

MARINA COAST WATER DISTRICT
Audit Services Proposals
Proposal Summary Matrix
June 15, 2015

Provider	Experience/ Qualifications	# of Staff	Value	Locale	Staff Ranking of Proposals	Comments/References
Charles Z. Fedak & Company	31 years	2-CPAs/5 Total Staff	\$22,750 Year 1, \$23,350 Year 2, \$23,790 Year 3 for 225 average hours per year. Average hourly rate = \$114/hr	Cypress	2	Currently audits 50 Water and/or Wastewater Districts. Local clients include SLV Water District, Soquel Creek Water District & Tres Pinos Water District.
Chavan & Associates, LLP	39 years	1-CPAs/5 Total Staff	\$17,400 per year for 224 hours. Average hourly rate = \$78/hr due to a \$2,540 professional discount.	San Jose	9	17 current special district/jpa clients (3 Water Districts).
David D. Bruner CPA, Inc.	46 years	2-CPAs/4 Total Staff	\$10,950 per year but does not break out distribution of hours. 278 hours. Average hourly rate = \$39/hr.	Merced	10	No Water District experience, one of the CPAs is a consultant to the firm.
Fetcher & Company CPAs	72 years	3-CPAs/4 Total Staff	\$19,000 Year 1 and 2.5% escalation per year. No breakdown of estimated hours or rates per team member.	Sacramento	6	70% of firm's revenue is generated by governmental clients. 2 out of 4 references are water/wastewater.
Hudson Henderson & Company, LLP	15 years	2-CPAs/3 Total Staff	\$21,390 per year for 202 hours. Average hourly rate = \$106/hr	Clovis	8	Firm specializes in Special Districts. All three references are irrigation and water districts.
Mann Urrutia Nelson CPAs & Associates	55 years	4-CPAs/4 Total Staff	\$25,530 per year. No breakdown of estimated hours or rates per team member.	Sacramento	11	Several governmental clients, including 8 water/wastewater clients. City of Marina is also a client.
Maze & Associates	29 years	3-CPAs/3 Total Staff	\$23,948 per year for 219 hours. Average hourly rate = \$109/hr	Pleasant Hill	3	Firms focus has been on municipalities since 1986, engagement partner provided audit services to over 15 water/wastewater districts.
McGilloway, Ray, Brown & Kaufman	34 years	2-CPAs/2 Total Staff	\$19,750 Year1, \$20,776 Year 2, \$21,849 Year 3 for 147 hours. Average hourly rate = \$141/hr	Salinas	7	Local clients include City of Salinas, San Benito Co. Water District, Sunnyslope Co. Water District, MPRWA, Salinas Valley Solid Waste Authority.
Moss, Levy & Hartzheim LLP	59 years	5-CPAs/3 Total Staff	\$19,250 Years 1, \$19,925 Year 2, \$20,620 Year 3 for 205 hours. Average hourly rate = \$97/hr	Santa Maria	4	Current client list includes 7 water districts.
Rogers, Anderson, Malody & Scott, LLP	65 years	4-CPAs/5 Total Staff	\$24,780 Year 1, \$24,780 Year 2, \$25,540 Year 3 for 240 hours. Average hourly rate = \$104/hr	San Bernardino	5	21 current governmental clients with similar audit needs, of which, 10 are Water Districts.
The Pun Group, LLP	150 years	5-CPAs/6 Total Staff	\$24,000 per year for 205 hours. Average hourly rate = \$117	Walnut Creek	1	Performed numerous City audits and Water District audits including MCWD.