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Pursuant to Gov. Code § 6103*

Attorneys for Plaintiff North Yuba Water District

**SUPERIOR COURT OF THE STATE OF CALIFORNIA
IN AND FOR THE COUNTY OF SUTTER
UNLIMITED JURISDICTION**

NORTH YUBA WATER DISTRICT,

Plaintiff,

vs.

SOUTH FEATHER WATER AND
POWER AGENCY, and DOES 1 through
10, inclusive,

Defendants.

Case No. CVCS21-0001857

**PLAINTIFF NORTH YUBA WATER
DISTRICT SPECIAL INTERROGATORIES,
SET ONE TO DEFENDANT SOUTH
FEATHER WATER AND POWER AGENCY**

Complaint filed: June 17, 2021

PROPOUNDING PARTY: PLAINTIFF NORTH YUBA WATER DISTRICT

**RESPONDING PARTY: DEFENDANT SOUTH FEATHER WATER AND POWER
AGENCY**

SET NUMBER: ONE

Pursuant to Code of Civil Procedure sections 2030.010 et seq., Plaintiff North Yuba Water District (“Propounding Party”) hereby requests that Defendant South Feather Water and Power Agency (“Responding Party”) answer the following Special Interrogatories, Set One, in writing, and under oath, within sixty (60) days of service herein.

1 **SPECIAL INTERROGATORIES**

2 **SPECIAL INTERROGATORY NO. 1:** Please state the amount YOU (“YOU” and “YOUR”
3 means and refers to defendant South Feather Water and Power Agency) contend that YOU owe
4 NYWD (“NYWD” means North Yuba Water District) for NYWD’s share of the NET
5 REVENUES (“NET REVENUES” means net power revenues from the operations of the SFPP
6 JOINT FACILITIES as defined in the 2005 AGREEMENT, “SFPP” means the South Feather
7 Power Project, FERC Project No. 2088, and “SFPP JOINT FACILITY,” whether in the singular or
8 plural, means any SFPP facility besides Sly Creek Powerhouse; “2005 AGREEMENT” means the
9 “Agreement between South Feather Water and Power Agency and Yuba County Water District”
10 executed in May of 2005, and all amendments thereto) for each fiscal year 2015 through 2023.

11 **SPECIAL INTERROGATORY NO. 2:** Please state with specificity all facts that support
12 YOUR contention regarding the amount YOU owe NYWD for NYWD’s share of the NET
13 REVENUES for each fiscal year 2015 through 2023.

14 **SPECIAL INTERROGATORY NO. 3:** Please IDENTIFY (for PERSONS, as defined
15 immediately below, “IDENTIFY” means: (a) For a natural person, state (i) his or her name, last
16 known residential address and last known residential telephone and cellphone numbers, and (ii) his or
17 her last known employer, including the address and telephone number of such employer); (b) for an
18 entity, e.g., a corporation or partnership, state the name, address and telephone number of such entity)
19 all PERSONS (“PERSON(S)” means and includes, as defined by California Evidence Code section
20 175, without limitation, any natural person, firm, association, organization, partnership, business trust,
21 corporation, limited liability company, or public entity) who have knowledge of any facts supporting
22 YOUR contention regarding the amount YOU owe NYWD for NYWD’s share of the NET
23 REVENUES for each fiscal year 2015 through 2023.

24 **SPECIAL INTERROGATORY NO. 4:** Please IDENTIFY (for DOCUMENTS, as defined
25 immediately below, IDENTIFY means to state the DOCUMENT’s (i) date, (ii) title, (iii) author(s),
26 (iv) addresses, (v) recipient(s), and (vi) a brief description of the substance thereof) all
27 DOCUMENTS (“DOCUMENT,” whether in the singular or plural, refers to “writings” as defined
28 in California Evidence Code Section 250, and shall be construed in the broadest sense possible,

1 and shall include, but not be limited to, each and every form in which information is kept,
2 including without limitation Excel Worksheets with formulae intact, however produced,
3 reproduced, or stored, in YOUR actual or constructive possession, custody or control, including
4 without limitation “electronically stored information” as defined in Code of Civil Procedure
5 section 2016.020) supporting YOUR contention regarding the amount YOU owe NYWD for
6 NYWD’s share of the NET REVENUES for each fiscal year 2015 through 2023.

7 **SPECIAL INTERROGATORY NO. 5:** Please describe the purpose of the SIGNATURE
8 FINANCIAL LOAN (“SIGNATURE FINANCIAL LOAN” means the short-term loan YOU
9 obtained from Signature Financial in May of 2019).

10 **SPECIAL INTERROGATORY NO. 6:** Please IDENTIFY all YOUR current and former
11 employees who were involved in the decision to obtain the SIGNATURE FINANCIAL LOAN.

12 **SPECIAL INTERROGATORY NO. 7:** Do YOU contend that RESERVE ACCOUNT
13 (“RESERVE ACCOUNT” means the “SFPP Contingent Reserve Account” described in Paragraph
14 IV.6 of the 2005 AGREEMENT) funds were at any time used to make loan payments for the
15 SIGNATURE FINANCIAL LOAN?

16 **SPECIAL INTERROGATORY NO. 8:** If YOU contend that RESERVE ACCOUNT funds
17 were at any time used to make loan payments for the SIGNATURE FINANCIAL LOAN, please
18 IDENTIFY all DOCUMENTS that support your contention.

19 **SPECIAL INTERROGATORY NO. 9:** For any year that YOU did not use RESERVE
20 ACCOUNT funds to make loan payments for the SIGNATURE FINANCIAL LOAN, please
21 provide the factual basis for YOUR decision(s).

22 **SPECIAL INTERROGATORY NO. 10:** Please describe the purpose of the PG&E LOAN
23 (“PG&E LOAN” means the loan from PG&E that YOU identified as having an approximate
24 \$6,500,000 balance in YOUR Joint Facilities Operating Fund Financial Report presented at
25 YOUR May 28, 2019 board meeting).

26 **SPECIAL INTERROGATORY NO. 11:** Please IDENTIFY all YOUR current and former
27 employees who were involved in the decision to obtain the PG&E LOAN.

28 **SPECIAL INTERROGATORY NO. 12:** Do YOU contend that RESERVE ACCOUNT funds

1 were at any time used to make loan payments for the PG&E LOAN?

2 **SPECIAL INTERROGATORY NO. 13:** If YOU contend that RESERVE ACCOUNT funds
3 were at any time used to make loan payments for the PG&E LOAN, please IDENTIFY all
4 DOCUMENTS that support your contention.

5 **SPECIAL INTERROGATORY NO. 14:** For any year that YOU did not use RESERVE
6 ACCOUNT funds to make loan payments for the PG&E LOAN, please provide the factual basis
7 for YOUR decision(s).

8 **SPECIAL INTERROGATORY NO. 15:** Please list each year, since 2015, that the balances in
9 the JFOA (“JFOA” means the SFPP Joint Facilities Operating Account as described in Part IV of
10 the 2005 AGREEMENT) and RESERVE ACCOUNT together were insufficient to pay all SFPP
11 JOINT FACILITY EXPENSES (“EXPENSES” means operating, maintenance, administrative,
12 and/or regulatory expenses; for reference purposes see Part IV.8 of the 2005 AGREEMENT).

13 **SPECIAL INTERROGATORY NO. 16:** Please IDENTIFY all PERSONS who have
14 knowledge of each year, since 2015, that the balances in the JFOA and RESERVE ACCOUNT
15 together were insufficient to pay all SFPP JOINT FACILITY EXPENSES.

16 **SPECIAL INTERROGATORY NO. 17:** Please IDENTIFY all DOCUMENTS RELATING TO
17 (“RELATING TO”, “RELATES TO”, and “RELATED TO” means constituting, pertaining to, in
18 connection with, reflecting, respecting, regarding, concerning, referring to, based upon, stating,
19 showing, evidencing, establishing, supporting, contradicting, describing, recording, noting,
20 embodying, memorializing, containing, mentioning, studying, analyzing, discussing, specifying,
21 identifying, or logically, factually, indirectly, directly, or in any other way connected to the matter
22 addressed, in whole or in part) each year, since 2015, that the balances in the JFOA and
23 RESERVE ACCOUNT together were insufficient to pay all SFPP JOINT FACILITY
24 EXPENSES.

25 **SPECIAL INTERROGATORY NO. 18:** Please DESCRIBE (“DESCRIBE” means to identify
26 the lender, the amount of the loan, the account number of the loan, and the date of loan) each loan
27 YOU have obtained to pay SFPP JOINT FACILITY EXPENSES, since 2015.

28 **SPECIAL INTERROGATORY NO. 19:** Please IDENTIFY all PERSONS who have

1 knowledge of each loan YOU have obtained to pay SFPP JOINT FACILITY EXPENSES, since
2 2015.

3 **SPECIAL INTERROGATORY NO. 20:** Please IDENTIFY all DOCUMENTS RELATING TO
4 each loan YOU have obtained to pay SFPP JOINT FACILITY EXPENSES, since 2015.

5 **SPECIAL INTERROGATORY NO. 21:** Please state with specificity all facts that explain the
6 difference between the 2019 Budget Beginning Balance of the JFOA (\$17,055,497) and the 2018
7 Actual Ending Balance of the JFOA (\$19,845,708) as stated on the Joint Facilities Operating Fund
8 Financial Report presented at YOUR July 23, 2019 Board Meeting.

9 **SPECIAL INTERROGATORY NO. 22:** Please IDENTIFY all PERSONS who have
10 knowledge of any of the facts that explain the difference between the 2019 Budget Beginning
11 Balance of the JFOA (\$17,055,497) and the 2018 Actual Ending Balance of the JFOA
12 (\$19,845,708) as stated on the Joint Facilities Operating Fund Financial Report presented at
13 YOUR July 23, 2019 Board Meeting.

14 **SPECIAL INTERROGATORY NO. 23:** Please IDENTIFY all DOCUMENTS RELATING TO
15 any of the facts that explain the difference between the 2019 Budget Beginning Balance of the
16 JFOA (\$17,055,497) and the 2018 Actual Ending Balance of the JFOA (\$19,845,708) as stated on
17 the Joint Facilities Operating Fund Financial Report presented at YOUR July 23, 2019 Board
18 Meeting.

19 **SPECIAL INTERROGATORY NO. 24:** Please state with specificity all facts that explain the
20 difference between the 2019 Beginning Balance of the JFOA (\$17,055,497) and the 2018 Actual
21 Ending Balance of the JFOA (\$17,745,105) as stated on the Joint Facilities Operating Fund
22 Financial Report presented at YOUR August 27, 2019 Board Meeting.

23 **SPECIAL INTERROGATORY NO. 25:** Please IDENTIFY all PERSONS who have
24 knowledge of any of the facts that explain the difference between the 2019 Beginning Balance of
25 the JFOA (\$17,055,497) and the 2018 Actual Ending Balance of the JFOA (\$17,745,105) as stated
26 on the Joint Facilities Operating Fund Financial Report presented at YOUR August 27, 2019
27 Board Meeting.

28 **SPECIAL INTERROGATORY NO. 26:** Please IDENTIFY all DOCUMENTS RELATING TO

1 any of the facts that explain the difference between the 2019 Beginning Balance of the JFOA
2 (\$17,055,497) and the 2018 Actual Ending Balance of the JFOA (\$17,745,105) as stated on the
3 Joint Facilities Operating Fund Financial Report presented at YOUR August 27, 2019 Board
4 Meeting.

5 **SPECIAL INTERROGATORY NO. 27:** Please state with specificity all facts that explain the
6 difference between the 2018 Actual Ending Balance of the JFOA (\$19,845,708) as stated on the
7 Joint Facilities Operating Fund Financial Report presented at YOUR July 23, 2019 Board Meeting
8 and the 2018 Actual Ending Balance of the JFOA (\$17,745,105) as stated on the Joint Facilities
9 Operating Fund Financial Report presented at YOUR August 27, 2019 Board Meeting.

10 **SPECIAL INTERROGATORY NO. 28:** Please IDENTIFY all PERSONS who have
11 knowledge of any of the facts that explain the difference between the 2018 Actual Ending Balance
12 of the JFOA (\$19,845,708) as stated on the Joint Facilities Operating Fund Financial Report
13 presented at YOUR July 23, 2019 Board Meeting and the 2018 Actual Ending Balance of the
14 JFOA (\$17,745,105) as stated on the Joint Facilities Operating Fund Financial Report presented at
15 YOUR August 27, 2019 Board Meeting.

16 **SPECIAL INTERROGATORY NO. 29:** Please IDENTIFY all DOCUMENTS RELATING TO
17 any of the facts that explain the difference between the 2018 Actual Ending Balance of the JFOA
18 (\$19,845,708) as stated on the Joint Facilities Operating Fund Financial Report presented at
19 YOUR July 23, 2019 Board Meeting and the 2018 Actual Ending Balance of the JFOA
20 (\$17,745,105) as stated on the Joint Facilities Operating Fund Financial Report presented at
21 YOUR August 27, 2019 Board Meeting.

22 **SPECIAL INTERROGATORY NO. 30:** Please state with specificity the PAYMENT
23 SOURCES (“PAYMENT SOURCES” means the source used to make payments including by way
24 of example insurance proceeds, FEMA, OES, local, and JFOA funds) for each capital asset
25 addition contained within the “[i]ncrease in capital assets” as stated in the 2019 ADDITIONAL
26 DISTRIBUTION REPORT (“2019 ADDITIONAL DISTRIBUTION REPORT” means YOUR
27 Additional Distributions Report for 2019 presented at YOUR September 22, 2020 Board
28 Meeting).

1 **SPECIAL INTERROGATORY NO. 31:** Please IDENTIFY all PERSONS who have
2 knowledge of the PAYMENT SOURCES for each capital asset addition contained within the
3 “[i]ncrease in capital assets” as stated in the 2019 ADDITIONAL DISTRIBUTION REPORT.

4 **SPECIAL INTERROGATORY NO. 32:** Please IDENTIFY all DOCUMENTS RELATING TO
5 the PAYMENT SOURCES for each capital asset addition contained within the “[i]ncrease in capital
6 assets” as stated in the 2019 ADDITIONAL DISTRIBUTION REPORT.

7 **SPECIAL INTERROGATORY NO. 33:** Please state with specificity the reasons why YOU
8 used the Change in Net Position, less the increase in capital assets, less the entire outstanding debt,
9 to calculate the amount due to be paid out under the 2005 AGREEMENT, in the 2019
10 ADDITIONAL DISTRIBUTION REPORT.

11 **SPECIAL INTERROGATORY NO. 34:** Please IDENTIFY all PERSONS who have
12 knowledge of the reasons why YOU used the Change in Net Position, less the increase in capital
13 assets, less the entire outstanding debt, to calculate the amount due to be paid out under the 2005
14 AGREEMENT, in the 2019 ADDITIONAL DISTRIBUTION REPORT.

15 **SPECIAL INTERROGATORY NO. 35:** Please IDENTIFY all DOCUMENTS RELATING TO
16 the reasons why YOU used the Change in Net Position, less the increase in capital assets, less the
17 entire outstanding debt, to calculate the amount due to be paid out under the 2005 AGREEMENT,
18 in the 2019 ADDITIONAL DISTRIBUTION REPORT.

19 **SPECIAL INTERROGATORY NO. 36:** Please identify the section(s) of the 2005
20 AGREEMENT that support YOUR use of the Change in Net Position, less the increase in capital
21 assets, less the entire outstanding debt, to calculate the amount due to be paid out under the 2005
22 AGREEMENT, in the 2019 ADDITIONAL DISTRIBUTION REPORT.

23 **SPECIAL INTERROGATORY NO. 37:** Please state with specificity the reasons why the debt
24 number in the calculation in the 2019 ADDITIONAL DISTRIBUTION REPORT does not reflect
25 a consistent calculation of the 2019 outstanding debt, less the 2018 outstanding debt.

26 **SPECIAL INTERROGATORY NO. 38:** Please IDENTIFY all PERSONS who have
27 knowledge of the reasons why the debt number in the calculation in the 2019 ADDITIONAL
28 DISTRIBUTION REPORT does not reflect a consistent calculation of the 2019 outstanding debt,

1 less the 2018 outstanding debt.

2 **SPECIAL INTERROGATORY NO. 39:** Please IDENTIFY all DOCUMENTS RELATING TO
3 the reasons why the debt number in the calculation in the 2019 ADDITIONAL DISTRIBUTION
4 REPORT does not reflect a consistent calculation of the 2019 outstanding debt, less the 2018
5 outstanding debt.

6 **SPECIAL INTERROGATORY NO. 40:** Please identify the section(s) of the 2005
7 AGREEMENT which support YOUR calculation of the distribution in the 2019 ADDITIONAL
8 DISTRIBUTION REPORT.

9 **SPECIAL INTERROGATORY NO. 41:** Please state with specificity the reasons why YOU
10 used a different methodology to calculate the additional distributions in the 2019 ADDITIONAL
11 DISTRIBUTION REPORT than YOU used in 2017.

12 **SPECIAL INTERROGATORY NO. 42:** Please IDENTIFY all PERSONS who have
13 knowledge of the reasons why YOU used a different methodology to calculate the additional
14 distributions in the 2019 ADDITIONAL DISTRIBUTION REPORT than YOU used in 2017.

15 **SPECIAL INTERROGATORY NO. 43:** Please IDENTIFY all DOCUMENTS RELATING TO
16 the reasons why YOU used a different methodology to calculate the additional distributions in the
17 2019 ADDITIONAL DISTRIBUTION REPORT than YOU used in 2017.

18 **SPECIAL INTERROGATORY NO. 44:** Please state with specificity the reasons why in 2019
19 YOU entered into a five-year Installment Purchase Agreement to make payments toward the
20 PG&E LOAN, as stated in the 2019 AUDITED FINANCIALS (“2019 AUDITED FINANCIALS”
21 means YOUR Audited Financial Statements dated December 31, 2019) (at pages 11 and 12)
22 instead of using funds from the RESERVE ACCOUNT.

23 **SPECIAL INTERROGATORY NO. 45:** Please IDENTIFY all PERSONS who have
24 knowledge of the reasons why in 2019 YOU entered into a five-year Installment Purchase
25 Agreement to make payments toward the PG&E LOAN, as stated in the 2019 AUDITED
26 FINANCIALS (at pages 11 and 12) instead of using funds from the RESERVE ACCOUNT.

27 **SPECIAL INTERROGATORY NO. 46:** Please IDENTIFY all DOCUMENTS RELATING TO
28 the reasons why in 2019 YOU entered into a five-year Installment Purchase Agreement to make

1 payments toward the PG&E LOAN, as stated in the 2019 AUDITED FINANCIALS (at pages 11
2 and 12) instead of using funds from the RESERVE ACCOUNT.

3 **SPECIAL INTERROGATORY NO. 47:** Please explain what the “unrestricted net position” of
4 \$20,342,401 represents in the 2019 AUDITED FINANCIALS (at page 46).

5 **SPECIAL INTERROGATORY NO. 48:** Please IDENTIFY all PERSONS who have
6 knowledge of what the “unrestricted net position” of \$20,342,401 represents in the 2019
7 AUDITED FINANCIALS (at page 46).

8 **SPECIAL INTERROGATORY NO. 49:** Please IDENTIFY all DOCUMENTS RELATING TO
9 what the “unrestricted net position” of \$20,342,401 represents in the 2019 AUDITED
10 FINANCIALS (at page 46).

11 **SPECIAL INTERROGATORY NO. 50:** Please provide the investment details for the
12 \$8,587,288 investment balance in the general fund as stated in the 2019 AUDITED FINANCIALS
13 (at page 46).

14 **SPECIAL INTERROGATORY NO. 51:** Please IDENTIFY all PERSONS who have
15 knowledge of the investment details for the \$8,587,288 investment balance in the general fund as
16 stated in 2019 AUDITED FINANCIALS (at page 46).

17 **SPECIAL INTERROGATORY NO. 52:** Please IDENTIFY all DOCUMENTS RELATING TO
18 the investment details for the \$8,587,288 investment balance in the general fund as stated in 2019
19 AUDITED FINANCIALS (at page 46).

20 **SPECIAL INTERROGATORY NO. 53:** Please state with specificity the portion of the
21 \$8,587,288 investment balance in the general fund as stated in 2019 AUDITED FINANCIALS (at
22 page 46) that is RELATED TO the SFPP JOINT FACILITIES.

23 **SPECIAL INTERROGATORY NO. 54:** Please IDENTIFY all PERSONS who have
24 knowledge of which portion of the \$8,587,288 investment balance in the general fund, as stated in
25 2019 AUDITED FINANCIALS (at page 46), is RELATED TO the SFPP JOINT FACILITIES.

26 **SPECIAL INTERROGATORY NO. 55:** Please IDENTIFY all DOCUMENTS RELATING TO
27 which portion of the \$8,587,288 investment balance in the general fund, as stated in 2019
28 AUDITED FINANCIALS (at page 46), is RELATED TO the SFPP JOINT FACILITIES.

1 **SPECIAL INTERROGATORY NO. 56:** Please state the ending balance of the RESERVE
2 ACCOUNT for each fiscal year 2015 through 2023.

3 **SPECIAL INTERROGATORY NO. 57:** Please state with specificity how the ending balance
4 of the RESERVE ACCOUNT for each fiscal year 2015 through 2023 was calculated.

5 **SPECIAL INTERROGATORY NO. 58:** Please IDENTIFY all PERSONS who have
6 knowledge of how the ending balance of the RESERVE ACCOUNT for each fiscal year 2015
7 through 2023 was calculated.

8 **SPECIAL INTERROGATORY NO. 59:** Is YOUR distribution calculation in the EXCEL
9 SPREADSHEET (“EXCEL SPREADSHEET” means the Excel file YOU provided to NYWD in
10 approximately April 2021, titled “NYWD add distributions.xlsx”) based off the change in net
11 position, less capital assets and outstanding debt?

12 **SPECIAL INTERROGATORY NO. 60:** Please state with specificity all of the reasons why the
13 increase of capital assets was not taken into account for the distribution for the year 2017 in the
14 EXCEL SPREADSHEET.

15 **SPECIAL INTERROGATORY NO. 61:** Please IDENTIFY all PERSONS who have
16 knowledge of any of the reasons why the increase of capital assets was not taken into account for
17 the distribution for the year 2017 in the EXCEL SPREADSHEET.

18 **SPECIAL INTERROGATORY NO. 62:** Please IDENTIFY all DOCUMENTS RELATING TO
19 any of the reasons why the increase of capital assets was not taken into account for the distribution
20 for the year 2017 in the EXCEL SPREADSHEET.

21 **SPECIAL INTERROGATORY NO. 63:** Please state with specificity all of the reasons why the
22 Actual Distributions differ from the Change in Net Positions on the EXCEL SPREADSHEET’s
23 “Summary” tab.

24 **SPECIAL INTERROGATORY NO. 64:** Please IDENTIFY all PERSONS who have
25 knowledge of any of the reasons why the Actual Distributions differ from the Change in Net
26 Positions on the EXCEL SPREADSHEET’s “Summary” tab.

27 **SPECIAL INTERROGATORY NO. 65:** Please IDENTIFY all DOCUMENTS RELATING TO
28 any of the reasons why the Actual Distributions differ from the Change in Net Positions on the

1 EXCEL SPREADSHEET's "Summary" tab.

2 **SPECIAL INTERROGATORY NO. 66:** Please state with specificity all of the reasons why the
3 checks received by NYWD do not match the schedules contained in the EXCEL
4 SPREADSHEET.

5 **SPECIAL INTERROGATORY NO. 67:** Please IDENTIFY all PERSONS who have
6 knowledge of any of the reasons why the checks received by NYWD do not match the schedules
7 contained in the EXCEL SPREADSHEET.

8 **SPECIAL INTERROGATORY NO. 68:** Please IDENTIFY all DOCUMENTS RELATING TO
9 any of the reasons why the checks received by NYWD do not match the schedules contained in the
10 EXCEL SPREADSHEET.

11 **SPECIAL INTERROGATORY NO. 69:** Please state with specificity all of the reasons why the
12 full outstanding debt amount (current and long-term) is deducted from the net position, as stated in
13 the EXCEL SPREADSHEET.

14 **SPECIAL INTERROGATORY NO. 70:** Please IDENTIFY all PERSONS who have
15 knowledge of any of the reasons why the full outstanding debt amount (current and long-term) is
16 deducted from the net position, as stated in the EXCEL SPREADSHEET.

17 **SPECIAL INTERROGATORY NO. 71:** Please IDENTIFY all DOCUMENTS RELATING TO
18 any of the reasons why the full outstanding debt amount (current and long-term) is deducted from
19 the net position, as stated in the EXCEL SPREADSHEET.

20 **SPECIAL INTERROGATORY NO. 72:** Please state with specificity all sources of outstanding
21 debt for the year 2010, as stated in the EXCEL SPREADSHEET.

22 **SPECIAL INTERROGATORY NO. 73:** Please IDENTIFY all PERSONS who have
23 knowledge of any of the sources of outstanding debt for the year 2010, as stated in the EXCEL
24 SPREADSHEET.

25 **SPECIAL INTERROGATORY NO. 74:** Please IDENTIFY all DOCUMENTS RELATING TO
26 any of the sources of outstanding debt for the year 2010, as stated in the EXCEL SPREADSHEET.

27 **SPECIAL INTERROGATORY NO. 75:** Please state with specificity the funds that were used to
28 pay down any of the outstanding debt in 2010, as stated in the EXCEL SPREADSHEET.

1 **SPECIAL INTERROGATORY NO. 76:** Please IDENTIFY all PERSONS who have
2 knowledge of the funds that were used to pay down any of the outstanding debt in 2010, as stated in
3 the EXCEL SPREADSHEET.

4 **SPECIAL INTERROGATORY NO. 77:** Please IDENTIFY all DOCUMENTS RELATING TO
5 the funds that were used to pay down any of the outstanding debt in 2010, as stated in the EXCEL
6 SPREADSHEET.

7 **SPECIAL INTERROGATORY NO. 78:** Please state with specificity all sources of outstanding
8 debt for the year 2011, as stated in the EXCEL SPREADSHEET.

9 **SPECIAL INTERROGATORY NO. 79:** Please IDENTIFY all PERSONS who have
10 knowledge of any of the sources of outstanding debt for the year 2011, as stated in the EXCEL
11 SPREADSHEET.

12 **SPECIAL INTERROGATORY NO. 80:** Please IDENTIFY all DOCUMENTS RELATING TO
13 any of the sources of outstanding debt for the year 2011, as stated in the EXCEL SPREADSHEET.

14 **SPECIAL INTERROGATORY NO. 81:** Please state with specificity the funds that were used to
15 pay down any of the outstanding debt in 2011, as stated in the EXCEL SPREADSHEET.

16 **SPECIAL INTERROGATORY NO. 82:** Please IDENTIFY all PERSONS who have
17 knowledge of the funds that were used to pay down any of the outstanding debt in 2011, as stated in
18 the EXCEL SPREADSHEET.

19 **SPECIAL INTERROGATORY NO. 83:** Please IDENTIFY all DOCUMENTS RELATING TO
20 the funds that were used to pay down any of the outstanding debt in 2011, as stated in the EXCEL
21 SPREADSHEET.

22 **SPECIAL INTERROGATORY NO. 84:** Please state with specificity all sources of outstanding
23 debt for the year 2012, as stated in the EXCEL SPREADSHEET.

24 **SPECIAL INTERROGATORY NO. 85:** Please IDENTIFY all PERSONS who have
25 knowledge of any of the sources of outstanding debt for the year 2012, as stated in the EXCEL
26 SPREADSHEET.

27 **SPECIAL INTERROGATORY NO. 86:** Please IDENTIFY all DOCUMENTS RELATING TO
28 any of the sources of outstanding debt for the year 2012, as stated in the EXCEL SPREADSHEET.

1 **SPECIAL INTERROGATORY NO. 87:** Please state with specificity the funds that were used to
2 pay down any of the outstanding debt in 2012, as stated in the EXCEL SPREADSHEET.

3 **SPECIAL INTERROGATORY NO. 88:** Please IDENTIFY all PERSONS who have
4 knowledge of the funds that were used to pay down any of the outstanding debt in 2012, as stated in
5 the EXCEL SPREADSHEET.

6 **SPECIAL INTERROGATORY NO. 89:** Please IDENTIFY all DOCUMENTS RELATING TO
7 the funds that were used to pay down any of the outstanding debt in 2012, as stated in the EXCEL
8 SPREADSHEET.

9 **SPECIAL INTERROGATORY NO. 90:** Please state with specificity all sources of outstanding
10 debt for the year 2013, as stated in the EXCEL SPREADSHEET.

11 **SPECIAL INTERROGATORY NO. 91:** Please IDENTIFY all PERSONS who have
12 knowledge of any of the sources of outstanding debt for the year 2013, as stated in the EXCEL
13 SPREADSHEET.

14 **SPECIAL INTERROGATORY NO. 92:** Please IDENTIFY all DOCUMENTS RELATING TO
15 any of the sources of outstanding debt for the year 2013, as stated in the EXCEL SPREADSHEET.

16 **SPECIAL INTERROGATORY NO. 93:** Please state with specificity the funds that were used to
17 pay down any of the outstanding debt in 2013, as stated in the EXCEL SPREADSHEET.

18 **SPECIAL INTERROGATORY NO. 94:** Please IDENTIFY all PERSONS who have
19 knowledge of the funds that were used to pay down any of the outstanding debt in 2013, as stated in
20 the EXCEL SPREADSHEET.

21 **SPECIAL INTERROGATORY NO. 95:** Please IDENTIFY all DOCUMENTS RELATING TO
22 the funds that were used to pay down any of the outstanding debt in 2013, as stated in the EXCEL
23 SPREADSHEET.

24 **SPECIAL INTERROGATORY NO. 96:** Please state with specificity all sources of outstanding
25 debt for the year 2014, as stated in the EXCEL SPREADSHEET.

26 **SPECIAL INTERROGATORY NO. 97:** Please IDENTIFY all PERSONS who have
27 knowledge of any of the sources of outstanding debt for the year 2014, as stated in the EXCEL
28 SPREADSHEET.

1 **SPECIAL INTERROGATORY NO. 98:** Please IDENTIFY all DOCUMENTS RELATING TO
2 any of the sources of outstanding debt for the year 2014, as stated in the EXCEL SPREADSHEET.

3 **SPECIAL INTERROGATORY NO. 99:** Please state with specificity the funds that were used to
4 pay down any of the outstanding debt in 2014, as stated in the EXCEL SPREADSHEET.

5 **SPECIAL INTERROGATORY NO. 100:** Please IDENTIFY all PERSONS who have
6 knowledge of the funds that were used to pay down any of the outstanding debt in 2014, as stated in
7 the EXCEL SPREADSHEET.

8 **SPECIAL INTERROGATORY NO. 101:** Please IDENTIFY all DOCUMENTS RELATING TO
9 the funds that were used to pay down any of the outstanding debt in 2014, as stated in the EXCEL
10 SPREADSHEET.

11 **SPECIAL INTERROGATORY NO. 102:** Please state with specificity all sources of outstanding
12 debt for the year 2015, as stated in the EXCEL SPREADSHEET.

13 **SPECIAL INTERROGATORY NO. 103:** Please IDENTIFY all PERSONS who have
14 knowledge of any of the sources of outstanding debt for the year 2015, as stated in the EXCEL
15 SPREADSHEET.

16 **SPECIAL INTERROGATORY NO. 104:** Please IDENTIFY all DOCUMENTS RELATING TO
17 any of the sources of outstanding debt for the year 2015, as stated in the EXCEL SPREADSHEET.

18 **SPECIAL INTERROGATORY NO. 105:** Please state with specificity the funds that were used to
19 pay down any of the outstanding debt in 2015, as stated in the EXCEL SPREADSHEET.

20 **SPECIAL INTERROGATORY NO. 106:** Please IDENTIFY all PERSONS who have
21 knowledge of the funds that were used to pay down any of the outstanding debt in 2015, as stated in
22 the EXCEL SPREADSHEET.

23 **SPECIAL INTERROGATORY NO. 107:** Please IDENTIFY all DOCUMENTS RELATING TO
24 the funds that were used to pay down any of the outstanding debt in 2015, as stated in the EXCEL
25 SPREADSHEET.

26 **SPECIAL INTERROGATORY NO. 108:** Please state with specificity all sources of outstanding
27 debt for the year 2016, as stated in the EXCEL SPREADSHEET.

28 **SPECIAL INTERROGATORY NO. 109:** Please IDENTIFY all PERSONS who have

1 knowledge of any of the sources of outstanding debt for the year 2016, as stated in the EXCEL
2 SPREADSHEET.

3 **SPECIAL INTERROGATORY NO. 110:** Please IDENTIFY all DOCUMENTS RELATING TO
4 any of the sources of outstanding debt for the year 2016, as stated in the EXCEL SPREADSHEET.

5 **SPECIAL INTERROGATORY NO. 111:** Please state with specificity the funds that were used to
6 pay down any of the outstanding debt in 2016, as stated in the EXCEL SPREADSHEET.

7 **SPECIAL INTERROGATORY NO. 112:** Please IDENTIFY all PERSONS who have
8 knowledge of the funds that were used to pay down any of the outstanding debt in 2016, as stated in
9 the EXCEL SPREADSHEET.

10 **SPECIAL INTERROGATORY NO. 113:** Please IDENTIFY all DOCUMENTS RELATING TO
11 the funds that were used to pay down any of the outstanding debt in 2016, as stated in the EXCEL
12 SPREADSHEET.

13 **SPECIAL INTERROGATORY NO. 114:** Please state with specificity all sources of outstanding
14 debt for the year 2017a, as stated in the EXCEL SPREADSHEET.

15 **SPECIAL INTERROGATORY NO. 115:** Please IDENTIFY all PERSONS who have
16 knowledge of any of the sources of outstanding debt for the year 2017a, as stated in the EXCEL
17 SPREADSHEET.

18 **SPECIAL INTERROGATORY NO. 116:** Please IDENTIFY all DOCUMENTS RELATING TO
19 any of the sources of outstanding debt for the year 2017a, as stated in the EXCEL
20 SPREADSHEET.

21 **SPECIAL INTERROGATORY NO. 117:** Please state with specificity the funds that were used to
22 pay down any of the outstanding debt in 2017a, as stated in the EXCEL SPREADSHEET.

23 **SPECIAL INTERROGATORY NO. 118:** Please IDENTIFY all PERSONS who have
24 knowledge of the funds that were used to pay down any of the outstanding debt in 2017a, as stated in
25 the EXCEL SPREADSHEET.

26 **SPECIAL INTERROGATORY NO. 119:** Please IDENTIFY all DOCUMENTS RELATING TO
27 the funds that were used to pay down any of the outstanding debt in 2017a, as stated in the EXCEL
28 SPREADSHEET.

1 **SPECIAL INTERROGATORY NO. 120:** Please state with specificity all sources of outstanding
2 debt for the year 2017b, as stated in the EXCEL SPREADSHEET.

3 **SPECIAL INTERROGATORY NO. 121:** Please IDENTIFY all PERSONS who have
4 knowledge of any of the sources of outstanding debt for the year 2017b, as stated in the EXCEL
5 SPREADSHEET.

6 **SPECIAL INTERROGATORY NO. 122:** Please IDENTIFY all DOCUMENTS RELATING TO
7 any of the sources of outstanding debt for the year 2017b, as stated in the EXCEL
8 SPREADSHEET.

9 **SPECIAL INTERROGATORY NO. 123:** Please state with specificity the funds that were used to
10 pay down any of the outstanding debt in 2017b, as stated in the EXCEL SPREADSHEET.

11 **SPECIAL INTERROGATORY NO. 124:** Please IDENTIFY all PERSONS who have
12 knowledge of the funds that were used to pay down any of the outstanding debt in 2017b, as stated in
13 the EXCEL SPREADSHEET.

14 **SPECIAL INTERROGATORY NO. 125:** Please IDENTIFY all DOCUMENTS RELATING TO
15 the funds that were used to pay down any of the outstanding debt in 2017b, as stated in the EXCEL
16 SPREADSHEET.

17 **SPECIAL INTERROGATORY NO. 126:** Please state with specificity all sources of outstanding
18 debt for the year 2018, as stated in the EXCEL SPREADSHEET.

19 **SPECIAL INTERROGATORY NO. 127:** Please IDENTIFY all PERSONS who have
20 knowledge of any of the sources of outstanding debt for the year 2018, as stated in the EXCEL
21 SPREADSHEET.

22 **SPECIAL INTERROGATORY NO. 128:** Please IDENTIFY all DOCUMENTS RELATING TO
23 any of the sources of outstanding debt for the year 2018, as stated in the EXCEL SPREADSHEET.

24 **SPECIAL INTERROGATORY NO. 129:** Please state with specificity the funds that were used to
25 pay down any of the outstanding debt in 2018, as stated in the EXCEL SPREADSHEET.

26 **SPECIAL INTERROGATORY NO. 130:** Please IDENTIFY all PERSONS who have
27 knowledge of the funds that were used to pay down any of the outstanding debt in 2018, as stated in
28 the EXCEL SPREADSHEET.

1 **SPECIAL INTERROGATORY NO. 131:** Please IDENTIFY all DOCUMENTS RELATING TO
2 the funds that were used to pay down any of the outstanding debt in 2018, as stated in the EXCEL
3 SPREADSHEET.

4 **SPECIAL INTERROGATORY NO. 132:** Please state with specificity all sources of outstanding
5 debt for the year 2019, as stated in the EXCEL SPREADSHEET.

6 **SPECIAL INTERROGATORY NO. 133:** Please IDENTIFY all PERSONS who have
7 knowledge of any of the sources of outstanding debt for the year 2019, as stated in the EXCEL
8 SPREADSHEET.

9 **SPECIAL INTERROGATORY NO. 134:** Please IDENTIFY all DOCUMENTS RELATING TO
10 any of the sources of outstanding debt for the year 2019, as stated in the EXCEL SPREADSHEET.

11 **SPECIAL INTERROGATORY NO. 135:** Please state with specificity the funds that were used to
12 pay down any of the outstanding debt in 2019, as stated in the EXCEL SPREADSHEET.

13 **SPECIAL INTERROGATORY NO. 136:** Please IDENTIFY all PERSONS who have
14 knowledge of the funds that were used to pay down any of the outstanding debt in 2019, as stated in
15 the EXCEL SPREADSHEET.

16 **SPECIAL INTERROGATORY NO. 137:** Please IDENTIFY all DOCUMENTS RELATING TO
17 the funds that were used to pay down any of the outstanding debt in 2019, as stated in the EXCEL
18 SPREADSHEET.

19 **SPECIAL INTERROGATORY NO. 138:** Please state with specificity all sources of outstanding
20 debt for each of the fiscal years 2020 through 2023.

21 **SPECIAL INTERROGATORY NO. 139:** Please IDENTIFY all PERSONS who have
22 knowledge of any of the sources of outstanding debt for each of the fiscal years 2020 through
23 2023.

24 **SPECIAL INTERROGATORY NO. 140:** Please IDENTIFY all DOCUMENTS RELATING TO
25 any of the sources of outstanding debt for each of the fiscal years 2020 through 2023.

26 **SPECIAL INTERROGATORY NO. 141:** Please state with specificity the funds that were used to
27 pay down any of the outstanding debt for each of the fiscal years 2020 through 2023.

28 **SPECIAL INTERROGATORY NO. 142:** Please IDENTIFY all PERSONS who have

1 knowledge of the funds that were used to pay down any of the outstanding debt for each of the fiscal
2 years 2020 through 2023.

3 **SPECIAL INTERROGATORY NO. 143:** Please IDENTIFY all DOCUMENTS RELATING TO
4 the funds that were used to pay down any of the outstanding debt for each of the fiscal years 2020
5 through 2023.

6 **SPECIAL INTERROGATORY NO. 144:** Please identify each occurrence, between 2010 and
7 present, when debt was incurred to make capital improvements RELATED TO the 2005
8 AGREEMENT, instead of using RESERVE ACCOUNT funds to make the same.

9 **SPECIAL INTERROGATORY NO. 145:** For each occurrence YOU identified in response to
10 Special Interrogatory No. 144, please state with specificity all of the reasons why debt was
11 incurred instead of using RESERVE ACCOUNT funds to make capital improvements.

12 **SPECIAL INTERROGATORY NO. 146:** For each occurrence YOU identified in response to
13 Special Interrogatory No. 144, please IDENTIFY all PERSONS who have knowledge of any of the
14 reasons why debt was incurred instead of using RESERVE ACCOUNT funds to make capital
15 improvements.

16 **SPECIAL INTERROGATORY NO. 147:** For each occurrence YOU identified in response to
17 Special Interrogatory No. 144, please IDENTIFY all DOCUMENTS RELATING TO any of the
18 reasons why debt was incurred instead of using RESERVE ACCOUNT funds to make capital
19 improvements.

20 **SPECIAL INTERROGATORY NO. 148:** Do YOU agree that the change in net position values
21 reflected on YOUR AUDITED FINANCIAL STATEMENTS (“AUDITED FINANCIAL
22 STATEMENTS” shall mean the annual audited financial statements prepared for YOU by a third
23 party auditor) for the fiscal years ending December 31, 2019, and December 31, 2020, for the Joint
24 Facilities do not reconcile with the change in net position values for the fiscal years ending
25 December 31, 2019, and December 31, 2020, for the Joint Facilities reflected in YOUR BOD
26 PACKETS (“BOD PACKETS” shall mean the packets prepared for YOUR Board of Directors
27 meetings) for YOUR June 22, 2021, Board of Director’s meeting?

28 **SPECIAL INTERROGATORY NO. 149:** If YOU contend that the change in net position values

1 reflected on YOUR AUDITED FINANCIAL STATEMENTS for the fiscal years ending
2 December 31, 2019, and December 31, 2020, for the Joint Facilities reconciles with the change in
3 net position values for the fiscal years ending December 31, 2019, and December 31, 2020, for the
4 Joint Facilities reflected in YOUR BOD PACKETS for YOUR June 22, 2021, Board of Director's
5 meeting, please provide all facts that support your contention.

6 **SPECIAL INTERROGATORY NO. 150:** Did YOU calculate NYWD's share of the NET
7 REVENUES based on data reported in the AUDITED FINANCIAL STATEMENTS for the each
8 of the fiscal years 2015 through 2023?

9 **SPECIAL INTERROGATORY NO. 151:** Please state with specificity all facts that support
10 YOUR decision to withhold any portion of NET REVENUES payable to NYWD for any fiscal
11 year.

12 **SPECIAL INTERROGATORY NO. 152:** Please explain in detail how an increase in capital
13 assets affects the balance of the RESERVE ACCOUNT.

14 **SPECIAL INTERROGATORY NO. 153:** Please identify all terms of the 2005 AGREEMENT
15 that YOU contend support the inclusion of changes in capital assets within the computation of
16 either the RESERVE ACCOUNT or NET REVENUES.

17 **SPECIAL INTERROGATORY NO. 154:** Please explain in detail how depreciation expense
18 affects the balance of the RESERVE ACCOUNT.

19 **SPECIAL INTERROGATORY NO. 155:** Please explain in detail how long-term debt affects
20 the balance of the RESERVE ACCOUNT.

21 **SPECIAL INTERROGATORY NO. 156:** Please identify all terms of the 2005 AGREEMENT
22 that YOU contend support the inclusion of long-term debt within the computation of either the
23 RESERVE ACCOUNT or NET REVENUES.

24 **SPECIAL INTERROGATORY NO. 157:** In calculating the RESERVE ACCOUNT balance for
25 time period covering fiscal years 2015 through 2023, do YOU include increases in plant assets?

26 **SPECIAL INTERROGATORY NO. 158:** In calculating the RESERVE ACCOUNT balance for
27 time period covering fiscal years 2015 through 2023, do YOU include depreciation expenses?

28 **SPECIAL INTERROGATORY NO. 159:** In calculating the RESERVE ACCOUNT balance for

1 time period covering fiscal years 2015 through 2023, do YOU include long-term debt?

2 **SPECIAL INTERROGATORY NO. 160:** Does the term “JFOF” in YOUR BOD PACKETS
3 mean the SFPP Joint Facilities Operating Account as described in Part IV of the 2005
4 AGREEMENT?

5 **SPECIAL INTERROGATORY NO. 161:** Please state the total amount of money transferred
6 from the JFOA to YOUR general fund for fiscal year 2015.

7 **SPECIAL INTERROGATORY NO. 162:** Please describe in detail the purpose of all transfers
8 from the JFOA to YOUR general fund for fiscal year 2015.

9 **SPECIAL INTERROGATORY NO. 163:** Please state the total amount of money loaned from
10 the JFOA to YOUR general fund for fiscal year 2015.

11 **SPECIAL INTERROGATORY NO. 164:** Please describe in detail the purpose of all loans from
12 the JFOA to YOUR general fund for fiscal year 2015.

13 **SPECIAL INTERROGATORY NO. 165:** Please state the total amount of money transferred
14 from the JFOA to YOUR general fund for fiscal year 2016.

15 **SPECIAL INTERROGATORY NO. 166:** Please describe in detail the purpose of all transfers
16 from the JFOA to YOUR general fund for fiscal year 2016.

17 **SPECIAL INTERROGATORY NO. 167:** Please state the total amount of money loaned from
18 the JFOA to YOUR general fund for fiscal year 2016.

19 **SPECIAL INTERROGATORY NO. 168:** Please describe in detail the purpose of all loans from
20 the JFOA to YOUR general fund for fiscal year 2016.

21 **SPECIAL INTERROGATORY NO. 169:** Please state the total amount of money transferred
22 from the JFOA to YOUR general fund for fiscal year 2017.

23 **SPECIAL INTERROGATORY NO. 170:** Please describe in detail the purpose of all transfers
24 from the JFOA to YOUR general fund for fiscal year 2017.

25 **SPECIAL INTERROGATORY NO. 171:** Please state the total amount of money loaned from
26 the JFOA to YOUR general fund for fiscal year 2017.

27 **SPECIAL INTERROGATORY NO. 172:** Please describe in detail the purpose of all loans from
28 the JFOA to YOUR general fund for fiscal year 2017.

1 **SPECIAL INTERROGATORY NO. 173:** Please state the total amount of money transferred
2 from the JFOA to YOUR general fund for fiscal year 2018.

3 **SPECIAL INTERROGATORY NO. 174:** Please describe in detail the purpose of all transfers
4 from the JFOA to YOUR general fund for fiscal year 2018.

5 **SPECIAL INTERROGATORY NO. 175:** Please state the total amount of money loaned from
6 the JFOA to YOUR general fund for fiscal year 2018.

7 **SPECIAL INTERROGATORY NO. 176:** Please describe in detail the purpose of all loans from
8 the JFOA to YOUR general fund for fiscal year 2018.

9 **SPECIAL INTERROGATORY NO. 177:** Please state the total amount of money transferred
10 from the JFOA to YOUR general fund for fiscal year 2019.

11 **SPECIAL INTERROGATORY NO. 178:** Please describe in detail the purpose of all transfers
12 from the JFOA to YOUR general fund for fiscal year 2019.

13 **SPECIAL INTERROGATORY NO. 179:** Please state the total amount of money loaned from
14 the JFOA to YOUR general fund for fiscal year 2019.

15 **SPECIAL INTERROGATORY NO. 180:** Please describe in detail the purpose of all loans from
16 the JFOA to YOUR general fund for fiscal year 2019.

17 **SPECIAL INTERROGATORY NO. 181:** Please state the total amount of money transferred
18 from the JFOA to YOUR general fund for fiscal year 2020.

19 **SPECIAL INTERROGATORY NO. 182:** Please describe in detail the purpose of all transfers
20 from the JFOA to YOUR general fund for fiscal year 2020.

21 **SPECIAL INTERROGATORY NO. 183:** Please state the total amount of money loaned from
22 the JFOA to YOUR general fund for fiscal year 2020.

23 **SPECIAL INTERROGATORY NO. 184:** Please describe in detail the purpose of all loans from
24 the JFOA to YOUR general fund for fiscal year 2020.

25 **SPECIAL INTERROGATORY NO. 185:** Please state the total amount of money transferred
26 from the JFOA to YOUR general fund for fiscal year 2021.

27 **SPECIAL INTERROGATORY NO. 186:** Please describe in detail the purpose of all transfers
28 from the JFOA to YOUR general fund for fiscal year 2021.

1 **SPECIAL INTERROGATORY NO. 187:** Please state the total amount of money loaned from
2 the JFOA to YOUR general fund for fiscal year 2021.

3 **SPECIAL INTERROGATORY NO. 188:** Please describe in detail the purpose of all loans from
4 the JFOA to YOUR general fund for fiscal year 2021.

5 **SPECIAL INTERROGATORY NO. 189:** Please state the total amount of money transferred
6 from the JFOA to YOUR general fund for fiscal year 2022.

7 **SPECIAL INTERROGATORY NO. 190:** Please describe in detail the purpose of all transfers
8 from the JFOA to YOUR general fund for fiscal year 2022.

9 **SPECIAL INTERROGATORY NO. 191:** Please state the total amount of money loaned from
10 the JFOA to YOUR general fund for fiscal year 2022.

11 **SPECIAL INTERROGATORY NO. 192:** Please describe in detail the purpose of all loans from
12 the JFOA to YOUR general fund for fiscal year 2022.

13 **SPECIAL INTERROGATORY NO. 193:** Please state the total amount of money transferred
14 from YOUR general fund to the JFOA for fiscal year 2015.

15 **SPECIAL INTERROGATORY NO. 194:** Please describe in detail the purpose of all transfers
16 from YOUR general fund to the JFOA for fiscal year 2015.

17 **SPECIAL INTERROGATORY NO. 195:** Please state the total amount of money loaned from
18 YOUR general fund to the JFOA for fiscal year 2015.

19 **SPECIAL INTERROGATORY NO. 196:** Please describe in detail the purpose of all loans from
20 YOUR general fund to the JFOA for fiscal year 2015.

21 **SPECIAL INTERROGATORY NO. 197:** Please state the total amount of money transferred
22 from YOUR general fund to the JFOA for fiscal year 2016.

23 **SPECIAL INTERROGATORY NO. 198:** Please describe in detail the purpose of all transfers
24 from YOUR general fund to the JFOA for fiscal year 2016.

25 **SPECIAL INTERROGATORY NO. 199:** Please state the total amount of money loaned from
26 YOUR general fund to the JFOA for fiscal year 2016.

27 **SPECIAL INTERROGATORY NO. 200:** Please describe in detail the purpose of all loans from
28 YOUR general fund to the JFOA for fiscal year 2016.

- 1 **SPECIAL INTERROGATORY NO. 201:** Please state the total amount of money transferred
2 from YOUR general fund to the JFOA for fiscal year 2017.
- 3 **SPECIAL INTERROGATORY NO. 202:** Please describe in detail the purpose of all transfers
4 from YOUR general fund to the JFOA for fiscal year 2017.
- 5 **SPECIAL INTERROGATORY NO. 203:** Please state the total amount of money loaned from
6 YOUR general fund to the JFOA for fiscal year 2017.
- 7 **SPECIAL INTERROGATORY NO. 204:** Please describe in detail the purpose of all loans from
8 YOUR general fund to the JFOA for fiscal year 2017.
- 9 **SPECIAL INTERROGATORY NO. 205:** Please state the total amount of money transferred
10 from YOUR general fund to the JFOA for fiscal year 2018.
- 11 **SPECIAL INTERROGATORY NO. 206:** Please describe in detail the purpose of all transfers
12 from YOUR general fund to the JFOA for fiscal year 2018.
- 13 **SPECIAL INTERROGATORY NO. 207:** Please state the total amount of money loaned from
14 YOUR general fund to the JFOA for fiscal year 2018.
- 15 **SPECIAL INTERROGATORY NO. 208:** Please describe in detail the purpose of all loans from
16 YOUR general fund to the JFOA for fiscal year 2018.
- 17 **SPECIAL INTERROGATORY NO. 209:** Please state the total amount of money transferred
18 from YOUR general fund to the JFOA for fiscal year 2019.
- 19 **SPECIAL INTERROGATORY NO. 210:** Please describe in detail the purpose of all transfers
20 from YOUR general fund to the JFOA for fiscal year 2019.
- 21 **SPECIAL INTERROGATORY NO. 211:** Please state the total amount of money loaned from
22 YOUR general fund to the JFOA for fiscal year 2019.
- 23 **SPECIAL INTERROGATORY NO. 212:** Please describe in detail the purpose of all loans from
24 YOUR general fund to the JFOA for fiscal year 2019.
- 25 **SPECIAL INTERROGATORY NO. 213:** Please state the total amount of money transferred
26 from YOUR general fund to the JFOA for fiscal year 2020.
- 27 **SPECIAL INTERROGATORY NO. 214:** Please describe in detail the purpose of all transfers
28 from YOUR general fund to the JFOA for fiscal year 2020.

1 **SPECIAL INTERROGATORY NO. 215:** Please state the total amount of money loaned from
2 YOUR general fund to the JFOA for fiscal year 2020.

3 **SPECIAL INTERROGATORY NO. 216:** Please describe in detail the purpose of all loans from
4 YOUR general fund to the JFOA for fiscal year 2020.

5 **SPECIAL INTERROGATORY NO. 217:** Please state the total amount of money transferred
6 from YOUR general fund to the JFOA for fiscal year 2021.

7 **SPECIAL INTERROGATORY NO. 218:** Please describe in detail the purpose of all transfers
8 from YOUR general fund to the JFOA for fiscal year 2021.

9 **SPECIAL INTERROGATORY NO. 219:** Please state the total amount of money loaned from
10 YOUR general fund to the JFOA for fiscal year 2021.

11 **SPECIAL INTERROGATORY NO. 220:** Please describe in detail the purpose of all loans from
12 YOUR general fund to the JFOA for fiscal year 2021.

13 **SPECIAL INTERROGATORY NO. 221:** Please state the total amount of money transferred
14 from YOUR general fund to the JFOA for fiscal year 2022.

15 **SPECIAL INTERROGATORY NO. 222:** Please describe in detail the purpose of all transfers
16 from YOUR general fund to the JFOA for fiscal year 2022.

17 **SPECIAL INTERROGATORY NO. 223:** Please state the total amount of money loaned from
18 YOUR general fund to the JFOA for fiscal year 2022.

19 **SPECIAL INTERROGATORY NO. 224:** Please describe in detail the purpose of all loans from
20 YOUR general fund to the JFOA for fiscal year 2022.

21 **SPECIAL INTERROGATORY NO. 225:** With reference to YOUR AUDITED FINANCIAL
22 STATEMENTS, please describe in detail how the amount “due from” YOUR general fund to the
23 JFOA was calculated for each fiscal year 2015 through 2023.

24 **SPECIAL INTERROGATORY NO. 226:** Please identify each term of the 2005 AGREEMENT
25 that YOU contend allows loans to be made between YOUR general fund and the JFOA.

26 **SPECIAL INTERROGATORY NO. 227:** With reference to YOUR AUDITED FINANCIAL
27 STATEMENTS, please describe in detail how the amount “due from” “Debt Service” to the JFOA
28 was calculated for each fiscal year 2015 through 2023.

1 **SPECIAL INTERROGATORY NO. 228:** Please state the amount YOU contend is due to the
2 JFOA from YOUR General Fund as of December 31, 2023.

3 **SPECIAL INTERROGATORY NO. 229:** Please describe in detail how YOU calculated the
4 amount YOU contend is due to the JFOA from YOUR General Fund as of December 31, 2023.

5 **SPECIAL INTERROGATORY NO. 230:** Please state how loans made using JFOA funds are
6 characterized and presented in YOUR accounting.

7 **SPECIAL INTERROGATORY NO. 231:** Please state how loan proceeds deposited in the JFOA
8 are characterized and presented in YOUR accounting.

9 **SPECIAL INTERROGATORY NO. 232:** Please state how loan payments using JFOA funds
10 are characterized and presented in YOUR accounting.

11 **SPECIAL INTERROGATORY NO. 233:** Please explain in detail how transfers from the JFOA
12 to YOUR general fund affect the balance of the RESERVE ACCOUNT.

13 **SPECIAL INTERROGATORY NO. 234:** Please explain in detail how transfers from YOUR
14 general fund to the JFOA affect the balance of the RESERVE ACCOUNT.

15 **SPECIAL INTERROGATORY NO. 235:** Please explain in detail how loans from the JFOA to
16 YOUR general fund affect the balance of the RESERVE ACCOUNT.

17 **SPECIAL INTERROGATORY NO. 236:** Please explain in detail how loans from YOUR
18 general fund to the JFOA affect the balance of the RESERVE ACCOUNT.

19 **SPECIAL INTERROGATORY NO. 237:** Do YOU allocate Power Division personnel costs to
20 the JFOA?

21 **SPECIAL INTERROGATORY NO. 238:** If YOU allocate Power Division personnel costs to
22 the JFOA, please describe in detail the reason for doing so.

23 **SPECIAL INTERROGATORY NO. 239:** If YOU allocate Power Division personnel costs to
24 the JFOA, please identify the date that this allocation factor was established.

25 **SPECIAL INTERROGATORY NO. 240:** If YOU allocate Power Division personnel costs to
26 the JFOA, how often is this allocation factor updated?

27 **SPECIAL INTERROGATORY NO. 241:** Please describe in detail the purpose of the SYSTEM
28 CAPACITY FUND (“SYSTEM CAPACITY FUND” means the “System Capacity Fund” as

1 referenced in YOUR AUDITED FINANCIAL STATEMENTS).

2 **SPECIAL INTERROGATORY NO. 242:** Please IDENTIFY all PERSONS who have
3 knowledge of any facts RELATED TO the purpose of the SYSTEM CAPACITY FUND.

4 **SPECIAL INTERROGATORY NO. 243:** Please IDENTIFY all DOCUMENTS that RELATE
5 TO the SYSTEM CAPACITY FUND.

6 **SPECIAL INTERROGATORY NO. 244:** What are the funding sources for the SYSTEM
7 CAPACITY FUND?

8 **SPECIAL INTERROGATORY NO. 245:** Please describe in detail the purpose of the LEGACY
9 FUND (“LEGACY FUND” means the “Legacy Fund” as referenced in YOUR AUDITED
10 FINANCIAL STATEMENTS).

11 **SPECIAL INTERROGATORY NO. 246:** Please IDENTIFY all PERSONS who have
12 knowledge of any facts RELATED TO the purpose of the LEGACY FUND.

13 **SPECIAL INTERROGATORY NO. 247:** Please IDENTIFY all DOCUMENTS that RELATE
14 TO the LEGACY FUND.

15 **SPECIAL INTERROGATORY NO. 248:** What are the funding sources for the LEGACY
16 FUND?

17 **SPECIAL INTERROGATORY NO. 249:** With reference to YOUR AUDITED FINANCIAL
18 STATEMENTS, please describe in detail how the amount “due from” the LEGACY FUND to the
19 JFOA was calculated for each fiscal year 2015 through 2023.

20 **SPECIAL INTERROGATORY NO. 250:** Please identify each term of the 2005 AGREEMENT
21 that you contend allows transfers between the LEGACY FUND and the JFOA.

22 **SPECIAL INTERROGATORY NO. 251:** Please identify each term of the 2005 AGREEMENT
23 that you contend allows loans between the LEGACY FUND and the JFOA.

24 **SPECIAL INTERROGATORY NO. 252:** Please state with specificity all facts that explain what
25 accounts for the increase in budgeted operating expenses in fiscal year 2022.

26 **SPECIAL INTERROGATORY NO. 253:** Please state with specificity all facts that explain what
27 accounts for the increase in budgeted operating expenses in fiscal year 2023.

28 **SPECIAL INTERROGATORY NO. 254:** Please explain in detail how budgeted operations

1 costs affect the calculation of NET REVENUES payable to NYWD.

2 **SPECIAL INTERROGATORY NO. 255:** Do YOU agree that the Interest Income/Investment
3 Earnings for the JFOA exceeded the Interest Income/Investment Earnings for YOUR general fund
4 for each of the fiscal years beginning 2011 and ending 2020?

5 **SPECIAL INTERROGATORY NO. 256:** Do YOU agree that the Interest Income/Investment
6 Earnings for YOUR general fund exceeded the Interest Income/Investment Earnings for the JFOA
7 in fiscal year 2021?

8 **SPECIAL INTERROGATORY NO. 257:** Do YOU agree that the Interest Income/Investment
9 Earnings for YOUR general fund exceeded the Interest Income/Investment Earnings for the JFOA
10 in fiscal year 2022?

11 **SPECIAL INTERROGATORY NO. 258:** Please explain how Interest Income/Investment
12 Earnings are calculated for YOUR general fund and JFOA.

13 **SPECIAL INTERROGATORY NO. 259:** For each month of each fiscal year beginning in 2011
14 and ending in 2023, STATE THE AMOUNT (“STATE THE AMOUNT” shall mean to state the
15 amount and the sources thereof) of Interest Income/Investment Earnings for the JFOA.

16 **SPECIAL INTERROGATORY NO. 260:** For each month of each fiscal year beginning in 2011
17 and ending in 2023, STATE THE AMOUNT of Interest Income/Investment Earnings recorded
18 outside of the JFOA.

19 **SPECIAL INTERROGATORY NO. 261:** Please describe in detail each asset or investment that
20 generated Interest Income/Investment Earnings in the JFOA for the time period 2011 through
21 2023.

22 **SPECIAL INTERROGATORY NO. 262:** Please explain in detail what accounts for the
23 decrease in Interest Income/Investment Earnings in the JFOA in the fiscal year 2021 as compared
24 to prior years.

25 **SPECIAL INTERROGATORY NO. 263:** Please explain in detail what accounts for the
26 decrease in Interest Income/Investment Earnings in the JFOA in the fiscal year 2022 as compared
27 to prior years.

28 **SPECIAL INTERROGATORY NO. 264:** What does the acronym “LAIF” stand for as reported

1 in the BOD June 2023 packet?

2 **SPECIAL INTERROGATORY NO. 265:** Please describe in detail the purpose of the LAIF.

3 **SPECIAL INTERROGATORY NO. 266:** Please identify by category all expenses that are
4 included in YOUR overhead payment(s) from the JFOF to YOUR general fund for the fiscal years
5 2015 through 2023.

6 **SPECIAL INTERROGATORY NO. 267:** What portion of YOUR legal fees for this litigation
7 are paid by YOUR general fund?

8 **SPECIAL INTERROGATORY NO. 268:** For fiscal year 2023, what amount do YOU contend
9 is required for the Reserve Requirement?

10 **SPECIAL INTERROGATORY NO. 269:** Please state with specificity all facts that support the
11 amount YOU contend is required for the Reserve Requirement for fiscal year 2023.

12 **SPECIAL INTERROGATORY NO. 270:** Please describe in detail how YOU calculate the
13 amount YOU contend is required for the Reserve Requirement for fiscal year 2023.

14 **SPECIAL INTERROGATORY NO. 271:** Please describe in detail the reason(s) YOU repaid in
15 full the 2019 Installment Purchase Agreement before it was due.

16 **SPECIAL INTERROGATORY NO. 272:** Please describe in detail how the early repayment of
17 the 2019 Installment Purchase Agreement affected YOUR calculation of NET REVENUES due
18 NYWD.

19 **SPECIAL INTERROGATORY NO. 273:** Please explain in detail what accounts for the
20 difference in the numbers reported in the BOARD PACKETS for “Total Operating Expenses”
21 compared to the AUDITED FINANCIALS for fiscal year 2018 (the 2018 AUDITED
22 FINANCIALS JFOA Total Operating Expenses before depreciation is reported as \$11,358,470
23 versus the December 17, 2019, BOD PACKET reported as \$7,942,331).

24 **SPECIAL INTERROGATORY NO. 274:** Please explain in detail what accounts for the
25 difference in the numbers reported in the BOARD PACKETS for October 2023 and the
26 AUDITED FINANCIALS for fiscal year 2022 in the column “Total Operating Expenses” (the
27 BOARD PACKET reported Actuals for Total Operating Expenses for the year 2022 as \$6,747,468
28 vs. the AUDITED FINANCIALS for 2022 as \$11,996,052).

1 **SPECIAL INTERROGATORY NO. 275:** Please state whether there was a budget adjustment
2 for “Total Operating Expenses” for fiscal year 2022 as reported in the BOARD PACKETS for
3 June 2022 and July 2022 (\$8,401,100) and November 2022 (\$8,566,100).

4 **SPECIAL INTERROGATORY NO. 276:** Please explain in detail what accounts for the increase
5 in fiscal year 2016 Actual Ending Balance of YOUR general fund as reported in the BOD
6 PACKETS for July 2018 (\$787,069) to July 2019 (\$4,531,907).

7 **SPECIAL INTERROGATORY NO. 277:** Please explain in detail what accounts for the
8 discrepancies in the reporting of fiscal year 2018 Ending Balance of YOUR general fund in the
9 BOD PACKETS for February 2019 (\$5,364,888), July 2019 (\$4,983,239), January 2020 and July
10 2020 (\$4,819,319), January 2021 (\$5,811,787), July 2021 (\$5,751,437), and December 2021
11 (\$6,896,374).

12 **SPECIAL INTERROGATORY NO. 278:** Did YOU receive a settlement payment from PG&E
13 RELATED TO a matter in US Bankruptcy Court, Northern District of California, San Francisco
14 Division, Case No. 19-30088?

15 **SPECIAL INTERROGATORY NO. 279:** Please describe the nature of YOUR claim which
16 resulted in any settlement payment from PG&E RELATED TO a matter in US Bankruptcy Court,
17 Northern District of California, San Francisco Division, Case No. 19-30088.

18 **SPECIAL INTERROGATORY NO. 280:** Please state the amount of any settlement payment
19 YOU received from PG&E RELATED TO a matter in US Bankruptcy Court, Northern District of
20 California, San Francisco Division, Case No. 19-30088.

21 **SPECIAL INTERROGATORY NO. 281:** Did YOU receive a settlement payment from PG&E
22 RELATED TO a matter in US Bankruptcy Court, Northern District of California, San Francisco
23 Division, Case No. 19-30089?

24 **SPECIAL INTERROGATORY NO. 282:** Please describe the nature of YOUR claim which
25 resulted in any settlement payment from PG&E RELATED TO a matter in US Bankruptcy Court,
26 Northern District of California, San Francisco Division, Case No. 19-30089.

27 **SPECIAL INTERROGATORY NO. 283:** Please state the amount of any settlement payment
28 YOU received from PG&E RELATED TO a matter in US Bankruptcy Court, Northern District of

1 California, San Francisco Division, Case No. 19-30089.

2 **SPECIAL INTERROGATORY NO. 284:** Have you received a settlement payment from PG&E
3 RELATED TO any dispute with PG&E other than those addressed in Special Interrogatory Nos.
4 278 through 283?

5 **SPECIAL INTERROGATORY NO. 285:** Please describe the nature of any dispute with PG&E
6 that has resulted in a settlement payment by PG&E to YOU other than those addressed in Special
7 Interrogatory Nos. 278 through 283.

8 **SPECIAL INTERROGATORY NO. 286:** Please identify the date of any settlement payment
9 YOU received from PG&E other than those addressed in Special Interrogatory Nos. 278 through
10 283.

11 **SPECIAL INTERROGATORY NO. 287:** Please state the amount of any settlement payment
12 YOU received from PG&E other than those addressed in Special Interrogatory Nos. 278 through
13 283.

14
15

16 DATED: February 7, 2024

BOUTIN JONES INC.

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By:  _____

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20

Daniel S. Stouder
Eric C. Miller
Ian K. McGlone

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Attorneys for Plaintiff North Yuba Water District

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PROOF OF SERVICE
[CCP §1013, 1013a]

The undersigned declares:

I am employed in the County of Sacramento, State of California. I am over the age of 18 years and not a party to the within action; I am employed by Boutin Jones Inc., 555 Capitol Mall, Suite 1500, Sacramento, California 95814-4603.

On this date I served the foregoing document described as:

**PLAINTIFF NORTH YUBA WATER DISTRICT SPECIAL
INTERROGATORIES, SET ONE TO DEFENDANT SOUTH FEATHER WATER
AND POWER AGENCY**

	by mail on all parties in said action by regular, first class United States mail, postage fully pre-paid, by placing a true copy thereof enclosed in a sealed envelope in a designated area for outgoing mail, addressed as set forth below.
	by personally delivering a true copy thereof, in accordance with Code of Civil Procedure § 1011, to the person(s) and at the address(es) set forth below.
	by overnight delivery on the following party(ies) in said action, in accordance with Code of Civil Procedure § 1013(c), by placing a true copy thereof enclosed in a sealed envelope, with delivery fees paid or provided for, and delivering that envelope to an overnight express service carrier as defined in Code of Civil Procedure § 1013(c).
X	by e-mail or electronic transmission on all parties in said action, I caused the document(s) to be sent to the person(s) at the e-mail address(es) listed.

addressed to the person(s) on whom it is to be served, whose name(s) and address(es) are listed below:

Dustin Cooper, Esq. MINASIAN, MEITH 1681 Bird Street P.O. Box 1679 Oroville, CA 95965-1679 Email: dcooper@minasianlaw.com cc: Jackson Minasian jminasian@minasianlaw.com Aidan Wallace AWallace@Minasianlaw.com Alicia Toohey atoohy@Minasianlaw.com ljanowski@minasianlaw.com dbeth@minasianlaw.com	<i>Attorneys for South Feather Water & Power Agency</i>
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I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

EXECUTED on February 7, 2024, at Sacramento, California.



Ricky Zapardiel