured on a multi-state basis.

**7. MANDATORY MINIMUM REQUIREMENTS**

- 7.1. **Pursuant to NRS 333.311 a contract cannot be awarded to a proposal that does not comply with the requirements listed in this section. Proposals shall include confirmation of compliance with all mandatory minimum requirements.**
- 7.2. **NEVADA LAW AND STATE INDEMNITY. Pursuant to NRS 333.339, any contract that is entered into may not: (1) Require the filing of any action or the arbitration of any dispute that arises from the contract to be instituted or heard in another state or nation; or (2) Require the State to indemnify another party against liability for damages.**

- 7.3. **NO BOYCOTT OF ISRAEL.** Pursuant to NRS 333.338, the State of Nevada cannot enter a contract with a company unless that company agrees for the duration of the contract not to engage in a boycott of Israel. By submitting a proposal or bid, vendor agrees that if it is awarded a contract, it will not engage in a boycott of Israel as defined in NRS 333.338(3)(a).
- 7.4. **INDEMNIFICATION.** Required contract terms on Indemnification: "To the fullest extent permitted by law, Contractor shall indemnify, hold harmless and defend, not excluding the State's right to participate, the State from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any breach of the obligations of Contractor under this contract, or any alleged negligent or willful acts or omissions of Contractor, its officers, employees and agents. Contractor's obligation to indemnify the State shall apply in all cases except for claims arising solely from the State's own negligence or willful misconduct. Contractor waives any rights of subrogation against the State. Contractor's duty to defend begins when the State requests defense of any claim arising from this Contract."
- 7.5. **LIMITED LIABILITY.** Required contract terms on Limited Liability: "The State will not waive and intends to assert available NRS Chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages. Damages for any State breach shall never exceed the amount of funds appropriated for payment under this Contract, but not yet paid to Contractor, for the Fiscal Year budget in existence at the time of the breach. Contractor's tort liability shall not be limited."
- 7.6. **CONTRACT RESPONSIBILITY.** Awarded vendor shall be the sole point of contract responsibility. The State shall look solely to the awarded vendor for the performance of all contractual obligations which may result from an award based on this solicitation, and the awarded vendor shall not be relieved for the non-performance of any or all subcontractors.
- 7.7. **DATA ENCRYPTION.** State IT requires that data be encrypted in transit and in rest.
- 7.8. **STATESIDE DATA.** State IT requires that State data assets must be maintained in the United States and data will not be held offshore.
- 7.9. **NEVADA BUSINESS LICENSE.** Pursuant to NRS 353.007, prior to contract execution awarded vendor must hold a state business license pursuant to NRS chapter 76 unless exempted by NRS 76.100(7)(b).
- 7.10. **DISCLOSURE.** Each vendor shall include in its proposal a complete disclosure of any alleged significant prior or ongoing contract failures, contract breaches, any civil or criminal litigation or investigations pending which involves the vendor or in which the vendor has been judged guilty or liable.
- 8. CRITICAL ITEMS**
- 8.1. In addition to the *Scope of Work* and *Attachments*, the items listed in this section are critical to the success of the project. These items will be used in evaluating and scoring the proposal. Vendor proposal should address items in this section in enough detail to provide evaluators an accurate understanding of vendor capabilities. Proposals that fail to sufficiently respond to these items may be considered non-responsive.
- 8.2. **CONTRACT FORM.** The State strongly prefers vendors agree to the terms of the attached *Contract Form* as is. Ability to agree to contract terms is a high priority to the State. Vendors who cannot agree to the contract as is must include a redlined Word version of the attached *Contract Form* with their proposal response. To the extent a vendor has prior contractual dealings with the State, no assumption should be made that terms outside those provided herein have any influence on this project.
- 8.3. **INSURANCE SCHEDULE**
- 8.3.1. The State strongly prefers vendors agree to the terms of the attached *Insurance Schedule* as is. Vendors who cannot agree must explain which areas are causing non-compliance and attach a red line if necessary.
- 8.3.2. Awarded vendor shall maintain, for the duration of the contract, insurance coverages as set forth in the fully executed contract.
- 8.3.3. Work on the contract shall not begin until after the awarded vendor has submitted acceptable evidence of the required insurance coverages.
- 8.3.4. Failure to maintain any required insurance coverage or acceptable alternative method of insurance shall be deemed a breach of contract.

**8.4. VENDOR BACKGROUND**

- 8.4.1. Company background/history and why vendor is qualified to provide the services described in this solicitation.
- 8.4.2. Provide a brief description of the length of time vendor has been providing services described in this solicitation to the public and/or private sector.

**8.5. VENDOR STAFF RESUMES**

- 8.5.1. A resume shall be included for each proposed key personnel, see *Proposed Staff Resume*.
- 8.5.2. A resume shall also be included for any proposed key subcontractor personnel.

**8.6. SUBCONTRACTORS**

- 8.6.1. Subcontractors are defined as a third party, not directly employed by the contractor, who shall provide services identified in this solicitation. This does not include third parties who provide support or incidental services to the contractor.
- 8.6.2. Proposal should include a completed *Vendor Information Response* form for each subcontractor.
- 8.6.3. Vendor shall not allow any subcontractor to commence work until all insurance required of the subcontractor is provided to the vendor.
- 8.6.4. Vendor proposal shall identify specific requirements of the project for which each subcontractor shall perform services.
  - A. How the work of any subcontractor(s) shall be supervised
  - B. How channels of communication shall be maintained
  - C. How compliance with contracts terms and conditions will be assured
  - D. Previous experience with subcontractor(s)

**8.7. VENDOR FINANCIAL INFORMATION**

- 8.7.1. The information requested in this section is designated as confidential business information by the Administrator pursuant to NRS 333.020(5)(b) and is not public information pursuant to NRS 333.333.
- 8.7.2. This information should be submitted as a separate attachment, flagged as confidential in NevadaEPro.
- 8.7.3. Proposing vendor shall provide the following financial information and documentation:
  - A. Dun and Bradstreet Number
  - B. Federal Tax Identification Number
  - C. The last two (2) full years and current year interim:
    - 1. Profit and Loss Statements
    - 2. Balance Statements

**8.8. BUSINESS REFERENCES**

- 8.8.1. The information requested in this section is designated as confidential business information by the Administrator pursuant to NRS 333.020(5)(b) and is not public information pursuant to NRS 333.333.
- 8.8.2. Vendors shall provide a minimum of three (3) business references from similar projects performed for private and/or public sector clients within the last five (5) years, see *Reference Questionnaire*.
- 8.8.3. The purpose of these references is to document relevant experience and aid in the evaluation process.
- 8.8.4. Business references should return *Reference Questionnaire* directly to Single Point of Contact via email.
- 8.8.5. Business references will not be accepted directly from proposing vendor.
- 8.8.6. The State will not disclose submitted references but will confirm if a reference has been received.
- 8.8.7. The State reserves the right to contact references during evaluation.

**9. SUBMISSION CHECKLIST**

- 9.1. **This section identifies documents that shall be submitted to be considered responsive. Vendors are encouraged to review all requirements to ensure all requested information is included in their response.**
  - 9.1.1. Proposals must be submitted as a Quote through NevadaEPro, <https://NevadaEPro.com>.
  - 9.1.2. Vendors are encouraged to submit a single file attachment per proposal section if possible.
  - 9.1.3. Technical proposal information and Cost proposal information shall not be included in the same attachment.
  - 9.1.4. Cost proposal attachment shall not be flagged as confidential in NevadaEPro.
  - 9.1.5. Additional attachments may be included but are discouraged and should be kept to a minimum.

9.2. **TECHNICAL PROPOSAL**

- A. Title Page
- B. Table of Contents
- C. Response to Mandatory Minimum Requirements
- D. Response to Critical Items
- E. Response to Scope of Work
- F. Proposed Staff Resumes
- G. Other Informational Material

9.3. **PROPRIETARY INFORMATION. If necessary. Attachment should be flagged confidential in NevadaEPro.**

- A. Title Page
- B. Table of Contents
- C. Trade Secret information, cross referenced to the technical proposal

9.4. **COST PROPOSAL**

9.5. **VENDOR FINANCIAL INFORMATION. Attachment should be flagged confidential in NevadaEPro.**

9.6. **SIGNED ATTACHMENTS**

- A. Vendor Information Response
- B. Vendor Certifications
- C. Confidentiality and Certification of Indemnification
- D. Certification Regarding Lobbying

9.7. **OTHER ATTACHMENTS. If necessary, not recommended.**

9.8. **REFERENCE QUESTIONNAIRES. Not submitted directly by vendor.**

- F. **SUBCONTRACTORS:** Contractors' certificate(s) shall include all subcontractors as additional insureds under its policies **or** Contractor shall furnish to the State separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to the minimum requirements identified above.
  
- G. **APPROVAL:** Any modification or variation from the insurance requirements in this Contract shall be made by the Risk Management Division or the Attorney General's Office, whose decision shall be final. Such action will not require a formal Contract amendment, but may be made by administrative action.



# Section A: Title Page

*PART IA – TECHNICAL PROPOSAL*

RFP Title	Professional Auditing Services
RFP:	69CRC-S3110
Vendor Name:	Moss Adams LLP
Address:	805 SW Broadway, Suite 1400 Portland, OR 97205 (503) 242-1447
Opening Date	February 19, 2025
Opening Time:	2:00 PM



# Section B:

# Table of Contents

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# Table of Contents

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## Section B: Table of Contents

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## Section E: Scope of Work

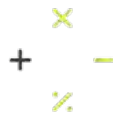
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## **Section F: Proposed Staff Resumes**

## **Section G: Other Informational Material**

# Section C: Mandatory Minimum Requirements




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# Contract Requirements

*We have read and acknowledge the Mandatory Minimum Requirements as laid out in section 7 of the RFP (Solicitation: 69CRC-S3110).*

# Copy of Nevada State Business License


SECRETARY OF STATE



**NEVADA STATE BUSINESS LICENSE**  
MOSS ADAMS LLP

**Nevada Business Identification # NV20121025620**  
**Expiration Date: 01/31/2026**

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.  
Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.  
**License must be cancelled on or before its expiration date if business activity ceases. Failure to do so will result in late fees or penalties which, by law, cannot be waived.**



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 01/21/2025.

*Francisco V. Aguilar*

FRANCISCO V. AGUILAR  
Secretary of State

Certificate Number: B202501215368679  
You may verify this certificate  
online at <https://www.nvsilverflume.gov/home>

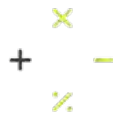
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## Disclosure

*As with any large firm, Moss Adams is occasionally involved in addressing legal and regulatory issues. However, no action, suit, proceeding, inquiry, or investigation before or by any court or federal, state, municipal, or other government authority is pending, or to our knowledge is threatened against Moss Adams, related to or which would have a material effect upon the services contemplated herein.*

# Section D: Critical Items

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## 8.2 Contract Form

*The State strongly prefers vendors agree to the terms of the attached Contract Form as is. Ability to agree to contract terms is a high priority to the State. Vendors who cannot agree to the contract as is must include a redlined Word version of the attached Contract Form with their proposal response. To the extent a vendor has prior contractual dealings with the State, no assumption should be made that terms outside those provided herein have any influence on this project.*

Colorado River Commission of Nevada  
Solicitation 69CRC-S3110 for Professional Auditing Services  
**EXCEPTIONS**

This Proposal is contingent upon satisfaction of applicable professional standards (including communications with the prior auditors), and execution of a mutually acceptable contract. In addition, pursuant to professional standards and firm practice, we would expect to confirm our understanding of each engagement on an annual basis in the form of an engagement letter outlining the scope of work and obligations/responsibilities specific to that year's audits.

With regard to the terms included in the RFP and attachments, Moss Adams suggests the following: (i) focusing and clarifying indemnification provisions (including to protect auditor independence) (§7.4); (ii) clarifying mutual limitation on liability for special and consequential damages (§7.5); (iii) declining to establish cooperative contracts or price agreements (Attachment B §3.1); and (iv) clarifying "acceptance" requirement to protect auditor independence (Attachment B §3.7).

Further, please see our proposed redlined changes to the sample Contract for Services of Independent Contractor.

Moss Adams previously executed a contract with the Commission in April 2021 for audit services, and requests language similar to the language negotiated in the April 2021 agreement to address most of the contract changes set forth above and in the attached redline to Attachment C.

We have successfully signed professional services agreements with thousands of clients and we commit to working in good faith to successfully negotiate a mutually agreeable agreement for this engagement on a timely basis should we be awarded this work.

## 8.3 Insurance Schedule

*Vendors shall review and provide if awarded a contract the insurance requirements as specified in Attachment D, Insurance Schedule for RFP 69CRC-S3110.*

***Moss Adams maintains insurance coverage that will satisfy the insurance requirements set for this engagement. Should Moss Adams be selected for this engagement, we'll provide all necessary third-party certificates of insurance coverage in accordance with the requirements of any finalized contract negotiated by the parties.***

## 8.4 Company background

*Company background/history and why vendor is qualified to provide the services described in this RFP. Limit response to no more than five (5) pages.*



### Firm Background

*Moss Adams is a fully integrated professional services firm dedicated to growing, managing, and protecting prosperity. With over 4,750 professionals across more than 30 locations in the market capitals of the West and beyond, we work with the world's most innovative, dynamic, and promising clients and markets. Through a full spectrum of accounting, consulting, and wealth management services, we bring the deep industry specialization and inspired thinking our mid-market clients seek.*

*Since we put down roots in the Pacific Northwest more than 100 years ago, we've steadily expanded to serve clients not only in the West, but also across the nation and globally. Our full range of services includes accounting (assurance and tax), consulting (IT, strategy & operations, transactions, and specialty), as well as individual and institutional wealth management.*

*Moss Adams is one of the 15 largest US accounting and consulting firms and a founding member of Praxity, a global alliance of independent accounting firms providing clients with local expertise in the major markets of North America, South America, Europe, and Asia.*



### Industry Expertise

*You'll receive more effective services from our specialized professionals who have a deep understanding of the pressures you face, like the need for greater efficiency under tight budget constraints, increased capital construction, and water conservation demands. Our significant experience working with utilities means our professionals are more likely to help you spot potential problems, create effective solutions, and understand the industry-specific impacts of today's major disruptors like cybersecurity and conservation, as well as the constant drive to innovate.*

*Moss Adams has a group of specialized practices with more than 260 professionals who specialize in serving tax-exempt entities including governments, higher education institutions, not-for-profits, tribal and gaming entities, energy and utility entities, and federal contractors. This firmwide team currently serves over 1,500 clients throughout the United States and provided more than 340,000 hours of service to those clients in 2020.*

**OUR GOVERNMENT SERVICES AND UTILITY PRACTICE**

*We recognize government organizations are accountable to many different constituencies—oversight agencies, audit committees, elected officials, taxpayers—all with different expectations and demands. That’s why we commit significant personnel and resources to our Government Services Practice, building technical expertise in all areas of government.*

*We have several experienced partners and senior managers who lead audit engagements for over 300 government entities including state agencies; cities and counties; public colleges and universities; special purpose governments including ports, utility districts, and transit agencies; public retirement funds; and others. Here’s a summary of our government experience:*

<b>Service</b>	<b>Our Experience</b>
<i>Audits of Financial Statements and CAFRs; Management Recommendation Letters</i>	<i>Our firm serves over 300 government entities.</i>
<i>Audits of Local Governments, Joint Powers Agencies, and Transit Authorities</i>	<i>We’ve done audits of numerous state, local, and special service districts throughout Nevada, California, Oregon, Washington, and New Mexico, including government entities with multiple affiliated agencies.</i>
<i>Single Audits</i>	<i>Our firm has conducted over 3,890 single audits since 1997.</i>
<i>GFOA Certificate of Excellence in Financial Reporting Program</i>	<i>We’ve assisted each of our clients that participate in the ACFR program, including City of Portland and Port of Seattle.</i>
<i>Implementation of Governmental Accounting Standards Board (GASB) Pronouncements</i>	<i>As a result of our extensive involvement with GASB, we keep up with the latest accounting standards and help many of our clients implement them.</i>

**EXPERIENCE AUDITING ELECTRIC UTILITIES WITH GENERATION AND TRANSMISSION ASSETS**

*Our national Power & Utilities Practice has specific experience with the following types of generation assets: hydroelectric, natural gas, coal, diesel, nuclear, biofuel, and renewable energy production, including geothermal, wind, and solar. Our experience includes auditing, contracting, accounting, construction audits, and performance reviews for these generation assets. In terms of transmission assets, our experience includes auditing, contracting, performance reviews, and accounting.*

*Our utility practice professionals are well versed in the issues pertaining to utilities such as: regulatory accounting; environmental remediation liabilities; large construction projects of infrastructure and related issues, such as construction-in-progress accounting, classification and tracking, capitalized interest, contributions in aid, application of overhead, and depreciation; and bond-related accounts such as arbitrage liability, debt defeasance and refundings, and covenant compliance. Virtually all of our public utilities face similar issues. We’ll provide the Commission with a dedicated team of utility-specialized professionals on your engagement who are up to speed on all the latest trends and occurrences in your industry.*

*In addition to our core audit and tax services, our consulting practice offers IT, cybersecurity, business feasibility, rate work, restructuring and workflow design, performance audits, construction audits, and strategic planning. Our clients include public utility districts, regional utility planning associations, and state and local governments.*

#### EXPERIENCE WITH CLIENTS THAT FOLLOW GASB

*We're very proud of our significant government practice, and have a long list of special purpose government clients within the states of Nevada, as well as Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Montana, New Mexico, Oregon, and Washington for which we perform audit services. The professionals who'll serve you are also nationally recognized speakers, instructors, and practitioners in this specific area.*

*We're available to assist you with your unique accounting and reporting needs. We have a task force of municipal auditors and focusing on GASB implementation issues and are available for consultation. Most recently, we've assisted our clients with implementation of asset retirement obligation standard, and currently are assisting with implementation and analysis of leasing standards, which includes providing client training sessions and implementation tools.*

*Continuing education is vitally important to us, and we're happy to share our knowledge with you and your staff. We frequently offer a wide range of topical online seminars, many of which are archived and available on demand, allowing you to watch them on your schedule—play, pause, or resume later.*

*Currently Available on Demand*

- [\*\*Government Capital Program Management\*\*](#)
- [\*\*Internal Audits for Tax-Exempt Organizations\*\*](#)
- [\*\*Create Effective Finance, Investment, and Audit Committees\*\*](#)
- [\*\*How to Create Inclusive Boards and Committees\*\*](#)
- [\*\*Composition, Recruitment, and Succession Planning for Boards\*\*](#)
- [\*\*Increase Board Impact: Clarify Roles and Responsibilities\*\*](#)
- [\*\*Recognize Fraud Schemes Targeting Local Governments\*\*](#)

*Service to government entities is a priority of this group and our firm. As such, we commit significant personnel resources to our Government Services Practice, building technical expertise in all areas of government.*

#### EXPERIENCE WITH POWER SUPPLY CONTRACTS

*Most of our clients have power supply contracts, either as a biller or receiver. We're well versed in the intricacies of power contracts including derivatives, guarantees, joint operations, cost recognition, GASB No. 62, infrastructure design services, and billing models.*

## AUDITING AND ACCOUNTING FOR MUNICIPAL BONDS

As a nationally recognized firm and registered accounting firm with the Public Company Accounting Oversight Board (PCAOB), we're accustomed to addressing issues pertaining to the capital markets and, specifically, the public bond market. We have extensive experience assisting our clients with various types of taxable, tax-exempt, and municipal bond offerings. Issues pertaining to certain bonds have become increasingly complex in recent years and include arbitrage liability, debt defeasance and refunding, capital appreciation and economic development bonds, conduit debt disclosure and reporting, interest rate swaps and other derivative instruments, and testing of covenant compliance and capitalized interest—just to name a few.

## UTILITY CLIENTS

Below is a partial list of our utility and energy clients:

<b>Utility Practice Clients (Within the Last Three Years)</b>	
• <i>Alaska Power Company</i>	• <i>Klickitat Public Utility District</i>
• <i>Benton PUD</i>	• <i>Kootenai Electric Cooperative</i>
• <i>Central Electric Cooperative</i>	• <i>Lake County Waste Solutions</i>
• <i>City of Idaho Falls–Electric Fund</i>	• <i>Matanuska Electric Association Inc.</i>
• <i>Clark Public Utilities</i>	• <i>McMinnville Water &amp; Light</i>
• <i>Clatskanie People's Utility District</i>	• <i>Northern Lights</i>
• <i>Clean Water Services</i>	• <i>Okanogan County PUD</i>
• <i>Commercial Energy of Montana</i>	• <i>Orcas Power and Light Cooperative</i>
• <i>Cordova Electric Cooperative Inc.</i>	• <i>Pend Oreille County Public Utility District</i>
• <i>Douglas Electric Cooperative</i>	• <i>Public Utility District No. 1 of Jefferson County</i>
• <i>Electric Power Engineers</i>	• <i>Public Utility Risk Management Services</i>
• <i>Emerald People's Utility District</i>	• <i>Southern Oregon Sanitation</i>
• <i>Gila River Indian Community Utility Authority</i>	• <i>Springfield Utility Board</i>
• <i>Imperial Irrigation District</i>	• <i>Tacoma Public Utilities</i>
• <i>Intermountain Rural Electric Association</i>	• <i>Tillamook People's Utility District</i>
• <i>Kauai Island Utility Electric Cooperative</i>	• <i>Truckee Donner Public Utility District</i>
• <i>Kirkwood Meadows Public Utility District</i>	• <i>Western Generation Agency</i>

## 8.4 Vendor Background

*8.4.1 Company background/history and why vendor is qualified to provide the services described in this solicitation.*

### OUR GROWTH AND COMMITMENT TO CONTINUE SERVING YOU

*We understand that you already know Moss Adams; we've been your audit services provider, for the last several years. However, this proposal process gives us the opportunity to reaffirm our absolute commitment to serving you and provide you with updates on our growing firm and government and utility practices.*

*Moss Adams has grown in the time we've served you. We've brought on new professionals at all levels, added to our service capabilities, pursued training, invested in technology, and even added new offices. We're proud of our growth, as it shows we're committed to the profession and your industry, but remain locally based. Below are some quick facts and figures to bring you up to speed on our firm's growth.*

### MOSS ADAMS BY THE NUMBERS



◀ 30+  
locations

◀ 40.26%  
racially and ethnically  
diverse employees

◀ 4,750+  
professionals

◀ 53.06%  
female-identifying  
workforce

best accounting  
firms for women

– Accounting MOVE Project

awards of  
excellence

– *Innovations in  
Diversity Journal*

### 8.4 Length of Services

*8.4.2 Provide a brief description of the length of time vendor has been providing services described in this RFP to the public and/or private sector.*

*Moss Adams has been providing similar services for over 30 years.*

---

## 8.5 Vendor Staff Resumes

*A resume shall be completed for each proposed key personnel responsible for performance under any contract resulting from this RFP per Attachment F, Proposed Staff Resume.*

**Qualifications for Key Personnel are found on page 59 and resumes in Section F.**



---

## 8.6. Subcontractors

*Subcontractors are defined as a third party, not directly employed by the contractor, who shall provide services identified in this RFP. This does not include third parties who provide support or incidental services to the contractor.*

*Vendor proposal shall identify specific requirements of the project for which each subcontractor shall perform services.*

***Moss Adams will not utilize subcontractors on this engagement.***

---

## 8.7 Vendor Financial Information

### *8.7.1 Financial information and documentation*

- A. Dun and Bradstreet Number*
- B. Federal Tax Identification Number*
- C. The last two (2) years and current year interim:*
  - 1. Profit and Loss Statement*
  - 2. Balance Statement*

**DUNS Number: 07-573-4889**

**Federal Tax Identification Number: 91-0189318**

***Moss Adams is in a solid financial position with sufficient working capital to meet its existing and future liabilities. Our firm's executive committee and partners have a long track record of sound financial management and are dedicated to ensuring the financial integrity of the business. We have over 4,750 personnel, including more than 400 partners, and annual revenues in 2023 were \$1.2 billion. As a private partnership, we don't disclose detailed financial data. In lieu of our profit and loss statement and balance sheet, we've included our Dun and Bradstreet report on the following pages.***

# Business Information Report Snapshot

## MOSS ADAMS LLP

D-U-N-S: 07-573-4889

ADDRESS: 999 3rd Ave Ste 2800, Seattle, WA, 98104, United States

Date: 03/18/2024

## RISK ASSESSMENT

SCORES AND RATINGS				
Max. Credit Recommendation	PAYDEX® SCORE	Delinquency Predictor Percentile	Financial Stress Percentile	Supplier Evaluation Risk Rating
US\$ 4,500,000	71 LOW RISK	88 LOW-MODERATE RISK	77 LOW-MODERATE RISK	1 LOW RISK

### MAXIMUM CREDIT RECOMMENDATION

Overall Business Risk

LOW

LOW-MODERATE

MODERATE

MODERATE-HIGH

HIGH

Maximum Credit Recommendation

## US\$ 4,500,000

The recommended limit is based on a low probability of severe delinquency.

Dun & Bradstreet Thinks...

- Overall assessment of this organization over the next 12 months: **STABLE CONDITION**
- Based on the predicted risk of business discontinuation: **HIGH LIKELIHOOD OF CONTINUED OPERATIONS**
- Based on the predicted risk of severely delinquent payments: **LOW POTENTIAL FOR SEVERELY DELINQUENT PAYMENTS**

### PAYDEX® SUMMARY

3 Months

79

Low Risk (100) High Risk (1)

When weighted by dollar amount, payments to suppliers average 2 days beyond terms. Value is based on payments collected over the last **3 months**.

24 Months

71

Low Risk (100) High Risk (1)

When weighted by dollar amount, payments to suppliers average 14 days beyond terms. Value is based on payments collected over the last **24 months**.

71

Low Risk (100)

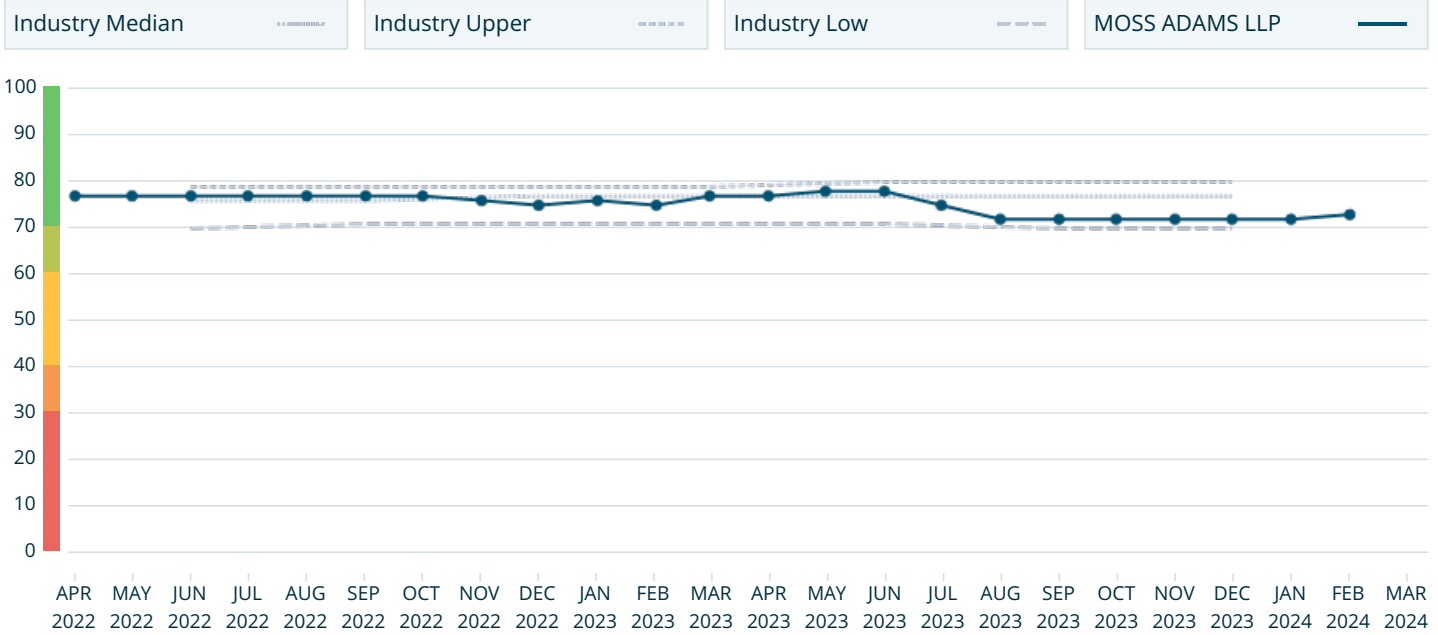
Based on a D&B PAYDEX® of P

Risk of Slow Pay  
LOW

Payment Behavior  
14 Days Beyond  
Terms

Business and Industry Trends

8721 - Accounting/auditing/bookkeeping



DELINQUENCY PREDICTOR SCORE

88

Low Risk (100)

High Risk (1)

Based on a D&B Delinquency Predictor Percentile of H

- Proportion of past due balances to total amount owing
- Evidence of open suits and liens
- Higher risk industry based on delinquency rates for this industry
- Proportion of slow payments in recent months

Level of Risk  
LOW-MODERATE

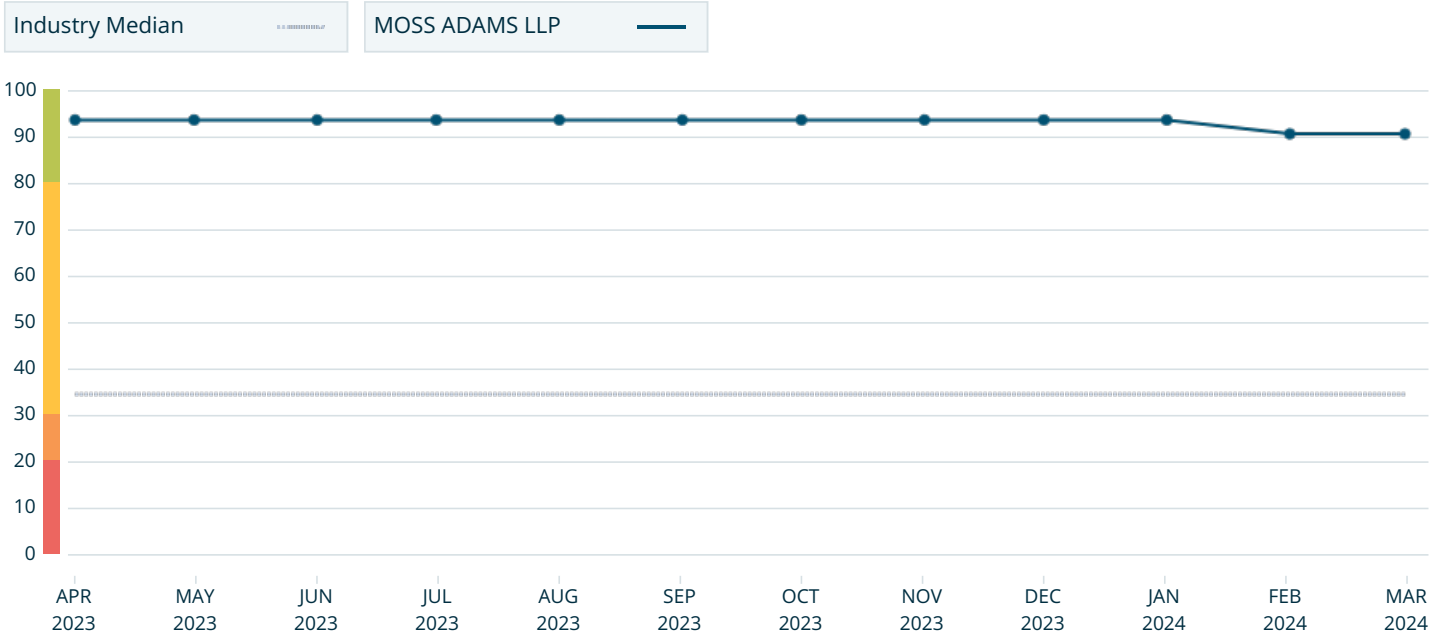
Raw Score  
572

Probability of Delinquency  
1.76%

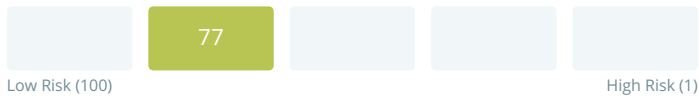
Compared to Businesses in  
D&B  
10.2%

Business and Industry Trends

8721 - Accounting/auditing/bookkeeping



## FINANCIAL STRESS SCORE



Based on a D&B Financial Stress Percentile of **L**

- Low proportion of satisfactory payment experiences to total payment experiences
- UCC Filings reported
- High number of enquiries to D&B over last 12 months

Level of Risk  
**LOW-MODERATE**

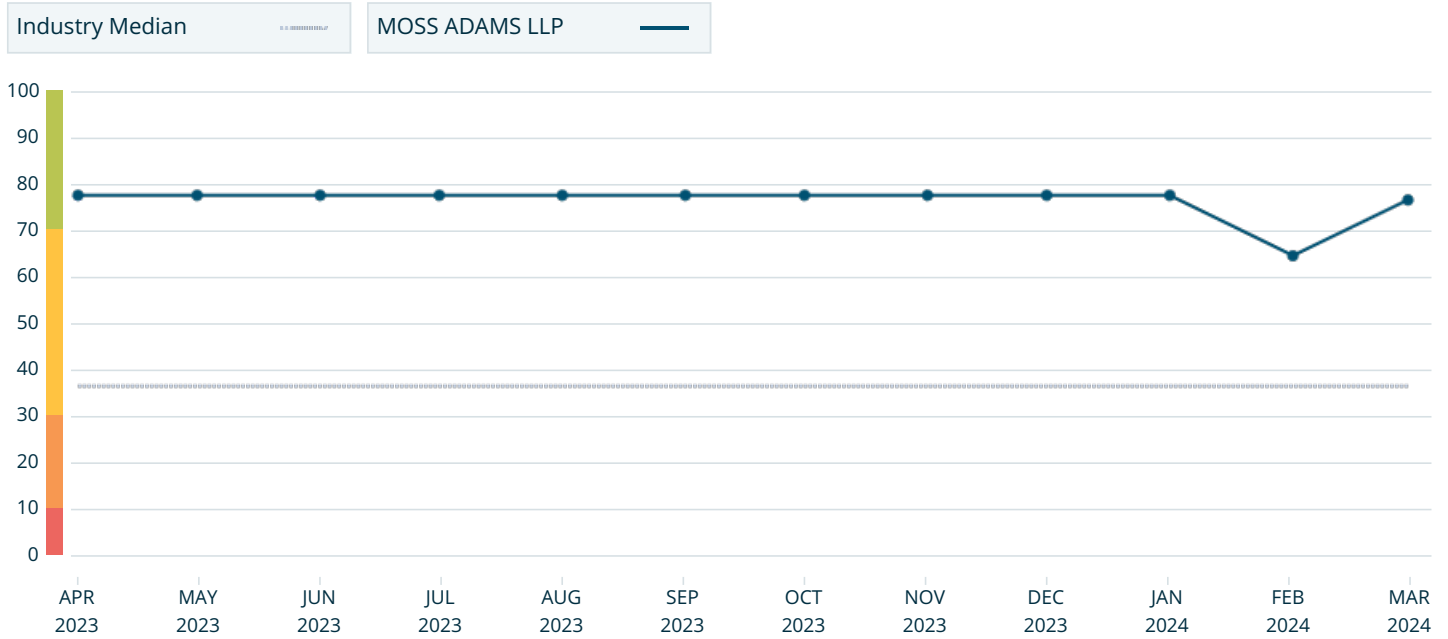
Raw Score  
**1525**

Probability of Failure  
**0.1%**

Compared to Businesses in D&B  
**0.48%**

### Business and Industry Trends

8721 - Accounting/auditing/bookkeeping



## SUPPLIER EVALUATION RISK RATING



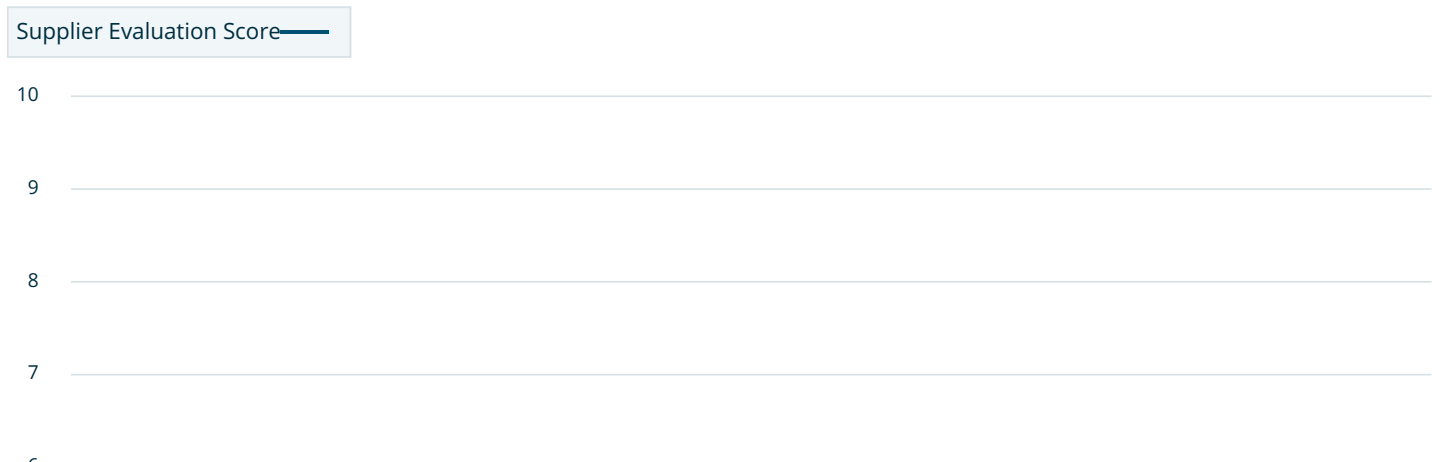
Based on a Supplier Evaluation Risk Rating of **!**

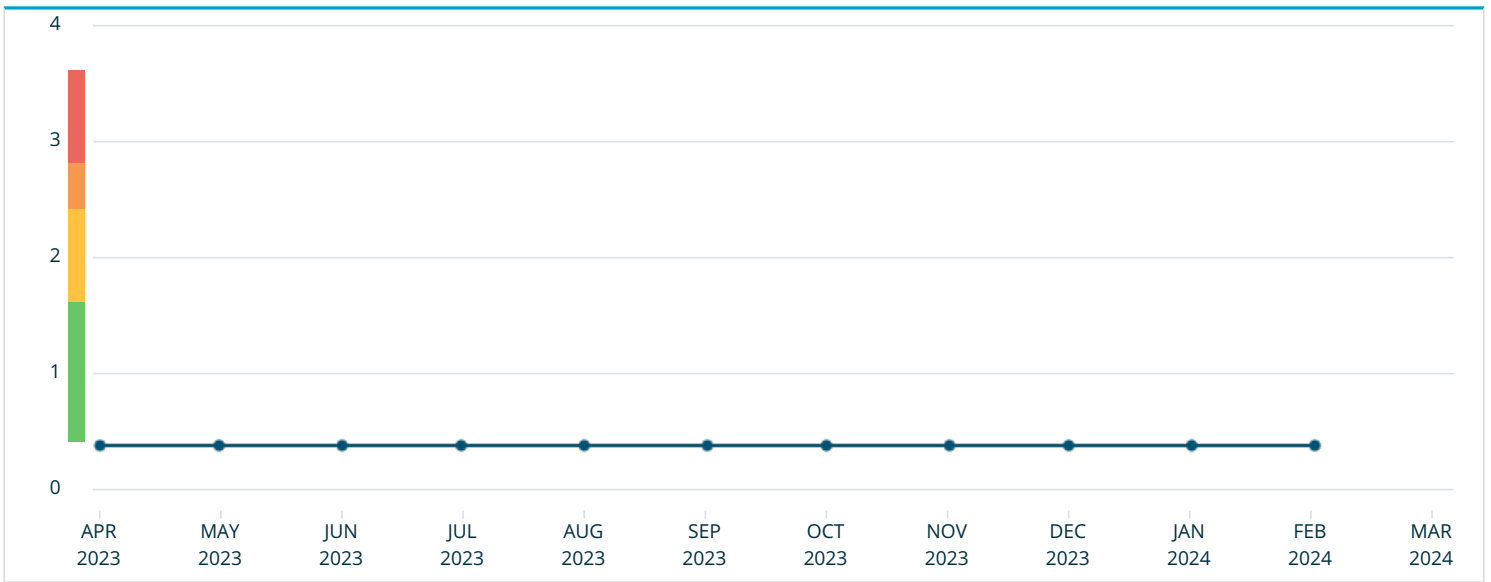
### Factors Affecting Your Score

- Proportion of past due balances to total amount owing
- Evidence of open liens
- Unstable Paydex over last 12 months
- Proportion of slow payment experiences to total number of payment experiences reported

### Business and Industry Trends

8721 - Accounting/auditing/bookkeeping





### D&B RATING

#### Current Rating as of 11-02-2023

Employee Size

**1R:** 10 employees and over

Risk Indicator

**3:** Moderate Risk

#### Previous Rating

Employee Size







**1R:** 10 employees and over

Risk Indicator

**2:** Low Risk

## TRADE PAYMENTS

TRADE PAYMENTS SUMMARY		Based on 24 months of data
<b>Overall Payment Behavior</b> <b>14</b> Days Beyond Terms  Highest Now Owing: US\$ 500,000	<b>% of Trade Within Terms</b> <b>84%</b>  Total Trade Experiences: 133 Largest High Credit: US\$ 1,000,000 Average High Credit: US\$ 49,199	<b>Highest Past Due</b> <b>US\$ 10,000</b>  Total Unfavorable Comments : 0 Largest High Credit: US\$ 0 Total Placed in Collections: 1 Largest High Credit: US\$ 0

TRADE PAYMENTS BY CREDIT EXTENDED			
\$ CREDIT EXTENDED	% OF PAYMENTS WITHIN TERMS	# PAYMENT EXPERIENCES	TOTAL & DOLLAR AMOUNT
OVER 100,000	 64%	5	\$2,800,000
50,000 - 100,000	 100%	5	\$310,000
15,000 - 49,999	 80%	18	\$495,000
5,000 - 14,999	 80%	16	\$107,500
1,000 - 4,999	 84%	9	\$19,500
UNDER 1,000	 83%	23	\$7,150

TRADE PAYMENTS BY INDUSTRY			
<a href="#">Collapse All</a>   <a href="#">Expand All</a>			
Industry Category	Number of Payment Experiences	Largest High Credit (US\$)	% Within Terms (Expand to View)
↕93 - Public Finance Taxation And Monetary Policy	13	65,000	
9311 - Public Finance	13	65,000	93
↕48 - Communications	12	85,000	
4813 - Telephone Communictns	11	85,000	98
4812 - Radiotelephone Commun	1	30,000	100
↕99 - Nonclassifiable Establishments	7	45,000	

9999 - Nonclassified	7	45,000	100
▼60 - Depository Institutions	7	5,000	
6021 - Natnl Commercial Bank	7	5,000	100
▼27 - Printing, Publishing And Allied Industries	5	30,000	
2711 - Newspaper-print/publ	5	30,000	83
▼73 - Business Services	9	25,000	
7359 - Misc Equipment Rental	4	1,000	68
7363 - Help Supply Service	1	25,000	0
7361 - Employment Agency	1	10,000	100
7372 - Prepackaged Software	1	7,500	100
7389 - Misc Business Service	1	250	100
7374 - Data Processing Svcs	1	50	100
▼50 - Wholesale Trade - Durable Goods	5	1,000,000	
5045 - Whol Computers/softwr	2	1,000,000	100
5084 - Whol Industrial Equip	2	2,500	100
5044 - Whol Office Equipment	1	20,000	100
▼87 - Engineering Accounting Research Management And Related Services	4	100,000	
8748 - Business Consulting	2	100,000	100
8742 - Management Consulting	1	250	100
8741 - Management Services	1	0	100
▼51 - Wholesale Trade - Nondurable Goods	3	40,000	
5112 - Whol Office Supplies	2	40,000	50
5113 - Whol Service Paper	1	1,000	100
▼96 - Administration Of Economic Programs	2	250	
9611 - Admin Economic Prgm	2	250	100
▼70 - Hotels Rooming Houses Camps And Other Lodging Places	1	1,000,000	
7011 - Hotel/motel Operation	1	1,000,000	0
▼61 - Nondepository Credit Institutions	2	55,000	
6159 - Misc Business Credit	1	55,000	100
6153 - Short-trm Busn Credit	1	500	100



▼42 - Motor Freight Transportation And Warehousing	2	45,000	
4214 - Local Truck W/storage	1	45,000	0
4213 - Trucking Non-local	1	250	0
▼49 - Electric, Gas And Sanitary Services	1	25,000	
4911 - Electric Services	1	25,000	100
▼94 - Administration Of Human Resource Programs	1	25,000	
9431 - Admin Public Health	1	25,000	100
▼55 - Automotive Dealers And Gasoline Service Stations	1	20,000	
5511 - Ret New/used Autos	1	20,000	100
35 - Industrial And Commercial Machinery And Computer Equipment	1	250	
3579 - Mfg Misc Office Eqpt	1	250	0

#### TRADE LINES

Date of Experience	Payment Status	Selling Terms	High Credit (US\$)	Now Owes (US\$)	Past Due (US\$)	Months Since Last Sale
03/2024	Prompt	N30	30,000	0	0	Between 2 and 3 Months
03/2024	Prompt	N30	15,000	0	0	1 Month
03/2024	Prompt	N30	5,000	0	0	Between 6 and 12 Months
03/2024	Prompt	-	750	0	0	Between 6 and 12 Months
03/2024	Prompt	-	100	0	0	Between 6 and 12 Months
03/2024	Prompt to Slow	N30	20,000	2,500	0	1 Month
03/2024	Prompt to Slow	-	500	0	0	Between 6 and 12 Months
03/2024	Prompt to Slow	-	1,000	1,000	1,000	1 Month
03/2024	Slow	N30	2,500	0	0	Between 4 and 5 Months
02/2024	Prompt	N30	1,000,000	0	0	1 Month
02/2024	Prompt	N30	100,000	75,000	0	1 Month
02/2024	Prompt	Lease Agreeemnt	55,000	30,000	0	1 Month
02/2024	Prompt	-	45,000	30,000	0	1 Month

02/2024	Prompt	-	20,000	5,000	0	1 Month
02/2024	Prompt	-	20,000	20,000	0	1 Month
02/2024	Prompt	-	10,000	0	0	1 Month
02/2024	Prompt	-	10,000	0	0	Between 2 and 3 Months
02/2024	Prompt	-	5,000	1,000	0	1 Month
02/2024	Prompt	-	2,500	0	0	Between 2 and 3 Months
02/2024	Prompt	-	2,500	0	0	Between 6 and 12 Months
02/2024	Prompt	-	1,000	0	0	1 Month
02/2024	Prompt	-	500	500	0	1 Month
02/2024	Prompt	-	500	500	0	1 Month
02/2024	Prompt	N30	250	250	0	1 Month
02/2024	Prompt	N30	250	250	0	1 Month
02/2024	Prompt	N30	250	250	0	1 Month
02/2024	Prompt	N30	250	250	0	1 Month
02/2024	Prompt	-	100	0	0	1 Month
02/2024	Prompt	-	50	0	0	Between 2 and 3 Months
02/2024	Prompt to Slow	N30	5,000	1,000	100	1 Month
02/2024	-	Cash Account	100	-	-	1 Month
02/2024	-	Cash Account	0	0	0	Between 6 and 12 Months
02/2024	-	Cash Account	0	0	0	Between 6 and 12 Months
02/2024	-	Cash Account	0	0	0	Between 4 and 5 Months
01/2024	Prompt	-	-	500,000	0	1 Month
01/2024	Prompt	-	85,000	45,000	0	1 Month
01/2024	Prompt	-	50,000	0	0	Between 6 and 12 Months
01/2024	Prompt	-	35,000	35,000	0	1 Month
01/2024	Prompt	-	30,000	15,000	0	1 Month
01/2024	Prompt	-	30,000	100	0	1 Month
01/2024	Prompt	-	5,000	50	0	1 Month

01/2024	Prompt	-	5,000	0	0	1 Month
01/2024	Prompt	-	2,500	2,500	0	1 Month
01/2024	Prompt	-	250	0	0	Between 4 and 5 Months
01/2024	-	Cash Account	100	-	-	1 Month
01/2024	-	Cash Account	100	-	-	1 Month
01/2024	-	Cash Account	50	-	-	1 Month
01/2024	-	Cash Account	50	-	-	1 Month
12/2023	Prompt	-	5,000	0	0	1 Month
12/2023	Prompt	-	2,500	0	0	1 Month
12/2023	Prompt	-	2,500	0	0	1 Month
12/2023	Slow	-	10,000	10,000	10,000	1 Month
11/2023	Prompt	-	250	0	0	Between 6 and 12 Months
11/2023	Slow	N30	45,000	0	0	Between 6 and 12 Months
11/2023	-	Cash Account	100	-	-	1 Month
11/2023	-	Cash Account	100	-	-	Between 4 and 5 Months
11/2023	-	Cash Account	50	-	-	1 Month
11/2023	-	Cash Account	50	-	-	1 Month
10/2023	Prompt	-	500	0	0	Between 6 and 12 Months
10/2023	Slow	-	250	0	0	Between 6 and 12 Months
10/2023	-	Cash Account	250	-	-	1 Month
10/2023	-	Cash Account	50	-	-	1 Month
10/2023	-	Cash Account	50	-	-	1 Month
10/2023	-	Cash Account	50	-	-	Between 6 and 12 Months
10/2023	-	Cash Account	50	-	-	1 Month
10/2023	-	Cash Account	50	-	-	1 Month
09/2023	-	-	50	-	-	1 Month
09/2023	-	Cash Account	50	-	-	1 Month
09/2023	-	Cash Account	50	-	-	Between 6 and 12 Months

09/2023	-	Cash Account	50	-	-	1 Month
08/2023	-	Cash Account	250	-	-	1 Month
08/2023	-	Cash Account	250	-	-	1 Month
08/2023	-	Cash Account	100	-	-	1 Month
06/2023	Prompt	-	2,500	-	-	1 Month
05/2023	Slow	-	250	0	0	Between 6 and 12 Months
03/2023	Slow	-	5,000	-	-	1 Month
10/2022	Prompt	-	250	0	0	Between 6 and 12 Months
08/2022	Prompt	-	500	0	0	Between 6 and 12 Months
02/2022	Prompt	-	250	0	0	Between 6 and 12 Months
02/2022	Prompt	-	50	0	0	Between 6 and 12 Months

## EVENTS

### LEGAL EVENTS

The following Public Filing data is for information purposes only and is not the official record. Certified copies can only be obtained from the official source.

SUITS	JUDGEMENTS	LIENS	UCC FILINGS
TOTAL 1	TOTAL 0	TOTAL 10	TOTAL 6
LAST FILING DATE 04/06/2022	LAST FILING DATE -	LAST FILING DATE 03/25/2023	LAST FILING DATE 07/25/2023

General: The public record items contained in this report may have been paid, terminated, vacated or released prior to the date this was reported. This information may not be reproduced in whole or in part by any means of reproduction.

UCC Filings: There may be additional UCC Filings in the D&B file on this company which are available by contacting 1-800-234-3867.

Suits, Liens, Judgements: There may be additional suits, liens, or judgements in D&B's file on this company available in the U.S. Public Records Database that are also covered under your contract. If you would like more information on this database, please contact the Customer Resource Center at 1-800-234-3867.

Lien: A lien holder can file the same lien in more than one filing location. The appearance of multiple liens filed by the same lien holder against a debtor may be indicative of such an occurrence.

### EVENTS

#### Lien - Tax Lien

Filing Date	2023-03-25
Filing Number	230027289
Status	Open
Date Status Attained	2023-03-25
Received Date	2023-05-01
Amount	127
Debtors	MOSS ADAMS LLP, FRESNO, CA
Creditors	TAX COLLECTOR
Court	FRESNO COUNTY RECORDERS OFFICE, FRESNO, CA

#### Lien - Tax Lien

Filing Date	2020-11-14
Filing Number	30101263
Status	Open
Date Status Attained	2020-11-14
Received Date	2020-12-02

Amount	686
Debtors	MOSS ADAMS LLP, TACOMA, WA
Creditors	STATE OF INDIANA
Court	MARION COUNTY CIRCUIT COURT, INDIANAPOLIS, IN

**Lien - Tax Lien**

Filing Date	2020-11-14
Filing Number	30101264
Status	Open
Date Status Attained	2020-11-14
Received Date	2020-12-02
Amount	685
Debtors	MOSS ADAMS LLP, TACOMA, WA
Creditors	STATE OF INDIANA
Court	MARION COUNTY CIRCUIT COURT, INDIANAPOLIS, IN

**Lien - Tax Lien**

Filing Date	2020-11-14
Filing Number	30101265
Status	Open
Date Status Attained	2020-11-14
Received Date	2020-12-02
Amount	682
Debtors	MOSS ADAMS LLP, TACOMA, WA
Creditors	STATE OF INDIANA
Court	MARION COUNTY CIRCUIT COURT, INDIANAPOLIS, IN

**Lien - Tax Lien**

Filing Date	2020-11-05
Filing Number	30081033
Status	Open
Date Status Attained	2020-11-05
Received Date	2020-12-02
Amount	138
Debtors	MOSS ADAMS LLP, TACOMA, WA
Creditors	STATE OF INDIANA

Court MARION COUNTY CIRCUIT COURT, INDIANAPOLIS, IN

**Lien - Tax Lien**

Filing Date 2020-08-04

Filing Number 12329080

Status Open

Date Status Attained 2020-08-04

Received Date 2020-09-30

Amount 38

Debtors MOSS ADAMS LLP, TACOMA, WA

Creditors STATE OF INDIANA

Court MARION COUNTY CIRCUIT COURT, INDIANAPOLIS, IN

**Lien - Tax Lien**

Filing Date 2020-08-04

Filing Number 12329245

Status Open

Date Status Attained 2020-08-04

Received Date 2020-09-30

Amount 79

Debtors MOSS ADAMS LLP, TACOMA, WA

Creditors STATE OF INDIANA

Court MARION COUNTY CIRCUIT COURT, INDIANAPOLIS, IN

**Lien - Tax Lien**

Filing Date 2020-08-04

Filing Number 12329364

Status Open

Date Status Attained 2020-08-04

Received Date 2020-09-30

Amount 76

Debtors MOSS ADAMS LLP, TACOMA, WA

Creditors STATE OF INDIANA

Court MARION COUNTY CIRCUIT COURT, INDIANAPOLIS, IN

**Lien - Tax Lien**

Filing Date 2020-07-08

Filing Number	12298578
Status	Open
Date Status Attained	2020-07-08
Received Date	2020-08-01
Amount	628
Debtors	MOSS ADAMS LLP, TACOMA, WA
Creditors	STATE OF INDIANA
Court	MARION COUNTY CIRCUIT COURT, INDIANAPOLIS, IN

**Lien - Tax Lien**

Filing Date	2017-10-25
Filing Number	1710250083
Status	Release
Date Status Attained	2017-12-28
Received Date	2018-02-05
Amount	103
Debtors	MOSS-ADAMS, LLP AND OTHERS
Creditors	CA EMPLOYMENT DEVELOPMENT DEPARTMENT
Court	SACRAMENTO COUNTY RECORDERS OFFICE, SACRAMENTO, CA

**Suit**

Filing Date	2022-04-06
Filing Number	202201253665CJC
Status	Pending
Date Status Attained	2022-04-06
Received Date	2022-05-31
Plaintiffs	EEMAAN JALILI
Defendant	MOSS ADAMS LLP, IRVINE, CA
Defendant	AND OTHERS
Court	ORANGE COUNTY SUPERIOR COURT, SANTA ANA, CA

**UCC Filing - Original**

Filing Date	2023-07-25
Filing Number	230053317218
Received Date	2023-08-01



Collateral	Negotiable instruments and proceeds - Account(s) and proceeds - Oil, gas and minerals and proceeds - Fixtures and proceeds - and OTHERS
Secured Party	JPMORGAN CHASE BANK, N.A., SAN FRANCISCO, CA
Debtors	DEVASPER, TRISHNA, SAN JOSE, CA
Debtors	and OTHERS
Filing Office	SECRETARY OF STATE/UCC DIVISION, SACRAMENTO, CA

#### **UCC Filing** - Continuation

Filing Date	2021-06-10
Filing Number	202116117935
Received Date	2021-06-24
Original Filing Date	2016-11-16
Original Filing Number	201632154899
Secured Party	JPMORGAN CHASE BANK, N.A., SEATTLE, WA
Debtors	MOSS ADAMS LLP
Filing Office	SECRETARY OF STATE/UCC DIVISION, OLYMPIA, WA

#### **UCC Filing** - Original

Filing Date	2018-12-13
Filing Number	201834756044
Received Date	2018-12-24
Collateral	Equipment and proceeds
Secured Party	ARROW CAPITAL SOLUTIONS, INC., CENTENNIAL, CO
Debtors	MOSS ADAMS LLP
Filing Office	SECRETARY OF STATE/UCC DIVISION, OLYMPIA, WA

#### **UCC Filing** - Original

Filing Date	2017-05-31
Filing Number	2017-010162-1
Received Date	2017-06-02
Collateral	Leased Business machinery/equipment including proceeds and products
Secured Party	IKON FINANCIAL SVCS, MACON, GA
Debtors	MOSS ADAMS LLP
Filing Office	SECRETARY OF STATE/UCC DIVISION, ANCHORAGE, AK

#### **UCC Filing** - Original

Filing Date	2016-11-16
Filing Number	201632154899
Received Date	2016-11-22
Collateral	Inventory including proceeds and products - Assets including proceeds and products - Account(s) including proceeds and products - General intangibles(s) including proceeds and products - and OTHERS
Secured Party	JPMORGAN CHASE BANK, N.A., SEATTLE, WA
Debtors	MOSS ADAMS LLP
Filing Office	SECRETARY OF STATE/UCC DIVISION, OLYMPIA, WA

**UCC Filing - Original**

Filing Date	2015-03-27
Filing Number	201508605821
Received Date	2015-04-07
Collateral	Leased Inventory and proceeds
Secured Party	CISCO SYSTEMS CAPITAL CORPORATION, SAN JOSE, CA
Debtors	MOSS ADAMS LLP
Filing Office	SECRETARY OF STATE/UCC DIVISION, OLYMPIA, WA

COMPANY EVENTS

**The following information was reported on: 11-01-2023**

The Washington Secretary of State's business registrations file showed that Moss Adams LLP was registered as a Limited Liability Partnership on January 04, 1996, under file registration number 601680467.

Ownership information provided verbally by Andrea Doll, Bus Mgr, on Jul 29 2010.

Business started 1913 by John Mac Intosh.

RECENT EVENTS:.

On March 11, 2019, sources stated that Moss Adams LLP, Seattle, WA, has acquired Phillippi, Wright & Co. LLC, d/b/a BPW&C, Albuquerque, NM, on November 1, 2018. With the acquisition, Phillippi, Wright & Co. LLC has ceased to exist as a legal entity and all of the operations will now be integrated into the Albuquerque, New Mexico branch of Moss Adams LLP. Terms of the transaction were not disclosed. Further details are unavailable.

On March 8, 2019, sources stated that Moss Adams LLP, Seattle, WA, has acquired Baker, Peterson & Franklin CPA, LLP, Fresno, CA, on January 1, 2019. With the acquisition, Baker, Peterson & Franklin CPA, LLP has ceased to exist as a legal entity and the location at 970 W. Alluvial Ave, Fresno, CA 93711 will now operate as a branch of Moss Adams LLP. Employees and management were retained. Terms of the deal were not disclosed. Further details are unavailable.

On September 28, 2017, sources stated that Moss Adams LLP, Seattle, WA, has acquired Rona Consulting Group, Mercer Island, WA, on September 1, 2017. With the acquisition, Rona Consulting Group has ceased to operate as a legal entity, and the location will now operate as a branch of Moss Adams LLP. Twenty-eight Rona Consulting Group professionals, including their three founding partners and leadership team, will join Moss Adams LLP as a lean consulting practice. Terms of the deal were not disclosed. Further details are unavailable.

On July 27, 2016, an inside source confirmed that Moss Adams LLP, Seattle, WA, has acquired Morse Wittwer Sampson LLP, Fresno, CA, on July 1, 2016. With the acquisition, Morse Wittwer Sampson LLP ceased to exist as a legal operating entity and the location now operates as branch of Moss Adams LLP. Employees and the management were retained. Terms of the deal were undisclosed. Further details are unavailable.

On February 18, 2016, sources stated that Curtis Consulting Group Inc, Issaquah, WA, merged with and into Moss Adams LLP, Seattle, WA, on August 6, 2015. With the merger, Curtis Consulting Group Inc has ceased to exist as a legal entity and all operations will be integrated to Moss Adams LLP. The merger will bring Curtis Consulting Group professionals into Moss Adams IT consulting practice, creating a team of 45 to be led by Curtis Consulting group founder Mark Curtis in the role of partner. Further details are unavailable.

On October 11, 2011, sources confirmed that Moss Adams LLP, Seattle, WA, completed the acquisition of Warinner Gesinger & Associates LLC, Shawnee Mission, KS, on September 1, 2011. With the acquisition, Warinner Gesinger & Associates LLC, will no longer be a legal operating entity and will now operate as a branch of Moss Adams LLP. Financial terms were not disclosed. Further details are not available.

RICK ANDERSON born 1958. 1975-present active here.

CHRIS SCHMIDT. Antecedents are unknown. .

DICK FOHN. Antecedents are unknown. .

TOM BOURNE. Antecedents are unknown.

KELSEY HEAD. Work history unknown.

PAUL HOBERG. Work history unknown.

Business address has changed from 999 3rd Ave Ste 3300, Seattle, WA, 98104 to 999 3rd Ave Ste 2800, Seattle, WA, 98104.

## SPECIAL EVENTS

There are no special events recorded for this business.

## INCOME STATEMENT

Income Statement data is not available for this company.

## BALANCE SHEET

Balance Sheet data is not available for this company.

## FINANCIAL RATIOS

**Solvency****Fiscal Consolidated 12-31-2005**

Current Ratio	2.1
Quick Ratio	1.8
Current Liabilities To Net Worth (%)	22.2
Total Liabilities/Net Worth (%)	125.1
Fixed Assets To Net Worth (%)	126.3

**Efficiency****Fiscal Consolidated 12-31-2005**

Accounts Payable To Sales Ratio	6.4
Sales To Working Capital Ratio	3.6
Assets/Sales	252

**Profitability****Fiscal Consolidated 12-31-2005**

## COMPANY PROFILE

### COMPANY OVERVIEW

**D-U-N-S**

07-573-4889

**Mailing Address**

999 3rd Ave Ste 2800, Seattle  
WA 98104, US

**Annual Sales**

-

**Business Form**

Partnership

**Telephone**

(206) 302-6800

**Employees**

2,288

**Date Incorporated**

-

**Fax**

-

**Age (Year Started)**

111 years (1913)

**State of Incorporation**

Washington

**Website**

[www.mossadams.com](http://www.mossadams.com)

**Named Principal**

CHRIS SCHMIDT, CEO

**Ownership**

-

**Line of Business**

Accounting/auditing/bookkeeping

**SIC**

8721

## OWNERSHIP

### FAMILY TREE SUMMARY

Members in the Tree	Subsidiaries of this Company	Branches of this Company
29	0	28

### FAMILY TREE

- HQ Moss Adams Llp** 075734889 Seattle, WA
  - B Moss Adams Llp** 827090668 Albuquerque, NM
  - B Moss Adams Llp** 129683660 Medford, OR
  - B Moss Adams Llp** 826850385 Phoenix, AZ
  - B Moss Adams Llp** 082344320 Dallas, TX
  - B Moss Adams Llp** 023301367 Kennewick, WA
  - B Moss Adams Llp** 168759561 Santa Rosa, CA
  - B Moss Adams Llp** 024351011 Denver, CO
  - B Moss Adams Llp** 093646230 Yakima, WA
  - B Moss Adams Llp** 080891452 Mercer Island, WA
  - B Moss Adams Llp** 054582972 Houston, TX
  - B Moss Adams Llp** 067210831 Bellingham, WA
  - B Moss Adams Llp** 021765961 San Francisco, CA
  - B Moss Adams Llp** 092594867 San Diego, CA
  - B Moss Adams Llp** 125145776 San Diego, CA
  - B Moss Adams Llp** 080332261 Fresno, CA
  - B Moss Adams Llp** 036754286 Portland, OR
  - B Moss Adams Llp** 029408650 Woodland Hills, CA
  - B Moss Adams Llp** 010043409 Everett, WA
  - B Moss Adams Llp** 049518835 Spokane, WA
  - B Moss Adams Llp** 969958797 Overland Park, KS
  - B Moss Adams Llp** 117008191 Fresno, CA

- **B Moss Adams Llp** 043221772 Santa Rosa, CA
- **B Moss Adams Llp** 004806534 Rancho Cordova, CA
- **B Moss Adams Llp** 136879962 Eugene, OR
- **B Moss Adams Llp** 109219006 Irvine, CA
- **B Moss Adams Llp** 020397538 Stockton, CA
- **B Moss Adams Llp** 020234464 Tacoma, WA
- **B Moss Adams Llp** 022944432 Campbell, CA

## 8.8 Business References

*.8.8.1 Vendors shall provide a minimum of three (3) business references for the last 5 years for:*

*.3.3.1.1 Generally accepted governmental audit experience.*

*3.3.1.2 Government Finance Officers Associates (GFOA) certificate awarded for audits performed.*

*Hear for yourself the unique experience our other clients have in working with our firm. We're confident they'll share stories of how we make their lives easier, help them identify and take advantage of rising opportunities, and guide them to increased prosperity. In addition, two of the references below (Public Utility District No. 1 of Benton County and Truckee Donner Public Utility District) have consistently received the GFOA award for excellence in financial reporting during our time serving as their independent auditors.*

<b>TILLAMOOK PEOPLE'S UTILITY DISTRICT</b>	<i>Marty Holm, Finance Manager</i>	<i>(503) 815-8614</i>
<b>PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY</b>	<i>Kent Zirker, Manager of Accounting</i>	<i>(509) 582-1279</i>
<b>TRUCKEE DONNER PUBLIC UTILITY DISTRICT</b>	<i>Mike Salmon, Chief Financial Officer</i>	<i>(530) 582-3959</i>

*.8.8.2 Vendors shall submit Attachment E, Reference Questionnaire to their business references.*

*The "Attachment E, Reference Questionnaire" has been submitted to each of the business references listed above.*

*We understand it's our responsibility to make sure the completed forms are received by Andrew Weart by the timeline specified in Section 5 of the RFP.*

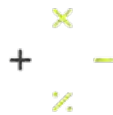
*.8.8.7 The State reserves the right to contact and verify any and all references listed regarding the quality and degree of satisfaction for such performance.*

*We understand the State reserves the right to contact and verify any and all references listed regarding the quality and degree of satisfaction for such performance.*



# Section E: Scope of Work

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# 1. Scope of Work to Be Performed

*1.1 The Commission desires the auditor to express an opinion on the presentation of its financial statements in conformity with generally accepted accounting principles in accordance with generally accepted governmental auditing standards.*

**Moss Adams will express an opinion on the presentation of the Commission’s financial statements in conformity with generally accepted accounting principles in accordance with generally accepted governmental auditing standards.**

*1.2 Auditor to audit the books of the Commission based on information provided by the agency, which will include all GL activity, trial balances, and journal entries as well as create workpapers to support the audit and preparation of the financial statements.*

**Moss Adams will audit the books of the Commission based on information provided by the agency—which will include all GL activity, trial balances, and journal entries as well as create workpapers to support the audit and preparation of the financial statements.**

*1.3 Auditor shall communicate and maintain a working relationship with the Commission staff before, during, and at the conclusion of the audit regarding proposed revisions, entries, questions, procedures, and policies that affect the financial statements.*

**Moss Adams will communicate and maintain a working relationship with the Commission staff before, during, and at the conclusion of the audit regarding proposed revisions, entries, questions, procedures, and policies that affect the financial statements. We’ll work with the Commission staff up front to set a communication plan that meets yours needs and keeps staff up to date consistently throughout the audit and leading up to the issuance of the final audit report.**

*1.4 Assist with the creation of the Annual Comprehensive Financial Report (ACFR) including development of the basic financial statements, footnotes, certain required supplemental information and any additional information required for presentation purposes. Final printing of 30 copies ACFR.*

**We’ll assist the Commission with the creation of the ACFR, including development of the basic financial statements, footnotes, certain required supplemental information, and any additional information required for presentation purposes. We’ll provide the Commission with 30 copies of the final ACFR. Note that drafting the financial statements is now considered a significant threat to independence under the 2018 Revision of Government Auditing Standards, so we’ll work with the Commission to determine that the appropriate safeguards are in place to reduce this threat to an acceptable level. At Moss Adams, we utilize a quality control partner to perform a secondary review of the ACFR to help reduce this threat. We’d also request that management assigns a member of management to oversee this non-attest service.**

*1.5 Review of the completed ACFR in connection with the Government Finance Officers Association (GFOA) checklist and suggestions for improvements from prior audit submissions to the GFOA certificate of award program.*

***We'll review the completed ACFR in connection with the GFOA's checklist and suggestions for improvements from prior audit submissions to the GFOA certificate of award program. We've been successful in assisting many of our clients, including Colorado River Commission of Nevada, apply for and receive the GFOA award for excellence in financial reporting each year. We also have several current and former GFOA reviewers on staff at Moss Adams.***

*1.6 Assistance with development of complicated closing adjustments related to the determination of contract revenues under federal hydropower contracts.*

***Moss Adams will assist with the development of complicated closing adjustments related to the determination of contract revenues under federal hydropower contracts. To mitigate the threat of independence concerns related to the self-review threat this presents, we'll work with management of the Commission to determine whether appropriate safeguards are in place to reduce this threat to an acceptable level. Most often, this involves having someone at the management level oversee these services.***

*1.7 Annual audit conference to determine audit timing and provide specific guidance and training of any new Government Accounting Standards Board (GASB) pronouncement implementation needed for that or future audits.*

***We'll attend the annual audit conference to determine audit timing and provide specific guidance and training of any new GASB pronouncement implementation needed. Our firm also offers an annual governmental webcast series that typically qualifies for several continuing professional education credits each year. This webcast series is offered at no charge to our clients and provides training on topics ranging from new GASB pronouncements, internal controls, fraud, cybersecurity, Uniform Guidance, and capital reserve programs.***

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## 2. Auditing Standards

*.2.1 To meet the requirements of this request for proposals, the audit shall be performed by a Certified Public Accountant and in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States.*

**Moss Adams is a Certified Public Accounting firm and will perform your audit in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA) and Government Auditing Standards issued by the Comptroller General of the United States.**

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## 3. Budgetary Basis of Accounting

*.3.1 The Commission prepares its budgets on a basis consistent with generally accepted accounting principles.*

***We understand the Commission prepares its budgets on a basis consistent with generally accepted accounting principles.***

## 4. Federal and State Awards

*.4.1 The Commission receives no federal or state awards or grants and is funded entirely through the sale of electric power and an administrative charge on the State's allocation of water.*

*We understand the Commission does not receive federal or state awards or grants and is funded entirely through the sale of electric power and an administrative charge on the State's allocation of water. If the Commission does receive federal awards in the future, our firm and the proposed audit team is well versed in Uniform Guidance requirements and single audits.*

**4,570+**  
single audits completed  
since 1997

**35+**  
years of single audit  
experience

**\$1.6** trillion  
total federal expenditures  
audited to date

*Moss Adams is one of the most experienced firms in the United States in conducting audits in accordance with the Single Audit Act and the audit provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (single audit). We've performed single audits since the Single Audit Act was issued in 1985, and have more than 4,570 such audits for tax-exempt entities on record since 1997. We have experience with a variety of grants and contracts.*

*We've invested significant resources into refining our single audit procedures for increased efficiency and accuracy. Our efforts include specialized training and a sharp focus on compliance issues while tailoring each engagement on the basis of awards, their recipient status, and funding. We'll meet early on to discuss the nature of your federal awards and develop a customized approach and work with you throughout the audit to identify areas of need or improvement.*

*We've built strong safeguards into our single audit procedures. Each single audit includes a special technical review, conducted by a Moss Adams team member who's independent of your audit team.*

*The review focuses on the most critical audit and reporting decisions that we make. It's designed to provide additional audit quality oversight to an area that continues to be subject to a higher level of external scrutiny. For the Commission, this means in addition to having your federal compliance audit completed on time, you can feel confident it's been performed correctly.*

*Plus, our involvement goes deeper than just performing federal compliance audits—we're actively involved in the grant regulation process. In fact, Erica Forhan one of our national office partners, is the immediate past chair of the AICPA Governmental Audit Quality Center (GAQC) Executive Committee.*

## 5. Pension Plans

*5.1 The Commission, as an agency of the State of Nevada, participates in the following Public Employees' Retirement System of Nevada (PERS).*

*We understand the Commission, as an agency of the State of Nevada, participates in the Public Employees' Retirement System of Nevada. Our firm and the proposed audit team is well versed in the intricacies of pension accounting under GASB Statement 68, and we serve many clients with cost-sharing pension plans. Each of our references in section **D 8.8** participates in a multi-employer pension plan, and we've assisted them with applying the provisions of GASB 68 and including the appropriate information and disclosures in their ACFR documents. This was a complex and significant standard when it first became effective, and we were able to work with our clients early on to help with training and developing an implementation plan for initial adoption.*

*As one of the 15 largest accounting firms in the nation and with the third largest audit practice of employee benefit plans, we have the depth of resources necessary to serve you with firmwide professionals at our disposal. Our national PERS team serves as independent auditors to many public retirement systems, such as the following:*

<b>Representative PERS Clients</b>	
<ul style="list-style-type: none"> <li>• <i>American Samoa Government Employees' Retirement Fund</i></li> <li>• <i>Antelope Valley Hospital Medical Center Retirement Plan</i></li> <li>• <i>City of Portland Fire and Police Disability and Retirement Fund</i></li> <li>• <i>El Paso Firemen and Policemen's Pension Fund</i></li> <li>• <i>Kansas Public Employees' Retirement System</i></li> <li>• <i>Los Angeles City Employees' Retirement System</i></li> </ul>	<ul style="list-style-type: none"> <li>• <i>New Mexico Educational Retirement Board*</i></li> <li>• <i>Public Employees Retirement Association Deferred Compensation Plan of New Mexico*</i></li> <li>• <i>Richmond Retirement System</i></li> <li>• <i>Sacramento County Section 457 Plan</i></li> <li>• <i>Salinas Valley Memorial Healthcare District Employees Pension Plan</i></li> <li>• <i>Spokane Employees' Retirement System</i></li> <li>• <i>The City of Seattle Voluntary Deferred Compensation Plan and Trust</i></li> <li>• <i>Ventura County Section 457 Plan</i></li> </ul>

\*Assets greater than \$10 billion

*We have a deep understanding of the accounting and operational issues facing stand-alone PERS and governmental defined contribution plans and will provide you with our firm's top industry professionals.*

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## 6. Magnitude of Finance Operations

*.6.1 The finance department is headed by the Administrative Services Officer and consists of three (3) additional employees.*

*We understand the department is headed by the Administrative Services Officer and consists of three additional employees. We work with a number of governmental clients with finance teams of a similar size and will customize our audit approach based on the size of the organization. We don't utilize a one-size-fits-all approach to our audits and will take the time to understand the system of controls and processes and procedures in place, and will provide value-added recommendations as appropriate that are tailored to the size of the Commission.*



## 7. Computer Systems

*.7.1 The Commission, as an agency of the State, utilizes the States' accounting program. This program is under the control of the Nevada Controller's Office and is the official accounting program of the State and all of its agencies. In addition, the Commission utilizes an internal reporting system to prepare the annual financial reports.*

*We understand the Commission, as an agency of the State, utilizes the State's accounting program. This program is under the control of the Nevada Controller's Office and is the official accounting program of the State and all of its agencies. We also understand the Commission utilizes an internal reporting system to prepare the annual financial reports. As part of our audit process, we'll evaluate certain general computer controls to provide assurance that data and programs that process the data are protected from unauthorized modification and processed in accordance with management's intentions, and that confidentiality is maintained.*

*Moss Adams has a core group of technology professionals with technical and accounting backgrounds to serve our clients. Specifically, our collective technology team members hold credentials that include Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM), Certified Information System Security Professional (CISSP), Certified Information Technology Professional (CITP), and Certified in Risk and Information Systems Control (CRISC). These IT auditors work with many government agencies.*

*Our IT audit methodology, as discussed below, is based on AICPA guidelines, the internal control framework prescribed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), and the best practices for technology controls as defined by Control Objectives for Information and Related Technologies (COBIT).*

<b>Feature</b>	<b>Process</b>
<b>System Evaluation</b>	<i>We evaluate both the general technology controls and specific application controls that are in effect. This approach requires our IT auditors to consider how the accounting systems, infrastructure, processes, and people work individually and together to make sure financial records are appropriately processed and reported.</i>
<b>Use of IT Auditors</b>	<i>Our financial auditors work with our IT auditors to assess how relevant systems and technology environment components are administered and supported. They also work with your accounting staff to evaluate how financial data is processed and system controls are maintained to enforce segregation of duties and access control.</i>
<b>Combining Efforts</b>	<i>By combining both traditional financial auditors and IT auditors, we're able to gain overall audit efficiencies by having a better understanding of the control environment. We can then design a more effective testing approach, automate key testing procedures, and focus on areas that present the greatest risk to your financial statements.</i>

## 8. Timeline

*.8.1 The Nevada Controller's Office closes the State books at the end of August. The Commission normally has a final trial balance by mid-September.*

*.2.8.1.1 Each of the following should be completed by the auditor no later than the dates indicated:*

*A. Interim work – completed by September 30*

*B. Fieldwork – completed by October 30*

*C. Reports – have drafts of the audit report including footnote disclosure but not including narrative or required supplementary information (as required by the Nevada Controller) by the middle of November. Final report ready for submission to the GFOA certificate program must be before December 31.*

*The following is a proposed engagement schedule for the Commission. We'll discuss any adjustments you may need when we meet with you.*

<b>Service Description</b>	<b>Proposed Timing</b>
<b>AUDIT PLANNING</b>	
<i>Meet with management for pre-audit planning and to obtain an understanding of systems, internal controls, and current-year issues</i>	<i>July 2025</i>
<i>Provide management with a detailed list of items needed to perform the audit, including the timing of when items are needed</i>	<i>July 2025</i>
<b>AUDIT FIELDWORK</b>	
<i>Perform interim audit fieldwork and tests of internal controls</i>	<i>September 2025</i>
<i>Send confirmations of cash, investment, and other accounts as deemed necessary</i>	<i>August 2025</i>
<i>Perform substantive audit fieldwork</i>	<i>October 2025</i>
<b>REPORT PREPARATION</b>	
<i>Present draft of financial statements, audit report, and management letter to senior management</i>	<i>December 2025</i>
<b>BOARD COMMUNICATIONS</b>	
<i>Present final audit report, financial statements, and management letter to the members of the Commission</i>	<i>December 2025</i>

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## 9. Availability of Prior Audit Reports and Working Papers

*.9.1 Interested vendors who wish to review prior years' audit reports and management letters should contact the Colorado River Commission. The Commission will use its best efforts to make prior audit reports and supporting working papers available to vendors to aid their response to this request for proposal.*

***We understand if we wish to review prior years' audit reports and management letters, we should contact the Colorado River Commission and that the Commission will use its best efforts to make prior audit reports and supporting working papers available to aid in our response to the RFP.***

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## 10. Reports to Be Issued

*.10.1 Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:*

*.10.1.1 A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.*

*.10.1.2 A report on compliance and internal control over financial reporting based on an audit of the financial statements.*

*.10.1.3 In the required report on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit.*

*.10.1.4 Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on compliance and internal controls.*

*.10.1.5 The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.*

***Following the completion of the audit of the fiscal year's financial statements, we'll issue the following:***

- ***A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.***
- ***A report on compliance and internal control over financial reporting based on an audit of the financial statements.***
- ***In the required report on compliance and internal controls, we'll communicate any reportable conditions found during the audit.***
- ***Reportable conditions that are also material weaknesses will be identified as such in the report. Non-reportable conditions discovered will be reported in a separate letter to management, which will be referred to in the report(s) on compliance and internal controls.***
- ***The report on compliance and internal controls will include all material instances of noncompliance. All nonmaterial instances of noncompliance will be reported in a separate management letter, which will be referred to in the report on compliance and internal controls.***

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## 11. Irregularities and Illegal Acts

*.11.1 Auditors shall be required to make an immediate, written report of all irregularities and illegal or indications of illegal acts of which they become aware to the Chairwoman and Executive Director of the Colorado River Commission.*

***We'll provide an immediate, written report of all irregularities and illegal or indications of illegal acts of which we become aware to the Chairwoman and Executive Director.***

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## 12. Special Considerations

*.12.1 The financial statements of the Commission are included as a component unit of the financial statements of the State of Nevada. It is anticipated that the auditor will not be required to provide special assistance to the State of Nevada’s auditors, however, the auditor will be required to provide final draft of the basic financial statements with footnote disclosure and final audit opinion to the State of Nevada’s auditors within the timeframe set by that auditor.*

***We understand the financial statements of the Commission are included as a component unit of the financial statements of the State of Nevada and that it’s anticipated that we won’t be required to provide special assistance to the State of Nevada’s auditors. However, we’ll be required to provide the final draft of the basic financial statements with footnote disclosure and final audit opinion to the State of Nevada’s auditors within the time frame set by that auditor. We’re committed to working with the Commission to consistently meet the stated timeline.***

*.12.2 The Commission will send its comprehensive annual financial report to the GFOA of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. The auditor will be required to provide special assistance to the Commission to meet the requirements of that program including review of the final audit statements prior to submission.*

***We understand the Commission will send its ACFR to the GFOA of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. We’ll provide special assistance to the Commission to meet the requirements of that program, including review of the final audit statements prior to submission. The Commission will benefit from working with a firm experienced in helping its clients, including the Commission, achieve the GFOA award of excellence in financial reporting each year. All of our business references in section [D.8.8](#) have consistently received the GFOA award each year.***

*.12.3 The Commission may prepare one or more official statements in connection with the sale of debt securities that may contain the general-purpose financial statements and the auditor’s report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a “consent and citation of expertise” as the auditor and any necessary “comfort letters.”*

***We also understand the Commission may prepare one or more official statements in connection with the sale of debt securities that may contain the general-purpose financial statements and the auditor’s report thereon. We’ll, if requested by the fiscal advisor and/or the underwriter, issue a “consent and citation of expertise” as the auditor and any necessary “comfort letters.”***

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## 13. Working Paper Retention and Access to Working Papers

*13.1 All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Commission of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the Commission or its designee.*

*13.2 In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.*

***Moss Adams uses an electronic workpaper management system for our engagement file preparation and storage requirements pursuant to our documentation retention and destruction policy. In general, our workpaper retention policy is to keep current client engagement files, including reports and written communications to management and those charged with governance, for seven years (or longer, if required by law or regulation). Our working papers are the property of Moss Adams and constitute confidential information. We may be asked, however, to make them available for review by regulatory agencies pursuant to authority given to them by law or regulation. If requested, and if in our opinion a response is required by law or regulation, access to such engagement related documentation will be provided under the supervision of Moss Adams personnel. Furthermore, upon request, we may be required to provide copies of selected engagement-related documentation to regulatory agencies or other third parties, including successor auditors. The regulatory agencies or third parties may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies.***

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## 14. Independence

*.14.1 The firm should provide an affirmative statement that is independent of the Commission as defined under Government Auditing Standards.*

***Moss Adams has always worked to embody the highest ethical standards, and we demonstrate our commitment to such standards daily. As an independent certified public accounting firm properly licensed for public practice, Moss Adams is required to meet the independence standards as defined by Generally Accepted Auditing Standards, the AICPA Code of Professional Conduct, and the US Government Accountability Office. To make sure we maintain our independence of your organization, we'll formally reassess our independence throughout the engagement and every year.***

***Additionally, each partner and client service professional, including associates (technicians) and interns, is required upon initial employment, and annually, to acknowledge his or her independence with respect to our clients. The independence compliance representation is focused on the independence of the individual, and is designed to result in personal representations about matters that may impair independence. In this way, we routinely monitor our firm's independence from our attest clients. We welcome any questions you may have regarding our review of independence.***

*.14.2 The firm also should provide an affirmative statement that it is independent of the State of Nevada, and any other component units of that entity, as defined by those same standards.*

***Moss Adams is independent of the State of Nevada, and any other component units of the agency, as defined by Generally Accepted Auditing Standards, the AICPA Code of Professional Conduct, and the US Government Accountability Office.***

*.14.3 The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving the Commission or the State of Nevada, or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.*

***Moss Adams has served as the independent financial statement auditor for the Colorado River Commission for the past audit contract period. We have not had any additional professional relationships involving the Commission, the state of Nevada, or any of its agencies or component units within the past five years.***

*.14.4 In addition, the firm shall give the Commission written notice of any professional relationships entered into during the period of this agreement.*

***We'll provide the Commission written notice of any professional relationships entered into during the period of this agreement.***



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# 15. License to Practice in Nevada

*.15.1 An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice accounting/auditing in Nevada.*

*Moss Adams and the key personnel assigned to the engagement are licensed to practice public accounting in the State of Nevada. We've included a copy of our Nevada State Board of Accountancy Certificate and Nevada State Business License on [page 3](#) and the license numbers below.*

<b>License Type</b>	<b>Number</b>
<i>Nevada State Board of Accountancy</i>	<i>PART-0637</i>
<i>Nevada State Business License</i>	<i>NV20121025620</i>

# 16. Firm Qualifications and Experience

## FIRM PROFILE






*16.1 The vendor should state the size of the firm, the size of the firm’s municipal utility and governmental audit staff, the location of the office from which the work on this engagement is to be performed, and number of the professional staff to be employed in the engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.*

**Moss Adams is a fully integrated professional services firm dedicated to growing, managing, and protecting prosperity. With over 4,750 professionals across more than 30 locations in the market capitals of the West and beyond, we work with the world’s most innovative, dynamic, and promising clients and markets. Through a full spectrum of accounting, consulting, and wealth management services, we bring the deep industry specialization and inspired thinking our mid-market clients seek.**

**Since we put down roots in the Pacific Northwest more than 100 years ago, we’ve steadily expanded to serve clients not only in the West, but also across the nation and globally. Our full range of services includes accounting (assurance and tax), consulting (IT, strategy & operations, transactions, and specialty), as well as individual and institutional wealth management.**

**Moss Adams is one of the 15 largest US accounting and consulting firms and a founding member of Praxity, a global alliance of independent accounting firms providing clients with local expertise in the major markets of North America, South America, Europe, and Asia.**

### **Our Government Services and Power & Utilities Practices**

 <p><b>110</b> years in business &amp; largest firm headquartered in the West</p>	 <p><b>4,570+</b> single audits performed since 1997</p>	 <p><b>300+</b> professionals dedicated to higher education, government, and not-for-profit clients</p>
	 <p><b>400+</b> government entities served</p>	 <p><b>1,800+</b> audits of government pension, health, and other employee benefit plans and trusts annually</p>

**We recognize government organizations are accountable to many different constituencies—oversight agencies, audit committees, elected officials, taxpayers—all with different expectations and demands. That’s why we commit to continued personnel and resources from our Government Services Practice, building technical expertise in all areas of government. We lead audit engagements for over 400 government entities including state agencies; cities and counties; public colleges and universities; special purpose governments including ports, utility districts, and transit agencies; public retirement funds; and others.**

### ***Experience Serving Large Municipal-Owned Utilities and Joint Powers Agencies***

*We currently serve as an independent auditor to many municipal utilities and joint powers agencies. We understand the accounting and operations issues facing these utilities such as accounting for derivatives and energy contracts, and the complexities of accounting for municipal bonds, utility plant, and environmental liabilities. Moss Adams also has experience assisting organizations with receiving and maintaining their GFOA Certificates of Achievement for Excellence in Financial Reporting.*

### ***Experience Auditing Clients That Utilize GASB No. 62 Regulatory Accounting***

*Regulatory accounting is an accounting standard that's been used significantly by utility companies. In today's marketplace, we seldom have a client that doesn't invoke the use of regulatory accounting. Because of this, our experience is extensive. We understand management and board positions surrounding this standard, the regulatory environment, and how it applies to the ratemaking process.*

### ***GASB, FERC, and NARUC Experience***

*We're very proud of our significant Government Services Practice, and audit a long list of special purpose governments in California, Idaho, New Mexico, Oregon, and Washington. Our Government Services and Power & Utilities Practices specialize in general government and proprietary funds of governments. All of our municipal utility clients follow GASB. In addition, almost all of our electric clients follow FERC accounting and utilize FERC chart of accounts. We understand the reporting and regulatory requirements and the chart of accounts. This is particularly important for utility plant accounting.*

*We're available to assist you with your unique accounting and reporting needs. We have a task force of municipal auditors and professionals focused on GASB implementation issues and are available for consultation.*

### ***Location of the Office Performing the Work***

*The Commission will be served primarily out of our Portland, Oregon office along with firmwide industry experts. The team structure will give you the most value for fees and the support of our best resources, experienced in working with clients like you. It also means you'll receive an additional layer of expertise and guidance from our firm's foremost national leaders.*

### ***Number and Nature of Staff to Be Employed on a Full-Time and Part-Time Basis***

<b><i>Staff Level</i></b>	<b><i>Full Time</i></b>	<b><i>Part Time</i></b>
<b><i>Partners</i></b>	<b><i>2</i></b>	<b><i>—</i></b>
<b><i>Senior Managers</i></b>	<b><i>1</i></b>	<b><i>—</i></b>
<b><i>Managers</i></b>	<b><i>0</i></b>	<b><i>—</i></b>
<b><i>Seniors</i></b>	<b><i>1</i></b>	<b><i>—</i></b>
<b><i>Staff</i></b>	<b><i>2</i></b>	<b><i>—</i></b>

*16.2 If the vendor is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.*

**Moss Adams is not a joint venture or consortium.**

*16.3 The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific municipal utility government engagements.*

**Moss Adams participates in the AICPA Peer Review Program, as administered by the AICPA National Peer Review Committee. Through the peer review program, our system of quality control over the accounting and auditing practice applicable to non-SEC issuers is reviewed by another CPA firm every three years. Since the inception of the AICPA's Peer Review Program, we've always achieved a "pass" opinion. A full copy of our most recent report is provided on [page 90](#) of this proposal.**

**We've been subject to a peer review under the AICPA Peer Review Program every third year since the inception of the program in the 1980s. Our report has always been unmodified. We don't maintain specific records of the engagements selected for review. However, every year, at least one (typically several) government audits and utility audits have been selected for review.**

*16.4 The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.*

#### **Federal and State Desk Reviews**

**Similar to other accounting firms that provide audit services to entities receiving government funds, the work Moss Adams performs for such clients is occasionally subject to quality control reviews by applicable state and federal authorities. To date, none of these reviews have generated results or findings that would affect our firm's ability to provide the requested services.**

#### **Disciplinary Action Taken**

**As with any large firm, Moss Adams is occasionally involved in addressing legal and regulatory issues. However, no action, suit, proceeding, inquiry, or investigation before or by any court or federal, state, municipal, or other government authority is pending, or to our knowledge is threatened against Moss Adams, related to or which would have a material effect upon the services contemplated herein.**

## 17. Partner, Supervisor, Staff Qualifications and Experience

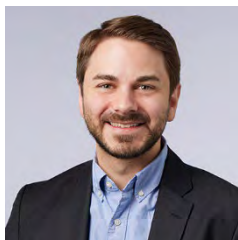
*17.1 Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Nevada. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.*

*17.2 Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.*

**Working with the right team of professionals makes all the difference to your engagement. The team members we've thoughtfully selected to serve your specific needs have years of government and utilities experience. But more than that, you'll find they bring an optimistic perspective focused on helping the Commission explore and embrace emerging opportunity. Your Moss Adams team will personally engage with your team and bring a new level of energy and enterprise to your engagement.**

**Your engagement team members have significant years of experience assisting audit clients with their GFOA Certificate of Excellence program requirements. These clients include utilities, counties, cities, and special districts. Moss Adams LLP has a valid registration with the Nevada State Board of Accountancy that is currently valid through December 31, 2026. Each team member listed below is therefore registered to practice public accountancy in the State of Nevada.**

### **Keith Simovic, CPA, Partner**



**Lead Partner**

**Keith has practiced public accounting since 2007 and provides assurance services to clients in the local government and utility industries. He has significant experience in advanced accounting topics including capital project cost accounting, pension accounting, and regulatory deferral accounting. Keith also has a strong track record of evaluating internal controls and providing insightful recommendations to help his clients improve, grow, and thrive.**

**Keith is a regular presenter for the Oregon Government Finance Officers Association, Oregon Society of Certified Public Accountants, American Public Power Association, Western Energy Institute, and Northwest Public Power Association on subjects including internal controls, fraud, and budgeting.**

**Keith Simovic, CPA, Partner**

**Professional Affiliations**

- *Member, American Institute of Certified Public Accountants*
- *Member, Oregon Society of Certified Public Accountants*
- *Board treasurer, Oregon Repertory Singers*

**Education**

- *BS, accounting, Oregon State University (summa cum laude)*

*Keith has completed 167 hours of CPE over the past three years. His detailed CPE is included in this section.*

**Julie Desimone, CPA, Partner, Industry Group Leader for Energy, and National Practice Leader, Power, Utilities & Renewable Energy**



*Quality Control  
Reviewer*

*With over 20 years of experience in auditing, accounting, and consulting, Julie is a seasoned expert dedicated to the energy, utility, and renewable energy sectors. Her unique blend of skills encompasses industry analysis, advanced utility accounting, contracting, internal control evaluation, litigation support, and relationship management, making her an invaluable asset to her clients.*

**Professional Affiliations**

- *Member, American Institute of Certified Public Accountants*
- *Member, Washington Society of Certified Public Accountants*
- *Board member and treasurer, Grid Forward*
- *Board member, Washington State University Business Advisory*

**Education**

- *BA, accounting, Washington State University*
- *Continuing Professional Education*

*Julie has completed 191 hours of CPE over the past three years. Her detailed CPE is included in this section.*

**Laurel Braschayko, CPA, Senior Manager**



*Engagement Senior Manager*

*Laurel has practiced public accounting since 2015 and provides assurance services across multiple industries, including power & utilities and financial institutions. Her experience includes governmental pension accounting, other post-employment benefit accounting, capital asset project cost accounting, regulatory accounting, and internal control evaluation.*

*Laurel also focuses a large portion of her time serving large, complex publicly traded companies subject to the Public Company Accounting Oversight Board (PCAOB), Securities and Exchange Commission (SEC), and Sarbanes Oxley Act (SOX).*

**Professional Affiliations**

- *Member, American Institute of Certified Public Accountants*
- *Member, Oregon Society of Certified Public Accountants*

**Education**

- *BS, accounting and finance, University of Idaho*
- *Continuing Professional Education*

*Laurel has completed 318 hours of CPE over the past three years. Her detailed CPE is included in this section.*

**SENIOR- AND STAFF-LEVEL SERVICE TEAM MEMBERS**

*With careful consideration of your time and deadlines, we'll select and assign professionals to your engagement based on their government experience and ability to complete each assignment effectively. Because Moss Adams is an industry-focused firm, our staff and seniors begin developing their specializations early in their careers. There are a number of staff and seniors with considerable government experience in our firm. We'd be happy to make these individuals available for interviews at your request.*

**DETAILED CPE**

*Detailed CPE for each team member is included on the following pages.*

Name: Keith Simovic  
 Email: Keith.Simovic@mossadams.com

Program	Sponsor	Completed	Total Credits	Credit Detail
PPG Presents: Winter 2025 Highlights and Insights	Moss Adams LLP	01/22/2025	1.5	Auditing: 1.5
PPG Presents: 2024 Year End Assurance Alert	Moss Adams LLP	01/10/2025	2.5	Auditing: 2.5
2025 Sales Bootcamp: Capture & Advance	Moss Adams LLP	12/16/2024	6.0	Communications and Marketing: 6.0
Security Basics 2024	Moss Adams LLP	11/25/2024	2.5	Information Technology: 2.5
PPG Presents 2024: Preparing for Calendar Year-End Engagements	Moss Adams LLP	10/24/2024	1.5	Auditing: 1.5
Independence Update: AICPA, GAGAS & PCAOB	Becker Professional Education	10/13/2024	2.0	Regulatory Ethics: 2.0
2024 APC: Consolidation Conundrums: Catching Complex Cases and Conducting Collaborative Consultations	Moss Adams LLP	09/19/2024	1.0	Accounting: 1.0
2024 APC: Lessons Learned from Inspections & Monitoring	Moss Adams LLP	09/19/2024	1.5	Auditing: 1.5
2024 APC: Navigating Our Evolving System of Quality Management	Moss Adams LLP	09/19/2024	1.5	Auditing: 1.5
2024 APC: Excellence in Execution: The Art and Hard Truth of ER and CR roles	Moss Adams LLP	09/18/2024	1.5	Auditing: 1.5
2024 APC: Assurance Practice Update	Moss Adams LLP	09/18/2024	1.5	Business Management and Organization: 1.5
2024 APC: 2024 Tax Update	Moss Adams LLP	09/17/2024	1.0	Taxes: 1.0
2024 APC: Unpacking the Past: A Case Study Approach to Auditor Error Detection and Prevention	Moss Adams LLP	09/17/2024	1.5	Auditing: 1.5
2024 APC: There's a Potential Error in Previously Issued Financial Statements – Now What?	Moss Adams LLP	09/17/2024	1.5	Accounting: 1.5
2024 APC: Fraud Fundamentals From A to JE Testing	Moss Adams LLP	09/10/2024	1.5	Auditing: 1.5
2024 APC: Top 5 Things On Our Minds: The ABCs (and Ds & Es) of Risk Management for 2024	Moss Adams LLP	09/10/2024	1.5	Regulatory Ethics: 1.5
				Auditing: 1.0
				Behavioral Ethics: 1.0
				Business Management and Organization: 1.0
				Personal Development: 1.0
				Economics: 2.0
				Taxes: 1.0
				Personal Development: 1.5
				Specialized Knowledge: 1.5
2024 One Firm Week: General Session	Moss Adams LLP	06/12/2024	1.5	Auditing: 1.5
PPG Presents 2024: Mid-Year Update	Moss Adams LLP	06/12/2024	1.5	Auditing: 1.5
GAQC Annual Update for Moss Adams: What You Need to Know for 2024 Audits	Moss Adams LLP	05/29/2024	1.5	Auditing (Governmental): 1.5
Introduction to Lean Workshop	Moss Adams LLP	05/23/2024	3.5	Business Management and Organization: 3.5
	Oregon Government Finance Officers Association	03/13/2024	3.0	Accounting (Governmental): 3.0
2024 OGFOA Spring Conference				
PPG Presents 2024: What You Need to Know for Calendar Year-End Engagements	Moss Adams LLP	01/24/2024	1.5	Auditing: 1.5
	Moss Adams LLP	01/12/2024	5.5	Accounting (Governmental): 1.5
				Accounting (Governmental): 4.0
An Introduction to the Power & Utilities Industry	Moss Adams LLP	01/05/2024	2.5	Auditing: 2.5
PPG Presents: 2023 Year End Assurance Alert	Moss Adams LLP	12/18/2023	1.0	Computer Software & Applications: 1.0
DayshapeRM Foundations for Assurance	Moss Adams LLP	12/11/2023	1.0	Computer Software & Applications: 1.0
DayshapeRM for Assurance Engagement Managers, Owners, and Partners	Moss Adams LLP	11/17/2023	2.0	Personnel/HR: 2.0
PDH: Preventing Discrimination and Harassment - Managers	Moss Adams LLP	11/01/2023	2.0	Information Technology: 2.0
Security Basics 2023	Moss Adams LLP	10/20/2023	1.5	Accounting: 1.5
2023 APC: A Class...in Equity Related Accounting Issues	Moss Adams LLP	09/26/2023	3.0	Business Management and Organization: 1.5
				Business Management and Organization: 1.5
2023 Energy Industry Group Conference				Business Management and Organization: 1.5



				Business Management and Organization: 1.5
	Moss Adams LLP	09/26/2023	9.5	Personal Development: 2.0 Specialized Knowledge: 6.0
2023 Energy Industry Group Conference				
2023 APC: 2023 Tax Update	Moss Adams LLP	09/20/2023	1.0	Accounting: 1.0 Auditing: 2.0
2023 APC: Direct & Improve (D&I) Internal Controls in Your Audit	Moss Adams LLP	09/14/2023	3.0	Auditing: 1.0
2023 APC: Leases: Filling in the GAAPs	Moss Adams LLP	09/14/2023	1.5	Accounting: 1.5
2023 APC: Forming the Right Opinion or Conclusion	Moss Adams LLP	09/14/2023	1.0	Auditing: 1.0
2023 APC: 2023 Risk Assessment Refresh: A Fresh Look at Estimates (for Senior Managers and Partners)	Moss Adams LLP	09/13/2023	1.0	Auditing: 1.0
2023 APC: 2023 Risk Assessment Refresh: That's a RAPT (for Senior Managers and Partners)	Moss Adams LLP	09/13/2023	1.5	Auditing: 1.5
2023 APC: Leading the Assurance Practice into the Future	Moss Adams LLP	09/13/2023	1.5	Business Management and Organization: 1.5
2023 APC: Exploring Answers to Common Myths and Misunderstandings	Moss Adams LLP	09/13/2023	1.0	Auditing: 1.0
2023 APC: Assurance Practice Update	Moss Adams LLP	09/12/2023	1.5	Auditing: 1.5
2023 APC: Take Control of IT General Controls	Moss Adams LLP	09/12/2023	1.0	Auditing: 1.0
2023 Risk Management – Foundation to the Four Cornerstones	Moss Adams LLP	08/31/2023	4.0	Regulatory Ethics: 4.0 Auditing: 1.0
LOPES: Integrating SOC 1 Reports into our Risk Assessment Process: The RAPT-bone is Connected to the SOC-bone, and Report Modifications	Moss Adams LLP	08/18/2023	2.0	Auditing (Governmental): 1.0
Understanding Risk Assessment	Moss Adams LLP	08/15/2023	1.5	Auditing: 1.5 Auditing: 2.0 Finance: 1.5
		07/26/2023	7.0	Accounting: 2.5 Taxes: 1.0 Accounting: 1.0
2023 Tax, Finance & Accounting Conference for Cooperatives				
	Moss Adams LLP	06/16/2023	1.0	Computer Software & Applications: 0.0
LOPES: ASC 842 and Data Ingestion				
PPG Presents 2023: Mid-Year Update	Moss Adams LLP	06/14/2023	1.5	Auditing: 1.5 Auditing: 1.0 Taxes: 1.0
LOPES: Sampling 101 and Tax 101 for Auditors				
Oregon Rules and Regulations	Checkpoint Learning	05/05/2023	4.0	Regulatory Ethics: 4.0
PPG Presents: 2022 Year End Assurance Alert	Moss Adams LLP	01/06/2023	2.5	Auditing: 2.5 Accounting: 1.5 Accounting (Governmental): 1.5 Auditing (Governmental): 1.0
	Moss Adams LLP	01/05/2023	10.0	Business Management and Organization: 4.5 Communications and Marketing: 0.0 Taxes: 0.0 Information Technology: 0.0 Management Services: 0.0 Specialized Knowledge: 1.5
Public Sector, Not-for-Profit & Tribal (PNT) Annual Conference				
Security Basics Training 2022	Moss Adams LLP	11/22/2022	1.0	Information Technology: 1.0
2022 APC: GASB Accounting Standards & Project Update	Moss Adams LLP	09/29/2022	1.0	Accounting (Governmental): 1.0 Auditing: 2.0 Auditing: 1.0
2022 APC: Auditing to the Risk - Managers	Moss Adams LLP	09/28/2022	3.0	Auditing: 1.0
2022 APC: The Case for Risk Assessment	Moss Adams LLP	09/22/2022	1.0	Auditing: 1.0
2022 APC: Diving Into the Complex World of Debt and Equity	Moss Adams LLP	09/22/2022	1.5	Accounting: 1.5 Specialized Knowledge: 3.0
	American Public Power Association	09/20/2022	6.0	Accounting (Governmental): 1.5 Finance: 1.5
Business & Financial Conference 2022				
2022 APC: Environmental, Social and Governance (ESG) 101: Understanding the Basics	Moss Adams LLP	09/15/2022	1.0	Communications and Marketing: 1.0

2022 APC: IT Auditing Technical Hotline	Moss Adams LLP	09/15/2022	1.5	Auditing: 1.5
2022 APC: Lease Standard Implemented, Now What?	Moss Adams LLP	09/14/2022	1.5	Auditing: 1.5
2022 APC: Launching MA India Assurance with a Bang(alore) - Sr Mgr & Partners	Moss Adams LLP	09/14/2022	1.0	Business Management and Organization: 1.0
2022 APC: Wading Into the Deep End of Lease Accounting (ASC 842)	Moss Adams LLP	09/14/2022	1.5	Accounting: 1.5
2022 APC: Risk Awareness: The Foundation for Quality	Moss Adams LLP	09/13/2022	1.0	Business Management and Organization: 1.0
2022 APC: Assurance Practice Update	Moss Adams LLP	09/13/2022	1.5	Auditing: 1.5
2022 New Partner Program: Partnership Mechanics 201	Moss Adams University	08/24/2022	4.0	Personal Development: 4.0
Leading Through Change and Developing Amazing Teams	Moss Adams University	08/23/2022	7.0	Personal Development: 7.0
Independence: Professional Ethics 2021 Update and Refresher	AICPA	07/21/2022	2.0	Regulatory Ethics: 2.0
PPG Presents – 2022 Mid-Year Update	Moss Adams LLP	06/16/2022	1.5	Auditing: 1.5
Governmental Accounting and Auditing Conference (2 days) - #11005	OSCPA	05/17/2022	1.0	Accounting (Governmental): 1.0
American Rescue Plan Act Funding: What to Know	Moss Adams LLP	05/11/2022	1.0	Accounting: 1.0
			<b>Total Hours</b>	<b>167.5</b>

Name: Julie Desimone  
 Email: Julie.Desimone@mossadams.com

Program	Sponsor	Completed	Total Credits	Credit Detail
PPG Presents: Winter 2025 Highlights and Insights	Moss Adams LLP	01/22/2025	1.5	Auditing: 1.5
PPG Presents: 2024 Year End Assurance Alert	Moss Adams LLP	01/13/2025	2.5	Auditing: 2.5
Energy Tax Update	Moss Adams LLP	12/05/2024	1.0	Taxes: 1.0
2025 Sales Bootcamp: Capture & Advance	Moss Adams LLP	12/04/2024	6.0	Communications and
Security Basics 2024	Moss Adams LLP	11/29/2024	2.5	Information Technology:
2024 PNW: Inventory Observations	Moss Adams LLP	11/15/2024	1.0	Auditing: 1.0
2024 November TPC: The Washington Update with Jeff Bush	Moss Adams LLP	11/12/2024	1.5	Taxes: 1.5
Independence Update: AICPA, GAGAS & PCAOB	Becker Professional	10/31/2024	2.0	Regulatory Ethics: 2.0
PPG Presents 2024: Preparing for Calendar Year-End Engagements	Moss Adams LLP	10/24/2024	1.5	Auditing: 1.5
2024 The TCFD Framework	Moss Adams LLP	10/01/2024	1.0	Specialized Knowledge:
Praxity Leadership Conference	Plante & Moran, PLLC	09/27/2024	18.0	Business Management
2024 APC: Evaluating Information Used as Audit Evidence	Moss Adams LLP	09/19/2024	1.5	Auditing: 1.5
2024 APC: Lessons Learned from Inspections & Monitoring	Moss Adams LLP	09/19/2024	1.5	Auditing: 1.5
2024 APC: Navigating Our Evolving System of Quality Management	Moss Adams LLP	09/19/2024	1.5	Auditing: 1.5
2024 APC: Consolidation Conundrums: Catching Complex Cases and Conducting Collaborative Consultations	Moss Adams LLP	09/19/2024	1.0	Accounting: 1.0
2024 APC: Top 5 Things On Our Minds: The ABCs (and Ds & Es) of Risk	Moss Adams LLP	09/18/2024	1.5	Regulatory Ethics: 1.5
2024 APC: There's a Potential Error in Previously Issued Financial	Moss Adams LLP	09/17/2024	1.5	Accounting: 1.5
2024 APC: Unpacking the Past: A Case Study Approach to Auditor Error	Moss Adams LLP	09/17/2024	1.5	Auditing: 1.5
2024 APC: Auditing with Purpose: Designing Efficient and Effective Risk-	Moss Adams LLP	09/17/2024	1.5	Auditing: 1.5
2024 APC: 2024 Tax Update	Moss Adams LLP	09/17/2024	1.0	Taxes: 1.0
2024 APC: The Art of Supervision & Review: Strategies for Success as a	Moss Adams LLP	09/17/2024	1.5	Personal Development:
PPG Presents 2024: Mid-Year Update	Moss Adams LLP	06/12/2024	1.5	Auditing: 1.5
APPA National Conference 2024	American Public Power	06/12/2024	11.2	Specialized Knowledge:
Professional Conduct & Ethics - AICPA and Oregon Board CPA Regulatory Update by Jim Rigos (4 hours -morning)	Moss Adams, LLP	06/07/2024	4.0	Regulatory Ethics: 4.0
DayshapeRM Foundations for Assurance	Moss Adams LLP	02/02/2024	1.0	Computer Software &
DayshapeRM for Assurance Engagement Managers, Owners, and Partners	Moss Adams LLP	02/02/2024	1.0	Computer Software &
PPG Presents 2024: What You Need to Know for Calendar Year-End	Moss Adams LLP	01/24/2024	1.5	Auditing: 1.5
PPG Presents: 2023 Year End Assurance Alert	Moss Adams LLP	01/05/2024	2.5	Auditing: 2.5
PDH: Preventing Discrimination and Harassment - Managers	Moss Adams LLP	11/11/2023	2.0	Personnel/HR: 2.0
2023 APC: Leases: Filling in the GAAPs	Moss Adams LLP	10/27/2023	1.5	Accounting: 1.5
2023 Risk Management – Foundation to the Four Cornerstones	Moss Adams LLP	10/23/2023	4.0	Regulatory Ethics: 4.0
PPG Presents 2023: Preparing for Calendar Year-End Engagements	Moss Adams LLP	10/18/2023	1.5	Auditing: 1.5
Praxity Leadership Conference	Plant & Moran, PLLC	10/05/2023	18.0	Business Management Specialized Knowledge: 6.0
2023 Energy Industry Group Conference	Moss Adams LLP	09/26/2023	11.5	Business Management
2023 APC: Direct & Improve (D&I) Internal Controls in Your Audit	Moss Adams LLP	09/21/2023	1.0	Auditing: 1.0
2023 APC: Take Control of IT General Controls	Moss Adams LLP	09/21/2023	1.0	Auditing: 1.0
2023 APC: A Class...in Equity Related Accounting Issues	Moss Adams LLP	09/20/2023	1.5	Accounting: 1.5 Finance: 1.5 Information Technology: 1.5
	American Public Power			Accounting: 3.0
Business & Financial Conference 2023	Association	09/20/2023	10.5	Specialized Knowledge:
2023 APC: Forming the Right Opinion or Conclusion	Moss Adams LLP	09/19/2023	1.0	Auditing: 1.0
2023 APC: Leading the Assurance Practice into the Future	Moss Adams LLP	09/13/2023	1.5	Business Management
2023 APC: 2023 Risk Assessment Refresh: That's a RAPT (for Senior	Moss Adams LLP	09/13/2023	1.5	Auditing: 1.5
2023 APC: 2023 Risk Assessment Refresh: A Fresh Look at Estimates (for Senior Managers and Partners)	Moss Adams LLP	09/13/2023	1.0	Auditing: 1.0
2023 APC: Exploring Answers to Common Myths and Misunderstandings	Moss Adams LLP	09/13/2023	1.0	Auditing: 1.0
2023 APC: Assurance Practice Update	Moss Adams LLP	09/12/2023	1.5	Auditing: 1.5
Understanding Risk Assessment	Moss Adams LLP	08/31/2023	1.5	Auditing: 1.5
Energy Transition and Commodity Earnouts for Oil & Gas	Moss Adams LLP	08/22/2023	1.0	Specialized Knowledge: Accounting: 1.0
LOPES: ASC 842 and Data Ingestion	Moss Adams LLP	06/16/2023	1.5	Computer Software &
PPG Presents 2023: Mid-Year Update	Moss Adams LLP	06/14/2023	1.5	Auditing: 1.5
PPG Presents 2023: What You Need to Know for Calendar Year-End	Moss Adams LLP	01/25/2023	1.5	Auditing: 1.5
PPG Presents: 2022 Year End Assurance Alert	Moss Adams LLP	01/06/2023	2.5	Auditing: 2.5
2022 Ethics for Washington CPAs	Checkpoint Learning	12/29/2022	4.0	Regulatory Ethics: 4.0
Energy Leases: Power & Utilities and Renewable Energy	Moss Adams LLP	11/17/2022	1.5	Accounting: 1.5
Security Basics Training 2022	Moss Adams LLP	11/13/2022	1.0	Information Technology:
Independence: Professional Ethics 2021 Update and Refresher	AICPA	10/25/2022	2.0	Regulatory Ethics: 2.0 Accounting: 1.5
Energy Leases: Power & Utilities and Renewable Energy	Moss Adams LLP	10/05/2022	3.0	Accounting: 1.5

2022 APC: GASB Accounting Standards & Project Update	Moss Adams LLP	09/29/2022	1.5	Accounting
2022 APC: One SOC, Two SOC, Whose SOC? Your SOC.	Moss Adams LLP	09/29/2022	1.0	Auditing: 1.0
2022 APC: Diving Into the Complex World of Debt and Equity	Moss Adams LLP	09/22/2022	1.5	Accounting: 1.5
				Personal Development: 1.5
	American Public Power Association	09/20/2022	12.0	Specialized Knowledge: 7.5
Business & Financial Conference 2022				
2022 APC: Auditing to the Risks - Sr Mgr & Ptr	Moss Adams LLP	09/15/2022	1.0	Auditing: 1.0
2022 APC: IT Auditing Technical Hotline	Moss Adams LLP	09/14/2022	1.5	Auditing: 1.5
2022 APC: Launching MA India Assurance with a Bang(alore) - Sr Mgr &	Moss Adams LLP	09/14/2022	1.0	Business Management
2022 APC: Lease Standard Implemented, Now What?	Moss Adams LLP	09/14/2022	1.5	Auditing: 1.5
2022 APC: Wading Into the Deep End of Lease Accounting (ASC 842)	Moss Adams LLP	09/14/2022	1.5	Accounting: 1.5
				Auditing: 1.0
2022 APC: The Case for Risk Assessment	Moss Adams LLP	09/13/2022	2.0	Auditing: 1.0
2022 APC: Risk Awareness: The Foundation for Quality	Moss Adams LLP	09/13/2022	1.0	Business Management
2022 APC: Assurance Practice Update	Moss Adams LLP	09/13/2022	1.5	Auditing: 1.5
Single Audit Overview: Common Findings and Pitfalls	Moss Adams LLP	08/25/2022	1.0	Auditing (Governmental):
Oregon Ethics	Becker Professional	06/14/2022	4.0	Regulatory Ethics: 4.0
GAQC Annual Update for Moss Adams: What You Need to Know for 2022 Audits	Moss Adams University	05/23/2022	3.0	Accounting (Governmental): 1.5
		<b>Total Hours</b>	<b>191.2</b>	

Name: Laurel Braschayko  
 Email: Laurel.Braschayko@mossadams.com

Program	Sponsor	Completed	Total Credits	Credit Detail
PPG Presents: Winter 2025 Highlights and Insights	Moss Adams LLP	01/22/2025	1.5	Auditing: 1.5
2024 Client Centric Advisor 2 In Person Workshop Winter	Moss Adams LLP	01/14/2025	15.0	Personal Development: 15.0
PPG Presents: 2024 Year End Assurance Alert	Moss Adams LLP	01/10/2025	2.5	Auditing: 2.5
Energy Tax Update	Moss Adams LLP	12/05/2024	1.0	Taxes: 1.0
2025 Sales Bootcamp: Capture & Advance	Moss Adams LLP	12/04/2024	6.0	Communications and Marketing: 6.0
Security Basics 2024	Moss Adams LLP	11/27/2024	2.5	Information Technology: 2.5
PDH: Preventing Discrimination and Harassment - Managers.	Moss Adams LLP	11/26/2024	2.0	Personnel/HR: 2.0
Independence Update: AICPA, GAGAS & PCAOB	Becker Professional Education	11/05/2024	2.0	Regulatory Ethics: 2.0
PPG Presents 2024: Preparing for Calendar Year-End Engagements	Moss Adams LLP	10/24/2024	1.5	Auditing: 1.5
2024 PCAOB Template Update -- IPE & Journal Entry Testing	Moss Adams LLP	10/15/2024	1.0	Auditing: 1.0
SEC Practice Quarterly Call - October 2024	Moss Adams LLP	10/10/2024	1.5	Auditing: 1.5
2024 APC: Evaluating Information Used as Audit Evidence	Moss Adams LLP	09/19/2024	1.5	Auditing: 1.5
2024 APC: Consolidation Conundrums: Catching Complex Cases and Conducting Collaborative Consultations	Moss Adams LLP	09/19/2024	1.0	Accounting: 1.0
2024 APC: Navigating Our Evolving System of Quality Management	Moss Adams LLP	09/19/2024	1.5	Auditing: 1.5
2024 APC: Lessons Learned from Inspections & Monitoring	Moss Adams LLP	09/19/2024	1.0	Auditing: 1.0
2024 APC: Top 5 Things On Our Minds: The ABCs (and Ds & Es) of Risk Management for 2024	Moss Adams LLP	09/18/2024	1.5	Regulatory Ethics: 1.5
2024 APC: 2024 Tax Update	Moss Adams LLP	09/17/2024	1.0	Taxes: 1.0
2024 APC: The Art of Supervision & Review: Strategies for Success as a Project Owner	Moss Adams LLP	09/17/2024	1.5	Personal Development: 1.5
2024 APC: Unpacking the Past: A Case Study Approach to Auditor Error Detection and Prevention	Moss Adams LLP	09/17/2024	1.5	Auditing: 1.5
2024 APC: Auditing with Purpose: Designing Efficient and Effective Risk-Based Procedures	Moss Adams LLP	09/17/2024	1.5	Auditing: 1.5
2024 APC: There's a Potential Error in Previously Issued Financial Statements – Now What?	Moss Adams LLP	09/12/2024	1.5	Accounting: 1.5
2024 APC: GASB - 40 Years and Counting	Moss Adams LLP	09/12/2024	1.0	Accounting (Governmental): 1.0
2024 APC: Excellence in Execution: The Art and Hard Truth of ER and CR roles	Moss Adams LLP	09/12/2024	1.5	Auditing: 1.5
Business & Financial Conference 2024	American Public Power Association	09/11/2024	6.0	Specialized Knowledge: 3.0 Personnel/HR: 1.5 Accounting (Governmental): 1.5
2024 APC: Fraud Fundamentals From A to JE Testing	Moss Adams LLP	09/10/2024	1.5	Auditing: 1.5
2024 SEC & PCAOB Training - Level 4	Moss Adams LLP	09/05/2024	4.0	Auditing: 4.0
2024 Client Centric Advisor 2: Virtual Workshop 1	Moss Adams LLP	08/26/2024	3.0	Personal Development: 3.0  Auditing: 5.5 Auditing: 10.0 Personal Development: 4.0
2024 Assurance Practice Essentials Program 2 (APEP2)	Moss Adams LLP	08/16/2024	21.5	Personal Development: 2.0

LOPES: Effective Project Management and Getting the Most from MossGPT and AI for Assurance Use Cases	Moss Adams LLP	08/09/2024	2.0	Personal Development: 1.0 Computer Software & Applications: 1.0
2024 Tax, Finance & Accounting Conference for Cooperatives	National Society of Accountants for Cooperatives (NSAC)	07/31/2024	5.0	Auditing: 1.0 Behavioral Ethics: 1.0 Business Management and Organization: 1.0 Accounting: 1.0 Taxes: 1.0
LOPES: Financial Statement Drafting and Using Key Risk Assessment Standards Workpapers	Moss Adams LLP	07/19/2024	2.0	Auditing: 1.0 Accounting: 1.0
SEC Practice Quarterly Call - July 2024	Moss Adams LLP	07/17/2024	1.5	Auditing: 1.5
2024 One Firm Week: General Session	Moss Adams LLP	06/25/2024	3.0	Personal Development: 1.5 Specialized Knowledge: 1.5
PPG Presents 2024: Mid-Year Update	Moss Adams LLP	06/12/2024	1.5	Auditing: 1.5
Professional Conduct & Ethics - AICPA and Oregon Board CPA Regulatory Update by Jim Rigos (4 hours -morning)	Moss Adams, LLP	06/07/2024	4.0	Regulatory Ethics: 4.0
GAQC Annual Update for Moss Adams: What You Need to Know for 2024 Audits	Moss Adams LLP	05/29/2024	1.5	Auditing (Governmental): 1.5
2024 Client Centric Advisor 2 In Person Workshop Spring	Moss Adams LLP	05/24/2024	15.0	Communications and Marketing: 7.5 Personal Development: 7.5
2024 Client Centric Advisor 2: Welcome and Program Kickoff	Moss Adams LLP	04/23/2024	1.0	Personal Development: 1.0
SEC Practice Quarterly Call - April 2024	Moss Adams LLP	04/18/2024	1.0	Auditing: 1.0
PPG Presents 2024: What You Need to Know for Calendar Year-End Engagements	Moss Adams LLP	01/24/2024	1.5	Auditing: 1.5
Energy Accounting and Tax Update	Moss Adams LLP	01/16/2024	1.5	Accounting: 1.5
An Introduction to the Power & Utilities Industry	Moss Adams LLP	01/12/2024	8.0	Accounting (Governmental): 4.0 Accounting (Governmental): 4.0
SEC Practice Quarterly Call - January 2024	Moss Adams LLP	01/11/2024	1.0	Auditing: 1.0
PPG Presents: 2023 Year End Assurance Alert	Moss Adams LLP	01/05/2024	2.5	Auditing: 2.5
DayshapeRM for Assurance Engagement Managers, Owners, and Partners	Moss Adams LLP	11/29/2023	1.0	Computer Software & Applications: 1.0
DayshapeRM Foundations for Assurance	Moss Adams LLP	11/17/2023	1.0	Computer Software & Applications: 1.0
Security Basics 2023	Moss Adams LLP	10/24/2023	2.0	Information Technology: 2.0

				Specialized Knowledge: 6.0 Business Management and Organization: 3.5 Personal Development: 2.0
2023 Energy Industry Group Conference	Moss Adams LLP	09/26/2023	11.5	
				Information Technology: 1.5 Accounting: 1.5 Accounting (Governmental): 1.5 Auditing: 2.0 Auditing: 1.0 Auditing: 1.0
Business & Financial Conference 2023	American Public Power Association	09/20/2023	4.5	
LOPES: Mindbridge Tips and Tricks, and DataSnipper Use Cases	Moss Adams LLP	09/15/2023	2.0	
2023 APC: Forming the Right Opinion or Conclusion	Moss Adams LLP	09/14/2023	1.0	
2023 APC: Direct & Improve (D&I) Internal Controls in Your Audit	Moss Adams LLP	09/14/2023	1.0	
2023 APC: What are the Options? Accounting for Stock-Based Compensation	Moss Adams LLP	09/14/2023	1.5	Accounting: 1.5
2023 APC: Leases: Filling in the GAAPs	Moss Adams LLP	09/14/2023	1.5	Accounting: 1.5
2023 APC: Exploring Answers to Common Myths and Misunderstandings	Moss Adams LLP	09/13/2023	1.0	Auditing: 1.0
				Business Management and Organization: 1.5
2023 APC: Leading the Assurance Practice into the Future	Moss Adams LLP	09/13/2023	1.5	
2023 APC: 2023 Risk Assessment Refresh: That's a RAPT (for Senior Managers and Partners)	Moss Adams LLP	09/13/2023	1.5	Auditing: 1.5
2023 APC: 2023 Risk Assessment Refresh: A Fresh Look at Estimates (for Senior Managers and Partners)	Moss Adams LLP	09/13/2023	1.0	Auditing: 1.0
2023 APC: Assurance Practice Update	Moss Adams LLP	09/12/2023	1.5	Auditing: 1.5
2023 PCAOB Training	Moss Adams LLP	08/29/2023	8.0	Auditing: 8.0
2023 Risk Management – Foundation to the Four Cornerstones	Moss Adams LLP	08/23/2023	4.0	Regulatory Ethics: 4.0 Specialized Knowledge:
Energy Transition and Commodity Earnouts for Oil & Gas	Moss Adams LLP	08/22/2023	1.0	1.0
				Auditing: 1.0 Auditing
LOPES: Integrating SOC 1 Reports into our Risk Assessment Process: The RAPT-bone is Connected to the SOC-bone, and Report Modifications Understanding Risk Assessment	Moss Adams LLP Moss Adams LLP	08/18/2023 08/04/2023	2.0 1.5	(Governmental): 1.0 Auditing: 1.5
	National Society of Accountants for Cooperatives	07/26/2023	0	
2023 Tax, Finance & Accounting Conference for Cooperatives	Cooperatives	07/26/2023	0	
SEC Practice Quarterly Call - July 2023	Moss Adams LLP	07/20/2023	1.0	Auditing: 1.0
PPG Presents 2023: Mid-Year Update	Moss Adams LLP	06/14/2023	1.5	Auditing: 1.5
				Auditing: 0.0 Auditing: 21.5 Auditing: 12.5 Personal Development: 0.0 Personal Development: 0.0 Personal Development: 0.0
2023 Assurance Fundamentals Program 2 (AFP2)	Moss Adams LLP	06/07/2023	34.0	
Improvements to Risk Assessment: An Overview of Changes to Auditing Standards, our MA Approach and Templates	Moss Adams LLP	05/22/2023	1.0	Auditing: 1.0 Auditing: 1.0
LOPES: Sampling 101 and Tax 101 for Auditors	Moss Adams LLP	05/19/2023	2.0	Taxes: 1.0
SEC Practice Quarterly Call - April 2023	Moss Adams LLP	04/06/2023	1.0	Auditing: 1.0
PPG Presents 2023: What You Need to Know for Calendar Year-End Engagements	Moss Adams LLP	01/25/2023	1.5	Auditing: 1.5
2022 PCAOB Module 7: Auditing Estimates	Moss Adams LLP	01/08/2023	1.0	Auditing: 1.0
2022 PCAOB Module 6: Controls Documentation	Moss Adams LLP	01/07/2023	1.0	Auditing: 1.0

PPG Presents: 2022 Year End Assurance Alert	Moss Adams LLP	01/06/2023	2.5	Auditing: 2.5
2022 PCAOB Module 3: Auditing Revenue and AC Communications	Moss Adams LLP	12/22/2022	1.0	Auditing: 1.0
2022 PCAOB Module 4: Journal Entry Testing, Emerging Markets, and CAMs Considerations	Moss Adams LLP	12/22/2022	1.0	Auditing: 1.0
2022 PCAOB Module 5: Application Controls, ITGCs, and IT Related Considerations	Moss Adams LLP	12/22/2022	1.0	Auditing: 1.0
2022 PCAOB Module 2: Data Flow and Use of a Specialist	Moss Adams LLP	12/21/2022	1.0	Auditing: 1.0
2022 PCAOB Module 1: PCAOB and SEC Practice Update and Form AP Considerations	Moss Adams LLP	12/21/2022	1.0	Auditing: 1.0
2022 The GroWth Series: Build Your Business	Moss Adams University	12/14/2022	8.5	Personal Development: 8.5
2022 New Senior Manager CS: Path to Partner	Moss Adams University	12/06/2022	2.0	Personal Development: 2.0
Security Basics Training 2022	Moss Adams LLP	11/30/2022	1.0	Information Technology: 1.0
PDH: Preventing Discrimination and Harassment - Managers	Moss Adams LLP	11/27/2022	2.0	Personnel/HR: 2.0
Substantive Analytics	Moss Adams LLP	11/14/2022	1.0	Auditing: 1.0
PPG Presents – Preparing for Calendar Year-End Engagements & Key Reminders	Moss Adams LLP	10/20/2022	1.5	Auditing: 1.5
2022 APC: One SOC, Two SOC, Whose SOC? Your SOC.	Moss Adams LLP	09/29/2022	1.0	Auditing: 1.0
2022 APC: GASB Accounting Standards & Project Update	Moss Adams LLP	09/29/2022	1.5	Accounting (Governmental): 1.5
2022 APC: Auditing to the Risks - Sr Mgr & Ptr	Moss Adams LLP	09/28/2022	1.0	Auditing: 1.0
2022 APC: The Case for Risk Assessment	Moss Adams LLP	09/28/2022	1.0	Auditing: 1.0
Business & Financial Conference 2022	American Public Power Association	09/20/2022	6.0	Specialized Knowledge: 3.0 Accounting (Governmental): 1.5 Finance: 1.5
2022 APC: IT Auditing Technical Hotline	Moss Adams LLP	09/15/2022	1.5	Auditing: 1.5
2022 APC: Diving Into the Complex World of Debt and Equity	Moss Adams LLP	09/15/2022	1.5	Accounting: 1.5
2022 APC: Environmental, Social and Governance (ESG) 101: Understanding the Basics	Moss Adams LLP	09/15/2022	1.0	Communications and Marketing: 1.0
2022 APC: Lease Standard Implemented, Now What?	Moss Adams LLP	09/14/2022	1.5	Auditing: 1.5
2022 APC: Launching MA India Assurance with a Bang(alore) - Sr Mgr & Partners	Moss Adams LLP	09/14/2022	1.0	Business Management and Organization: 1.0
2022 APC: Wading Into the Deep End of Lease Accounting (ASC 842)	Moss Adams LLP	09/14/2022	1.5	Accounting: 1.5
2022 APC: Assurance Practice Update	Moss Adams LLP	09/13/2022	1.5	Auditing: 1.5
2022 APC: Risk Awareness: The Foundation for Quality	Moss Adams LLP	09/13/2022	1.0	Business Management and Organization: 1.0
Leading Inclusive Teams	LinkedIn Learning	09/12/2022	1.6	Business Management and Organization: 1.6
2022 New Senior Manager CS: Sales & Business Development	Moss Adams University	09/01/2022	2.0	Personal Development: 2.0
CECL Implementation	Moss Adams LLP	09/01/2022	1.0	Auditing: 1.0
2022 New Senior Manager: Building High Performing Teams	Moss Adams University	09/01/2022	2.0	Personal Development: 2.0
2022 The GroWth Series: Build Your Team	Moss Adams University	08/24/2022	11.0	Personal Development: 11.0



Single Audit Fundamentals	Moss Adams LLP	08/15/2022	2.0	Auditing (Governmental): 2.0
Leading with Emotional Intelligence	LinkedIn Learning	08/05/2022	1.6	Personal Development: 1.6
2022 New Senior Manager: Insights Discovery	Moss Adams University	08/04/2022	2.0	Personal Development: 2.0
2022 New Senior Manager: The Transition to Senior Manager	Moss Adams University	08/02/2022	2.0	Personal Development: 2.0
2022 New Senior Manager: Program Overview and Kickoff	Moss Adams University	07/28/2022	1.0	Personal Development: 1.0
Auditing HUD Lenders	Moss Adams LLP	07/26/2022	2.0	Accounting (Governmental): 2.0
Independence: Professional Ethics 2021 Update and Refresher	AICPA	07/15/2022	2.0	Regulatory Ethics: 2.0
Basics of CECL	Moss Adams LLP	07/14/2022	1.0	Auditing: 1.0
Lease Accounting for Energy companies	Moss Adams LLP	06/28/2022	1.0	Accounting: 1.0
Audit Sampling Training	Moss Adams LLP	06/27/2022	1.0	Auditing: 1.0
Oregon Ethics	Becker Professional Education	05/10/2022	4.0	Regulatory Ethics: 4.0
2022 Annual Performance Review: Make it Matter	Moss Adams University	04/27/2022	1.0	Personal Development: 1.0
Lease Accounting for Government Entities	Moss Adams University	04/20/2022	1.5	Accounting: 1.5
			<b>Total Hours</b>	<b>318.7</b>

*2.17.3 Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. Those personnel may also be changed for other reasons with notification to the Commission. However, the Commission retains the right to approve or reject replacements.*

*2.17.4 Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the Commission, which retains the right to approve or reject replacements. Other audit personnel may be changed at the discretion of the vendor provided that replacements have substantially the same or better qualifications or experience.*

#### ENGAGEMENT TEAM CONTINUITY

*Keeping your service team consistent from year to year saves you the time required to train a new team during an engagement and allows you to focus on what you do best—managing your day-to-day business. It also helps us complete the engagement in a more efficient and timely manner because the team is already familiar with your operations.*

*Team continuity is the hallmark of a stable and efficient firm and, with an overall retention rate averaging over 80% firmwide over the past three years, we’re in a strong position to maintain your engagement team continuity.*

Group	2023 Retention	2022 Retention	2021 Retention
Client Service Professionals	84.0%	82.6%	77.8%
Administrative Staff	91.7%	88.8%	86.9%

*Our policy is to not rotate staff from an engagement team unless absolutely necessary. Typically, this would happen because a staff member left the firm or elected to change professional focus to a different industry group. As our retention statistics indicate, neither situation is very common. Still, if it were to become necessary to change members of your engagement team, we pledge to:*

First

Discuss any changes with you first

Second

Replace departing staff members with people of comparable skill and experience

Third

Take all the steps we can to make sure the transition is smooth

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## 18. Prior Engagement with Municipal Utilities

*.2.18.1 List separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for the Commission by type of engagement (i.e., audit, management, advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.*

***Moss Adams has performed financial statement audit service engagements for the Commission for the past four years headed by Keith Simovic, (503) 478-2284, and professionals from our Portland office. Total hours for each annual engagement have been approximately 300 hours per year.***

# 19. Similar Engagements with Other Government Entities

*19.1 For the firm’s office that will be assigned responsibility for the audit, list the most significant engagements (maximum five (5)) performed in the last five (5) years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.*

<b>Client Name &amp; Scope of Work</b>	<b>Dates of Service</b>	<b>Engagement Partners / Engagement Reviewer</b>	<b>Total Hours</b>	<b>Principal Client Contact</b>
<b>Southern California Public Power Authority – Audit</b>	<b>June 2024–October 2024</b>	<b>Keith Simovic</b>	<b>1,600</b>	<b>Aileen Ma (626) 779-6642</b>
<b>Eugene Water &amp; Electric Board – Audit</b>	<b>September 2023–April 2024</b>	<b>Keith Simovic</b>	<b>800</b>	<b>Rob Freytag (541) 685-7102</b>
<b>Public Utility District No. 1 of Grant County, Washington</b>	<b>October 2023 – April 2024</b>	<b>Keith Simovic</b>	<b>1,000</b>	<b>Jennifer Sager (509) 793-1456</b>
<b>Public Utility District No. 1 of Benton County – Audit</b>	<b>December 2023–April 2024</b>	<b>Keith Simovic</b>	<b>325</b>	<b>Kent Zirker (509) 582-1279</b>
<b>Tualatin Valley Water District – Audit</b>	<b>June 2024–December 2024</b>	<b>Julie Desimone</b>	<b>300</b>	<b>Paul Matthews (503) 848-3017</b>

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## 20. Specific Audit Approach

*20.1 The proposal should set forth a work plan, including an explanation of the audit methodology to be followed. In developing the work plan, reference should be made to such sources of information as Commission's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems. Vendors will be required to provide the following information on their audit approach:*

*20.1.1 Proposed segmentation of the engagement.*

*20.1.2 Level of staff and number of hours to be assigned to each proposed segment of the engagement.*

*20.1.3 Sample size and the extent to which statistical sampling is to be used in the engagement.*

*20.1.4 Extent of use of EDP software in the engagement.*

*20.1.5 Type and extent of analytical procedures to be used in the engagement.*

*20.1.6 Approach to be taken to gain and document an understanding of the Commission's internal control structure.*

*20.1.7 Approach to be taken in drawing audit samples for purposes of tests of compliance.*

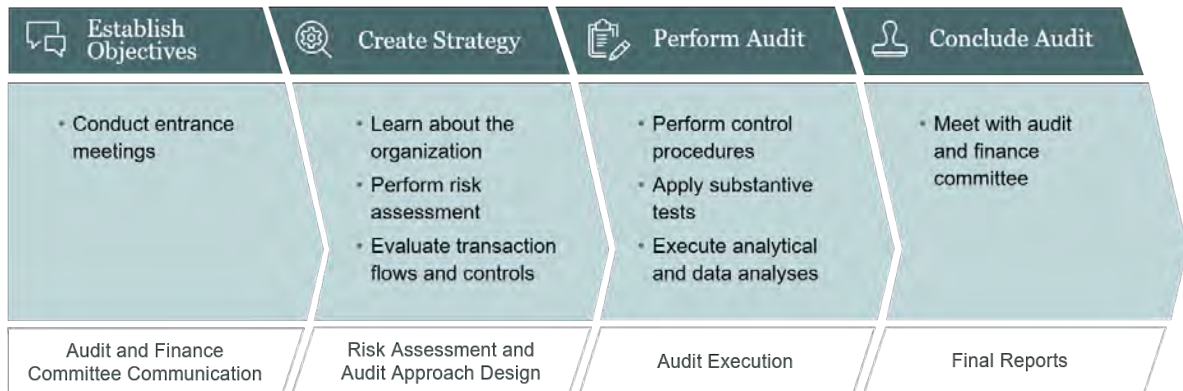
### SEGMENTATION OF THE ENGAGEMENT AND LEVEL OF INVOLVEMENT

#### **Audit Methodology**

*Audits are necessary for many reasons including debt requirements, accountability to members, support for counterparties, and regulatory reporting. We believe it's important to provide greater value to an audit than simply complying with a requirement. We treat the audit as an opportunity to view your organization globally and believe it's important to understand your business and the keys to your success.*

*Our approach to an audit takes into consideration our utility industry experience tempered by the characteristics unique to the Commission. We understand the unique elements of governmental accounting, Government Auditing Standards, regulatory deferrals, pension accounting, power sales agreements, work order construction for utility plant, how inventory plays a very different role for a utility, etc. We approach the process by assessing the high-risk areas and focusing the audit time and effort there. These areas might include power sales and related receivables, the utility plant, unearned revenues, debt, and power supply. The risk-based audit approach focuses our efforts on what's important to you and helps us offer you meaningful suggestions.*

*Timeliness is everything and meeting your deadlines is our priority. It's our general policy for engagement leaders to perform their review while the audit is ongoing so we can address any issues with management prior to completing the audit and leaving the field.*



*The Commission will continue to benefit from our customized, risk-based audit approach as well as the timely and effective communication and coordination of our audit activities. With dedicated and ongoing involvement from our partners and senior-level professionals, the audit will be planned and executed by an experienced team that understands your industry. During the audit, your Moss Adams engagement leader, Keith Simovic, will review the work in progress and address any issues with management. This reduces time spent on post-audit procedures and wrap-up.*

*Our emphasis on tailoring an audit to focus on the areas of significant risks allows us to complete the audit in an efficient and effective manner. Our audit will include the following:*

- *Plan the engagement based on a thorough understanding of your business risks and transactions*
- *Communicate and coordinate activities with management and the audit committee based on an agreed-upon timeline*
- *Conduct continuous audit procedures to increase efficiency and reduce the burden on your personnel at year-end*
- *Work with management to resolve any complex accounting or reporting issues as early as possible in the audit process*
- *Provide recommendations to management for areas of improvement*

*The following is a summary of the phases of our audit approach:*

<b>PLANNING PHASE</b>	<b>Staff Level Involved: Senior, Manager, Engagement Reviewer, Concurring Reviewer Hours to Be Assigned: 15</b>
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*In accordance with Statement on Auditing Standards, we'll consider the following matters:*

- *Utilities business, industry matters, and accounting policies and procedures, including data processing systems*
- *Timing of conduct and completion of audit and reporting submission deadlines*
- *Planned assessed levels of control risk, including design and implementation of internal controls*
- *Technology assessment*

- *Preliminary materiality judgments*
- *Analysis of new accounting pronouncements and auditing standards that may impact the Commission*
- *An efficient audit approach and design of tailored audit programs*
- *Financial statement items or conditions likely to require additional analysis or expanded audit tests*
- *Nature of reports to be issued*

*Throughout the planning phase of the audit work, we'll:*

- *Hold entrance meetings with relevant department staff to discuss risks, expectations, the audit process, and timelines; and share key strategic, financial, and operational information*
- *Conduct planning sessions with key managers to outline and share mutual expectations*
- *Design an audit approach with effective risk coverage and efficient procedures*

*How we design our audit procedures. We tailor our audit programs for each account balance and applicable transaction to obtain evidence from a combination of: (1) internal control testing; (2) analytical procedures; and (3) substantive testing. The balance of evidence to be obtained from each of the three categories of procedures is determined using an audit approach decision model, taking into account the strength of your system of internal controls and the risks assessed in the planning and internal control testing phases of the audits.*

**INTERIM PHASE**

***Staff Level Involved: Staff, Senior, Manager,  
Engagement Reviewer  
Hours to Be Assigned: 75***

*Internal control assessment. The main objective of this phase of testing is to assess the adequacy of the Commission 's internal controls including financial, operational, and general computer controls. As required, we obtain an understanding of the design and implementation of the control environment; perform risk assessment; and test control activities, information, communication, and monitoring, as appropriate. We'll use the results of these tests to determine the number and level of substantive tests to use. If the Commission has up-to-date internal control documentation, the audit team will start with this documentation. If this documentation is not available, we believe it's the responsibility of the audit to perform walk-throughs and develop the necessary audit documentation. We will not send the Commission forms to complete on internal control assessment.*

*Our assessment includes the following:*

- *Obtaining knowledge of the design and implementation of controls relevant to financial reporting and compliance with laws and regulations that have a direct material effect on determination of financial statement amounts.*
- *Obtaining copies of system, policy, and procedure documentation from various departments, if applicable. We retain these copies in our permanent working paper files and update them annually.*

- *Conducting tests of internal controls in the most efficient manner possible and combining them into the work order/utility plant section as much as possible. For example, when testing additions to the utility plant, we'll incorporate tests of the payroll, accounts payable, purchasing, overhead, and capitalized interest systems, as applicable.*
- *Evaluating general computer controls by our IT audit professionals. General computer controls provide assurance that data and programs that process the data are protected from unauthorized modification and processed in accordance with management's intentions, and that confidentiality is maintained.*

*Any matters relating to the internal control structure noted during the audit will be communicated to management during this interim phase and included in our letter of recommendations. Significant deficiencies or material weaknesses noted during our audit will also be communicated to management during this phase and included in an internal control report that will be issued at the time our audit reports are released.*

**FINAL SUBSTANTIVE TESTING**

***Staff Level Involved: Staff, Senior, Manager,  
Engagement Reviewer  
Hours to Be Assigned: 140***

*The extent of substantive testing is dependent upon the results of our internal control assessment and testing. This testing includes tests of balances and transactions, confirmations, etc., and certain testing will be performed prior to year-end to make sure we meet your delivery expectations. We'll perform final substantive work on our audit of the financial statements. We'll also perform post-balance sheet review procedures; substantive analysis of commitments, contingencies, and legal matters; and review of the management discussion and analysis, and footnote disclosures. The level of involvement expected from the Commission's team, once PBC documents have been provided, would primarily consist of meetings with auditors to answer questions and provide additional information, if needed.*

*Establishing materiality. A critical factor to the audit is the determination of materiality. An auditor must form a judgment about materiality as a benchmark to evaluate and control audit risk, and also to evaluate the effect of identified financial statement misstatements. Materiality is determined after taking several factors into account, including the needs of the financial statement users, an organization's balance sheet, and its net income.*

*Judgments about materiality and the implications on net income or the balance sheet include both quantitative and qualitative aspects. For example, a misstatement might be quantitatively immaterial, but raises questions about the quality of the control environment and the propriety of other accounts or transactions. A quantitatively immaterial transaction that raises legal questions could be similarly qualitatively material because of potential material contingencies. Based on preliminary analytical review of the financial statements and our understanding of the needs of the financial statement users, we'll make a preliminary judgment about materiality for the financial statement audit. For each balance presented in your financial statements, we'll evaluate the relative levels of inherent risk and control risk, and assess the risk of misstatement resulting from error or fraud.*



***Designing our audit procedures.*** We assess inherent risk by understanding your operations, the industry you operate in, and the unique aspects of your transactions. We assess control risk by understanding your systems, the identified controls, the effectiveness of the design of the controls, and whether they've been placed in operation.

The inherent and control risk are key elements of our assessment of the risk of material misstatement for each financial statement account. We design tailored audit procedures to respond to the risk of material misstatement. These tailored audit procedures include: (1) tests of the operating effectiveness of internal controls; (2) substantive analytical procedures; and (3) substantive tests of details.

Our goal is to design the most efficient audit plan that builds on your organization's strengths, and reduces the time required by your team.

**POST-FIELDWORK AND REPORT  
DELIVERY**

**Staff Level Involved: Senior, Engagement Reviewer,  
Concurring Reviewer  
Hours to Be Assigned:30**

In addition to providing our audit opinion on the Commission's financial statements, we'll review the draft annual report and provide assistance as needed. Our goal is to minimize time spent once fieldwork has been completed, so our engagement reviewer will be on-site to review work as it's completed, and a detailed open items list will be completed daily. Depending on the timing of the draft financial statements, we'll work to perform all our reviews and provide one round of comments on the financial statements to the Commission.

#### **SAMPLING PROCEDURES TO BE USED**

We'll select a sample of transactions to test your internal controls. Our sample sizes generally range from three walk-throughs for a low level of assurance to 75 for a high level of assurance with three deviations tolerated. Our most common approach for internal control testing is moderate assurance on controls with no expected deviations, which is a sample size of 18. For substantive compliance testing, we use the same sample sizes or alternatively use stratified testing or approaches. Sampling in other areas will depend on the results of control testing, evidence gained through substantive analytical procedures, and our ability to use automated tools to audit balances and transactions. Our general audit approach is to gain as much assurance as possible from internal controls, analytical procedures, and directed testing. Our general audit process doesn't include a great degree of assurance on statistical sampling, though this will depend on the Commission's internal controls and ability to produce financial information.

## USE OF ELECTRONIC DATA PROCESSING SOFTWARE

At Moss Adams, we continually explore new ways to advance our business intelligence and technology tools. We're excited about the efficiencies and benefits this new technology will bring to the Commission. In addition, the following are some of the tools our teams are using during the audit process:



**ProSystem fx Engagement.** ProSystem fx Engagement is our trial balance and paperless audit documentation software.

This software electronically links all efforts we use in the audit process. After obtaining your data and importing or scanning it into the system, our auditors can access the full working paper files from any location with internet access—or synchronize documents ahead of time to our fully encrypted hard drives when working without internet access. We then document our audit procedures using custom templates in Microsoft Excel and Word, and Adobe Acrobat.



**Client Portal for File Transfer.** Our client portal is a secure web-based tool we use to easily transfer and temporarily store sensitive documents related to your engagement.

The portal can accommodate extremely large data files that can't be efficiently transmitted using email or other means. Because it's a private portal, it's also vastly more secure. The portal stores data files on Moss Adams servers located at our off-site commercial data center.

### ***Leveraging Progressive Technology***

In addition, the following are some of the most leading-edge tools our teams are using to increase efficiency, learning, and value we deliver to clients during the audit process:



**Kira.** Kira is a machine learning tool that allows us to be smarter and more efficient in reviewing and analyzing documents for accuracy.

Kira allows us to review entire populations of documents—including purchase and sale, software licensing and lease agreements, loan reviews—to get a higher level of assurance without sampling. This has many potential applications in the context of your service. For example, it may take a large chunk of time for a team of auditors to review a selection of software licensing agreements, but Kira can do the work for them in two to four hours.



**Inflo.** Is our new assurance platform.

This tool uses automation and data linkages to guide engagement management, with advanced visuals and analytics.



**Robotic Process Automation.** RPA is a cutting-edge form of business process automation technology.

RPA helps automate redundant processes such as data mining and entry, freeing up our practitioners to focus on analyzing and interpreting information that will provide our clients with valuable insights. For example, we could use RPA to teach a computer to input information from a website into a spreadsheet for further analysis—ultimately leading to more advanced analytics.



***Data Visualization.*** Not necessarily a new technology, but leveraging it within our assurance practice has proven to further increase our effectiveness in delivering service to our clients. We've introduced technologies such as Tableau and Microsoft PowerBI within our engagement processes, resulting in advanced visualization of client data, which we utilize during our engagements and share with our clients increasing insight into important operational data. We've successfully used this technology in testing specific categories of revenues and expenses at our utility clients.

#### ANALYTICAL PROCEDURES TO BE USED

*Analytical procedures are generally performed throughout the audit engagement, and result in substantial discussion with management. Initially, we use common-size financial statements and trend and ratio analyses, among other techniques, to help develop our audit plan and programs. We compare current- and prior-year results, actual and budgetary information, and against industry benchmarks. Nonfinancial data and external information are incorporated in our procedures to enhance their validity, and information is disaggregated as much as possible to improve precision. During our substantive testing of balances, we typically evaluate the detail of changes to certain accounts. For example, this approach is often used with sampling in our testing of loans, long-term debt, and investment accounts. For other accounts, we frequently use predictive analytical tests. At the conclusion of the audit, the audit team analyzes the financial statements with a holistic view in light of the results of all auditing procedures performed.*

#### UNDERSTANDING THE COMMISSION'S INTERNAL CONTROL STRUCTURE

*Gaining an understanding of your information systems and internal control, including those to make sure of compliance with laws and regulations, is a critical step in the audit process. The nature and extent of the company's deployment and use of IT to process accounting information can have a significant impact on an auditor's assessment of, and reliance on, internal control. Many internal controls that were "human-based" in the past are now embedded in software application programs. At Moss Adams, we recognize the need to employ the use of dedicated IT professionals on every audit engagement to evaluate the technology environment and assess its impact on audit procedures and our reliance on internal control.*

*After our audit team has assessed and documented the technology environment and controls during interim work, our IT group will participate in the audit by providing an advisory conclusion to the audit team about the control risks and fraud risks associated with your system and provide suggestions to you for areas of improvement they notice.*

#### ***How We'll Understand and Document Your Internal Control Structure***

*We'll obtain copies of all available system and policy/procedure documentation from your finance, human resources, IT, and other personnel responsible for such documentation. This may include organizational charts, narratives, and flowcharts. We'll supplement this documentation with our own, if necessary.*

*We'll review the above-described documentation and meet with your personnel to make inquiries about, and discuss questions that arise from, our review. This review will include, in accordance with professional audit standards, evaluating the design of your controls, identifying control gaps, and evaluating whether controls have been placed in operation. We use a proprietary audit*

*planning package to assist us in documenting your internal control and our assessment of the adequacy of internal control over your various processes. As mentioned earlier in our discussion of the audit approach, the framework of this system incorporates the requirements of auditing standards related to internal control and fraud detection, including IT. Our IT professionals will perform the above steps as they relate to the IT systems and environment.*

*Copies of your documentation related to your internal control structure will be retained in our audit file. This documentation will be updated annually for any changes through discussion with you.*

#### APPROACH TO BE TAKEN IN DRAWING AUDIT SAMPLES

*We use two basic approaches to audit sampling for tests of monetary balances: statistical sampling using our data extraction software's monetary unit sampling (MUS) approach, and nonstatistical sampling. Considerable judgment is required in determining the appropriate values for the inputs used to compute the sample size. In general, our audit approach is designed to leverage internal controls, substantive analytical procedures, and electronic audit tools, to reduce the amount of sampling and the burden on the Commission's staff. The following five factors are among those considered when using MUS or nonstatistical sampling:*

- *The desired level of confidence in or assurance from the sample*
- *The tolerable misstatement in dollars or tolerable deviation rate*
- *The expected misstatement in dollars or expected deviation rate*
- *The population size in dollars or number of items*
- *The number and total dollar amount of individually significant items in the population*

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## 21. Identification of Anticipated Potential Audit Problems

*.21.1 The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems, and any special assistance that will be requested from the Commission.*

*At this time, we don't anticipate any audit problems. If problems arise, we'll communicate immediately with management and the financial oversight committee to determine the required course of action to solve the problem in a timely manner. One of our audit strategies is auditing the riskier audit areas at the beginning of the audit to identify issues as early as possible.*

*Based on previous experience with similar audits, there may be potential problems relating to accounting consistency, record availability, other accounting audit trail difficulties, as well as resource issues. The following are a few examples:*

### **Problem 1**

*Delays in obtaining prepared by client (PBC) lists, in locating source documentation, or providing adequate assistance due to personnel shortages.*

### **Solution 1**

*We train our personnel to always be polite and flexible in working with client personnel and to keep our management team apprised of any difficulties encountered that could potentially delay a project. Once we identify the need for additional assistance, we contact and work with the audit coordinator. Despite some delays, we've built flexibility into our schedule, and have the ability to add personnel to complete the audit on time.*

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### **Problem 2**

*Project personnel needs fluctuate from low to high levels with little notice because of unforeseen project delays. For example, the audit identifies a control weakness that requires additional research and documentation.*

### **Solution 2**

*We have experience where an audit area is delayed or postponed until additional support can be obtained. In these instances, we may shift work to other audit steps that were scheduled for a later date or reduce staffing levels temporarily, and then increase staffing when additional documentation is provided. To make sure we provide quality work for each major audit area, we'll assign a core management team (managers, seniors, and staff, as appropriate) to supervise, train, and provide timely review.*

*We understand problems may arise or project needs may change. We believe our audit approach, hands-on management team, internal quality control review procedures, and budget and milestone monitoring procedures allow us to properly plan and manage resources throughout each engagement to make sure the most efficient means of contract execution are applied.*

**Problem 3**

*Segregation of duties challenges.*

**Solution 3**

*We have a significant amount of experience with small accounting departments and potential segregation of duties issues. We understand that not all controls can be effectively segregated in a small organization and focus on key controls that are necessary to be segregated, which is primarily cash inflows and outflows. We'll provide business recommendations to management if we determine there are key controls that should be segregated and have not been and a compensating control does not exist.*

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**Problem 4**

*Implementation of new standards.*

**Solution 4**

*As new standards are issued, we typically summarize their purpose and implementation timing in communications that go out throughout the year (i.e., published articles or webinars). Many of our clients prefer us to present an accounting update to those charged with governance during either entrance or exit communications, or both. Prior to any presentation to those charged with governance, we take an in-depth look with management to discuss each new standard's potential impact and help them strategize on best timing for implementation.*

*We'll be there to provide insight on new accounting requirements as they emerge as well as implementation suggestions and actively follow up on any further developments. It's our priority to keep you informed about changes in the financial landscape and our knowledgeable professionals have written several guides to help our clients implement these historic changes.*

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## 22. Report Format

*.22.1 The proposal should include sample formats for required reports.*

**Below are the links to three sample reports:**

**New Braunfels Utilities 2024 ACFR:**

<https://www.nbutexas.com/wp-content/uploads/2025/01/Master-NBU-2024-Final-For-Print.pdf>

**Tualatin Valley Water District 2024 ACFR:**

<https://www.tvwd.org/media/12791>

**Public Utility District No. 1 of Benton County 2023 ACFR:**

[https://www.bentonpud.org/getmedia/07e57857-4d0c-4e6e-9d01-7db2fe77fe68/AnnualReportBentonPUD2023-WEB-\(1\).pdf](https://www.bentonpud.org/getmedia/07e57857-4d0c-4e6e-9d01-7db2fe77fe68/AnnualReportBentonPUD2023-WEB-(1).pdf)

*.23.1 The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the Commission. In addition, clerical support will be made available to the auditor for the preparation of routine letters and memoranda.*

**We understand the finance department staff and responsible management personnel will be available during the audit to assist us by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the Commission. In addition, clerical support will be made available for the preparation of routine letters and memoranda.**

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## 24. Work Area, Telephones, Photocopying, and Fax Machines

*.24.1 The Commission will provide the auditor with reasonable workspace, desks, and chairs. The auditor will also be provided with access to telephone lines, computer systems, photocopying facilities, and fax machines.*

***The Commission will provide Moss Adams with reasonable workspace, desks, and chairs. We'll also be provided with access to telephone lines, computer systems, photocopying facilities, and fax machines.***



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## 25. Report Preparation

*.25.1 Report preparation, editing, and printing of one (1) final audit report shall be the responsibility of the auditor with Commission staff completing narrative and portions of the required supplementary information as agreed upon.*

**Report preparation, editing, and printing of one final audit report will our responsibility with Commission staff completing narrative and portions of the required supplementary information as agreed upon.**

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## 26. Rates for Additional Professional Services

*.26.1 The Commission anticipates requesting the auditor to render additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement; such additional work shall be performed as agreed upon and set forth a written authorization between Commission and the firm. Any such additional work agreed to between Commission and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed cost proposal.*

***Fees for other services not listed in the fee table would generally be at our standard billing rates, subject to your approval prior to commencing the work. If any additional advice or service requires a significant time commitment, there will be an associated fee, which we'd discuss and agree with you before commencing additional work. Our fees are included in a separate cost proposal.***

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## 27. Additional Requirements

*.27.1 The auditor must complete the audit of books and records as described in the RFP, including review of Annual Comprehensive Financial Report in connection with the GFOA certificate checklist and assistance in responding to the GFOA suggestions for improvement.*

***We'll complete the audit of books and records as described in the RFP, including review of the ACFR in connection with the GFOA certificate checklist and assistance in responding to the GFOA suggestions for improvement.***

*.27.2 The auditor must assist with the required supplemental information included in the final section of the ACFR.*

***We'll assist with the required supplemental information included in the final section of the ACFR.***

*.27.3 The auditor must adhere to the deadlines given by the Nevada State Controller. Final numbers and audit opinion by the middle of November each year.*

***We'll adhere to the deadlines given by the Nevada State Controller—final numbers and audit opinion by the middle of November each year.***

*.27.4 Issuance of a “consent and citation of expertise” as the auditor and any necessary “comfort letters,” the Commission may need in preparation of one or more official statements in connection with the sale of debt securities.*

***Moss Adams understands we may have to Issue a “consent and citation of expertise” and any necessary “comfort letters,” the Commission may need in preparation of one or more official statements in connection with the sale of debt securities.***

*.27.5 The auditor must evaluate the internal controls of the Commission in compliance with Generally Accepted Government Auditing Standards (GAGAS) and assist the Commission with the revision of its internal control manual which identifies the internal controls procedures of the Commission.*

***Moss Adams will evaluate the internal controls of the Commission in compliance with Generally Accepted Government Auditing Standards (GAGAS) and assist the Commission with the revision of its internal control manual which identifies the internal controls procedures of the Commission.***

## 28. Peer Reviews

*28.1 Vendors must submit their most recent peer review with their submittal.*

### **Peer Review Report**



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

To the Partners of Moss Adams LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Moss Adams LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

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

#### **Firm's Responsibility**

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

#### **Peer Reviewer's Responsibility**

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

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1<sup>®</sup> and SOC 2<sup>®</sup> engagements).

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

#### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Moss Adams LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Moss Adams LLP has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Atlanta, Georgia  
October 10, 2023

**Peer Review Report 2023 (Cont.)**



National Peer  
Review Committee

October 19, 2023

Jeffrey Brown  
Moss Adams LLP  
999 3rd Ave Ste 2800  
Seattle, WA 98104-4057

Dear Jeffrey Brown:

It is my pleasure to notify you that on October 19, 2023, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is October 31, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Michael Wagner".

Michael Wagner  
Chair, National PRC

+1.919.402.4502

cc: John Klisch, Erica Forhan

Firm Number: 900010050024

Review Number: 602495

# Section F: Proposed Staff --- Resumes



**Keith Simovic Resume**

Name of Company Submitting Proposal:		Moss Adams LLP	
<i>Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff</i>			
Contractor Staff:	X	Subcontractor Staff:	
<i>The following information requested pertains to the individual being proposes for this project.</i>			
Name:	Keith Simovic	Key Personnel: (Yes or No)	Yes
Individual's Title:	Partner		
Years in Classification:	3	Years with Firm:	17
<b>BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE</b>			
<i>Information shall include a summary of the proposed individual's professional experience.</i>			
<p>Keith has practiced public accounting since 2007 and provides assurance services to clients in the local government and utility industries. He has significant experience in advanced accounting topics including capital project cost accounting, pension accounting, and regulatory deferral accounting. He also has a strong track record of evaluating internal controls and providing insightful recommendations to help his clients improve, grow, and thrive.</p> <p>Keith is a regular presenter for the Oregon Government Finance Officers Association, Oregon Society of Certified Public Accountants, American Public Power Association, Western Energy Institute, and Northwest Public Power Association on subjects including internal controls, fraud, and budgeting.</p>			
<b>RELEVANT EXPERIENCE</b>			
<i>Information required shall include timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.</i>			
<p>Keith serves numerous utilities including Southern California Public Power Authority, Turlock Irrigation District, Imperial Irrigation District, New Braunfels Utilities, Clean Water Services, Tualatin Valley Water District, Tillamook People's Utility District, and Oak Lodge Water Services District.</p>			
<b>EDUCATION</b>			
<i>Information required shall include institution name, city, state, degree and/or achievement and date completed/received.</i>			

Oregon State University, Corvallis, Oregon, BS, accounting, 2007

**CERTIFICATIONS**

*Information required shall include type of certification and date completed/received.*

Certified Public Accountant, Oregon, License Number 12499, September 1, 2009

**REFERENCES**

A minimum of three (3) references are required.

**Reference #1:**

Name: *Marty Holm (Tillamook People's Utility District)*

Title: *Finance Manager*

Phone Number: *(503) 815-8614*

Email Address: *mholm@tpud.org*

**Reference #2:**

Name: *Kent Zirker (Public Utility District No. 1 of Benton County)*

Title: *Manager of Accounting*

Phone Number: *(509) 582-1279*

Email Address: *zirkerk@bentonpud.org*

**Reference #3:**

Name: *Mike Salmon (Truckee Donner Public Utility District)*

Title: *Chief Financial Officer*

Phone Number: *(530) 582-3959*

Email Address: *michaelsalmon@tdpud.org*



**Julie Desmone Resume**

Name of Company Submitting Proposal:		Moss Adams LLP	
<i>Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff</i>			
Contractor Staff:	X	Subcontractor Staff:	
<i>The following information requested pertains to the individual being proposes for this project.</i>			
Name:	Julie Desimone	Key Personnel: (Yes or No)	Yes
Individual's Title:	Partner, Industry Group Leader for Energy, and National Practice Leader, Power, Utilities & Renewable Energy		
Years in Classification:	15	Years with Firm:	26
<b>BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE</b>			
<i>Information shall include a summary of the proposed individual's professional experience.</i>			
With over 20 years of experience in auditing, accounting, and consulting, Julie is a seasoned expert dedicated to the energy, utility, and renewable energy sectors. Her unique blend of skills encompasses industry analysis, advanced utility accounting, contracting, internal control evaluation, litigation support, and relationship management, making her an invaluable asset to her clients.			
<b>RELEVANT EXPERIENCE</b>			
<i>Information required shall include timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.</i>			
Julie has been performing audit services in the energy and utilities industry for the past 26 years, and specifically as a partner for the past 15 years			
<b>EDUCATION</b>			
<i>Information required shall include institution name, city, state, degree and/or achievement and date completed/received.</i>			
Washington State University, Pullman WA, BS, accounting			

**CERTIFICATIONS**

*Information required shall include type of certification and date completed/received.*

Certified Public Accountant, Oregon, License Number 11192, October 3, 2005  
Certified Public Accountant, Alaska, License Number CPA12208, August 10, 2008  
Certified Public Accountant, Washington, License Number 23395, February 25, 2002  
Oregon Municipal Auditor, License Number 1436

**REFERENCES**

A minimum of three (3) references are required.

**Reference #1:**

Name:	<i>Marty Holm (Tillamook People's Utility District)</i>
Title:	<i>Finance Manager</i>
Phone Number:	<i>(503) 815-8614</i>
Email Address:	<i>mholm@tpud.org</i>

**Reference #2:**

Name:	<i>Kent Zirker (Public Utility District No. 1 of Benton County)</i>
Title:	<i>Manager of Accounting</i>
Phone Number:	<i>(509) 582-1279</i>
Email Address:	<i>zirkerk@bentonpud.org</i>

**Reference #3:**

Name:	<i>Mike Salmon (Truckee Donner Public Utility District)</i>
Title:	<i>Chief Financial Officer</i>
Phone Number:	<i>(530) 582-3959</i>
Email Address:	<i>michaelsalmon@tdpud.org</i>

**Laurel Braschayko Resume**

Name of Company Submitting Proposal:		Moss Adams LLP	
<i>Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff</i>			
Contractor Staff:	X	Subcontractor Staff:	
<i>The following information requested pertains to the individual being proposes for this project.</i>			
Name:	Laurel Braschayko	Key Personnel: (Yes or No)	Yes
Individual's Title:	Assurance Senior Manager		
Years in Classification:	3	Years with Firm:	10
<b>BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE</b>			
<i>Information shall include a summary of the proposed individual's professional experience.</i>			
<p>Laurel has practiced public accounting since 2015 and provides assurance services to clients in the power &amp; utility industry. Her experience includes governmental pension accounting, other post-employment benefit accounting, capital asset project cost accounting, regulatory accounting, and internal control evaluation.</p> <p>Laurel also focuses a large portion of her time serving large, complex publicly traded companies subject to the Public Company Accounting Oversight Board (PCAOB), Securities and Exchange Commission (SEC), and Sarbanes Oxley Act (SOX).</p>			
<b>RELEVANT EXPERIENCE</b>			
<i>Information required shall include timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.</i>			
<p>Laurel serves numerous utilities including Southern California Public Power Authority, Turlock Irrigation District, Imperial Irrigation District, New Braunfels Utilities, Clean Water Services, Tualatin Valley Water District, Tillamook People's Utility District, and Oak Lodge Water Services District.</p>			
<b>EDUCATION</b>			
<i>Information required shall include institution name, city, state, degree and/or achievement and date completed/received.</i>			

University of Idaho, Moscow, Idaho, BS, accounting and finance, 2015

#### CERTIFICATIONS

*Information required shall include type of certification and date completed/received.*

Certified Public Accountant, Oregon, License Number 15164, January 18, 2018

#### REFERENCES

A minimum of three (3) references are required.

##### Reference #1:

Name: *Marty Holm (Tillamook People's Utility District)*

Title: *Finance Manager*

Phone Number: *(503) 815-8614*

Email Address: *mholm@tpud.org*

##### Reference #2:

Name: *Kent Zirker (Public Utility District No. 1 of Benton County)*

Title: *Manager of Accounting*

Phone Number: *(509) 582-1279*

Email Address: *zirkerk@bentonpud.org*

##### Reference #3:

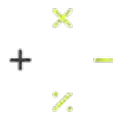
Name: *Mike Salmon (Truckee Donner Public Utility District)*

Title: *Chief Financial Officer*

Phone Number: *(530) 582-3959*

Email Address: *michaelsalmon@tdpud.org*

# Section G: Other --- Informational Material



**Andrew Weart**  
**Senior Energy Accountant**

**State of Nevada, Purchasing Division**  
**515 E. Musser Street**  
**Suite 300**  
**Carson City, NV 89701**

**Dear Andrew and the Purchasing Division:**

**We value the relationship we've built with you over the past several years and we're pleased for the opportunity to present our proposal to the Colorado River Commission (Commission) for professional auditing services in response to your request for proposal (RFP) No. 69CRC-S3110. As you know, our firm is highly qualified and has vast experience serving the Commission and other utility agencies similar to you. Our firm and proposed audit team are properly licensed to perform such audits in Nevada, and we're committed to continue to perform all of the outlined work within the time periods established by the Commission. We believe the following identifies us as still the best choice to serve the Commission:**

- Experience with utilities. With over 300 utility and government clients firmwide and experience with the Commission, we already understand the complexities of your organization. We understand the challenges organizations like the Commission face. Our dedicated focus and involvement in the utility industry means we understand the issues unique to the Commission.**
- National expertise. We'll continue to provide a blended team of experienced professionals to serve the Commission. The team structure will give you the most value for fees and the support of our best resources, experienced in working with clients like you. It also means you'll receive an additional layer of expertise and guidance from our firm's foremost national leaders. Together, our team members represent considerable knowledge and look forward to sharing actionable and meaningful insight with Commission leadership.**
- Specialized service offerings. Moss Adams provides a full range of assurance, tax, consulting, and wealth management services to a significant number of clients similar to the Commission, and we'll continue to leverage all aspects of this experience to add value to your organization.**
- Solid relationships. The Commission deserves a team dedicated to working closely with the management as a trusted resource—a team that's more than a once-a-year service provider. That's why during the audit and throughout the year, we'll solicit and encourage communication to facilitate a smooth process, and keep management apprised of new accounting pronouncements and industry-related challenges and opportunities.**
- National recognition. Moss Adams is a nationally recognized firm and one of the 15 largest accounting and consulting firms in the United States. We serve a significant number of utilities, which gives us a presence in the capital and bond markets.**

**As we've demonstrated, Moss Adams offers an exceptional combination of experience and resources to not only meet your needs, but also add value to the Commission at a competitive price.**

*We commit to keeping the Commission a long-term and extremely satisfied client of Moss Adams. Our personal promise to you is to be sure you continue to receive the best service Moss Adams is capable of providing.*

*Sincerely,*

A handwritten signature in black ink that reads "Keith Simovic". The signature is written in a cursive, flowing style.

**Keith Simovic, CPA**

**Partner**

**(503) 478-2284**

**[keith.simovic@mossadams.com](mailto:keith.simovic@mossadams.com)**

*Assurance, tax, and consulting offered through Moss Adams LLP. ISO/IEC 27001 services offered through Moss Adams Certifications LLC. Investment advisory services offered through Moss Adams Wealth Advisors LLC.*

# Section II: Cost Proposal

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**Cost Proposal – 69CRC-S3110  
Professional Auditing Services**

**Vendor Name: Moss Adams LLP**

<b>Staff Cost</b>	<b>Base Rate</b>	<b>Direct Labor</b>
A. Partner	\$630	\$13,000
B. Specialist	\$	\$
C. Supervisory Level (Engagement Reviewer / Senior Manager)	\$470	\$12,000
D. Staff	\$220	\$24,000
E. Other – please provide job classification Manager		
Senior	\$270	\$30,000

## Fee Details

<b>Subject</b>	<b>The Details</b>
<b>Client Acceptance Procedures</b>	<i>The scope of work and fee quotes are subject to our client acceptance process, which: 1) verifies that all parties understand the specific services we're being asked to perform; 2) ensures contract terms are acceptable to both parties and in agreement with professional standards; and 3) confirms we've staffed the engagement with individuals qualified with the necessary experience to fulfill our commitments to our prospective client. We'll also need to complete our inquiries of your former auditor as required by our professional audit standards.</i>
<b>Progress Billing</b>	<i>Progress billings are based on hours and expenses completed at the time of billing. Bills are due upon receipt. We reserve the right to charge interest on accounts over 30 days past due.</i>
<b>Expenses</b>	<i>Our engagement letter will provide an estimate of the expenses for the services to be provided. Direct travel expenses will be billed monthly as incurred. Travel time is billed at one-half our standard rates. We anticipate that our travel costs will not exceed \$12,000 for the audit and related expenses.</i>
<b>Cost Overruns</b>	<i>During the course of the audit, we'll measure our progress against our planned budget. If situations arise that are significantly different than our expectations, we'll bring them to your attention immediately and discuss various options before we proceed. We'll meet weekly during the course of fieldwork with the appropriate parties to ensure there are open lines of communication between our organizations.</i>
<b>Future New Audit, Review, and Accounting Standards</b>	<i>Our fee estimate discussed herein is based on accounting and professional standards that exist and are applicable as of the date of this proposal. To the extent that future rulemaking activities require modification to our audit approach, procedures, scope of work, etc., we'll advise you of such changes and the impact on our fee proposal. If we're unable to agree on the additional fees, if any, that may be required to implement any new accounting, auditing, and review standards that are required to be adopted and applied as part of our engagement, we reserve the right to withdraw from the engagement, regardless of the stage of completion.</i>
<b>Routine Phone Calls and Emails</b>	<i>Our policy is to not charge for short telephone calls seeking miscellaneous advice unless those consultations require significant additional work or research. If a matter requires further follow-up, we'll discuss a fee estimate with you before incurring significant time.</i>
<b>Minor Research and Consultation</b>	<i>If we're requested to provide minor research or consultation service, we'll estimate the number of hours necessary to provide the requested services. We'll then provide a fee quote for your approval before commencing any work. Our fees for these services are generally at our standard billing rates.</i>

<i>Subject</i>	<i>The Details</i>
<i>Audit Preparation</i>	<i>Our proposed fees are based on the presumption that your books and records will be ready for audit and minimal audit adjustments will be required. If accounting assistance is required to reconcile accounts, we'll discuss the issues with you, and additional fees will be billed separately, at our standard rates. Additionally, our fee quote assumes that we won't identify any audit findings, including significant deficiencies or material weaknesses. If potential audit findings are identified, costs for investigating and reporting them will be in addition to our audit fees.</i>

Attachment H  
Vendor Information Response

## VENDOR INFORMATION RESPONSE

*Vendors shall complete and return this form in their proposal.*

*If the proposal includes subcontractors, form must be completed for each subcontractor as well.*

### 1. VENDOR CONTACT INFORMATION

#### 1.1 COMPANY NAME AND CONTACT INFORMATION:

The information provided in the table below shall be used for development of the contract, if awarded.

Requested Information	Response
Company Name:	
Company Street Address:	
City, State, Zip Code:	
Telephone Number, including area code:	
Toll Free Number, including area code:	
Email Address:	

#### 1.2 CONTACT PERSON FOR QUESTIONS/CONTRACT NEGOTIATIONS

Requested Information	Response
Name:	
Title:	
Address:	
City, State, Zip Code:	
Email Address:	
Telephone Number, including area code:	
Toll Free Number, including area code:	

VENDOR INFORMATION RESPONSE

**2. VENDOR INFORMATION**

2.1 Vendors shall provide an overall company profile in the following table:

Question	Response
Company Name:	
Ownership (sole proprietor, partnership, etc.):	
State of Incorporation:	
Date of Incorporation:	
# of years in business:	
List of top officers:	
Location of company headquarters, to include City and State:	
Location(s) of the office that shall provide the services described in this RFP:	
Number of employees locally with the expertise to support the requirements identified in this RFP:	
Number of employees nationally with the expertise to support the requirements in this RFP:	
Location(s) from which employees shall be assigned for this project:	

**2.2 VENDOR LICENSING**

2.2.1 **Please be advised:** Pursuant to NRS 80.010, a corporation organized pursuant to the laws of another state shall register with the State of Nevada, Secretary of State’s Office as a foreign corporation before a contract can be executed between the State of Nevada and the awarded vendor, unless specifically exempted by NRS 80.015.

2.2.2 The selected vendor, prior to doing business in the State of Nevada, shall be appropriately licensed by the State of Nevada, Secretary of State’s Office pursuant to NRS 76. Information regarding the Nevada Business License can be located at <http://nvsos.gov>.

Question	Response			
Nevada Business License Number:				
Legal Entity Name:				
Is the Legal Entity Name the same name as vendor is Doing Business As (DBA)?	Yes		No	
If the answer is ‘No’, provide explanation below:				

VENDOR INFORMATION RESPONSE

2.3 STATE OF NEVADA EXPERIENCE

Question	Response			
Has the vendor ever been engaged under contract by any State of Nevada agency?	Yes		No	

2.3.1 If 'Yes', complete the following table for each State agency for whom the work was performed.

2.3.2 Table can be duplicated for each contract being identified.

Question	Response
State Agency Name:	
State Agency Contact Name:	
Dates Services Were Performed:	
Type of Duties Performed:	
Total Dollar Value of the Contract:	

2.4 CURRENT OR FORMER EMPLOYEE

Question	Response			
Are you now or have you been within the last two (2) years an employee of the State of Nevada, or any of its agencies, departments, or divisions?	Yes		No	
If 'Yes', please explain when the employee is planning to render services; i.e., while on annual leave, compensatory time, or on their own time?				

2.4.1 If you employ (a) any person who is a current employee of an agency of the State of Nevada, or (b) any person who has been an employee of an agency of the State of Nevada within the past two (2) years, and if such person shall be performing or producing the services which you shall be contracted to provide under this contract, you shall disclose the identity of each such person in your response to this RFP, and specify the services that each person shall be expected to perform.

2.5 PRIOR OR ONGOING CONTRACTUAL ISSUES

2.5.1 Disclosure of any significant prior or ongoing contract failures, contract breaches, civil or criminal litigation in which the vendor has been alleged to be liable or held liable in a matter involving a contract with the State of Nevada or any other governmental entity.

2.5.2 Any pending claim or litigation occurring within the past six (6) years which may adversely affect the vendor's ability to perform or fulfill its obligations if a contract is awarded as a result of this RFP shall also be disclosed.

Question	Response			
Does any of the above apply to your company?	Yes		No	

2.5.3 If 'Yes', please provide the information in the table below.

2.5.4 Table can be duplicated for each issue being identified.

VENDOR INFORMATION RESPONSE

Question	Response	
Date of alleged contract failure or breach:		
Parties involved:		
Description of the contract failure, contract breach, or litigation, including the products or services involved:		
Amount in controversy:		
Resolution or current status of the dispute:		
If the matter has resulted in a court case:	<b>Court</b>	<b>Case Number</b>
Status of the litigation:		

**3. PAYMENT AUTHORIZATION FOR USE OF PROCUREMENT CARD**

Using agencies may desire to use a Procurement Card as a method of payment to vendors.

PAYMENT AUTHORIZATION FOR USE OF PROCUREMENT CARD				
Question	Response			
Please indicate if you will accept this method of payment?	Yes		No	

**4. NAME OF INDIVIDUAL AUTHORIZED TO BIND THE ORGANIZATION**

Requested Information	Response
Name:	
Title:	

**4.1 SIGNATURE OF INDIVIDUAL AUTHORIZED TO BIND THE VENDOR**

Individual shall be legally authorized to bind the vendor per NRS 333.337	
Signature:	
Date:	



ATTACHMENT H No. 5  
VENDOR CERTIFICATIONS

Vendor agrees and shall comply with the following:

1. Any and all prices that may be charged under the terms of the contract do not and shall not violate any existing federal, State or municipal laws or regulations concerning discrimination and/or price fixing. The vendor agrees to indemnify, exonerate and hold the State harmless from liability for any such violation now and throughout the term of the contract.
2. All proposed capabilities can be demonstrated by the vendor.
3. The price(s) and amount of this proposal have been arrived at independently and without consultation, communication, agreement or disclosure with or to any other contractor, vendor or potential vendor.
4. All proposal terms, including prices, shall remain in effect for a minimum of 180 days after the proposal due date. In the case of the awarded vendor, all proposal terms, including prices, shall remain in effect throughout the contract negotiation process.
5. No attempt has been made at any time to induce any firm or person to refrain from proposing or to submit a proposal higher than this proposal, or to submit any intentionally high or noncompetitive proposal. All proposals shall be made in good faith and without collusion.
6. All conditions and provisions of this RFP are deemed to be accepted by the vendor and incorporated by reference in the proposal, except such conditions and provisions that the vendor expressly excludes in the proposal. Any exclusion shall be in writing and included in the proposal at the time of submission.
7. Each vendor shall disclose any existing or potential conflict of interest relative to the performance of the contractual services resulting from this RFP. Any such relationship that might be perceived or represented as a conflict shall be disclosed. By submitting a proposal in response to this RFP, vendors affirm that they have not given, nor intend to give at any time hereafter, any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant or any employee or representative of same, in connection with this procurement. Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest shall automatically result in the disqualification of a vendor's proposal. An award shall not be made where a conflict of interest exists. The State shall determine whether a conflict of interest exists and whether it may reflect negatively on the State's selection of a vendor. The State reserves the right to disqualify any vendor on the grounds of actual or apparent conflict of interest.
8. All employees assigned to the project are authorized to work in this country.
9. The company has a written equal opportunity policy that does not discriminate in employment practices with regard to race, color, national origin, physical condition, creed, religion, age, sex, marital status, sexual orientation, developmental disability or disability of another nature.
10. The company has a written policy regarding compliance for maintaining a drug-free workplace.
11. Vendor understands and acknowledges that the representations within their proposal are material and important and shall be relied on by the State in evaluation of the proposal. Any vendor misrepresentations shall be treated as fraudulent concealment from the State of the true facts relating to the proposal.
12. Vendor shall certify that any and all subcontractors comply with Sections 7, 8, 9, and 10, above.

The proposal shall be signed by the individual(s) legally authorized to bind the vendor per NRS 333.337.

Company Name:	
Print Name:	
Signature:	
Date:	

CONFIDENTIALITY AND CERTIFICATION OF INDEMNIFICATION

Submitted proposals, which are marked confidential in their entirety, or those in which a significant portion of the submitted proposal is marked confidential shall not be accepted by the State of Nevada. Pursuant to NRS 333.333, only proprietary information may be labeled a trade secret as defined in NRS 600A.030(5). All proposals are confidential until the contract is awarded; at which time, both successful and unsuccessful vendor proposals become public information.

In accordance with the submittal instructions of this RFP, vendors are requested to submit confidential information in separate files flagged as confidential in NevadaEPro.

The State shall not be responsible for any information contained within the proposal. If vendors do not comply with the labeling requirements, proposals shall be released as submitted. In the event a governing board acts as the final authority, there may be public discussion regarding the submitted proposals that shall be in an open meeting format, the proposals shall remain confidential.

By signing below, I understand it is my responsibility as the vendor to act in protection of the labeled information and agree to defend and indemnify the State of Nevada for honoring such designation. I duly realize failure to so act shall constitute a complete waiver, and all submitted information shall become public information; additionally, failure to label any information that is released by the State shall constitute a complete waiver of any and all claims for damages caused by the release of the information.

If this proposal contains Confidential Information, Trade Secrets and/or Proprietary information. Please initial the appropriate response in the boxes below and provide the justification for confidential status. Attached additional pages if necessary.

Proprietary Information		Yes	No
Justification for Confidential Status:			
Company Name:			
Signature:			
Print Name:			
Date:			

## CERTIFICATION REGARDING LOBBYING

## Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all sub awards at all tiers (including subcontracts, sub grants, and contracts under grants, loans, and cooperative agreements) and that all sub recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name:	
Project Title:	
Print Name of Official Authorized to Sign Application:	
Signature of Official Authorized to Sign Application:	
Date:	

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM E  
FOR MEETING OF APRIL 8, 2025**

**SUBJECT:** *For Possible Action:* Approve Contract No. CRCGV-08 between successful bidder, Peak Substation Services, LLC., and the Colorado River Commission of Nevada, based on Bid Solicitation No. 69CRC-S3170, for two 230 kV circuit breakers for Southern Nevada Water Authority's Garnet Valley Water System Project in the amount of \$675,000 and authorize a change order contingency amount not to exceed \$67,500.

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:** Staff recommend the Commission approve the contract and authorize the Executive Director to sign the contract on behalf of the Commission.

**FISCAL IMPACT:**

Approval of the contract allows for the purchase of circuit breakers at a cost not to exceed \$742,500.

**STAFF COMMENTS AND BACKGROUND:**

**A. Background on Operations**

Pursuant to NRS 538.161, the Colorado River Commission of Nevada (Commission) may execute contracts for the planning and development of any facilities for the generation or transmission of electricity for the greatest possible benefit to the state. Additionally, the Commission has a Facilities Development Agreement with the Southern Nevada Water Authority (SNWA) for the purpose of "creating a cooperative relationship to jointly develop, operate, maintain, use and replace a Power System" for SNWA and its members. SNWA has requested the Commission to assist in the design and procurement of the electrical infrastructure for the Garnet Valley Water System project.

**B. Background of Bid/Procurement**

On February 13, 2025, bid solicitation 69CRC-S3170 was posted in NVE-Pro. Bid solicitations were sent to 29 vendors registered with NVE-Pro. The deadline for bid proposals closed at 2:00 p.m. on March 14, 2025. One quote was received through NVE-Pro. The evaluation team reviewed the bid and selected the offer from Peak Substation Services, LLC.

This Contract is to design, manufacture, assemble, test, ship, and provide all other ancillary services relating to the procurement of two 230 kV circuit breakers as specified in the contract. The Equipment will be purchased by the Commission pursuant to NRS 538.161 (2) and the Commission's established Procedures for Purchasing Electrical Materials for the Power Delivery Project.

**C. Staff's Recommendation**

Staff recommend the Commission approve the contract with Peak Substation Services, LLC., and authorize the Executive Director to sign it on behalf of the Commission.



**Colorado River Commission of Nevada  
100 N. City Parkway, Suite 1100  
Las Vegas, Nevada 89106**

---

# **Garnet Valley Water System - 2920 Substation**

**Contract No. CRCGV-08  
230kV POWER CIRCUIT BREAKERS**

**Bid Documents and Specifications**

---

For Award  
April 8, 2025

**GARNET VALLEY WATER SYSTEM - 2920 SUBSTATION**

**Contract No. CRCGV-08  
230kV POWER CIRCUIT BREAKERS**

**Bid Documents and Specifications**

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## **SECTION 100 REQUEST FOR BIDS**

### **1. Notice.**

The Colorado River Commission of Nevada (CRCNV) hereby requests that you submit a bid to supply all or a portion of the material described in the following documents, under the terms of the Contract included herein.

Vendors shall submit their proposals by using Create Quote through the State electronic procurement website, <https://NevadaEPro.com>, in accordance with the instructions provided on the NevadaEPro website.

Refer to Instructions for Vendors Responding to a Bid in the Important Links section on the front page of NevadaEPro for instructions on how to submit a Quote using NevadaEPro

The Material shall be purchased by the CRCNV pursuant to NRS 538.161(2) and its established procedures for Purchasing Electrical Materials for the Power Delivery Project. The contract shall be awarded and administered in accordance with the laws of the State of Nevada.

All Bids must be in accordance with this Request for Bids, the Bid Form and the Agreement published herein, and the documents referenced or included herein. Complete sets of Bid Documents shall be used in preparing Bids; CRCNV assumes no responsibility for error or misinterpretations resulting from the use of incomplete sets of Bid Documents.

Additional copies of documents may be requested by electronic mail to [crcadmins@crc.nv.gov](mailto:crcadmins@crc.nv.gov).

At said place and time, and promptly thereafter, all bids that have been duly received will be opened and read aloud. The award of the Contract will be made at a later publicly-noticed meeting of the CRCNV.

### **2. Equipment.**

The Equipment to be purchased under the Contract is generally described as follows:

Two (2) 230 kV Power Circuit Breakers to be used for power transformer protection. All power circuit breakers with same ratings provided under this specification shall be of identical construction including all ratings, components, wiring, physical size, etc. Technical Specifications are included as a part of this Contract. Items referred to as "Division 1" or "Div 1" documents within the Technical Specifications shall be defined as Sections 100-1100 of this Contract.

**3. Questions Regarding Request for Bid.**

Questions concerning this Request for Bid should use the Bid Q&A feature in NevadaEPro, <https://NevadaEPro.com>.

**4. Pricing and Security.**

Bids will be received on a unit price basis as described in the Bid Form. Bid Security will not be required. The selected Bidder(s) is required to post a performance bond in an amount equal to the Contract Price.

**5. Multiple Awards.**

CRCNV may award this contract in part to multiple Bidders.

**6. Bid Acceptance.**

All bids remain subject to acceptance by the CRCNV for sixty (60) days.

If the CRCNV elects to accept Bidder's Bid, CRCNV shall give the Bidder notice thereof within the number of days set forth in the Bid Form.

Date: February 13, 2025

By:



---

Shae Pelkowski

Assistant Director for Engineering and  
Operations

BID RESPONSE DEADLINE:

March 14, 2025



## **SECTION 200 BID INSTRUCTIONS**

### **1. Bid Form.**

The Bid Form is found in section 300. The Bid Form must be completed in ink. The names of all persons signing must be legibly printed below their signatures.

All blanks in the Bid Form must be filled. If a Bidder elects not to submit a bid for a specific item listed in the Bid Form, indicate such intent with the words "No Bid" in lieu of a proposed price. The bid must contain an acknowledgment of receipt of all Addenda, the numbers and dates of which must be filled in on the Bid Form.

No alteration in bids, or in the printed forms therefore, by erasures, interpolations, or otherwise will be acceptable.

### **2. Bid Security.**

Bid security is not required.

### **3. Bids as Public Records.**

The CRCNV is a public agency as defined by state law. As such, it is subject to the Nevada Public Records Law (Chap. 239 of *Nevada Revised Statutes* [NRS]). All of the CRCNV's records are public records (unless otherwise declared by law to be confidential), which are subject to inspection and copying by any person. Bidders are advised that after a bid is received by the CRCNV, its contents will become a public record and nothing contained in the proposal will be deemed to be confidential.

### **4. Submission of Bids.**

Proposals shall be received via <https://NevadaEPro.com> no later than the date and time specified on the General Tab of the Bid Solicitation in NevadaEPro. Proposals that are not submitted by bid opening time and date shall not be accepted. Vendors may submit their proposal any time prior to the deadline stated in NevadaEPro. In the event that dates, and times specified in this document and dates times specified in NevadaEPro conflict, the dates and time in NevadaEPro shall take precedence.

### **5. Evaluation of Bids.**

The Equipment will be purchased by the CRCNV pursuant to NRS 538.161 (2) and the CRCNV's established Procedures for Purchasing Electrical Materials for the Power Delivery Project. The contract will be awarded and administered in accordance with the laws of the State of Nevada.

**6. Rejection of Bids.**

The CRCNV reserves the right to reject any or all bids, including without limitation the rights to reject any or all nonconforming, non-responsive, unbalanced, or conditional bids, and to reject the bid of any Bidder if the CRCNV believes that it would not be in the best interest of the CRCNV to make an award to that Bidder. The CRCNV also reserves the right to waive formalities.

**7. Signing of Contract.**

The CRCNV will issue three (3) copies of the Contract Documents to the successful Bidder. Within the number of days set forth in the Bid Form, the successful Bidder must sign all copies of the Contract, leaving the dates blank, must insert the required Bonds and power of attorney in the appropriate places, and deliver all copies to the CRCNV. The CRCNV will, thereafter, execute all copies of the Contract and return one original copy to the Contractor.

**8. Performance Bond.**

The successful Bidder will be required to furnish a Procurement Performance Bond as security for the faithful performance of the Contract, which must be at least as protective as those bonds otherwise required pursuant to NRS 339.025.

**SECTION 300  
BID FORM**

**1. Project Identification:**

Garnet Valley Water System - 2920 Substation  
Contract No. CRCGV-08  
230kV POWER CIRCUIT BREAKERS

**2. This Bid is Submitted By:**

Peak Substation Services LLC  
801 1<sup>st</sup> Avenue North  
P.O. Box 67 (35201)  
Birmingham, AL 35203

**3. This Bid is Submitted To:**

Colorado River Commission of Nevada  
100 N. City Parkway, Suite 1100  
Las Vegas, Nevada 89106

**4. Bid Terms and Conditions.**

4.1 The undersigned Bidder proposes and agrees, if this bid is accepted, to enter into a Contract with the CRCNV in the form included in section 400 of this Request for Bid and to perform and furnish all Work as specified or indicated in the Contract Documents within the specified time and for the amount indicated in the bid and in accordance with the other terms and conditions incorporated by the Contract.

4.2 Bidder accepts all of the terms and conditions of the Bid Instructions. This bid remains subject to acceptance for sixty (60) days after the day the bids are due. Bidder will sign and submit the documents required by the Contract Documents within fifteen (15) days after the date of CRCNV's Notice of Award.

4.3 In submitting this bid, Bidder represents that:

4.3.1 Bidder has examined copies of the Request for Bids and all the documents contained therein, and copies of the following Addenda (receipt of which is hereby acknowledged):

No. _____	Dated _____
No. _____	Dated _____
No. _____	Dated _____

- 4.3.2. Bidder has become familiar with and satisfied itself as to the general, local, and site conditions that may affect cost, progress, performance, and furnishing of the Equipment.
- 4.3.3 Bidder is familiar with and has satisfied itself as to all federal, state, and local laws and regulations that may affect the cost, progress, performance, and furnishing of the Equipment.
- 4.3.4 Bidder is aware of the general nature of the work to be performed by the CRCNV or others, including the off-loading or installation of Equipment for which this Bid is submitted.
- 4.3.5 Bidder has given CRCNV written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Contract Documents and the written resolution thereof by CRCNV is acceptable to Bidder. The Contract Documents are sufficient to indicate and convey understanding to Bidder of all its terms and conditions for performing and furnishing the Equipment for which this Bid is submitted.
- 4.3.6 This Bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm, or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization, or corporation. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid. Bidder has not solicited or induced any person, firm, or corporation to refrain from bidding. Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over CRCNV.

**5. Bid Price.**

Bidder will design, manufacture, assemble, test, ship and provide ancillary services relating to the Equipment in accordance with the Contract Documents and in the amounts stated for unit prices. Conditions may arise which will necessitate changes in the quantities identified herein. The prices quoted per unit must be firm and not dependent on the final quantity of items. The Bidder agrees that increases or decreases in the estimated quantities will not justify unit price revisions.

Unit prices must be stated as firm. Escalation or adjustment factors will not be accepted by the CRCNV.

Unit prices must include labor, equipment, tools, vehicles, materials, supplies, permits, markups, supervision and all related costs.

Bid Item	Specification Section	Description	Unit	Unit Price	Qty	Extended Price	Proposed Manufacturer	Delivery Weeks After N-T-P*
401	1000	230 kV Power Circuit Breakers to be used for power transformer protection. All power circuit breakers with same ratings provided under this specification shall be of identical construction including all ratings, components, wiring, physical size, etc. Service conditions as described in Specification No. 33 75 19. F.O.B. Las Vegas, NV (36.308883° - 114.989844°).	Each	30,000.00	2	620,000.00	A3B REFURBISHED	12 wks
<b>CONTRACT PRICE</b>								

\*Notice-to-Proceed.



**PRELIMINARY**

801 1st Avenue North  
P.O. BOX 67 (35201)  
B'HAM, AL 35203  
PH: 205-324-0909 / FAX 205-324-0955

**CUSTOMER:** Colorado River Commission Of Nevada  
**PROJECT NAME:** Quote 69CRC-VQ16516

PRINTED  
REVISION 1:  
REVISION 2:  
REVISION 3:  
REVISION 4:

OWNER	PSS	QTY	MANUF.	CATALOG	ITEM DESCRIPTION	VEND	UNIT	EXTENDED
MARK	MARK			NUMBER		CODE	PRICE	PRICE
		2	ABB		HIGH VOLTAGE BREAKER 242KV 2000AMP			\$310,000.00 \$620,000.00

# QUOTE

Printed: 3/14/2025



State of Nevada  
 515 E Musser St. Ste 300  
 State of Nevada  
 Carson City, NV 89701

Required	Quote ID
Promise Date: 6/5/25 12:00 AM	69CRC-VQ16569
Bid Number: 69CRC-S3170	
Department: Colorado River Commission	

V E N D O R	Peak Substation Services, LLC 801 1st. Ave. North Birmingham, AL 35203-3007
----------------------------	---

S H I P T O	State of Nevada
----------------------------	-----------------

Item	Class-Item Description	Quantity	Unit	Unit Price	Discount	Total
1	Vendors are to respond using the "Create Quote" and upload the requested CRCGV-08 documents.	2.00	EA	\$ 27,500.00	\$ 0.00	\$ 55,000.00
					TOTAL:	\$ 55,000.00

## Quote 69CRC-VQ16569 - Peak Substation Services, LLC

General Items Questions Subcontractors Terms & Conditions Attachments(3) Preference Reminders **Summary**

### Header Information

<b>Quote #:</b>	69CRC-VQ16569	<b>Bid #:</b>	69CRC-S3170	<b>Status:</b>	Submitted	
<b>Organization:</b>	Colorado River Commission					
<b>Description:</b>	CRCGV-08 230kV Circuit Breakers	<b>Delivery Days:</b>	0			
<b>Bid Flag:</b>	Yes	<b>Alternate Bid:</b>	Yes	<b>Shipping Terms:</b>	F.O.B., Destination	
<b>Ship Via Terms:</b>	Best Way	<b>Payment Term:</b>	Net 30			
<b>Promised Date</b>	06/05/2025	<b>Info Contact:</b>	Peak Substation Services, LLC Attn: Jason Harris 801 1st Ave. North Birmingham, AL 35203		<b>Quote Total</b>	\$55,000.00
<b>Comment:</b>	Breaker start up					
<b>Date Last Updated:</b>	03/11/2025 07:43:45 AM	<b>User Last Updated:</b>	Jason Harris	<b>User Created:</b>	Jason Harris	

**Print format:**

**Vendor accepts the terms & conditions with no exceptions.**

**Initial save required:** After saving, return to this section to answer additional questions.

**Federal funding:** No

**Procurement type:** Goods (commodities, supplies, materials, or equipment)

**Nevada-based business:** A Nevada-based business may apply for a five percent (5%) preference on its proposal pursuant to NRS 333.3351 to 333.3356, inclusive. To claim this preference you must answer 'Yes' to the next question, and self-certify as a Nevada-based business in your vendor registration.

**Does this preference apply to your company?:** No - this preference does not apply

**How did you hear about this opportunity?:** Agency press release, press conference, or other public notice

### Attachments

**Agency Files:**

**Agency Forms:**



**Vendor Files:** [CRCGV-08](#)  
[Quote 69CRC-VQ16516](#)  
[CRCGV-08](#)

**Vendor Forms:**

### Item Information

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**Print Sequence # 1.0 : ( 285 - 69 ) Vendors are to respond using the "Create Quote" and upload the requested CRCGV-08 documents.**

Quantity	UOM
2.0	EA

QUOTE 1.0	Unit Cost	Tax Rate	Extended Amount	No Bid	No Charge	See Quote Attachment(s)
	\$27,500.00	0.0%	\$55,000.00	No	No	No

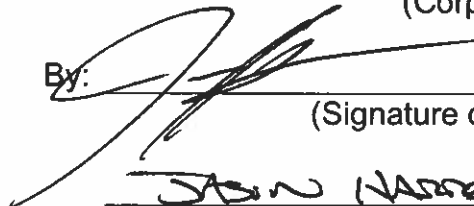
Copyright © 2025 Periscope Holdings, Inc. - All Rights Reserved.

**6. Delivery Schedule.**

Bidder agrees that the Equipment will be delivered on or before the above stated delivery dates, which dates comply with the times specified in the Contract Documents.

**SIGNATURE OF BIDDER**

By: PEAW SUBSTATION SERVICES, LLC  
(Corporation Name)

By:   
(Signature of Authorized Person)  
JOHN HARRIS SALES MANAGER  
(Printed Name and Title)

Business Address:

801 1ST AVE. NORTH  
BIRMINGHAM, AL 35203

Phone  
No.  
Email:

877-324-0909 x1  
jharris@peawsubstation.com

Fax No. \_\_\_\_\_

This Bid is Submitted On: March 11, 2025

**SECTION 320  
BID ADDENDUM**

(Bid Addenda, if any, to be included here when conformed Contract issued for signature).

**SECTION 340  
BID CLARIFICATIONS AND SUBSTITUTIONS**

(Bidder Clarifications and Substitutions proposed by the Bidder and accepted by the CRCNV, if any, to be included here when conformed Contract issued for signature).

**SECTION 400  
CONTRACT NO. CRCGV-08  
GARNET VALLEY WATER SYSTEM - 2920 SUBSTATION**

**THIS CONTRACT** is made and entered into by and between the COLORADO RIVER COMMISSION OF NEVADA, hereinafter referred to as the "CRCNV," and, hereinafter referred to as the "Contractor." The CRCNV and the Contractor are sometimes individually referred to as "Party" and collectively referred to as the "Parties."

**IN CONSIDERATION** of the mutual covenants contained herein, the Parties hereto agree as follows:

**1. Agreement to Provide Equipment**

CRCNV agrees to purchase and Contractor agrees to design, manufacture, assemble, test, ship, and provide all other ancillary services related to the delivery of the following electrical equipment and materials pursuant to the terms and conditions established in these Contract Documents:

<b>Bid Item</b>	<b>Description</b>
401	Two (2) 230 kV Power Circuit Breakers to be used for power transformer protection. All power circuit breakers with same ratings provided under this specification shall be of identical construction including all ratings, components, wiring, physical size, etc. Service conditions as described in Specification No. 33 75 19. F.O.B. Las Vegas, NV (36.308883°, -114.989844°).

**2. Definitions**

2.1 "Acceptance" or "Final Acceptance" means the formal action by the CRCNV accepting the Equipment, or any portion thereof, as complete and satisfactory, subject to Contractor's warranties.

2.2 "Acceptance Testing" means any testing required by the CRCNV prior to, and as a prerequisite of, CRCNV's Acceptance.

2.3 "Bid Form" means the approved form on which the CRCNV requested that the Contractor prepare and submit a Bid to the CRCNV as an offer to provide the Equipment, which has now been accepted by the CRCNV pursuant to this Contract and is therefore incorporated herein as a part of this Contract.

2.4 "Change Order" means the CRCNV's signed written order to the Contractor authorizing any addition or deletion of, or revision to, the Equipment.

2.5 "Contract Documents" means the documents contained in this conformed and bound volume, including section 100, Request for Bids; section 200, Bid Instructions; section 300, Bid Form; section 320, Bid Addendum; section 340, Bid

Clarification; section 400, Contract No. CRCGV-08, 230kV POWER CIRCUIT BREAKERS; section 500, Performance Bond; and the Specifications contained in section 600 through section 1100. The term includes exhibits to this Contract attached hereto, if any, Contractor's performance and payment bonds, any notice of award or notice to proceed issued by the CRCNV, Contractor's Proposal, and any documentation submitted by the Contractor and accepted by the CRCNV prior to the execution of this Contract, and all Change Orders amending, modifying, or supplementing this Contract which may be delivered or issued after the effective date of this Contract and are not attached hereto. Submittals are not Contract Documents.

2.6 "Contract Price" means the total compensation payable to the Contractor for the Contractor's performance of this Contract, as proposed by Contractor in Contractor's Bid, and as may be amended by any Change Order pursuant to section 8.

2.7 "Executive Director" means the executive director of the Colorado River Commission of Nevada.

2.8 "Equipment" means the electrical equipment and materials, or any portion thereof, described in the Specifications.

2.9 "Notice to Proceed" means the written notice given by the CRCNV to the Contractor fixing the date on which the Contractor shall start to perform the Contractor's obligations under the Contract Documents.

2.10 "Performance Milestones" means those dates by which particular portions of the Equipment or work related thereto must be complete, as set forth in section 600.

2.11 "Project" means the Garnet Valley Water System - 2920 Substation.

2.12 "Request for Bids" means the CRCNV's request that the Contractor and others make a Bid to contract with the CRCNV.

2.13 "Specifications" means the technical descriptions of the Equipment and services to be furnished by the Contractor, which are included as part of the CRCNV's Request for Bids, Contractor's Bid, and all modifying addenda and Change Orders thereto.

2.14 "Submittals" includes shop drawings, catalog cuts, samples, operating and maintenance instructions, progress payments, requests, and other documents and items specified to be delivered to the CRCNV.

2.15 "Work" means everything required or reasonably inferred to be furnished and done by the Contractor pursuant to the Contract Documents.

### **3. CRCNV's Representative**

3.1 The CRCNV's Representative shall be Mr. Shae Pelkowski, Assistant Director of Engineering and Operations. The CRCNV's Representative is generally authorized to act fully on behalf of the CRCNV. The CRCNV's Representative has complete authority to transmit instructions, receive information, interpret and define the CRCNV's policies and decisions with respect to the materials, equipment, elements, and systems required under these Contract Documents.

3.2 The address of the CRCNV's Representative is:

Colorado River Commission of Nevada  
100 N. City Parkway, Suite 1100  
Las Vegas, Nevada 89106

3.3 The CRCNV's Representative may designate any other employee of the CRCNV to perform his responsibilities under this Contract.

### **4. Contractor's Representative**

Within ten (10) days following execution of this Contract by the Contractor, the Contractor must identify in writing the Contractor's Representative. The Contractor's Representative is authorized to act fully on behalf of the Contractor. The Contractor may change or designate another individual as its Contractor's Representative by written notice to the CRCNV.

### **5. Contract Price**

The CRCNV shall pay the Contract Price to the Contractor in current U.S. funds in the amount described in the Contractor's Bid and in accordance with the payment procedures provided in section 7, unless changed in accordance with section 8, for the total cost of the Equipment and for the performance of all the Work described in the Contract Document.

### **6. Commencement and Completion of Performance**

Upon receipt of a written notice to proceed from the CRCNV's Representative, the Contractor shall proceed with the performance of this Contract, pursuing the Work diligently, to the end that the Equipment be manufactured and delivered in accordance with the Performance Milestones.

### **7. Payment Procedures**

7.1 **Progress Payments.** The Contractor shall submit an application for payment to the CRCNV for the amount of ninety percent (90%) of the Equipment's value, upon shipment of the Equipment.

- 7.2 **Procedure for Progress Payments.** CRCNV shall pay Contractor within thirty (30) days after receipt of a correct, itemized invoice identifying the Equipment shipped.
- 7.3 **Application for Final Payment.** The Contractor shall submit an application for final payment upon completion and Final Acceptance by the CRCNV of the Contractor's delivery of all Equipment. (See section 600 for date of anticipated Final Acceptance.) The Contractor's application for final payment must be accompanied by the consent of the Contractor's sureties that the CRCNV may release any payment retainage, together with a certified copy of any surety's agent's authority to act for the surety.
- 7.4 **Procedure for Final Payment.** The CRCNV shall pay the Contractor within thirty (30) days of receipt of a correct, itemized invoice for the final payment. The CRCNV's payment of the final payment shall constitute a full waiver of all claims by the CRCNV against the Contractor, other than those arising from unsettled liens, from defective work appearing after final inspection, or from the Contractor's failure to comply with the requirements of this Contract. The Contractor's receipt of final payment shall constitute the Contractor's waiver of all claims by the Contractor against the CRCNV, other than those previously made in writing and remaining unresolved at the time of final payment.

## 8. **Changes in the Work, Contract Price or Performance Milestones**

- 8.1 Without invalidating this Contract, the CRCNV may, at any time or from time to time, issue a Change Order requiring additions to, deletions from, or revisions to the Equipment or quantities stated herein. Upon receipt of a Change Order, the Contractor shall proceed with the performance of the Contract Documents as altered by the Change Order. If Contractor's compliance with any Change Order would cause an increase in the Contract Price, the Contractor shall, within fifteen (15) days, notify the CRCNV and submit a signed, written claim therefore including information regarding the events and circumstances and supporting data giving rise to the Contractor's claim. The CRCNV shall approve or disapprove the Contractor's claim within twenty (20) days after receipt of the Contractor's claim and, if approved, issue a Change Order amending the Contract Price.
- 8.2 If the Contractor's compliance with any Change Order would interfere with the Contractor's ability to complete the performance of this Contract within the Performance Milestones, including final performance of this Contract, the Contractor shall immediately notify the CRCNV and submit a signed, written request for amendment of the Performance Milestones. The CRCNV shall approve or disapprove the Contractor's request within twenty (20) days and, if approved, issue a Change Order amending the Performance Milestones.
- 8.3 The CRCNV shall not compensate Contractor for additional work performed by the Contractor without authorization or Change Order. The Contractor



shall notify its surety of any changes in the general scope of the work to be performed under this Contract.

- 8.4 This Contract may be amended, modified, or supplemented only by Change Order as provided herein or otherwise by amendment executed in writing by the CRCNV and the Contractor.

## **9. “Like”, “Equivalent” And “Or Equal” Items**

- 9.1 Whenever an item of material or equipment is specified or described in the Request for Bids by using the name of a proprietary item or the name of a particular supplier, the specification or description is intended to establish the type, function, and quality required. “Like, “equivalent” and “or equal” items may be substituted only if, in the CRCNV’s sole discretion, although not qualifying as an “or equal” item, is an item essentially equivalent to that named and a substitute therefore. Proposals to substitute like or equivalent items of material or equipment will not be accepted by the CRCNV from anyone other than the Contractor. If the Contractor wishes to furnish or use a substitute item of material or equipment, the Contractor shall first make written application for evaluation thereof to the CRCNV, certifying that the proposed substitute will perform adequately the functions and achieve the results called for by the general design, be similar in substance to that specified, and be suited to the same use as that specified. The application must state the extent, if any, to which use of the proposed substitute will prejudice Contractor’s completion of performance of this Contract on time as required, whether substitution of the item will require a change in this Contract (or in the provisions of any other direct contract with the CRCNV for work related to the Project) or adaptation of the design of the Equipment or the Project to the proposed substitute, and whether incorporation or use of the substitute in connection with the Equipment is subject to payment of any license fee or royalty. All variations of the proposed substitute from that specified must be identified in the application, and available maintenance, repair, and replacement service must be indicated. The application must also contain an itemized estimate of all costs or credits that would result directly or indirectly from use of such substitute, including costs of redesign and claims of other contractors affected by the resulting change, all of which must be considered by the CRCNV in evaluating the proposed substitute. The CRCNV may require the Contractor to furnish any additional data about the proposed substitute.

- 9.2 No “like”, “equivalent”, “or equal” or other substitutes shall be ordered, installed, or utilized until the CRCNV’s review is complete. The CRCNV must be allowed a reasonable time within which to evaluate each of Contractor’s proposals for such substitutions. The CRCNV’s determination regarding such substitutions must be evidenced either by acceptance of the Contractor’s Bid in which the substitution was identified, a written Change Order, or completion of the submittal review procedure.

9.3 The CRCNV may require the Contractor to furnish, at the Contractor's expense, a special performance guarantee or other surety with respect to any "like," "equivalent," "or equal" or other substitutes. Regardless of the CRCNV's decision regarding the Contractor's proposal to substitute an item, the Contractor is liable for the cost of the charges of the CRCNV, including the costs of all data offered in support of any proposed "like" "equivalent," "or equal" or other substitute item, and shall reimburse the CRCNV for those costs. The CRCNV shall record the time required by the CRCNV in such evaluations and in making changes in the Equipment, Project, this Contract (or in the provisions of any other direct contract with CRCNV for work related to the Project) occasioned thereby.

**10. Warranty and Guarantee; Tests and Inspections; Correction or Acceptance of Defective Work**

10.1 The Contractor warrants and guarantees to the CRCNV that all materials and equipment will be new unless otherwise specified and that all work will be of good quality and free from faults or defects and in accordance with the requirements of the CRCNV's Request for Bids and of any inspections, tests, or approvals referred to herein. The CRCNV is entitled to reject all unsatisfactory, faulty, or defective work and all work not conforming to the CRCNV's Request for Bids at the time of the CRCNV's Acceptance thereof or of such inspections, tests, or approvals.

10.2 The Contractor shall perform all inspections, tests, and obtain all approvals required by this Contract, or by any laws, ordinances, rules, regulations or orders of any public authority having jurisdiction over the Equipment, wherever it may be or become located. The Contractor is responsible for the costs of such inspections, tests or approvals and shall provide the CRCNV with any certificate of inspection, testing or approval resulting therefrom.

10.3 If the Contractor does not have the necessary test facilities or personnel to perform all required inspections, tests or approvals, the Contractor shall employ and pay for the services of an independent testing laboratory to perform all inspections, tests, or approvals required by the Contract Documents, which the Contractor cannot perform.

10.4 The Contractor shall provide the CRCNV timely notice of readiness of Equipment for all inspections or tests requiring observation by the CRCNV. The CRCNV's observation of inspections or tests, or inspections or tests performed by persons other than the Contractor, with the exception of Acceptance Testing, does not relieve the Contractor's obligation to perform this Contract as specifically required herein. Compliance is the responsibility of the Contractor. No act or omission on the part of the CRCNV may be construed as relieving the Contractor of this responsibility. Inspection of Equipment later determined to be nonconforming is not cause or excuse for acceptance of the nonconforming Equipment.

- 10.5 The Contractor shall provide the CRCNV timely notice of readiness of Equipment for Acceptance Testing. The Contractor shall provide the CRCNV reasonable access to the Contractor's premises and provide proper and safe facilities for the CRCNV's observation or conduct of Acceptance Testing.
- 10.6 If the CRCNV determines, upon Acceptance Testing, or thereafter until the expiration of one year after the date of Final Acceptance, or any such longer period required by the CRCNV's Request for Bids or the Contractor's Proposal, that the Equipment, or any portion thereof, is defective, CRCNV may order the Contractor to correct such defects or replace them within a reasonable time, as may be particularly described in the CRCNV's written order. The Contractor is responsible for the costs of such correction or replacement and for all "in-and-out" costs associated with the removal or replacement of the Equipment, or any portion thereof. The Contract Price must not be changed because of such correction, removal, or replacement. The CRCNV, at CRCNV's expense, will arrange to have the CRCNV's external connections disconnected from defective Equipment in order to facilitate removal of Equipment by the Contractor.
- 10.7 Nothing in this article concerning the correction or replacement of defective Equipment establishes any period of limitation with respect to any claim by the CRCNV against the Contractor for performance or damages arising out of the Contractor's obligation to perform this Contract.

## **11. Data, Reports, and Drawings**

- 11.1 All data, reports, drawings and specifications provided to the Contractor by the CRCNV pursuant to this Contract or the CRCNV's Request for Bids remains the property of the CRCNV and must be delivered to the CRCNV upon completion of performance of this Contract. The Contractor may keep copies thereof but may not release those copies without the prior written consent of the CRCNV. Such documents are not intended or represented by CRCNV to be suitable for reuse by the CRCNV or others, either for extension of the Project or for other projects. Any reuse of such documents by the Contractor without the prior written consent of the CRCNV is at the Contractor's risk and the Contractor shall hold the CRCNV harmless with respect to any liability arising out of such reuse.
- 11.2 The books, records, documents and accounting procedures and practices of the Contractor relative to direct costs and expenditures under this Contract are subject to inspection, examination and audit by the State, the Commission, the attorney general of Nevada and the Nevada state legislative auditor.
- 11.3 Subject to applicable state law, the Contractor shall not be restricted in any way from releasing information in response to a subpoena, court order, or legal process, but shall notify the CRCNV of the demand for information before the Contractor responds to such demand.

11.4 The Contractor shall retain its rights in its standard drawing details, designs specifications, databases, computer software and any other proprietary property. Rights to intellectual property developed, utilized, or modified in the performance of the services remain the property of the Contractor.

**12. Liquidated Damages**

12.1 The CRCNV and the Contractor recognize that time is of the essence of this Contract and that the CRCNV will suffer financial loss if the Equipment is not manufactured or delivered within the times specified as Performance Milestones, plus any extensions thereof allowed by Change Order. The Parties also recognize the delays, expense, and difficulties involved in proving in a legal proceeding the actual loss suffered by the CRCNV if the Equipment is not manufactured or delivered on time or is not acceptable to CRCNV. Accordingly, instead of requiring any such proof, the CRCNV and the Contractor agree that as liquidated damages for delay (but not as a penalty) the Contractor shall, at the CRCNV’s election in lieu of termination of this Contract, pay the CRCNV the following sums for each day that expires after the Performance Milestones in the Contractor’s Proposal:

<b>Bid Item</b>	<b>Description</b>	<b>Liquidated Damages, Per Day</b>
401	Two (2) 230 kV Power Circuit Breakers to be used for power transformer protection. All power circuit breakers with same ratings provided under this specification shall be of identical construction including all ratings, components, wiring, physical size, etc. Service conditions as described in Specification No. 33 75 19. F.O.B. Las Vegas, NV (36.308883°, -114.989844°).	\$500 each unit of the Bid Item

12.2 The total of all liquidated damages assessed by Contractor must not exceed the Contract Price. The CRCNV is entitled to deduct the liquidated damages from any money in its hands, otherwise due, or to become due, to the Contractor, or to initiate applicable dispute resolution procedures and recover liquidated damages for nonperformance of this Contract.

**13. Insurance, Bonds, and Indemnification**

13.1 **General.** The Contractor must not commence any Work under this Contract until it obtains, at its own expense, all insurance and surety bonds as required in this article. The types of insurance and surety bonds to be obtained are Workers’ Compensation, Employers’ Liability, Automobile Liability, Commercial General Liability, Transportation, and Performance Bonds, as outlined in the following portions of this article. The Workers’ Compensation, Employers’ Liability, and Automobile Liability insurance must be maintained in force for the full period of this Contract. The Commercial General Liability insurance must be

maintained in force for the full period of this Contract and for one year thereafter.

13.2 **Generally Accepted Professional Practices.** The services provided or procured by the Contractor pursuant to this Contract must be in accordance with generally accepted applicable professional practices and principles. The insurance, bond, and indemnification required by this Contract must be in addition to the Contractor's duty to perform this Contract and are cumulative to any other right of indemnification or contribution, which the CRCNV may have in law, equity or otherwise and must survive the completion of the Contractor's performance of the Work.

13.3 **Contractor's Responsibility.** Nothing contained in these insurance requirements may be construed as limiting the extent of the Contractor's total responsibility for payment if claims arising in whole or in part from the actions of a third party when such actions might be taken as a result of the Contractor's operations under this Contract.

13.4 **Minimum Scope and Limits of Insurance.**

A. **MINIMUM SCOPE AND LIMITS OF INSURANCE** - Contractor shall provide coverage with limits of liability not less than those stated below. An excess liability policy or umbrella liability policy may be used to meet the minimum liability requirements provided that the coverage is written on a "following form" basis.

1. **Commercial General Liability – Occurrence Form**

Policy shall include bodily injury, property damage, broad form contractual liability, and XCU coverage.

**Minimum Requirements:**

- General Aggregate \$2,000,000
- Products – Completed Operations Aggregate \$1,000,000
- Personal and Advertising Injury \$1,000,000
- Each Occurrence \$1,000,000

a. The policy shall be endorsed to include the following additional insured language: "The Colorado River Commission of Nevada shall be named as an additional insured with respect to liability arising out of the activities performed by, or on behalf of the Contractor, including completed operations".

2. **Automobile Liability**

Bodily injury and property damage for any owned, hired, and non-owned vehicles used in the performance of this Contract.

- Combined Single Limit (CSL) \$1,000,000

- a. The policy shall be endorsed to include the following additional insured language: "The Colorado River Commission of Nevada shall be named as an additional insured with respect to liability arising out of the activities performed by, or on behalf of the Contractor, including automobiles owned, leased, hired or borrowed by the Contractor".

**3. Worker's Compensation and Employers' Liability**

Workers' Compensation	Statutory
Employers' Liability	
Each Accident	\$100,000
Disease – Each Employee	\$100,000
Disease – Policy Limit	\$500,000

- a. Policy shall contain a waiver of subrogation against the State.
- b. This requirement shall not apply when a contractor or subcontractor is exempt under N.R.S., **AND** when such contractor or subcontractor executes the appropriate sole proprietor waiver form.

**4. Builders' Risk Insurance or Installation Floater**

In an amount equal to the initial Contract Amount plus additional coverage equal to Contract Amount for all subsequent change orders.

- a. The Colorado River Commission of Nevada, shall be Insureds on the policy.
- b. Coverage shall be written on an all-risk, replacement cost basis and shall include coverage for soft costs, flood, and earth movement.
- c. Policy shall be maintained until whichever of the following shall first occur: (1) final payment has been made; or (2) until no person or entity, other than the State of Nevada, has an insurable interest in the property required to be covered.
- d. Policy shall be endorsed such that the insurance shall not be canceled or lapse because of any partial use or occupancy by the State.
- e. Policy must provide coverage from the time any covered property becomes the responsibility of the Contractor, and continue without interruption during construction, renovation, or installation, including any time during which the covered property is being transported to the construction installation site, or awaiting installation, whether on or off-site.
- f. Policy shall contain a waiver of subrogation against the State of Nevada.
- g. Contractor is responsible for the payment of all policy deductibles.

**5. Transportation (Cargo) Insurance**

In an amount equal to the initial Contract Amount plus additional coverage equal to Contract Amount for all subsequent change orders.

- a. Transportation insurance must be of the "all risks" type and must provide coverage against physical loss or damage to equipment and materials in transit to the designated location. The insurance must include the interests of the Contractor, the Owner, and their respective representatives and agents, each of whom is deemed to have an insurable interest and must be listed as a named insured. The coverage amount must be not less than the full value of items exposed to risk in transit at any one time.

b. Transportation insurance must provide for losses to be payable to the Contractor and the Owner as their interests may appear and shall contain a waiver of subrogation rights against the insured parties. For insurance purposes, the risk of loss to equipment and materials remains with the Contractor until the equipment and materials are accepted by the assignee general construction contractor at the designated location.

c. The Contractor shall submit a copy of the transportation insurance policy to the Owner at least thirty (30) days before the scheduled shipping date. The policy must quote the insuring agreement, must list all exclusions, and must state that thirty (30) days' written notice must be given to the Owner before the policy is changed or canceled.

B. **ADDITIONAL INSURANCE REQUIREMENTS:** The policies shall include, or be endorsed to include the following provisions:

1. On insurance policies where the Colorado River Commission of Nevada, is named as an additional insured, the CRCNV shall be an additional insured to the full limits of liability purchased by the Contractor even if those limits of liability are in excess of those required by this Contract.
2. The Contractor's insurance coverage shall be primary insurance and non-contributory with respect to all other available sources.

**NOTICE OF CANCELLATION:** Contractor shall for each insurance policy required by the insurance provisions of this Contract shall not be suspended, voided, or canceled except after providing thirty (30) days prior written notice been given to the State, except when cancellation is for non-payment of premium, then ten (10) days prior notice may be given. Such notice shall be sent directly to **Shae Pelkowski, Colorado River Commission of Nevada**, 100 N. City Parkway, Suite 1100 Las Vegas, Nevada 89106. Should contractor fail to provide State timely notice, contractor will be considered in breach and subject to cure provisions set forth within this contract.

C. **ACCEPTABILITY OF INSURERS:** Insurance is to be placed with insurers duly licensed or authorized to do business in the state of Nevada and with an "A.M. Best" rating of not less than A-VII. The State in no way warrants that the above-required minimum insurer rating is sufficient to protect the Contractor from potential insurer insolvency.

D. **VERIFICATION OF COVERAGE:** Contractor shall furnish the State with certificates of insurance (ACORD form or equivalent approved by the State) as required by this Contract. The certificates for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf.

13.5 **Endorsements.** All endorsements must be dated, reflect the name of the insurance company, the type of insurance and policy number, be executed by a duly authorized representative of the insurance company and be attached to the certificate. The additional insureds must be included by endorsement.

- 13.6 **Waiver of Subrogation.** By endorsement (ISO Form #CG 24 04 11 85 or its equivalent), the Contractor's insurance carriers (except Nevada Workers' Compensation) shall waive their rights of recovery against the Colorado River Commission of Nevada, and its successors or assigns including its commissioners, officers and employees individually and collectively.
- 13.7 **Primary Insurance.** In the event of any claim by a third party for loss, the insurance policies of the Contractor must be primary insurance with respect to any of the CRCNV's insurance whose insurance must stand in an unbroken chain of coverage excess of the Contractor's scheduled underlying primary coverage.
- 13.8 **Cost of Claims.** The Contractor is responsible for the cost of any claims under any policy with deductibles or self-insured retention.
- 13.9 **CRCNV's Right to Obtain Insurance.** If the Contractor fails to procure or maintain insurance as required herein, the CRCNV must have the right, in addition to other rights or remedies, if the CRCNV so chooses, to procure or maintain the said insurance for and in the name of the Contractor with the CRCNV as co-insured, and the Contractor shall pay the cost thereof and furnish all necessary information to make effective and maintain such insurance. In the event the Contractor fails to pay such costs, the CRCNV is entitled to set off any sums from the compensation set forth in this Contract and directly pay for such coverage.
- 13.10 **Deductibles.** With respect to any and all insurance required under this article, the deductible must not exceed \$2,500.00, without the prior written approval of the CRCNV.
- 13.11 **Evidence of Insurance Required.** Before commencement of the Work, the Contractor and the Contractor's subcontractors must have delivered to the CRCNV certificates of insurance and required endorsements that attest to the fact that the Contractor and the Contractor's subcontractors have obtained the insurance as required by this Contract.
- 13.12 **Indemnification; Limited Liability.**

13.12.1 To the fullest extent permitted by law, the Contractor hereby indemnifies and saves harmless and defends the CRCNV, the CRCNV(s) of all property where this Contract will be performed, the Southern Nevada Water Authority and its member agencies, and each of their directors, officers, employees, and agents; not excluding the CRCNV's right to participate, against any and all claims, liability, loss, damage, cost, expense, award, fine or judgment (including attorneys' fees and costs) arising out of or resulting from the Contractor's conduct or performance of this Contract, including (without limitation) such claims, liability, loss, damage, cost, expense, award, fine or judgments which are attributable to or arising by reason of death or bodily injury of persons, injury or damage to property, defects in workmanship or materials, or design defects caused



or resulting from the Contractor's acts or omissions, except to the extent those losses are solely caused by the CRCNV, its employees or agents under its direct control. In claims against any person or entity indemnified under this article by an employee of the Contractor, anyone directly or indirectly employed by the Contractor or anyone for whose acts the Contractor may be liable, the indemnification obligation under this article is not limited by a limitation on amount or type of damages, compensation or benefits payable by or for Contractor's workers' or workmen's compensation acts, disability benefit acts or other employee benefit acts. It is the Contractor's sole responsibility to ascertain that the insurance requirements of this Contract are fulfilled. In the event that they are not, the Contractor is not relieved of his duty to perform, indemnify, defend and hold harmless the CRCNV nor is the CRCNV liable to the Contractor or any others in the event the Contractor's insurance, as accepted by the CRCNV, fails to meet the full requirements herein.

13.12.2 The CRCNV, an agency of the State of Nevada, will not waive and intends to assert available NRS chapter 41 liability limitations in all cases. Contract liability of both Parties is not subject to punitive damages. Liquidated damages do not apply unless otherwise specifically provided in the Contract Documents. Damages for any CRCNV breach must never exceed the amount of funds appropriated or authorized for payment under this Contract, but not yet paid to the Contractor, for the fiscal year budget in existence at the time of the breach. Damages for any Contractor breach must not exceed 150 percent of the contract maximum "not to exceed" value. Contractor's tort liability is not limited.

**13.13 Performance Bond.** The Contractor must furnish with the executed Contract, a performance bond in the amount of the Contract Price as security for faithful performance of all Contractors' obligations under this Contract. The Contractor must maintain that performance bond in effect during the term of this Contract and for one year thereafter. The performance bond must be executed by a surety or sureties included in the current list of "Companies Holding Certificates of Authority as Acceptable Sureties on Federal Bonds and as Acceptable Reinsuring Companies as published in Circular 570 by the Audit Staff Bureau of Government Financial Operations, U.S. Treasury Department". A certified copy of the agent's authority to act must accompany a bond signed by an agent. Only surety companies authorized to do business in, and having an agent for services of process in the state of Nevada will be acceptable. If the surety on any bond furnished by the Contractor is declared bankrupt or becomes insolvent or its right to do business is terminated in Nevada, or it ceases to meet the requirements of the preceding sub-article, the Contractor shall within ten (10) days thereafter substitute another bond and surety, both of which must be acceptable to the CRCNV.

## **14. Risk Of Delay**

14.1 The Contractor shall accept the risk of any delays caused by the CRCNV. If the Contractor is delayed in the performance of this Contract because of such

conditions, the Contractor shall have no claim against the CRCNV for damages or contract adjustment other than an extension of Performance Milestones and the waiving of liquidated damages during the period occasioned by the delay.

14.2 If the Contractor is delayed due to circumstances beyond the Contractor's control, including, but not limited to, actions or failures of any of the CRCNV's other contractors, fires, floods, labor disputes, pandemics, epidemics, abnormal weather conditions, or acts of God, the Contractor shall immediately notify the CRCNV and submit a signed, written request for amendment of the Project Milestones. The CRCNV shall approve or disapprove the Contractor's request within twenty (20) days and, if approved, issue a Change Order amending the Project Milestones.

14.3 The CRCNV reserves the right to order the Contractor to delay shipment of Equipment in accordance with Performance Milestones. If such a delay is ordered by the CRCNV in writing, the CRCNV shall reimburse the Contractor for the Contractor's costs which would not have been incurred except for the delay ordered by the CRCNV. Such costs may include reasonable storage costs, insurance, and transportation to a reasonable storage facility.

## 15. Effect and Termination

15.1 This Contract shall become effective as of the date of its execution and shall remain in effect, unless terminated earlier by the CRCNV as provided for herein, until one year after the CRCNV's Final Acceptance of the Equipment and Final Payment of the Contractor.

15.2 **Failure to meet Performance Milestones.** The CRCNV reserves the right to cancel any portion of the Contractor's performance of this Contract which is not performed within the Performance Milestones. In the event of such cancellation, the CRCNV shall pay the Contractor in full for any portion of the Equipment which has been accepted by the CRCNV.

15.3 **Stop Work.** If at any time the CRCNV should determine the Contractor's work or the Equipment to be defective, or if the Contractor fails to supply suitable materials, equipment or supplies, the CRCNV may order Contractor to stop work, or any portion thereof, until the cause of such order has been eliminated.

15.4 **CRCNV's Right to Take Possession and Terminate.** If the Contractor is adjudged to be bankrupt or insolvent, or makes an assignment for the benefit of its creditors, or if a trustee files a petition against the Contractor to take advantage of any debtor's act or to reorganize the Contractor under bankruptcy or similar laws; if Contractor repeatedly fails to supply suitable materials or equipment in the performance of this Contract; if Contractor fails to make prompt payments for labor, materials, or equipment; if Contractor disregards any laws, ordinances, rules, regulation or orders of any public body having jurisdiction over the Equipment or the Contractor's performance of this Contract; or, if the Contractor disregards the CRCNV's orders or Change Orders under this Contract, then the CRCNV may, without prejudice to any other right or remedy the CRCNV may have, and after giving the Contractor and his surety at least seven days' written notice, terminate

this Contract and take possession of all Equipment then delivered, and obtain all additional Equipment required by this Contract from third party sources by whatever method the CRCNV may choose. In such case, the Contractor shall not be entitled to receive any further payment. If the unpaid balance of the Contract Price exceeds the CRCNV's direct and indirect costs of obtaining additional Equipment required by this Contract, including compensation of additional professional services, such excess must be paid to the Contractor. If such costs exceed such unpaid balance, the Contractor shall pay the CRCNV the difference.

**16. Taxes.**

The Contractor must promptly pay all taxes that are lawfully assessed against the Contractor in connection with the Work. The CRCNV is exempt from sales tax pursuant to a ruling and determination of the attorney general of the State of Nevada.

**17. Unemployment Compensation.**

The Contractor must at all times comply with the requirements of Nevada Revised Statutes ("NRS") chapter 612 (Unemployment Compensation).

**18. Discrimination.**

The Contractor shall not, during its performance of this Contract, discriminate against any employee or applicant for employment because of race, creed, color, national origin, sex, or age, including, but not limited to, the following: employment, upgrading, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. The Contractor shall insert this provision in all subcontracts hereunder, except subcontracts for standard commercial supplies or raw materials. Any violation of such provision by the subcontractor constitutes a material breach of this Contract.

**19. Disputes.**

Controversies arising out of this Contract must be resolved pursuant to the jurisdiction and substantive law of the courts of competent jurisdiction of the State of Nevada.

**20. Waiver of Claims.**

The CRCNV's making and the Contractor's acceptance of final payment constitute a waiver of all claims by the CRCNV against the Contractor and the Contractor against the CRCNV, except claims arising from unsettled liens, from defective work appearing after final inspection, or from failure to comply with the Contract or the terms of any special guarantees specified therein. The CRCNV's making and the Contractor's acceptance of final payment does not constitute a waiver by the CRCNV of any rights in respect of the Contractor's continuing obligations under the Contract, nor a waiver of those claims previously made in writing and still unsettled.

## **21. Notices.**

21.1 Any notice, demand, or request required or authorized by this Contract to be served, given, or made shall be deemed properly served, given or made if delivered in person or sent by electronic mail and certified mail, postage prepaid, to the persons specified below:

Colorado River Commission of Nevada  
c/o Executive Director  
100 N. City Parkway, Suite 1100  
Las Vegas, NV 89106  
Email: [CRCAdmins@crc.nv.gov](mailto:CRCAdmins@crc.nv.gov)

Peak Substation Services LLC  
C/O Sales Manager  
801 1st Avenue North  
P.O. Box 67 (35201)  
Birmingham, AL 35203

21.2 Either Party may at any time, by written notice to the other Party, designate different or additional persons or different addresses for the giving of notices, demands, or requests hereunder.

## **22. Submission of Claims.**

Should the CRCNV or the Contractor suffer injury or damage to person or property because of any error, omission, or act of the other Party or of any of the other Party's employees or agents or others for whose acts the other Party is legally liable, claim must be made in writing to the other Party within a reasonable time of the first observance of such injury or damage. The provisions of this article shall not be construed as a substitute for or a waiver of the provisions of any applicable statute of limitations or repose.

## **23. Assignment of Contract.**

The Contractor shall not assign or otherwise transfer its rights or obligations under this Contract without the prior written approval of the CRCNV. This Contract inures to the benefit of and is binding upon the respective successors and assigns of the Parties to this Contract but any assignment or other transfer of this Contract does not relieve the Parties of any obligation hereunder.

## **24. Severability.**

Should any provision of this Contract for any reason be declared invalid or unenforceable by final and applicable order of any court or regulatory body having jurisdiction, such decision shall not affect the validity of the remaining portions, and the remaining portions shall remain in effect as if this Contract had been executed without the invalid portion. In the event any provision of this Contract is declared invalid, the

Parties shall promptly renegotiate to restore this Contract as near as possible to its original intent and effect.

**25. Survival.**

Any provision of this Contract that expressly or by implication comes into or remains in force following the termination or expiration of this Contract survives the termination or expiration of this Contract.

**26. Applicable Law; Venue.**

This Contract and the rights of the Parties hereto must be interpreted, governed, and construed in accordance with the laws of the State of Nevada. The Parties consent to the venue and jurisdiction of the state of and federal courts within Clark County, Nevada.

**27. Article Headings.**

The article headings in this Contract are included only for convenience and reference and the Parties intend that they be disregarded in interpreting this Contract.

**28. Waiver.**

Either of the Parties shall have the right to excuse or waive performance by the other Party of any obligation under this Contract by a written notice signed by the Party so excusing or waiving. No delay in exercising any right or remedy shall constitute a waiver thereof, and no waiver by either party of the breach of any covenant of this Contract shall be construed as a waiver of any preceding or succeeding breach of the same or any other covenant or condition of this Contract.

**29. Entire Agreement; Contractor Certification.**

This Contract, together with the other Contract Documents, comprises the entire agreement between the CRCNV and the Contractor for the performance of the Work. The Contractor hereby certifies that the Contractor has read and understands every provision contained in the Contract Documents. The Contractor is bound and must comply with each and every term, condition, and covenant set forth in the Contract Documents.

**30. Authority to Execute.**

Each individual signing this Contract represents and warrants that the Party represented has duly authorized such individual to execute this Contract with the intent that the Party be bound and obligated hereby.

**IN WITNESS WHEREOF**, the Contractor and the CRCNV have executed three duplicate originals of this Contract this 8<sup>th</sup> day of APRIL, 2025. The CRCNV will retain two counterparts and one counterpart will be delivered to the Contractor.

**CONTRACTOR**

By: [Signature]  
Its: SALES MANAGER

**ATTEST**

Robert Haggis  
INSIDE SALES

**COLORADO RIVER COMMISSION OF NEVADA**

By: \_\_\_\_\_  
Puoy K. Premsrirut  
Chairwoman

**ATTEST**

\_\_\_\_\_  
Eric Witkoski  
Executive Director

Approved as to Form:

\_\_\_\_\_  
Michelle Briggs  
Special Counsel for Attorney General

**SECTION 500  
PERFORMANCE BOND**

**CONTRACTOR** (Name and Address):

Peak Substation Services LLC  
801 1st Avenue North  
P.O. Box 67 (35201)  
Birmingham, AL 35203

**SURETY** (Name and Principal Place of Business):

**CRCNV** (Name and Address):

Colorado River Commission of Nevada  
100 N. City Parkway  
Suite 1100  
Las Vegas, Nevada 89106-4614

**CONTRACT**

Date: \_\_\_\_\_

Amount: \_\_\_\_\_

\$ \_\_\_\_\_

Description: Contract No. CRCGV-08,  
Garnet Valley Water System - 2920 Substation  
Location: Clark County, Nevada

**BOND**

Date (Not earlier than Contract Date): \_\_\_\_\_

Modifications to this Bond Form: \_\_\_\_\_

**CONTRACTOR AS PRINCIPAL** (Seal below)

Company: \_\_\_\_\_

Signature: \_\_\_\_\_

Name and Title: \_\_\_\_\_

Attest: \_\_\_\_\_

Name and Title: \_\_\_\_\_

**SURETY** (Seal below)

Company: \_\_\_\_\_

Signature: \_\_\_\_\_

Name and Title: \_\_\_\_\_

Attest: \_\_\_\_\_

Name and Title: \_\_\_\_\_

1. The Contractor and the Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors and assigns to the CRCNV for the performance of the Contract, which is incorporated herein by reference.
2. If the Contractor performs the Contract, the Surety and the Contractor have no obligation under this Bond, except to participate in conferences as provided in paragraph 3.1.
3. If there is no CRCNV Default, the Surety's obligation under this Bond arises after:
  - 3.1 The CRCNV has notified the Contractor and the Surety at its address described in subsection 9 below, that the CRCNV is considering declaring the Contractor in default and has requested and attempted to arrange a conference with the Contractor and Surety, to be held not later than fifteen (15) days after receipt of such notice, to discuss methods of performing the Contract. If the CRCNV, the Contractor, and the Surety agree, the Contractor must be allowed a reasonable time to perform the Contract, but such an agreement does not waive the CRCNV's right, if any, subsequently to declare a Contractor Default; and
  - 3.2 The CRCNV has declared a Contractor Default and formally terminated the Contractor's right to complete the Contract. Such Contractor Default must not be declared earlier than twenty (20) days after the Contractor and the Surety have received notice as provided in paragraph 3.1; and
  - 3.3 The CRCNV has agreed to pay the balance of the Contract Price to the Surety in accordance with the terms of the Contract or to a contractor selected to perform the Contract in accordance with the terms of the Contract with the CRCNV.
4. When the CRCNV has satisfied the conditions of subsection 3, the Surety shall promptly and at the Surety's expense take one of the following actions:
  - 4.1 Arrange for the Contractor, with the consent of the CRCNV, to perform and complete the Contract; or
  - 4.2 Undertake to perform and complete the Contract itself, through its agents or through independent contractors; or
  - 4.3 Obtain bids or negotiated proposals from qualified contractors acceptable to the CRCNV for a contract for performance and completion of the Contract, arrange for a contract to be prepared for execution by the CRCNV and the contractor selected with the CRCNV's concurrence, to be secured with a performance bond executed by a qualified Surety equivalent to the bond issued on the Contract, and paid to the CRCNV the amount of



- damages as described in subsection 6 of the Balance of the Contract Price incurred by the CRCNV resulting from the Contractor's Default; or
- 4.4 Waive its right to perform and complete, arrange for completion, or obtain a new contractor and with reasonable promptness under the circumstances:
- 4.4.1 After investigation, determine the amount for which it may be liable to the CRCNV and, as soon as practicable after the amount is determined, tender payment therefore to the CRCNV; or
- 4.4.2 Deny liability in whole or in part and notify the CRCNV citing the reasons therefore. If the Surety does not proceed as provided in subsection 4, with reasonable promptness, the Surety shall be deemed to be in default on this Bond fifteen (15) days after receipt of an additional written notice from the CRCNV to the Surety demanding that the Surety perform its obligations under this Bond, and the CRCNV is entitled to enforce any remedy available to the CRCNV. If the Surety proceeds as provided in paragraph 4.4, and the CRCNV returns the payment tendered or the Surety has denied liability, in whole or in part, without further notice the CRCNV is entitled to enforce any remedy available to the CRCNV.
5. After the CRCNV has terminated the Contractor's right to complete the Contract, and if the Surety elects to act under paragraphs 4.1, 4.2, or 4.3 above, then the responsibilities of the Surety to the CRCNV must not be greater than those of the Contractor under the Contract and the responsibilities of the CRCNV to the Surety must not be greater than those of the CRCNV under the Contract. To the limit of the amount of this Bond, but subject to commitment by the CRCNV of the Balance of the Contract Price to the mitigation of costs and damages on the Contract, the Surety is obligated without duplication for:
- 5.1 The responsibilities of the Contractor for correction of defective work and completion of the Contract;
- 5.2 Additional legal, design professional and delay costs resulting from the Contractor's Default, and resulting from the action or failure to act of the Surety under subsection 4; and
- 5.3 Liquidated damages, or if no liquidated damages are specified in the Contract, actual damages caused by delayed performance or nonperformance of the Contractor.
6. The Surety is not liable to the CRCNV or others for obligations of the Contractor that are unrelated to the Contract, and the Balance of the Contract Price must not be reduced or set off on account of any such unrelated obligations. No right of action accrues on this Bond to any person or entity other than the CRCNV or its heirs, executors, administrators, or successors.

7. The Surety hereby waives notice of any change, including changes of time, to the Contract or to related subcontracts, purchase orders and other obligations.
8. Any proceeding, legal or equitable, under this Bond may be instituted in any court of competent jurisdiction in the location in which the work is performed under the Contract and must be initiated within two years after the Contractor's Default, or within two years after the Contractor ceased working, or within two years after the Surety refuses or fails to perform its obligation under this Bond, whichever occurs first. If the provisions of this subsection are void or prohibited by law, the minimum of limitation available to sureties as a defense in the jurisdiction of the court is applicable.
9. Notice to the Surety, the CRCNV, or the Contractor must be mailed or delivered to the address shown on the signature page of this performance bond.
10. When this Bond has been furnished to comply with a statutory or other legal requirement in the location where the work is performed any provision of this bond conflicting with such statutory or legal requirement shall be deemed deleted here from and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. The intent is that this Bond shall be construed as a statutory bond and not as a common law bond.
11. Definitions.
  - 11.1 "Balance of the Contract Price" means the total amount payable by the CRCNV to the Contractor under the Contract after all proper adjustments have been made, including allowances to the Contractor of any amounts received or to be received by the CRCNV in settlement of insurance or other claims for damages to which the Contractor is entitled, reduced by all valid and proper payments made to or on behalf of the Contractor under the Contract.
  - 11.2 "Contract" means the agreement between the CRCNV and the Contractor identified on the signature page, including all the Contract documents and changes thereto.
  - 11.3 "Contractor Default" means a failure of the Contractor, which has neither been remedied nor waived, to perform or otherwise to comply with the terms of the Contract.
  - 11.4 "CRCNV Default" means a failure of the CRCNV, which has neither been remedied nor waived, to pay the Contractor or to perform in complete or comply with the other terms of this Contract.

**SECTION 600**  
**SUMMARY OF THE WORK**

**1. Project Description.**

1.1 Garnet Valley Water System – 2920 Substation is a 230kV to 4.16kV substation serving the Southern Nevada Water Authority that will be constructed in Southern Nevada.

**2. Work Under This Contract.**

2.1 This Contract is to engineer, manufacture, assemble, test, ship, and provide ancillary services relating to the procurement of two (2) 230kV POWER CIRCUIT BREAKERS as specified herein.

2.2 It is anticipated that no one single supplier can provide a bid for all items, thus the Contract may be awarded in parts.

**3. Delivery.**

3.1 Bid Item 401 shall be shipped F.O.B. by the Contractor to Las Vegas, NV (36.308883°,-114.989844°).

3.2 The Contractor shall notify the following designated point of contact at least one (1) week in advance of any delivery date, and shall not make any shipments without prior approval.

Mr. Shae Pelkowski  
Colorado River Commission of Nevada  
Telephone: (702) 856-3611  
Cell Phone: (702) 376-9997  
Email: [spelkowski@crc.nv.gov](mailto:spelkowski@crc.nv.gov)

3.3 No delivery will be approved until proper Submittals pertaining to storage and installation have been received and accepted.

3.4 Any items shipped without prior notification and approval may be returned to the point of origin, or unloaded and stored at a place and in a manner determined by the CRCNV, and the Contractor will be charged with any additional expense resulting therefrom.

**4. Work by the CRCNV.**

4.1 The CRCNV or its construction contractor will receive, unload, move, store, place, assemble, and install the Equipment furnished under this Contract No. CRCGV-08.

4.2 The CRCNV will test Equipment supplied under this Contract No. CRCGV-08, and shall perform energization and startup of the new facilities.

## **5. Work Schedule.**

5.1 In order to satisfy the engineering information requirements for design and to allow the construction contractor sufficient time for installation, this Contract shall adhere to the following Performance Milestones.

### 5.1.1 Work Schedule:

5.1.1.1 Compliance Submittals within forty-five (45) days after notice to proceed (see sections 1000 and 1100 for requirements).

5.1.1.2 Maintenance and installation instructions within sixty (60) days after notice to proceed.

5.1.1.3 Delivery dates to be proposed by Contractor based on current equipment lead time.

5.2 The anticipated Final Acceptance Date for all Equipment is 06/01/2026.

## **6. Measurement and Payment.**

All Equipment indicated in the Contract Documents must be included in the unit prices for the applicable Item(s). Equipment will be paid on a per unit basis. Change orders will be paid as stated in the change order.

## **7. Copies Of Documents.**

7.1 After execution of the Contract, the Contractor will be provided at no cost one (1) set of fully executed Contract Documents.

7.2 Additional copies of above documents will be supplied upon request at the cost of printing and delivery.

## **SECTION 700 SUBMITTALS**

### **1. General Information.**

1.1 Submittals to be provided by the Contractor for the Equipment to be furnished are identified in this section 700 of the Contract Documents.

#### 1.2 Submittal Types:

1.2.1 Compliance Submittals are shop drawings, product data, and samples that are prepared by the Contractor and submitted by the Contractor to the CRCNV as a basis for approval. The Contractor must not proceed with the Work affected by or related to a Compliance Submittal until the CRCNV has approved such submittal.

1.2.1.1 Shop drawings include custom-prepared data of all types including drawings, diagrams, performance curves, material schedules, templates, installation and maintenance instructions, and similar information applicable to the Equipment.

1.2.1.2 Product data includes standard printed information on materials, products and systems; not custom-prepared for this Project, other than the designation of selections from available choices.

1.2.1.3 Samples include both fabricated and unfabricated physical examples of materials, and products; both as complete units and as smaller portions of units of testing and analysis.

1.2.2 Procedure Submittals are narrative descriptions and/or drawings provided by the Contractor describing the methods, techniques, Equipment and processes to be used to complete all or some portion of the work. The CRCNV must review Procedure Submittals, but such review does not relieve the Contractor of its responsibility to determine its own means and methods for the Work.

1.3 Submittals must be of the quality for legibility and reproduction purposes. Every line, character and letter must be clearly legible. Drawings such as reproducible's must be useable for further reproduction to yield legible hard copies.

1.4 All words and dimensional units must be in the English language.

1.5 Submittals must be complete with respect to dimensions, design criteria, materials of construction, and other information specified to enable the CRCNV to review the information effectively.

1.6 The CRCNV may copy and use for internal operations and staff training purposes any and all submittals required by this Contract and approved for final distribution, whether or not such documents are copyrighted, at no additional cost to the CRCNV. If permission to copy any such submittal for the purposes stated is unreasonably withheld from the CRCNV by the Contractor or any Subcontractor, manufacturer, or Supplier, the Contractor shall provide fifty (50) copies plus the number of copies required in the following subsection to be submitted for approval.

## **2. Compliance Submittals.**

2.1 When Compliance Submittals are required for a Bid Item they shall include but not be limited to, the following:

2.1.1 Manufacturer's specifications.

2.1.2 Catalog cut sheets, or parts thereof, of manufactured Equipment.

2.1.3 Shop fabrication and erection drawings.

2.1.4 General outline drawings of Equipment showing overall dimensions, location of major components, weights, and center of gravity, and location of required building openings and floor plates.

2.1.5 Detailed Equipment installation drawings, showing foundation details, anchor bolt sizes and locations, base plate sizes, location of CRCNV's connections, and all clearances required for erection, operation, and disassembly for maintenance.

2.1.6 Schematic diagrams for electrical items, showing external connections, terminal block numbers, internal wiring diagrams, and one-line diagrams.

2.1.7 Bills of material and spare parts lists.

2.1.8 Instruction books and operating manuals.

2.1.9 Material lists or schedules.

2.1.10 Performance tests on equipment by manufacturers.

2.1.11 Samples and color charts.

2.1.12 All drawings, catalogs, or parts thereof, manufacturer's specifications and data, samples, instructions, and other information specified or necessary:

2.1.12.1 For CRCNV to determine that the Equipment conforms to the design concept and comply with the intent of the Contract Documents.

2.1.12.2 For the proper erection, installation, operation and maintenance of the Equipment which CRCNV will review for general content but not for substance.

2.1.12.3 For CRCNV to determine what supports, anchorages, structural details, connections, and services are required for the Equipment, and the effects on contiguous or related structures, equipment, and materials.

2.2 At the time of each Compliance Submittal submission, call to the attention of CRCNV in the letter of transmittal any deviations from the requirements of the Contract Documents.

2.3 Make all modifications noted or indicated by CRCNV and return revised prints, copies, or samples until accepted. Direct specific attention in writing on revised Submittals, to changes other than the modifications called for by CRCNV on previous Submittals. After Submittals have been accepted, submit copies thereof for final distribution. Prints of accepted drawings transmitted for final distribution will not be further reviewed and are not to be revised. If errors are discovered during manufacture or fabrication, correct the Submittal and resubmit for review.

2.4 Equipment requiring a Compliance Submittal shall not be shipped until the Submittal has been stamped "Submittal Accepted" by CRCNV.

2.5 Except as otherwise specified, transmit all Compliance Submittals in the quantity as follows:

2.5.1 Initial Submittal – Four (4) copies to the CRCNV. One (1) copy will be returned to the Contractor.

2.5.2 Resubmittals – Four (4) copies to CRCNV. One (1) copy will be returned to the Contractor.

2.5.3 Samples must be of sufficient size and quantity to clearly illustrate the functional characteristics of the product and its full range of color, texture, and pattern.

2.6 The CRCNV will review and return Compliance Submittals with appropriate notations. The CRCNV's review action stamp will appear on all Compliance Submittals of the Contractor when returned by the CRCNV. The CRCNV's acceptance of Compliance Submittals will not relieve the Contractor from his responsibility as stated in the Contract.

2.7 Compliance Submittal Action Stamp. CRCNV's review action stamp, will appear on all Compliance Submittals of Contractor when returned by CRCNV. Review status designations listed on CRCNV's action stamp are defined as follows:

2.7.1 SUBMITTAL ACCEPTED Signifies Equipment represented by the submittal conforms to the design concept and complies with the intent of the Contract Documents. Copies of the Submittal are to be transmitted to CRCNV for final distribution.

2.7.2 SUBMITTAL ACCEPTABLE AS NOTED (REVISE & RESUBMIT) Signifies Equipment represented by the Submittal as noted conforms to the design concept and complies with the intent of the Contract Documents. Contractor is to proceed with fabrication or procurement of the items and with related work in accordance with CRCNV's notations and is to submit a revised Submittal responsive to notations marked on the returned Submittal or written in the letter of transmittal.

2.7.3 SUBMITTAL NOT ACCEPTED AS NOTED (REVISE & RESUBMIT) Signifies Equipment represented by the Submittal appears to conform with the design concept and comply with the intent of the Contract Documents but information is either insufficient in detail or contains discrepancies which prevent CRCNV from completing his review. Contractor is to resubmit revised information responsive to CRCNV's annotations on the returned Submittal or written in the letter of transmittal. Fabrication or procurement of items represented by the Submittal and related Work is not to proceed until the Submittal is acceptable.

2.7.4 SUBMITTAL NOT ACCEPTABLE (SUBMIT ANEW) Signifies Equipment represented by the Submittal does not conform to the design concept or comply with the intent of the Contract Documents and is disapproved. Contractor is to submit Compliance Submittals responsive to the Contract Documents.

### **3. Procedure Submittals.**

3.1 When required, transmit all Procedure Submittals in the quantity as follows:

3.1.1 Initial Submittal: Four (4) copies to the CRCNV. One (1) copy will be returned to the Contractor.

3.1.2 Resubmittals: Four (4) copies to the CRCNV. One (1) copy will be returned to the Contractor.



## **SECTION 800 EQUIPMENT**

### **1. Quality Assurance.**

1.1 Conform to applicable specifications, codes, standards, and requirements of regulatory agencies.

1.2 Provide equipment or material that comply with the requirements of the Contract Documents, undamaged, and, unless otherwise indicated, new and unused at the time of installation. Provide equipment or material that are complete with all accessories, trim, finish, safety guards, and other devices and details needed for a complete installation and for the intended use and effect.

1.2.1 Where they are available and if they comply with the Contract Documents, provide Equipment of types that have been produced and used successfully in similar situations on other projects.

1.2.2 Where, because of the nature of its application, CRCNV is likely to need replacement parts or additional amounts of the Equipment at a later date, either for maintenance and repair or replacement, provide standard products for which the manufacturer has published assurances that the Equipment and its parts are likely to be available to the CRCNV at a later date.

1.3 Comply with size, make, type, and quality specified, or as specifically approved in writing by the CRCNV.

1.4 If the Equipment is manufactured or fabricated:

1.4.1 Design, fabricate and assemble in accordance with the best engineering and shop practices.

1.4.2 Manufacture like parts of duplicate units to standard sizes and gauges, to be interchangeable.

1.4.3 Two or more items of the same kind and by the same manufacturer must be identical.

1.4.4 Equipment must be suitable for the service conditions intended.

1.4.5 Capacities, sizes and dimensions shown or specified must be adhered to unless variations are specifically approved in writing.

## **2. Transportation and Handling.**

2.1 The Contractor shall prepare Equipment for shipment in a manner to facilitate unloading and handling, and to protect against damage or unnecessary exposure in transit and storage. Provisions for protection must include the following:

2.1.1 Crates or other suitable packaging materials.

2.1.2 Covers and other means to prevent corrosion, moisture damage, mechanical injury, and accumulation of dirt in motors, electrical equipment, and machinery.

2.1.3 Suitable rust-preventative compound on exposed machined surfaces and unpainted iron and steel.

2.1.4 Grease packing or oil lubrication in all bearings and similar items.

2.1.5 Moisture absorbing media in cabinets and electrical enclosures.

2.2 Tag or mark each item of Equipment with the Contract Number and Bid Item number as identified in the Contract Documents or on Compliance Submittals. Include complete packing lists and bills of material with each shipment. Each piece of every item need not be marked separately provided that all pieces of each item are packed or bundled together and the packages or bundles are properly tagged or marked.

2.3 The Contractor shall mail bills of material to the CRCNV prior to delivery of each shipment and shall include bills of material with each shipment.

2.4 Furnish the CRCNV with all requirements for unloading and handling of Equipment upon delivery sufficiently in advance to allow the CRCNV sufficient preparation time. Include type and capacity of unloading equipment required as applicable.

2.5 Deliver all Equipment by truck.

2.6 Deliver Equipment in an undamaged condition, in original containers or packaging, with identifying labels intact and legible.

2.7 Mark partial deliveries of component parts to identify the Equipment, to permit easy accumulation of parts, and to facilitate assembly.

2.8 The CRCNV shall receive, check, unload, inventory, accept and store all Equipment delivered to the specified location in accordance with proper notice.

**3. Storage and Protection.**

3.1 Furnish the CRCNV with all requirements for storage and protection of all Equipment sufficiently in advance of delivery to allow sufficient preparation time.

3.2 The CRCNV will furnish all facilities needed for storage of Equipment at the project site.

3.3 After delivery and acceptance, the CRCNV will assume responsibility for and protect all Equipment in accordance with the Contractor's recommendations.

**SECTION 900  
MANUFACTURER'S FIELD SERVICE**

**1. Services Required.**

1.1 The requirement to provide a manufacturer's representative on-site during installation and startup of the Equipment is identified in those sections of this Contract providing the specifications for the Equipment. If the requirement to provide a manufacturer's representative is not identified, such service is optional by the Contractor.

1.2 If a manufacturer's representative is specified and required for the Equipment furnished:

1.2.1 Furnish the services of qualified, competent field representative and necessary assistants for the Equipment. The field representative must be certified by the manufacturer of the specified product or system as having the necessary knowledge and experience to perform the required functions.

1.2.2 The manufacturer's field personnel shall perform the following:

1.2.2.1 Observe the erection, installation, start-up, and testing of Equipment.

1.2.2.2 Instruct and guide the CRCNV in proper procedures.

1.2.2.3 Supervise the initial start-up, operational check, and any required adjustments of the Equipment.

1.2.2.4 Instruct CRCNV's designated personnel in proper operation and maintenance of all Equipment.

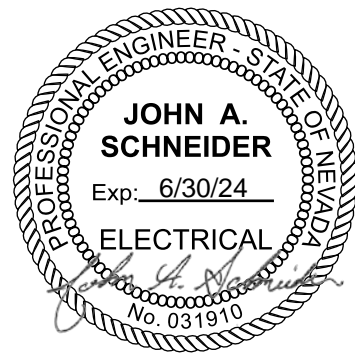
1.2.3 The field representative shall report to the site at times designated by CRCNV.

1.2.4 The field representative must be acceptable to the CRCNV and must not be changed during the installation operations without the CRCNV's consent unless the field representative proves unsatisfactory to the Contractor.

**SECTION 1000**  
**33 75 19**  
**230 kV Power Circuit Breakers**

SECTION 33 75 19

230 KV POWER CIRCUIT BREAKER



PART 1 - GENERAL

1.1 DEFINITION OF TERMS

A. "Bidder", "Seller", or "Contractor" shall be considered synonymous terms and shall mean the person, firm or corporation with whom Owner may enter into contract for execution of work specified.

B. "Owner" shall mean:  
Southern Nevada Water Authority  
100 City Parkway, Suite 700  
Las Vegas, NV 89106  
(702) 862-3786

Colorado River Commission of Nevada  
Attn: Bob Reese  
555 E Washington Avenue  
Las Vegas, NV 89101  
(702) 486-2670  
breese@crc.nv.gov

C. "Engineer" shall mean:  
HDR Engineering, Inc.  
Attn: John Schneider  
Project Manager  
3231 Greensboro Drive, Suite 200  
Bismarck, ND 58503  
Phone: (701) 557-9711  
john.schneider@hdrinc.com

D. "Work" shall mean work to be done in the course of construction and furnishing materials and equipment under the Equipment Contract, unless some other meaning is indicated by the context.

1.2 COMPONENTS OF SPECIFICATIONS

- A. Detailed Specifications
1. Part 1 - General
  2. Part 2 - Products
- B. Numbered addenda if appended to the foregoing.

1.3 INTENT OF SPECIFICATIONS

A. To set forth requirements of performance, type of equipment desired, standards of materials and construction, tests to be made, and guarantees to be met.

- B. To require Seller to furnish all materials and equipment and perform all work and services described in the contract documents, unless otherwise specifically indicated.
- C. To require Seller to provide complete and operable equipment in spite of omission of specific reference to any minor component part.
- D. To require Seller to provide new materials and equipment.

#### 1.4 INTERPRETATION OF SPECIFICATIONS

- A. Report any errors or omissions in specifications to the Engineer as soon as detected. The Engineer will answer questions and interpret intended meaning of specification. His interpretation shall be accepted as final.

#### 1.5 METHOD OF BIDDING

- A. Equivalent products:
  - 1. Whenever specifications or plans call for item of material or equipment by manufacturer's name and type, "or equal", it is intended that products of equal quality and performance by other manufacturers may be substituted, subject to the approval of the Engineer.
  - 2. Furnish drawings or other data as required to indicate all modifications resulting from use of such substitute items. Furnish general arrangement drawings, full descriptive data, and other information required to demonstrate to Engineer that material or equipment proposed is, in fact, equal to that specified. Burden of proof of equality shall in all cases remain with Seller. Final approval of the substitution shall be made by the Engineer.
  - 3. Abide by Engineer's decisions when proposed substitutions of material or equipment are deemed to be unacceptable.
  - 4. Owner may consider such factors as over-all project arrangement, over-all project cost, and similar factors in determining acceptability of proposed substitutions.
  - 5. Approval of substitutions shall not relieve Seller of responsibility for providing workmanship, material, and equipment equal to that specified.
- B. Form of bid price submittal:
  - 1. Unit price for all items to be furnished and delivered under this contract.
  - 2. Bid price shall cover complete work described in specifications, including costs incidental thereto, unless specifically indicated otherwise.
  - 3. List separately the price of services of Service Technician, as defined in the Summary of Proposal.

#### 1.6 DATA TO ACCOMPANY BIDS

- A. A complete Equipment Contract and Summary of Proposal, as bound in the front of this specification, shall be properly completed and submitted to the Engineer, along with all other material listed below. All items submitted shall be sent to the Engineer no later than the time and date specified.
  - 1. Any exceptions taken by the Seller to the Specifications, Equipment Contract and/or Summary of Proposal at time of bid shall be clearly and simply stated or summarized, formatted, in a specially prepared letter of transmittal attached to and made a part of the Summary of Proposal.

Note: Manufacturer's "standard conditions of sale" catalog pages are not acceptable for purposes of stating exceptions to the specifications.

2. Seller shall complete one copy of the "Summary of Proposal" for each alternative bid or proposal submitted. Additional copies may be prepared by photocopying the blank "Summary of Proposal" pages. Seller shall clearly identify each summary by alternate number.

- B. Seller's proposal shall also contain, as a minimum, one copy of the following:
  1. Manufacturer's specifications, guarantees, and descriptive data on equipment proposed.
  2. Itemized list of special tools and spare parts which Seller proposes to furnish.
  3. Outline drawings showing general arrangement, approximate dimensions, space requirements and clearance, and approximate weights of proposed equipment.
  4. Standard and specified accessories and instruments to be furnished separately shall be listed in detail. List shall clearly define those items to be shipped separately. It is understood that all items not so listed shall be shipped, mounted and connected. Use Summary of Proposal for listing.
  5. Complete copy of the warranty the Seller will offer.

## 1.7 EQUIPMENT GUARANTEE

- A. Without limiting any other provision of this specification regarding guarantees, guarantee the equipment as follows:
  1. Seller shall guarantee to the Owner that the complete power circuit breaker, together with all parts included in the original purchase, is free of defect in workmanship and materials and is capable of continuous and satisfactory performance when operated in accordance with the instructions provided by the Seller at the specified rating and capacity.
  2. Guarantee shall extend for a minimum of one year from the date of commercial operation. It shall cover all defects and malfunctions of the equipment and accessories. Guarantee shall cover all out-in freight by common carrier in full and the costs of removal from the site and reinstallation after repair. Seller shall not be liable for special, indirect or consequential damages, nor costs of moving structures or associated equipment.

## 1.8 DELIVERY AND SHIPMENT

- A. Bid shall include delivery F.O.B. jobsite, freight prepaid, with final destination delivery date as specified by the Seller in the Summary of Proposal.  
Project Location: Las Vegas, NV (36.308883°,-114.989844°)
- B. The Seller shall notify the Engineer when equipment is ready for shipment. A minimum of seven (7) working days advance notice of delivery is required in order to arrange for offloading the delivery truck. Such notice shall include projected routing and estimated time in shipment. Seller shall not release power circuit breakers for shipment until release is authorized by the Engineer.
  1. All equipment in this contract with a common delivery destination shall be made in a common shipment. The Seller shall be responsible for all incidental costs incurred by the Owner due to separate shipments of such equipment.



2. Immediately after shipment, Seller shall notify the Engineer of transportation carrier and all transfers and references to permit follow-up on status of shipment and delivery.
  3. The Seller shall investigate all limitations in regard to shipping the equipment F.O.B. destination, including seasonal or weather-related load restrictions. Power circuit breakers shall be shipped as completely assembled as transportation limits allow.
  4. Equipment damaged in shipment will be refused on delivery and it will be the Seller's responsibility to arrange for prompt repair or replacement to the standards of new equipment. The Seller will not be relieved of the responsibility of delivering undamaged equipment even if the damage is internal or otherwise goes undetected and the nature of the damage remains unknown until the equipment is energized and tested.
- C. Prior to shipment, all gauge and indicator glass shall be thoroughly cleaned and covered with non-adhesive shipping protectors.
- D. Power circuit breakers shall be shipped as complete as practical. Gas interrupters shall be pre-charged prior to shipment, with any supplemental gas furnished as part of one single shipment.
- E. Delivery shall not be made prior to earliest acceptable delivery specified in the Summary of Proposal. Should delivery be made prior to earliest acceptable delivery date, the Owner reserves the right to withhold initial payment without any additional cost until 30 days after the earliest acceptable delivery date. In addition, the supplier shall be responsible for all incidental costs incurred by the Owner due to early delivery.

## 1.9 DRAWINGS AND INSTRUCTIONAL MATERIAL

- A. Shop Drawings for Approval
1. "Shop Drawings" refers to all the detailed installation drawings prepared by the Seller and/or his suppliers required to construct the material as defined in the specifications, and shall include all fabrication drawings, working drawings, design calculations, foundation loadings, material schedules, detailed layouts, and assembly information.
  2. The Seller agrees that submittals and shop drawings processed by the Engineer are not change orders; that the purpose of submittals and shop drawings by the Seller is to demonstrate to the Engineer that the Seller understands the design concept, that he demonstrates his understanding by indicating which equipment and material he intends to furnish and install, and by detailing the fabrication and installation methods he intends to use. The Seller alone accepts all responsibility for assuring that all materials furnished under these specifications meet in full all requirements of the contract documents. The Engineer's review is for general conformance with the design concept and contract documents. Markings or comments shall not be construed as relieving the Seller from compliance with the project plans and specifications, nor departures therefrom. The Seller remains responsible for details and accuracy for confirming and correlating all quantities and dimensions, for selecting fabrication processes and for techniques of assembly.
  3. Submit the following shop drawings to the Engineer in the manner specified hereinafter. Make initial submittal of information requested on or before the date specified in the Summary of Proposal:

- a. Certified outline assembly and installation drawings as appropriate for each item.
- b. Certified arrangement drawing for anchor bolts.
- c. Complete nameplate data for each item.
- d. Schematic diagrams of all control and alarm circuits.
- e. Complete connection diagram of items, including current transformers and linear couplers.
- f. Bushing current transformer data, including excitation and ratio correction factor curves.
- g. Such other similar information as the Engineer may request.

B. Engineer's Action

- 1. Engineer will review shop drawings and indicate action taken according to the following classifications:
  - a. No Exceptions Taken: Indicates that the shop drawing has been reviewed and appears to be in general agreement with the requirements. Seller may make further distribution of shop drawings and proceed with fabrication and/or installation of the work detailed on the drawing.
  - b. Make Corrections Noted: Design revisions, deletions, additions, and comments shown on these drawings shall be incorporated into the design before proceeding with fabrication or drawing distribution.
  - c. Amend and Resubmit: Indicates that the shop drawing, or part thereof, does not appear to be in general agreement with the requirements. Engineer's comments are noted on the shop drawing and/or separate letter. Seller shall recheck and make any necessary revisions and resubmit for Engineer's review.
  - d. Rejected: Indicates that the shop drawings do not conform to requirements. Reasons for rejection are noted on the shop drawing and/or separate letter.

C. Shop Drawing Submittal and Distribution

- a. Initial Submittal (REVIEW): Submit one (1) electronic copy in PDF and AutoCAD 2007 format of each shop drawing to the Engineer; direct mailing to the Engineer's email address given in Section 1.1, C. One (1) copy of the shop drawings indicating the Engineer's action will be returned to the Seller with one (1) week from the date of receipt.
- b. Resubmittal: If drawing is returned to the Seller with Engineer's comments and action noted "RESUBMIT", the drawing should be rechecked and revised as necessary and resubmitted in manner described in "1 - Initial Submittal".
- c. Final Distribution (CERTIFIED): Within the time schedule listed in the Summary of Proposal, Seller shall submit to the Engineer, and one (1) electronic copy in PDF and AutoCAD format of all final drawings covered in Section 1.9, B above. AutoCAD drawings shall be emailed along with all related dependent files such as x-refs, font files, and plot styles, to the Engineer's email address given in Section 1.1, C.

D. Instruction Manuals, Test Reports, and Parts Lists

- 1. Seller shall furnish complete instruction manuals covering installation, operation and maintenance for all equipment. Manuals shall include the following items:

- a. All shop drawings listed in Section 1.9, B. (Reduce as required to fit in manuals.)
  - b. Specific equipment instruction books.
  - c. Renewable parts lists for all replaceable parts and assemblies.
  - d. Test report for all shop tests required under Section 1.11.
2. Submit one (1) electronic PDF copy to Engineer for distribution and one (1) printed paper copy with power circuit breaker delivery (located inside control cabinet). Paper copy shall be bound in vinyl and properly labeled to indicate the facilities covered. Engineer's address is given in Section 1.1, C.
- E. Shop Drawing and Instructional Material Transmittal Form
- 1. Seller may use his own form of transmittal letter for distribution of shop drawings, clearly marked "For Approval" or "Certified" as applicable.
  - 2. Submit one (1) electronic PDF copy of transmittal form with each set of drawings or instructional materials.
- F. Seller's Responsibility
- 1. Prior to submittal, check shop drawings for errors, correctness of details, and conformance with the specifications.
  - 2. Notify Engineer of any inconsistencies or questions regarding approval revisions or comments on the drawings.
  - 3. Review of shop drawings by Engineer does not relieve the Seller of responsibility for errors, correctness of details, or conformance with the specifications.
  - 4. Fabrication and shipment of materials or equipment prior to Owner's release of drawings, data, and information mentioned hereinbefore, shall be at Seller's risk.

#### 1.10 CODES AND STANDARDS

- A. Perform work in accordance with best present-day installation and manufacturing practices.
- B. Unless specifically noted to contrary, conform with and test in accordance with applicable sections of latest revisions of following codes and standards:
  - 1. American National Standards Institute (ANSI).
  - 2. National Electrical Manufacturer's Association (NEMA).
  - 3. American Society for Testing Materials (ASTM).
  - 4. International Electrotechnical Commission (IEC) Standards.
  - 5. Institute of Electrical and Electronic Engineers (IEEE).
  - 6. National Electrical Code (NEC)
  - 7. National Electric Safety Code (NESC)
- C. Conflicts between referenced codes and standards: Code or standard establishing more stringent requirements shall be followed.

#### 1.11 SHOP TESTS

- A. Perform standard tests on power circuit breakers in accordance with the latest version of applicable ANSI C37 standards and NEMA Publication SG-4.
- B. Leak Rate Requirements: A quantitative leak rate test must be performed on the breaker with a criteria of 1% or less per year on entire breaker. Any expense to the company to maintain the leak rate of 1% for a period of 12 months must be

reimbursed in total by the breaker manufacturer. In addition to performance of actual leak rate test, manufacturer shall also furnish supporting data indicating in-service leak performance for equipment proposed.

The breaker tanks and associated castings shall be warranted against cracks and leaks due to defects in workmanship or materials that cause annual leak rates in excess of 1% for a period of five years and shall be replaced at the manufacturer's expense (labor and materials).

- C. Provide Engineer with one (1) certified electronic PDF copy of all power circuit breaker test data, including oscillograms when performed.

#### 1.12 INSTALLATION

- A. The equipment will be received, unloaded at job site, assembled and connected by Others.

#### 1.13 FIELD SERVICE TECHNICIAN

- A. Field service is not required but rates shall be included in the Seller's proposal. Provide a competent Field Service Technician who shall:
  1. Advise on assembly of equipment.
  2. Perform visual inspection and check internal contact mechanism.
  3. Perform mechanical and electrical tests as required to insure integrity of service.
  4. Check connections to equipment and adjust control and indicating devices after equipment has been installed and connected.
  5. Fully instruct operating personnel in construction, assembly, operation, and maintenance of equipment.
- B. Field Service Technician shall submit report to the Engineer, listing all test results and mechanical clearances. All required test equipment shall be furnished by Field Service Technician.
- C. Service Technician shall make no less than one trip to the project jobsite(s) to perform work listed above.
- D. If any of the Service Technician's time spent at project site, or if any of his trips to project site are required to make corrections to equipment supplied under this specification resulting from defective material or workmanship used in the manufacture of equipment, such time and trips will be at the Seller's expense.

#### 1.14 FIELD TESTS

- A. Owner will conduct tests and inspection as he deems necessary to determine that equipment functions properly after installation. Any special test equipment will be furnished by others.
- B. If equipment fails to function properly because of defects, Seller will make necessary corrections and, upon completion thereof, demonstrate to Owner that these defects have been corrected.

### 1.15 DEFECTIVE EQUIPMENT

- A. Should equipment fail to conform to specifications or to operate satisfactorily, Owner will have right to operate equipment until defects are corrected and guarantees met.
- B. Owner will have right to operate rejected equipment until it is replaced without cost for depreciation, use, or wear.
- C. Equipment may be removed from operation for examination, adjustment, alteration, or change, only at time approved by the Owner.
- D. Shipment of replacement equipment or devices, if required, shall be expedited with the highest priority.

### 1.16 BID EVALUATION

- A. In estimating the lowest cost to the Owner as one of the factors in deciding the award of the contract, the Owner will consider, in addition to the prices quoted in the Summary of Proposal, the following:
  - 1. Any exceptions taken and noted in the Summary of Proposal.
  - 2. Proposed delivery.
  - 3. Proposed warranty.
  - 4. Estimated cost for field assembly based on Engineer's estimate of hours at \$200/crew hour.
  - 5. Estimated cost of maintenance and operation, as determined from information furnished by the Seller and by survey of other utilities with experience in the operation of equipment proposed by the Seller.
  - 6. If escalation is proposed by the Bidder, the maximum escalated price will be used in comparison of bids. Escalation will be computed on past 12 months of B.L.S. statistics.
  - 7. Field Service Technician as estimated by bidder in Summary of Proposal. Note: Bidder shall provide all field service items specified in Section 1.13 in the estimated time.
- B. Until final award of the contract is made, the Owner reserves the right to accept or reject any and all bids, waive any informalities or accept any bid or bids which in the opinion of the Engineer will serve the best interest of the Owner. The Owner also reserves the right to accept or reject any or all alternates in the same manner.
- C. Optional accessories will only be accepted from the bidder who contracts to supply the power circuit breakers.

### 1.17 FAILURE TO MEET GUARANTEED DELIVERY DATE

- A. Since delivery of power circuit breakers specified herein is critical to the scheduling of the Owner's projects, the Seller shall make every reasonable effort to meet the guaranteed delivery date specified in the Summary of Proposal.
- B. The Owner agrees to indemnify the Seller for circumstances resulting in late delivery of power circuit breakers where such circumstances are beyond the control of the Seller. Circumstances beyond the control of the Seller are defined as: acts of God, acts of government, transportation to final destination, failure of equipment under test, material shortages due to failure of others to make timely

delivery, and any other circumstances reasonably beyond the control of the Seller.

- C. Upon any actual or projected departure from the manufacturing schedule which, in the opinion of the Seller, may result in delay in shipment, the Seller shall immediately notify the Engineer of the following:
  - 1. Explanation of delay or potential delay.
  - 2. Means by which delay could be minimized.
  - 3. Projected new shipment date.
  - 4. Additional details as requested by the Engineer.
- D. Should the Seller fail to make a reasonable effort to meet the guaranteed delivery date where this failure is evidenced by: failure to inform the Engineer of changes in the manufacturing schedule, failure to allow sufficient time for delivery of materials and equipment necessary for manufacturing, or lack of cooperation in effective measures by which delays could be minimized, the Owner may charge the Seller an amount not in excess of \$200.00 per day for each day that the factory shipping date falls beyond the guaranteed delivery date specified in the Summary of Proposal.
- E. The Engineer reserves the right to inspect the progress of work at the Seller's facilities at any time subsequent to notice of such intent.

#### 1.18 FINAL ACCEPTANCE AND PAYMENT

- A. Owner will not accept equipment as final until installation is complete and equipment is ascertained to be in conformance with specifications and guarantees.
- B. Final payment will be made thirty (30) days after receipt of all equipment, drawings, instruction books and test reports as required by these specifications and in accordance with the contract.
- C. Should equipment be received prior to earliest acceptable delivery date, as specified in Summary of Proposal, the Owner reserves the right to withhold payment, without any additional cost, until thirty (30) days after the specified earliest acceptable delivery date. In addition, Seller shall be responsible for all incidental costs incurred by the Owner due to early delivery.
- D. Payment does not constitute final acceptance for warranty purposes.

### PART 2 - PRODUCTS

#### 2.1 230 KV POWER CIRCUIT BREAKER GENERAL

- A. Quantity to be furnished:
  - 1. Two (2) 230 kV Power Circuit Breakers to be used for power transformer protection. All power circuit breakers with same ratings provided under this specification shall be of identical construction including all ratings, components, wiring, physical size, etc.
- B. Service Conditions:
  - 1. Outdoor, continuous duty.

2. Altitude: Power circuit breaker shall be suitable for operating at an altitude of less than 3,300 feet above sea level. For altitudes above 3,300 feet, apply Altitude Correction Factors to the voltage and continuous current ratings in accordance with ANSI C37.04, Table 1.
  3. Ambient Conditions: Ambient temperature of cooling air shall not exceed 50°C; average temperature shall not exceed 40°C for any 24 hour period. Expected minimum temperature is 0°C.
  4. Auxiliary AC power available: 120/240 Volt, single-phase.
  5. Auxiliary DC power available: 125 Volt DC
  6. Seismic Loading: In accordance with the ASCE values.
    - a. SDS: 0.522
    - b. SD1: 0.284
    - c. FPGA: 1.34
  7. PCB terminal connections shall be constructed to withstand the following mechanical loading:
  8. The resultant of the simultaneous forces in (a), (b) and (c):
    - a. The more severe of a wind load of 90 MPH or an earthquake shock of 0.2 G (static).
    - b. Any vector sum of a line pull of 300 lb in line with an axis drawn through the phase terminals plus 150 lb at right angles to an axis drawn through the phase terminals.
    - c. Additional loading imposed by the interruption of rated short circuit current or the magnetic forces resulting within the length of the power circuit breaker from an adjacent phase unit of the power circuit breaker.
- C. The frame shall be such that the lowest live part on the breaker or lowest point for connection to the breaker shall be at an elevation in accordance with the National Electric Safety Code.
- D. The power circuit breaker shall not be limited to a specified number of operations within a time period as long as critical gas pressure and critical stored operating energy is maintained within normal ranges. The power circuit breaker operating mechanism shall not be thermally limited within the ambient operating temperature range of the breaker.
- E. The following specifications apply to base bid power circuit breakers and any alternate power circuit breakers unless specifically stated otherwise.

## 2.2 ELECTRICAL CHARACTERISTICS

- A. 230 kV Power Circuit Breaker Ratings:
1. Construction ..... Dead Tank
  2. Insulating medium ..... SF6 Gas
  3. Number of phases ..... 3
  4. Maximum voltage ..... 242 kV (min.)
  5. Rated voltage range factor (k) ..... 1.0
  6. BIL..... 900 kV
- Note: Bushings shall meet the BIL after applying any altitude correction factors per Section 2-1.B.2.
7. Continuous Current ..... 2,000 A
- Note: All power circuit breakers shall meet the continuous current rating after applying any altitude correction factors per Section 2-1.B.2.

8.	Short-circuit current rating (rms symmetrical at max kV).....	40 kA
9.	Short-time current rating (1 sec.).....	40 kA
10.	Closing and latching capability .....	104 kA
11.	Interrupting time .....	3 Cycles (max.)
12.	Frequency .....	60 Hz
13.	Closing control voltage .....	125 VDC
14.	Tripping control voltage .....	125 VDC
15.	Control and auxiliary power protection.....	Separate knife switches with separate fuses for DC trip, DC close, and AC.
16.	Number of Trip Coils .....	Two (2)
17.	Motor voltage .....	125 VDC/120 VAC
18.	Auxiliary heater voltage .....	120/240 VAC

B. Switching Performance

1. Power circuit breaker shall be suitable for reclosing duty cycle, as specified by ANSI C37.04.
2. Power circuit breaker line charging switching rating shall be in accordance with ANSI C37.04.
3. The recovery voltage during interruption of line charging current shall be a minimum of 2.4 times maximum phase-to-ground voltage at 0.5 cycle and thereafter per ANSI C37.09.
4. The power circuit breaker shall be capable of out-of-step interruption in accordance with ANSI C37.09.

2.3 STANDARD FEATURES

- A. Power circuit breakers shall have wet glazed porcelain bushings designed and rated in accordance with IEEE C37.017. Bushing color shall be ANSI No. 70 light grey. Dead tank SF6 power circuit breakers shall have SF6 gas insulated bushings.
- B. One mechanical tripped-closed position indicator for mechanically interlocked mechanisms. Non-mechanically interlocked power circuit breakers shall be provided with one indicator for each pole or operating mechanism.
- C. External emergency manual trip device which shall electrically operate the breaker. Trip device shall be interlocked with SF6 gas pressure contacts to prevent opening the breaker without sufficient gas interrupting medium. Trip device shall also block against electrical closure of the breaker.
- D. Gas power circuit breaker standard equipment:
  1. Provide three (3) temperature compensated gas density gauges for power circuit breakers with individually pressurized poles. Only one (1) temperature compensated gas density gauge is required for single-tank power circuit breakers or individually pressurized pole breakers with common piping. The face of density gauge shall have color codes to indicate normal, fill, and lockout. Temperature sensor shall be shielded to prevent direct sunlight from influencing readings.
  2. The SF6 system shall be supplied with separate shut off valves to each interrupter. All SF6 devices shall be piped to a common manifold to allow for filling or testing from a single connection point without affecting the



- SF6 pressure in all of the interrupters. There shall also be a main shut off valve for the SF6 system.
3. Provide temperature compensated low pressure alarm and cutout switches for each separately pressurized interrupter module. For single-tank and three-tank systems with common piping, only one (1) alarm and one (1) cutout switch will be required. Low pressure alarm should be set to operate, due to either leakage or "critically low" gas pressure, at a higher pressure than cutout switch, actual pressure settings to be per manufacturer's recommendations. Cutout switches shall be provided with a sufficient number of contacts to block tripping of all three phases of the power circuit breaker plus two additional contacts for customers use as cutout alarm.
  4. Complete mounting stand for power circuit breaker and any required oil filled current transformers.
  5. Breakers shall be shipped with partial internal SF6 gas pressure to eliminate the need for evacuation of the pole unit for installation.
- E. A spring-spring operating mechanism mounted and enclosed in a weatherproof enclosure for opening and closing the contacts. Operating mechanism shall be trip free with latch check switch and anti-pumping device. Features and performance shall be in conformance with NEMA Standard SG-4, Part 3, where applicable. Other features shall include the following:
1. Closing spring shall both close the breaker and tension the opening spring.
  2. With the tensioning motor inoperative, the number of available close operations shall not be less than one with the breaker closed and closing spring tensioned upon last close operation, i.e., breaker shall be capable of an open-close-open cycle.
  3. Tensioning motor shall be rated for operation at specified AC motor voltage and DC control voltage. Control shall include a throw-over circuit that will automatically switch to the DC source if the AC motor voltage is lost. Include 3 minute delayed alarm upon loss of VAC.
  4. The time required to tension the springs to operating level shall not exceed 15 seconds.
  5. Closing mechanism shall be manually operable from outside of the tank.
  6. Alarm contact indicating that the spring is not fully charged. Alarm shall include a 3 minute delay.
- F. Standard (NEMA) two bolt ground terminal pads on opposite corners of frame(s).
- G. Operations counter visible from outside the mechanism enclosure.
- H. Manufacturer's standard screened strip heater(s) mounted in mechanism and control enclosures for anti-condensation purposes. Heaters shall be rated for operation at voltage listed in 2-2.A.20 above.
- I. Special tools and devices required to install or to dismantle and reassemble breaker, including maintenance closing device for manual operation.
- J. Terminal boards for control wiring shall be rated 600 V, 30 A, molded block type with insulating barriers between terminals. Terminals shall be strap screw type connections for ring lugs. Blocks shall have a removable marking strip and cover. Approximately 10 percent spare terminals shall be provided on each block for terminating spare conductor and control cables. The arrangement and location shall be such that incoming and outgoing cables can be supported.

Adjacent rows of terminal blocks shall be separated at least six (6) inches edge-to-edge, and at least six (6) inches from sides, top, or bottom of cabinet, for all wiring which will be made in the field. Wiring which will be done at the factory may be made in a space which is not less than three (3) inches. Blocks used for interpanel wiring shall be readily accessible. Heavy-duty terminal blocks with barriers shall be furnished and installed for external power supply cables if required.

## 2.4 REQUIRED ACCESSORIES

- A. Six (6) bushing terminal connectors, stud to 4-hole NEMA pad, tinned bronze, suitable for either copper or aluminum, Anderson Type HDSF, or approved equal.
- B. Two (2) NEMA standard grounding clamps per stand for use with 4/0 to 350 MCM copper conductor. Grounding clamps shall be Sefcor Type GTT2-14-N-T or approved equal.
- C. Manufacturer sized standard control cabinet strip heater for anti-condensation which shall be on continuously. Each additional strip heater will have a control thermostat with an adjustable control range which includes 0°F to 45°F for operation during severe weather conditions shall be furnished. Heater(s) shall be rated for operation at the voltage listed in Section 2.2, A.20 and screened to protect maintenance personnel from physical contact. Accessory heaters shall have over-current protection devices separate from those for standard heaters. AC heater circuits must be supplied with alarm circuits with a 3 minute time delay on loss of AC. Provide heaters in mechanism and control compartments as required.
- D. Minimum of 14 "a" and 14 "b" spare auxiliary switch contacts available for customer's use. In addition, Breakers shall be supplied with two (2) adjustable delayed "b" contacts. These contacts shall be adjustable from 3 to 120 cycles and shall be for customer use only. Manufacturer shall provide additional contacts, as required, for standard breaker control and alarm functions. Auxiliary switches shall be mounted in a dust tight enclosure to prevent contact exposure to foreign particles. Enclosure shall be removable for access to each switch contact. Auxiliary contacts shall be field convertible to either normally open or normally closed.
- E. Mechanism cabinet shall be illuminated by LED light strip. Light shall be push-button controlled, activated by opening cabinet door.
- F. 120 VAC, NEMA 5-20R convenience receptacle, ground fault interrupter type.
- G. Control switch (52CS) for electrically operating power circuit breaker. Switch shall be GE Type SB-1 or Electros witch Series 24, with pistol handle and spring return.
- H. A copper bar, 12" long, 1" wide, and 1/4" thick, shall be mounted near the bottom of the control cabinet. Where the control cabinet is not mounted directly on the frame of the power circuit breaker, the ground bar shall be mounted on insulated supports. Where the control cabinet is mounted directly on the frame of the power circuit breaker, the ground bar shall be grounded on the cabinet. The ground bar shall be drilled and tapped for #10/32 screws to ground control cable shields and spare conductors.

- I. Provide all necessary hoses, regulators, SF6 gas, or other devices normally required to perform gas filling operations for SF6 breakers.
- J. Provide phase discordance protection for all power circuit breakers with non-mechanically interlocked poles. Protection shall utilize auxiliary switch contacts from power circuit breaker poles to detect failure to close any power circuit breaker. Provide an auxiliary tripping relay to initiate re-trip upon detection of phase discordance conditions. Relay shall be rated to operate at DC control voltage listed in Section 2.2. Provide a minimum of two spare contacts from auxiliary relay for customer's use.
- K. Current Transformers
  - 1. Dead Tank Breakers: Two (2) relaying accuracy multi-ratio bushing current transformers on each bushing (total of twelve (12) bushing current transformers per breaker), with short-circuiting terminal boards in mechanism cabinet. All leads shall be wired to the shorting terminal boards such that ratios can be changed without having to de-energize the breaker.
    - a. Bushing current transformers shall be rated 1200:5 multi-ratio, C800 accuracy class with thermal rating factor of 2.0.
    - b. Bushing current transformers shall conform to IEEE C37.110 and C57.13.

## 2.5 REQUIRED SPARE PARTS

- A. One complete set of gaskets.
- B. One trip coil and one close coil.
- C. All spare parts shall be shipped with the power circuit breaker to the destination as quoted in the Summary of Proposal, Section A. Provide Engineer with a signed receipt acknowledging delivery of all spare parts to Owner.

## 2.6 OPTIONAL ACCESSORIES/SPARE PARTS

- A. Provide a manufacturer's list of recommended spare parts and costs for these parts. Include the cost of one (1) spare bushing. This section will not be used in the bid evaluation.

## 2.7 PAINT AND FINISH

- A. Preparation for and application of paint to exterior parts and accessories shall meet or exceed requirements of ANSI C37.12. Color shall be ANSI #70 light grey (Munsell 5BG 7/0.4). Provide two quarts of touch-up paint for each breaker along with a coating system repair procedure.
- B. All masking materials shall be removed from the equipment prior to shipment. Protective shipping covers for gauges, etc., shall be provided in accordance with previous sections.

## 2.8 STANDARDS

- A. The breaker shall be designed, constructed, and tested in accordance with the latest revision of the applicable IEEE, ANSI, NEMA and RUS standards, except

where specific requirements of these specifications conflict with these standards. In such cases, these specifications shall take precedence.

- B. It is assumed that the equipment provided by the manufacturer will be in strict compliance with these specifications unless specific exception is taken and an explanation provided.

**APPENDIX  
SUMMARY OF PROPOSAL – ITEM NO. 1**

**230 kV POWER CIRCUIT BREAKER**

(Requires Completion by Bidder)

\* Denotes guaranteed value

**A. Price and Delivery**

1. Base Bid:

Total price to furnish and deliver F.O.B. to jobsite, two (2) 230 kV power circuit breakers and accessories as described in Part 2 of these specifications.

\$ 675,000.<sup>00</sup>\*

2. Can Seller meet the specified delivery date based upon award of contract within ten (10) working days after bid opening?

NO \*  
(yes/no)

If not, Seller shall enter the earliest guaranteed delivery date of equipment to its final destination.

12 WKS \*  
(mm/dd/yy)

**B. Field Service Technician**

1. If required, what is the estimated number of working days required by Service Technician for installation of all power circuit breakers.

3 \*

2. Rate per working day, including expenses.

\$ INC \*

3. Cost of round trip to jobsite including expenses.

\$ INC \*

4. Is the cost of one round trip for the Field Technician (including expenses) for the estimated time and rate as stated above included in the total bid price? Refer to Section 1-13.

YES  
(yes, no)

5. Explanatory notes regarding field service (Bidders' discretion)

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**C. Drawings**

Will Seller meet delivery dates as listed below

for drawings based upon award of contract within ten (10) working days after bid opening?

1. Drawings for review (4 weeks ARO) YES \*  
(yes, no)

2. Certified Drawings (8 weeks ARO) YES \*  
(yes, no)

3. If Seller cannot meet drawing delivery dates listed above, show the dates below which can be met.

Drawings for Review: \_\_\_\_\_ \*  
(mm/dd/yy)

Certified Drawings: \_\_\_\_\_ \*  
(mm/dd/yy)

**D. 230 kV Breaker Data**

1. Manufacturer ABB / REFURBISHED

2. Location of Factory ST. MARY

3. Type (SF6 gas, vacuum, etc.) SF6

4. Bushing Manufacturer \_\_\_\_\_

5. Do bushings meet specified kV BIL rating after applying all applicable derating factors? YES  
(yes, no)

6. Does breaker have provisions for manual closing should auxiliary power service be interrupted? YES  
(yes, no)

If no, indicate price of providing closing capability. \$ \_\_\_\_\_

7. List all items which require field assembly:

a. \_\_\_\_\_

b. \_\_\_\_\_

c. \_\_\_\_\_

d. \_\_\_\_\_

e. \_\_\_\_\_

f. \_\_\_\_\_

Seller Company: PRATT SUBSTATION SERVICES

Address: 801 1<sup>ST</sup> AVE NORTH BIRMINGHAM, AL 35217

By: Name: JASON HAYES

Title: SALES MANAGER

Date: 3-17-25

END OF SECTION

**SECTION 1100**  
**Drawing List**

<u>Drawing Number</u>	<u>Description</u>
3533s-18-E-E50	SWITCHING DIAGRAM
3533s-18-E-E51	GENERAL ARRANGEMENT
3533s-18-E-E52	ELEVATIONS SECTIONS A & B
3533s-18-E-E53	ELEVATION SECTIONS C, D, E & F
3533s-18-E-E54	RELAYING ONE LINE DIAGRAM
3533s-18-E-E161	PCB PLATFORM - SP1



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