



SOUTH FORK KINGS
GROUNDWATER SUSTAINABILITY AGENCY

NOTICE OF SPECIAL BOARD MEETING

Members

Director Frank Gornick
City of Lemoore

November 1, 2021

Director Joe Neves
County of Kings

Board of Directors

Director Ceil Howe, Jr.
Empire West Side Irrigation District

of the

Director Michael Newton
Stratford Irrigation District

South Fork Kings Groundwater Sustainability Agency

Director Scott Mercer
Stratford Public Utility District

Joe Neves, Chair
Ceil Howe, Jr. Vice Chair
Frank Gornick, Secretary

This is to inform you a South Fork Kings Groundwater Sustainability Agency (SFKGSA) Board of Directors Special Meeting will be held on Thursday, November 4, 2021 **via ZOOM Web/Teleconference**. The web link and call-in information will be on the Agenda. The meeting will convene at 5:30 pm.

4886 E. Jensen Ave
Fresno, CA 93725
Telephone: 559.242.6118

The Board is conducting the meeting in this manner to protect public health by avoiding public gatherings and requiring social distancing. At the same time, the Board remains committed to transparency. Members of the public will be able to listen to and watch the meeting, and comment if desired. The patience and cooperation of all participants is appreciated.

www.SouthForkKings.org

Individuals who require special accommodations are requested to contact Corey McLaughlin by phone at: (559) 237-5567 or by email at: cmclaughlin@krcd.org.



SOUTH FORK KINGS

GROUNDWATER SUSTAINABILITY AGENCY

Date **11/4/2021**

Time **5:30 PM - 7:00 PM**

Location **ZOOM Link:**

<https://us02web.zoom.us/j/87179169758?pwd=cGZ5eVA0eittWFM0S2h1emRYSjZEdz09>

One-Tap Mobile: +16699006833,,87179169758#,,, *027643#

Call-In: +1-669-900-6833 ; Meeting ID: 871 7916 9758 ; Passcode: 027643

SFKGSA Special Board Meeting

[Click to create personal copy](#)

All items on this agenda, whether or not expressly listed for action, may be deliberated upon and may be subject to action by the Board of Directors. The Board of Directors may consider agenda items in any order. Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection at the Kings River Conservation District, 4886 E. Jensen Ave., Fresno 93725 during normal business hours.

ACCESSIBILITY

A person with a qualifying disability under the Americans with Disabilities Act of 1990 may request the SFKGSA to provide a disability-related modification or accommodation in order to participate in any public meeting of the SFKGSA. Such assistance includes appropriate alternative formats for the agendas and agenda packets used for any public meetings of the GSA. Requests for such assistance and for agendas and agenda packets shall be made in person, by telephone, facsimile, or written correspondence to the Kings River Conservation District, 4886 E. Jensen Ave, Fresno, CA 93725, telephone 559.237.5567, fax 559.237.5560 at least 48 hours before a public GSA meeting.

Agenda - 4 November 2021

Zoom Link:

<https://us02web.zoom.us/j/87179169758?pwd=cGZ5eVA0eittWFM0S2h1emRY5jZEdz09>

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| 1 | Call to Order
Quorum will be established. |
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| 2 | Pledge of Allegiance |
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| 3 | Additions to or Deletions from the Agenda
Items may be added to the agenda solely in compliance with Brown Act requirements for such an action. Items may be deleted from the agenda for any reason. |
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| 4 | Public Comment
The public may address the Board of Directors on any item relevant to the GSA Authority. If you know in advance that you will want to comment, it will be helpful to email the Technical Moderator at cmclaughlin@krcd.org in advance of the meeting, to make this known. Comments by individuals and entities will be limited to three minutes or as may be reasonable as determined by the conducting officer. |
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| 5 | Consider Approval of Minutes
The Board will consider approval of the July 15, 2021 minutes. |
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| 6 | Director Reports
Each Director will have the opportunity to report on meetings and other events attended during the prior month on behalf of the SFKGSA. |
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| 7 | Staff Report
Staff will report on meetings and other events attended during the prior month on behalf of the SFKGSA. |
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- 8 Stakeholder Outreach and Communications**
- The Board will receive a report and may take action on stakeholder outreach and communications activities, needs, and correspondence approval. *Action may be taken.*
-
- 9 SGMA Implementation Update**
- The Board will receive a report from consultants on the status of and progress on GSP implementation, and may take action to approve Task Orders, Change Orders, and/or support letters. *Action may be taken.*
-
- 10 Financial Report**
- The Board will be asked to approve the Financial Report for the period ending September 30, 2021.
-
- 11 Resolution 21-04: Appointing Auditor-Approving Signature of Engagement Letter**
- The Board will be asked to consider adopting Resolution 21-04, Appointing the Auditor for review of Fiscal Year 2020-2021, and authorizing signature of the Audit Engagement Letter.
-
- 12 Request for Additional Funds: ASR Pilot Test - Additional vendor costs**
- Amer Hussain*
- The Board will be asked to consider approving Geosyntec's request for additional funds related to the ASR Pilot Test, as outlined in the attached document, for a total of an additional \$55,000.00. *Action Item Requiring 4/5 Majority Vote of Board Members.*
-
- 13 Reimbursement Request: ASR Pilot Test - Surface Water Delivery**
- Amer Hussain*
- The Board will be asked to consider approving the request of Stone Land Co. for reimbursement in the amount of \$24,000.00 for the use and delivery of groundwater for the ASR Pilot Test, as outlined in the attached document. *Action Item Requiring 4/5 Majority Vote of Board Members.*
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- 14 Next Meeting Date, Agenda Items, and Manner of Meeting**
- The next meeting date and time will be stated/determined, and Board members will have an opportunity to request items for inclusion on the next Agenda.

The Board will discuss and consider taking action regarding the manner of Board Meetings. The Board may:

1. Take no action and return to fully in-person meetings with Public access to the physical meeting location; or
2. Take action to grant the standing Policy Committee the authority to determine the manner in which Board meetings will be held, provided that such determination does not conflict with any other action of the Board; or
3. Take action to adopt Resolution 21-05, making the findings delineated therein and determining that the Board will continue to meet remotely via web/teleconference.

If Option 2 above is taken, the Board may give direction to the standing Policy Committee regarding the Board's desired manner of meeting or other related information.

Agenda

11/4/2021 5:30 PM - 7:00 PM

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1 - Call to Order

Quorum will be established.

| For Information

2 - Pledge of Allegiance

3 - Additions to or Deletions from the Agenda

Items may be added to the agenda solely in compliance with Brown Act requirements for such an action. Items may be deleted from the agenda for any reason.

4 - Public Comment

The public may address the Board of Directors on any item relevant to the GSA Authority. If you know in advance that you will want to comment, it will be helpful to email the Technical Moderator at cmclaughlin@krcd.org in advance of the meeting, to make this known. Comments by individuals and entities will be limited to three minutes or as may be reasonable as determined by the conducting officer.

| For Information

5 - Consider Approval of Minutes

The Board will consider approval of the July 15, 2021 minutes.

| For Decision

[#sfkgsaminutes](#)

Attachments

[DRAFT 2021_7_15_SFK_GSA minutes.pdf](#)

DRAFT 2021 7 15 SFK GSA minutes

5 - Consider Approval of Minutes

Last modified: 11/1/2021

South Fork Kings Groundwater Sustainability Agency

Regular Meeting and Workshop Minutes

July 15, 2021 at 5:30 p.m.
Remote via Zoom

Members Present (All via Zoom):

Joe Neves, County of Kings (Chair)
Ceil Howe, Jr., Empire West Side Irrigation District (Vice Chair)
Patricia Matthews, City of Lemoore
Michael Newton, Stratford Irrigation District

Members Absent:

Scott Mercer, Stratford Public Utility District

Others Present (All via Zoom):

Corey McLaughlin, Kings River Conservation District
Charlotte Gallock, Kings River Conservation District
Rebecca Quist, Kings River Conservation District
Ashley Goldsmith, Kings River Conservation District
Brian Trevarrow, Kings River Conservation District
Amer Hussain, Geosyntec (Technical Consultant)

Bob Anderson, Geosyntec (Technical Consultant)
Ken Richardson (Legal Counsel)
Steve Jackson
Antonio Solorio
Frank Coelho
Bryan Platt

Item 1:	<u>CALL TO ORDER</u>	Presenter:	Chair Neves
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The meeting was called to order at 5:30 p.m., and the Roll was called to establish a quorum.

Roll Call:

Director Neves: Present
Director Matthews: Present
Director Howe: Present
Director Newton: Present
Director Mercer: Absent

Item 2:	<u>PLEDGE OF ALLEGIANCE [DISPENSED WITH]</u>	Presenter:	Chair Neves
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Item 3:	<u>ADDITIONS TO OR DELETIONS FROM THE AGENDA</u>	Presenter:	Chair Neves
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Discussion:

None.

Actions:

None.

Item 4:	<u>PUBLIC COMMENT</u>	Presenter:	Chair Neves
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Discussion:

Bryan Platt of Department of Water Resources, the new point of contact for the Tulare Lake Subbasin, introduced himself and provided contact information should anyone have questions for him.

Actions:

None

Item 5: CONSIDER APPROVAL OF THE MINUTES

Presenter: Chair Neves

Discussion:

None

Actions:

It was moved by Director Newton, seconded by Director Howe, and unanimously carried by Roll Call vote, to approve the minutes of the June 17, 2021 Meeting.

Roll Call:

Director Neves: Present
Director Matthews: Present
Director Howe: Present
Director Newton: Present
Director Mercer: Absent

Item 6: APPOINTMENT OF OFFICERS

Presenter: Chair Neves

Discussion:

The Board was asked to nominate and appoint the following Officers:

- A. Chair
- B. Vice-Chair
- C. Secretary

Actions:

It was moved by Director Howe, seconded by Director Newton, and unanimously carried by Roll Call vote, to nominate and appoint Director Joe Neves to serve as Board Chair.

Roll Call:

Director Neves: Present
Director Matthews: Present
Director Howe: Present
Director Newton: Present
Director Mercer: Absent

It was moved by Director Howe, seconded by Director Newton, and unanimously carried by Roll Call vote, to nominate and appoint the incumbent office holders for Board Vice-Chair – Director Ceil Howe, Jr. – and Board Secretary – Scott Mercer.

Roll Call:

Director Neves: Present
Director Matthews: Present
Director Howe: Present
Director Newton: Present
Director Mercer: Absent

Item 7: ADOPTION OF RESOLUTION 2021-03: RESOLUTION
APPOINTING TREASURER

Presenter: Brian Trevarrow

Discussion:

Mr. Trevarrow presented the contents and purpose of Resolution 2021-03.

Actions:

It was moved by Director Howe, seconded by Director Newton, and unanimously carried by a Roll Call vote to approve and adopt Resolution 2021-03 appointing Brian Trevarrow to be Treasurer for the term July 1, 2021 thru June 30, 2022, as presented.

Director Neves: Present
Director Matthews: Present
Director Howe: Present
Director Newton: Present
Director Mercer: Absent

Presenter: Chair Neves

None

None

Presenter: Charlotte Gallock

Charlotte Gallock reported on previous and upcoming staff activities, meetings, and items of relevance to the GSA's operation. Director questions were addressed by staff.

None

Presenter: Rebecca Quist

Rebecca Quist reported on general stakeholder communications; highlighted engagement statistics; the landowner survey efforts; and reported on other outreach activities.

None.

Presenter: Brian Trevarrow

Brian Trevarrow presented the financial report for the period ending June 30, 2021. Directors' questions were addressed.

It was moved by Director Newton, seconded by Director Howe, and unanimously carried by Roll Call vote to approve the financial report for the period ending June 30, 2021, as presented.

Director Neves: Present
Director Matthews: Present
Director Howe: Present
Director Newton: Present
Director Mercer: Absent

Presenter: Technical Consultants

Amer Hussain and Bob Anderson reported to the Board regarding the status of, and progress on, GSP implementation in both the Tulare Lake Subbasin and the SFKGSA in particular. The update included information on the ASR pilot test; coordination activities in the subbasin; grant related activities; DWR's review of GSPs; and data tracking. Questions and comments from the Board were addressed.

Actions:

None.

Item 13: NEXT MEETING DATE AND AGENDA ITEMS **Presenter:** Chair Neves

Discussion:

The next meeting will be October 21, 2021 at 5:30 p.m., location to-be-determined.

Actions:

None.

Item 14: ADJOURNMENT **Adjourned:** 6:35 p.m.

Respectfully submitted,

Board Secretary

_____ approved on _____

Joe Neves, Board Chair

6 - Director Reports

Each Director will have the opportunity to report on meetings and other events attended during the prior month on behalf of the SFKGSA.

| For Information

7 - Staff Report

Staff will report on meetings and other events attended during the prior month on behalf of the SFKGSA.

| For Information

8 - Stakeholder Outreach and Communications

The Board will receive a report and may take action on stakeholder outreach and communications activities, needs, and correspondence approval. *Action may be taken.*

9 - SGMA Implementation Update

The Board will receive a report from consultants on the status of and progress on GSP implementation, and may take action to approve Task Orders, Change Orders, and/or support letters. *Action may be taken.*

10 - Financial Report

The Board will be asked to approve the Financial Report for the period ending September 30, 2021.

| For Decision

[#actionitem](#) [#financialreport](#)

Attachments

[SFKGSA FS 09-30-21.pdf](#)

SFKGSA FS 09-30-21

10 - Financial Report

Last modified: 10/28/2021

South Fork Kings GSA (SFKGSA)
Balance Sheet Prev Year Comparison
As of September 30, 2021

	Sep 30, 21	Sep 30, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · JPMorgan Chase	389,076.98	205,803.55	183,273.43	89.05%
Total Checking/Savings	389,076.98	205,803.55	183,273.43	89.05%
Accounts Receivable				
11000 · Accounts Receivable	24,879.26	19,701.26	5,178.00	26.28%
Total Accounts Receivable	24,879.26	19,701.26	5,178.00	26.28%
Total Current Assets	413,956.24	225,504.81	188,451.43	83.57%
Other Assets				
18700 · Deposits	17,115.56	95,422.07	-78,306.51	-82.06%
Total Other Assets	17,115.56	95,422.07	-78,306.51	-82.06%
TOTAL ASSETS	431,071.80	320,926.88	110,144.92	34.32%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · Accounts Payable	227,095.55	15,865.76	211,229.79	1,331.36%
Total Accounts Payable	227,095.55	15,865.76	211,229.79	1,331.36%
Other Current Liabilities				
25000 · Deferred Revenue	43,700.02	100,000.00	-56,299.98	-56.3%
Total Other Current Liabilities	43,700.02	100,000.00	-56,299.98	-56.3%
Total Current Liabilities	270,795.57	115,865.76	154,929.81	133.72%
Total Liabilities	270,795.57	115,865.76	154,929.81	133.72%
Equity				
32000 · Unrestricted Net Assets	327,858.75	235,328.63	92,530.12	39.32%
Net Income	-167,582.52	-30,267.51	-137,315.01	-453.67%
Total Equity	160,276.23	205,061.12	-44,784.89	-21.84%
TOTAL LIABILITIES & EQUITY	431,071.80	320,926.88	110,144.92	34.32%

South Fork Kings GSA (SFKGSA) Profit & Loss Budget vs. Actual

July 2021 through June 2022
As of September 30, 2021

	<u>Jul '21 - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
47200 • Program Income				
47220 • Property Tax Assessments	-	641,498.00	(641,498.00)	0.0%
47221 • Property Tax Interest	86.50	-	86.50	100.0%
48010 • CA Resilience Challenge Grant	59,914.03	60,000.00	(85.97)	99.86%
Total Income	<u>60,000.53</u>	<u>701,498.00</u>	<u>(641,497.47)</u>	<u>8.55%</u>
Gross Profit	60,000.53	701,498.00	(641,497.47)	8.55%
Expense				
60400 • Bank Service Charges	150.00	600.00	(450.00)	25.0%
62100 • Contract Services				
62120 • Outreach Services	1,912.50	16,000.00	(14,087.50)	11.95%
62140 • Legal Fees	337.50	46,000.00	(45,662.50)	0.73%
62150 • Outside Services - Tech Assess	-	35,000.00	(35,000.00)	0.0%
62152 • TLSB Annual Report	8,433.90	60,000.00	(51,566.10)	14.06%
62160 • Program Services	12,435.00	46,000.00	(33,565.00)	27.03%
62195 • GSP Implementation	144,129.24	380,000.00	(235,870.76)	37.93%
Total 62100 • Contract Services	<u>167,248.14</u>	<u>583,000.00</u>	<u>(415,751.86)</u>	<u>28.69%</u>
65000 • Operations				
65020 • Postage, Mailing Service	249.08	1,503.00	(1,253.92)	16.57%
65030 • Printing and Copying	21.80	1,503.00	(1,481.20)	1.45%
65040 • Supplies	-	1,504.00	(1,504.00)	0.0%
65045 • Outreach Costs	-	4,000.00	(4,000.00)	0.0%
Total 65000 • Operations	<u>270.88</u>	<u>8,510.00</u>	<u>(8,239.12)</u>	<u>3.18%</u>
65100 • Other Types of Expenses				
65120 • Insurance, Liability, D and O	-	3,150.00	(3,150.00)	0.0%
65125 • Audit Fees	-	6,500.00	(6,500.00)	0.0%
65160 • Other Costs	-	1,834.00	(1,834.00)	0.0%
65170 • Contingency	-	37,904.00	(37,904.00)	0.0%
Total 65100 • Other Types of Expenses	<u>-</u>	<u>49,388.00</u>	<u>(49,388.00)</u>	<u>0.0%</u>
67000 • Grant Expenditure				
67010 • CA Resilience Challenge Grant	59,914.03	60,000.00	(85.97)	99.86%
Total 67000 • Grant Expenditure	<u>59,914.03</u>	<u>60,000.00</u>	<u>(85.97)</u>	<u>99.86%</u>
Total Expense	<u>227,583.05</u>	<u>701,498.00</u>	<u>(473,914.95)</u>	<u>32.44%</u>
Net Ordinary Income	<u>(167,582.52)</u>	<u>-</u>	<u>(167,582.52)</u>	<u>100.0%</u>
Net Income	<u>(167,582.52)</u>	<u>-</u>	<u>(167,582.52)</u>	<u>100.0%</u>

3:48 PM
10/18/21

South Fork Kings GSA (SFKGSA)

Check Detail

July through September 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		07/31/2021	10000 · JPMorgan Chase			-50.00
			60400 · Bank Service Charges		-50.00	50.00
TOTAL					-50.00	50.00
Check		08/31/2021	10000 · JPMorgan Chase			-50.00
			60400 · Bank Service Charges		-50.00	50.00
TOTAL					-50.00	50.00
Bill Pmt -Check	1137	07/09/2021	KRCD - V	10000 · JPMorgan Chase		-16,377.34
Bill	4709	06/30/2021	62120 · Outreach Services		-1,875.00	1,875.00
			62160 · Program Services		-12,086.25	12,086.25
			65020 · Postage, Mailing Service		-6.12	6.12
			65040 · Supplies		-26.72	26.72
			65045 · Outreach Costs		-225.00	225.00
			67010 · CA Resilience Challenge Grant		-2,158.25	2,158.25
TOTAL					-16,377.34	16,377.34
Bill Pmt -Check	1138	07/23/2021	Geosyntec	10000 · JPMorgan Chase		-64,510.55
Bill	32438247	06/30/2021	62195 · GSP Implementation		-51,843.29	51,843.29
Bill	32438251	06/30/2021	67010 · CA Resilience Challenge Grant		-12,667.26	12,667.26
TOTAL					-64,510.55	64,510.55
Bill Pmt -Check	1139	07/23/2021	Peltzer	10000 · JPMorgan Chase		-562.50
Bill	7751	06/30/2021	62140 · Legal Fees		-562.50	562.50
TOTAL					-562.50	562.50
Bill Pmt -Check	1140	08/06/2021	Geosyntec	10000 · JPMorgan Chase		-31,270.18
Bill	32434994	06/30/2021	62152 · TLSB Annual Report		-31,270.18	31,270.18
TOTAL					-31,270.18	31,270.18
Bill Pmt -Check	1141	08/13/2021	Peltzer	10000 · JPMorgan Chase		-337.50
Bill	7803	08/13/2021	62140 · Legal Fees		-337.50	337.50
TOTAL					-337.50	337.50
Bill Pmt -Check	1142	08/27/2021	Geosyntec	10000 · JPMorgan Chase		-67,516.55
Bill	32441130	06/30/2021	62195 · GSP Implementation		-66,518.12	66,518.12
Bill	32441133	06/30/2021	62195 · GSP Implementation		-998.43	998.43
TOTAL					-67,516.55	67,516.55

11 - Resolution 21-04: Appointing Auditor- Approving Signature of Engagement Letter

The Board will be asked to consider adopting Resolution 21-04, Appointing the Auditor for review of Fiscal Year 2020-2021, and authorizing signature of the Audit Engagement Letter.

| For Decision

[#resolution](#) [#actionitem](#)

Attachments

[2021-04 Apptmt of Auditor.pdf](#)

2021-04 Apptmt of Auditor

11 - Resolution 21-04: Appointing Auditor-Approving Signature of Engagement
Letter

Last modified: 10/29/2021

**BEFORE THE BOARD OF DIRECTORS
OF THE
SOUTH FORK KINGS GSA
FRESNO, CALIFORNIA**

RESOLUTION NO. 2021-04

APPOINTMENT OF AUDITOR

Whereas, the South Fork Kings GSA, also known as the SFK GSA, was formed by execution of a Joint Powers Agreement (Agreement) under the Joint Powers provisions of the California Government Code effective March 8, 2017, and;

Whereas, Section 11 of the Agreement provides that the Auditor of the SFK GSA shall be designated by Resolution of the Board stating the effective date and the term of the appointment;

NOW THEREFORE BE IT RESOLVED, that Cuttone and Mastro be designated as Auditor effective November 4, 2021, with the term ending June 30, 2022.

BE IT FURTHER RESOLVED, that the Board hereby authorizes signature of the Audit Engagement Letter with Cuttone and Mastro, included as Exhibit A to this Resolution.

THE FOREGOING RESOLUTION was passed and adopted by the Board of Directors of the South Fork Kings GSA this 4th day of November 2021, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Chair

ATTEST:

Secretary

SECRETARY'S CERTIFICATE

I, _____, Secretary of South Fork Kings GSA, also known as the SFKGSA, hereby certify that the foregoing is a full, true and correct copy of a Resolution duly adopted at a regular meeting of the Board of Directors of said Agency duly and regularly held at the regular meeting place thereof on the 4th day of November 2021, of which meeting all of the members of said Board of Directors had due notice and at which a majority thereof were present.

WITNESS my hand and the seal of South Fork Kings GSA this 4th day of November 2021.

Secretary

**CUTTONE & MASTRO**
CERTIFIED PUBLIC ACCOUNTANTS

June 9, 2021

Audit Committee
South Fork Kings Groundwater Sustainability Agency
4886 E. Jensen Ave
Fresno, CA 93725

We are pleased to confirm our understanding of the services we are to provide for the South Fork Kings Groundwater Sustainability Agency of the year June 30, 2021. We will audit the basic financial statements of the South Fork Kings Groundwater Sustainability Agency as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A) and budgetary comparison information, to accompany South Fork Kings Groundwater Sustainability Agency's basic financial statements. As part of our engagement, we will apply certain limited procedures to South Fork Kings Groundwater Sustainability Agency's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and will include tests of the accounting records of South Fork Kings Groundwater Sustainability Agency and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

**7543 North Ingram, Suite 102
Fresno, California 93711**

phone 559-261-4300**fax 559-261-4301**

In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of South Fork Kings Groundwater Sustainability Agency's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We may also assist in the preparation the financial statements of South Fork Kings Groundwater Sustainability Agency in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Audit Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to South Fork Kings Groundwater Sustainability Agency; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Cuttone & Mastro CPA's and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the State of California or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Cuttone & Mastro personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of California. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) We estimate that our gross fee, including expenses, will range between \$5,500 and \$6,500, except that we agree that our gross fee, including expenses, will not exceed \$6,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to South Fork Kings Groundwater Sustainability Agency and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Joseph P. Mastro
of Cuttone & Mastro CPA's

RESPONSE:

This letter correctly sets forth the understanding of South Fork Kings Groundwater Sustainability Agency.

Signed: _____

Title: _____

Date: _____

12 - Request for Additional Funds: ASR Pilot Test - Additional vendor costs

Amer Hussain

The Board will be asked to consider approving Geosyntec's request for additional funds related to the ASR Pilot Test, as outlined in the attached document, for a total of an additional \$55,000.00. *Action Item Requiring 4/5 Majority Vote of Board Members.*

| For Decision

[#actionitem](#) [#supermajority](#)

Attachments

[SAC229C ASR Additional funds.pdf](#)

SAC229C ASR Additional funds

12 - Request for Additional Funds: ASR Pilot Test - Additional vendor costs

Last modified: 11/1/2021

October 12, 2021

Ms. Charlotte Gallock
South Fork Kings GSA
c/o Kings River Conservation District
4886 East Jensen Ave
Fresno, California 93725

**Subject: ASR Pilot Test – Request for Additional Funds
South Fork Kings Groundwater Sustainability Agency**

Dear Ms. Gallock:

Geosyntec Consultants Inc. (Geosyntec) has prepared this request additional funds associated with vendor and subcontractor expenses accrued to complete the Aquifer Storage and Recovery (ASR) Pilot Test. While the majority of the pilot test expenses were covered by the California Resilience Challenge grant, it was expected that the SFK would provide some matching funds. As of September 25, 2021, field studies for the ASR Pilot Test have been completed. Geosyntec is now in the process of data analysis and report writing with CEQA documentation following.

The scope of work for the field portion of the ASR Pilot Test included a pump test and three-phases (injection, storage, extraction). Throughout the course of field work performed, several factors, including the response of the aquifer and logistics, caused a change from the original scope of work. To ensure continuance of the ASR Pilot Test, the following was implemented:

- A temporary filter station was attached to the ASR well
- Rental of a generator to operate a booster pump and associated fuel costs (the well owner's pump system was unavailable for use)
- Rental of a pump system to inject water into the ASR well
- An alarm notification system was attached for tracking operation time
- Additional microbiological testing weekly during the injection phase as per the Division of Drinking Water's request.

Based on the information above, Geosyntec is requesting additional budget of \$55,000 to cover these additional vendor costs. These fees will be covered by reserve funds that were reimbursed to SFK from the GSP preparation. Please sign below to authorize Geosyntec increase the 2021 budget by \$55,000.

Ms. Charlotte Gallock
October 8, 2021
Page 2

Geosyntec greatly appreciates the relationship we have developed with the SFKGSA and we look forward to continued work. If you have any questions, please do not hesitate to contact me at (559) 479-2013.

Sincerely,



Amer A. Hussain, P.E.
Senior Principal Engineer

SOUTH FORK KINGS GSA

By: _____

Name: _____

Title: _____

Date: _____

GEOSYNTEC CONSULTANTS

By: _____

Name: Amer Hussain

Title: Senior Principal

Date: _____

13 - Reimbursement Request: ASR Pilot Test - Surface Water Delivery

Amer Hussain

The Board will be asked to consider approving the request of Stone Land Co. for reimbursement in the amount of \$24,000.00 for the use and delivery of groundwater for the ASR Pilot Test, as outlined in the attached document. *Action Item Requiring 4/5 Majority Vote of Board Members.*

| For Decision

[#actionitem](#) [#supermajority](#)

Attachments

[SAC229C ASR Additional funds Stone Land Co \(002\).pdf](#)

SAC229C ASR Additional funds Stone Land Co (002)

13 - Reimbursement Request: ASR Pilot Test - Surface Water Delivery

Last modified: 11/1/2021

October 11, 2021

Ms. Charlotte Gallock
South Fork Kings GSA
c/o Kings River Conservation District
4886 East Jensen Avenue
Fresno, California 93725

**Subject: Surface Water Delivery – Reimbursement Request
ASR Pilot Test**

Dear Ms. Gallock:

Geosyntec Consultants, Inc (Geosyntec) has recently completed the field portion of an Aquifer Storage and Recovery (ASR) Pilot Test on behalf of the South Fork Kings Groundwater Sustainability Agency (SFKGSA) as part of their efforts to achieve sustainability under the Sustainable Groundwater Management Act (SGMA). The ASR Pilot Test included injection of surface water originating from the Kings River into a semi-confined aquifer utilizing agricultural well LR-19, located on the Stone Land Company (Stone Land) property in Kings County, California.

Originally, we anticipated that the injection water utilized for the ASR Pilot Test would be donated and delivered by the Lemoore Canal and Irrigation Company (LCIC). However, due to concerns with potential conflicts with their bylaws, the LCIC was unable to donate the surface water needed for the ASR Pilot Test. In response, Stone Land purchased 300 acre-feet of surface water at a cost of \$48,000 from Maricopa Orchards, LLC on June 11, 2021 (invoice attached) on behalf of SFKGSA to ensure continuance of the ASR Pilot Test. Ultimately, the full 300 acre-feet of surface water was not needed to complete the ASR Pilot Test and Stone Land utilized the remaining surface water for their needs.

Stone Land is requesting **\$24,000**, half of the invoice amount, from the SFKGSA. Stone Land stated that the \$24,000 includes the cost of the surface water and the other costs associated with use of the agricultural well, including electrical and staff time. The purpose of this letter is to provide a copy of the Maricopa Orchards, LLC invoice and to request that SFKGSA reimburse Stone Land directly for the cost. The check should be mailed to:

Stone Land Co
P.O. Box 146
Stratford CA 93266

Ms. Charlotte Gallock
October 11, 2021
Page 2

Please contact me at 559-479-2013 if you have any questions regarding this matter.

Sincerely,

Amer A. Hussain, P.E.
Senior Principal Engineer

Attachment: Copy of Maricopa Orchards, LLC Invoice

Maricopa Orchards, LLC
1306 W. Herndon, Ste 101
Fresno CA 93711

INVOICE

Invoice #: 106256
Invoice: Jun 11, 2021
Ship: Jun 11, 2021
Pay Terms: Due on receipt

Sold To: Stone Land Co
P.O. Box 146
Stratford CA 93266

Ship To: Stone Land Co
P.O. Box 146
Stratford CA 93266

Page 1 of 1

Sale Terms: Miscellaneous	Salesperson: Maricopa Orchards, I	Carrier:	
Order: Jun 11, 2021	Via:	Trailer lic:	St:
Cust PO:	Currency: USD	Broker:	

Description	Quantity	UOM	Price	Amount
USJ Water Purchase (300AF)				48,000.00
INVOICE TOTAL:				48,000.00

Please return a copy of this invoice with your remittance - Thank You

The perishable agricultural commodities listed on this invoice are sold subject to the statutory trust authorized by section 5(c) of the Perishable Agricultural Commodities Act, 1930 (7 U.S.C. 499e(c)). The seller of these commodities retains a trust claim over these commodities, all inventories of food or other products derived from these commodities, and any receivables or proceeds from the sale of these commodities until full payment is received.

14 - Next Meeting Date, Agenda Items, and Manner of Meeting

The next meeting date and time will be stated/determined, and Board members will have an opportunity to request items for inclusion on the next Agenda.

The Board will discuss and consider taking action regarding the manner of Board Meetings. The Board may:

1. Take no action and return to fully in-person meetings with Public access to the physical meeting location; or
2. Take action to grant the standing Policy Committee the authority to determine the manner in which Board meetings will be held, provided that such determination does not conflict with any other action of the Board; or
3. Take action to adopt Resolution 21-05, making the findings delineated therein and determining that the Board will continue to meet remotely via web/teleconference.

If Option 2 above is taken, the Board may give direction to the standing Policy Committee regarding the Board's desired manner of meeting or other related information.

| For Decision

[#actionitem](#) [#resolution](#)

Attachments

[2021-05 AB361 Remote Meeting.pdf](#)

[2021-05 AB361 Remote Meeting](#)

14 - Next Meeting Date, Agenda Items, and Manner of Meeting

Last modified: 10/29/2021

**BEFORE THE BOARD OF DIRECTORS
OF THE
SOUTH FORK KINGS GSA
FRESNO, CALIFORNIA**

RESOLUTION NO. 2021-05

AB-361 – Teleconference Public Meeting Protocol in Response to COVID-19 Pandemic

WHEREAS, the South Fork Kings Groundwater Sustainability Agency (SFKGSA), a Joint Powers Authority, conducts its meetings in accordance with the Ralph M. Brown Act (Brown Act) under Government Code Section 54950 et seq.; and

WHEREAS, the Brown Act requires all public meetings of local agencies to be publicly noticed in locations where members of the local body will be participating, that such location be open and accessible to the public, and at least a quorum of the members of the legislative body must participate from locations within the boundaries of the territory over which the local body exercises jurisdiction; and

WHEREAS, in response to the COVID-19 pandemic, Governor Newsom issued Executive Order N-29-20, temporarily suspending certain teleconference requirements imposed by the Brown Act; and

WHEREAS, the temporary suspension of Brown Act teleconferencing requirements expired on September 30, 2021, pursuant to the Governor's issuance of Executive Order N-08-21; and

WHEREAS, on September 16, 2021, the Governor signed into law Assembly Bill 361 (AB 361), effective immediately, authorizing a local agency to use teleconferencing without complying with the Brown Act teleconference requirements for public meetings during a proclaimed state of emergency, and such state of emergency still exists; and

WHEREAS, under AB 361, a local agency may hold a teleconferenced meeting during a proclaimed state of emergency when state or local officials have imposed or recommended measures to promote social distancing, or upon a determination, by majority vote, that as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

WHEREAS, on September 22, 2021, the Kings County's Public Health Officer, Dr. Milton Teske, issued a recommendation that all county public meetings be allowed to continue to operate and carry on their business in the same manner as they are currently doing, including that option to meet remotely, due to the increased safety protection that social distancing provides as a means to reduce the risk of COVID-19 transmission; and

WHEREAS, such findings must be made no later than 30 days after the first teleconferenced meeting pursuant to AB 361 and every 30 days thereafter to continue to meet by teleconference under such abbreviated teleconferencing procedures.

NOW THEREFORE BE IT RESOLVED, by the Board of Directors of the South Fork Kings Groundwater Sustainability Agency, as follows:

1. The facts stated in the recitals above are true and correct, and the Board so finds, orders, and determines.
2. The Board hereby resolves and determines that: (1) the proclaimed state of emergency continues to exist and that state or local officials continue to impose or recommend measures to promote social distancing, and (2) as a result of said state of emergency, meeting in person would present imminent risks to the health and safety of the attendees and the Board wishes to meet via teleconference under the provisions of Government Code Section 54953(e) as amended by AB-361.
3. This resolution shall take effect immediately and shall apply to meetings of the Board.

THE FOREGOING RESOLUTION was passed and adopted by the Board of Directors of the South Fork Kings GSA this 4th day of November 2021, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Chair

ATTEST:

Secretary

SECRETARY'S CERTIFICATE

I, _____, Secretary of South Fork Kings GSA, also known as the SFKGSA, hereby certify that the foregoing is a full, true and correct copy of a Resolution duly adopted at a regular meeting of the Board of Directors of said Agency duly and regularly held at the regular meeting place thereof on the 4th day of November 2021, of which meeting all of the members of said Board of Directors had due notice and at which a majority thereof were present.

WITNESS my hand and the seal of South Fork Kings GSA this 4th day of November 2021.

Secretary

15 - Adjournment