North Kings Groundwater Sustainability Agency JPA

Regular Board Meeting
November 16, 2023

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

AGENDA

Call to Order

1. Call to Order
2. Pledge of Allegiance
   - Remote Participation Instructions

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

Written and Verbal Comments

Members of the public are encouraged to participate in the Board Meeting and will have an opportunity to provide public comments during the meeting under Agenda Item No. 5 and following each agenda item discussion. No prior arrangements are required to be able to make public comment but comments are limited to three (3) minutes.

Written Comments can also be provided up to one hour prior to the scheduled meeting. Written comments received in advance of the meeting will be read onto the record during the public comment portion when the item is heard. Any portion of your comment extending past three (3) minutes may not be read aloud due to time restrictions but will be made part of the record of proceedings.

AGENDA

3. Review Agenda

4. Review of Future Meetings

5. Public Presentations

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

5. Public Presentation

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

AGENDA

6. Potential Conflicts of Interest

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

AGENDA

7. Administrative Matters:

a. Discussion/Possible Action on Board Meeting Minutes – September 28, 2023

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

AGENDA

7. Administrative Matters:

b. Discussion/Possible Action on 2024 Board Meeting Calendar

NORTH KINGS GSA

BOARD OF DIRECTORS MEETINGS
PROPOSED 2024 SCHEDULE OF MEETINGS / EVENTS
*Subject to Change with Proper Notice

January 25, 2024	**6:00 p.m.**	**Regular Board Meeting**
February 22, 2024	**6:00 p.m.**	**Regular Board Meeting**
March 28, 2024	**6:00 p.m.**	**Regular Board Meeting**
April 25, 2024	**6:00 p.m.**	**Regular Board Meeting**
May 23, 2024	**6:00 p.m.**	**Regular Board Meeting**
June 27, 2024	**6:00 p.m.**	**Regular Board Meeting**
July 25, 2024	**6:00 p.m.**	**Regular Board Meeting**
August 22, 2024	**6:00 p.m.**	**Regular Board Meeting**
September 26, 2024	**6:00 p.m.**	**Regular Board Meeting**
October 24, 2024	**6:00 p.m.**	**Regular Board Meeting**
***November 21, 2024**	**6:00 p.m.**	**Regular Board Meeting**
***December 19, 2024**	**6:00 p.m.**	**Regular Board Meeting**

*Rescheduled due to the Thanksgiving and Christmas holidays. Subject to change.

AGENDA

7. Administrative Matters:

c. Kings Subbasin Coordination Update (Samuelian)

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

Kings Basin Update

- Outreach on water year sent out and well received
- Continuing work on 3 Primary Data Gap Studies
  - Well Mitigation Program, Confined Aquifer and Interconnected Surface Water
  - Initiated Interbasin ISW effort with Madera for San Joaquin River
  - Basin level approach identified, then bring to technical committees
- Other GSP corrective actions will follow 3 studies
- Reviewing GSP Implementation Guidance Document
  - Addresses Annual Report requirements/review, and Plan Amendment requirements
- Tracking State Board process for other basins
- Fall water level readings – nearly all received
- Sent request for SGMA specific funding in future water bond

Kings Basin Update

- Schedule for studies and GSP revisions

TASK	2023					2024												2025
	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J
Confined Aquifer Study																		
ISW Studies																		
Basin Domestic Well Mitigation Program																		
GSA Specific Domestic Well Mitigation Plans																		
GSP Language Revisions																		
Admin Draft GSPs and Periodic Eval (PE) to GSAs																		
Draft GSPs & PE Posted for Comment																		
Draft GSP Revisions																		
Final GSP & PE Adoption by GSA Boards																		
GSP Posting to SGMA Portal																		

AGENDA

7.d Water Operations Report

CVP & San Joaquin River (as of November 16):

- Millerton Lake Storage: 147,000 AF (528,000 AF July 19)
- SJR Release: 428 cfs (River Restoration Flows)
- Friant-Kern Canal: 0 cfs
- Madera Canal: 276 cfs
- Friant Class 1 – 100% (COF 60,000 AF)
- Friant Class 2 – 15% residual (FID 11,250 AF)
- FKC maintenance / project shutdown: Nov-Jan 2024

AGENDA

7.d Water Operations Report

Kings River as of November 9, 2023:

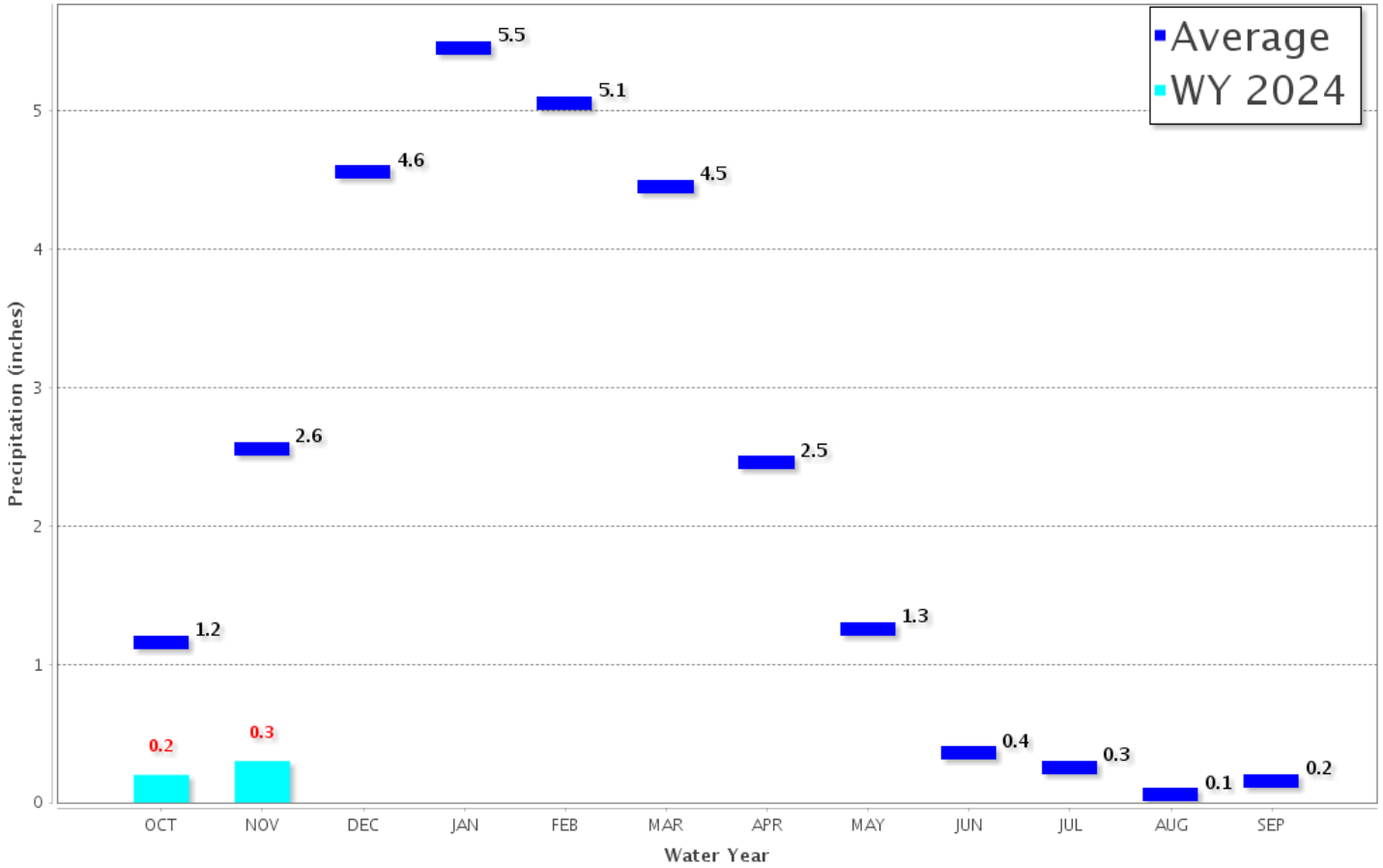
- Pine Flat Storage: 564,298 AF (211% of normal)
- Pre-Project @ Piedra: 397 cfs
- FID Entitlement: 0 cfs
- FID Pine Flat Storage: 53,354+/- AF
- Total FID Div.: 140 cfs (Kings), 0 cfs (CVP)
- Flood release ended July 24

Tulare Basin 6-Station

Precipitation Index for Water Year 2024 - Updated on November 16, 2023 04:34 PM

Note: Monthly totals may not add up to seasonal total because of rounding

Water Year Monthly totals are calculated based on Daily precipitation data from 12am to 12am PST



AGENDA

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

7. Administrative Matters

e. Advisory Committee Update (Redelfs)

- Updated Roster for the Advisory Committee

Recommended Actions:

- Approval of the FY 2022-2023 Audit Report
- Approval of the Final Financial Statements as of 6/30/2023
- Approval of Expense Reports for August and September 2023
- Approval of the Financial Statements as of September 30, 2023
-

7.f. Well Intake Portal

- Break 9 Developed Tool
  - External Beta Testing – Happening Now.
    - Small Group of External Beta Testers
    - Gathering additional data from other sources
    - Confidentiality of Data
  - Soft Launch
  - Full Launch

7. Admin.

g. Well Permitting Update

All Well Permits Issued	Number
January	23
February	16
March	25
April	23
May	34
June	34
July	19
August	19
September	22
October	21
November	1
December	
Total	**189**

***January to October 2022: 340 total**

AGENDA

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

8. Financial Report:
   - a. FY 2022-2023 Audited Financial Statements

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

Board of Directors Meeting

Presentation of 2023 Audit Results

November 16, 2023

C.J. Brown and Company CPAs

Professional Guidance

- The Audit Process is Governed by:
  - The AICPA's Statements of Auditing Standards
  - Federal and State Requirements
- GAAP (Generally Accepted Accounting Principles) is Established By The Governmental Accounting Standards Board (GASB)

The Audit Process

- Interim Fieldwork – Assess the Agency's Internal Controls and Effectiveness
  - Gain and Understanding of the Agency's Control Framework, including Accounting Cycles
- Final Fieldwork
  - Agree Balance to Supporting Documentation
  - Perform Analysis of Key Account Relationships
- Consideration of Fraud per AU-C Section 240, "Consideration of Fraud in a Financial Statement Audit"
  - Professional Skepticism
  - Interview of Board and Management

Auditor's Report – Page 1

Independent Auditor's Report

- **Unmodified "CLEAN" Opinion**
  - In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the North Kings Groundwater Sustainability Agency as of June 30, 2023….

Management Report

- **Our communication of control deficiencies:**
  - **No material weaknesses or significant deficiencies.**

Summary Statements – Page 5

Condensed Statements of Net Position

	2023	2022	Change
Assets:			
Current assets	$ 1,471,039	1,224,977	246,062
Total assets	1,471,039	1,224,977	246,062
Liabilities:			
Current liabilities	46,309	73,956	(27,647)
Total liabilities	46,309	73,956	(27,647)
Net position:			
Unrestricted	1,424,730	1,151,021	273,709
Total net position	$ 1,424,730	1,151,021	273,709

Summary Statements – Page 5

Condensed Statements of Revenues, Expenses, and Changes in Net Position

		2023	2022	Change
Revenues:				
Operating revenues	$	636,363	684,113	(47,750)
Non-operating revenues		9,268	102	9,166
Total revenues		645,631	684,215	(38,584)
Expenses:				
Operating expenses		421,931	362,111	59,820
Non-operating expenses		7,665	-	7,665
Total expenses		429,596	362,111	67,485
Net income before capital contributions		216,035	322,104	(106,069)
Capital contributions		57,673	453	57,220
Changes in net position		273,708	322,557	(48,849)
Net position, beginning of year		1,151,022	828,464	322,558
Net position, end of year	$	1,424,730	1,151,021	273,709

Notes

In 2023:

1. **Net position increased by $274K as a result of ongoing operations. The increased in net position consisted of excess of revenues over expenses of $216K and capital contributions of $58K.**
2. **Total revenues decreased by $39K primarily due to a decrease in member contributions compared to the prior year.**
3. **Total expenses increased by $67K due primarily to an increase in professional services (e.g. engineering consultant fees) related to the Agency projects.**

Questions

AGENDA

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

8. Financial Report:
   - b. Discussion/Possible Action – Approve the Final Financial Statements as of June 30, 2023
   - c. Discussion/Possible Action – Expense Reports – August and September 2023
   - d. Discussion/Possible Action – Financial Statements as of Sept. 30th

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

9. Executive Officer Report

9. a. Kings Basin Special Studies Updates

9. b. SGMA Implementation Projects Update

9. c. Outreach/External Affairs

9. d. Representative Monitoring Network

9. e. Miscellaneous

9.b. SGMA Implementation Projects

- Biola CSD – Biola Recharge Project – Completed by 4/2024
- FID – Temporary Pumps at FMFCD Basins; Interconnect FMFCD Basins; Future Basins; Kenneson-Sanchez Basin
- Pinedale County – Water Supply and Basin DH
- Kerman – Lions Park Intertie and Meter
- Malaga CWD – FMFCD Basin Intertie Project and Water Supply Agreement

Progress Towards Sustainability

9b. GSP Implementation Projects

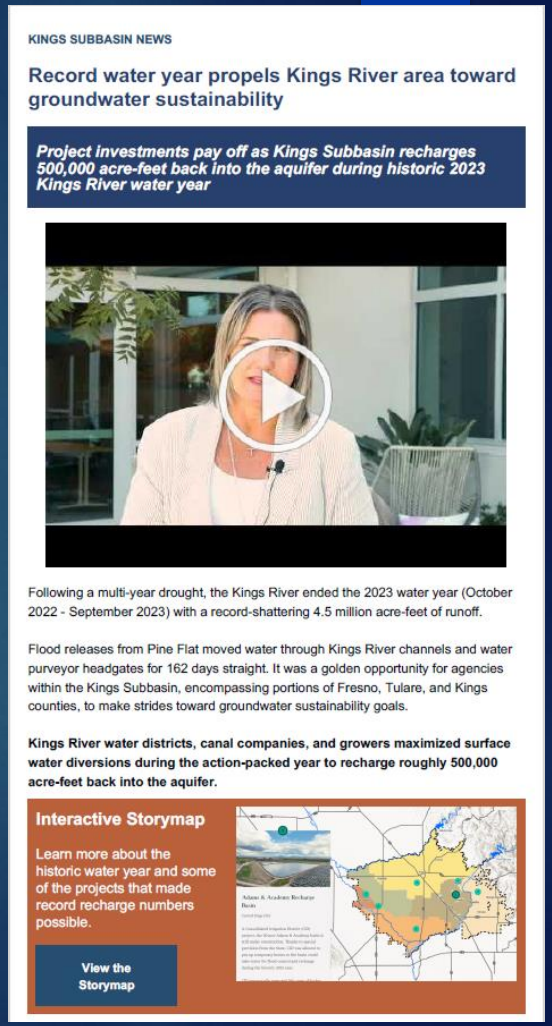
- Biola CSD – Turnout on FID's Herndon Canal

9b. GSP Implementation Projects

- FID's Kenneson Sanchez Basin

9c. Outreach and Education

- Kings Coordinated Outreach
  - Almost 1000 views on Storymap
  - Distributed to Stakeholders and Policy Makers (DWR and SWRCB)
- Social Media
  - Highlighting SGMA Implementation Projects
  - GW Level Improvements
- Email Distribution



KINGS SUBBASIN NEWS

Record water year propels Kings River area toward groundwater sustainability

Project investments pay off as Kings Subbasin recharges 500,000 acre-feet back into the aquifer during historic 2023 Kings River water year

Following a multi-year drought, the Kings River ended the 2023 water year (October 2022 - September 2023) with a record-shattering 4.5 million acre-feet of runoff.

Flood releases from Pine Flat moved water through Kings River channels and water purveyor headgates for 162 days straight. It was a golden opportunity for agencies within the Kings Subbasin, encompassing portions of Fresno, Tulare, and Kings counties, to make strides toward groundwater sustainability goals.

Kings River water districts, canal companies, and growers maximized surface water diversions during the action-packed year to recharge roughly 500,000 acre-feet back into the aquifer.

Interactive Storymap

Learn more about the historic water year and some of the projects that made record recharge numbers possible.

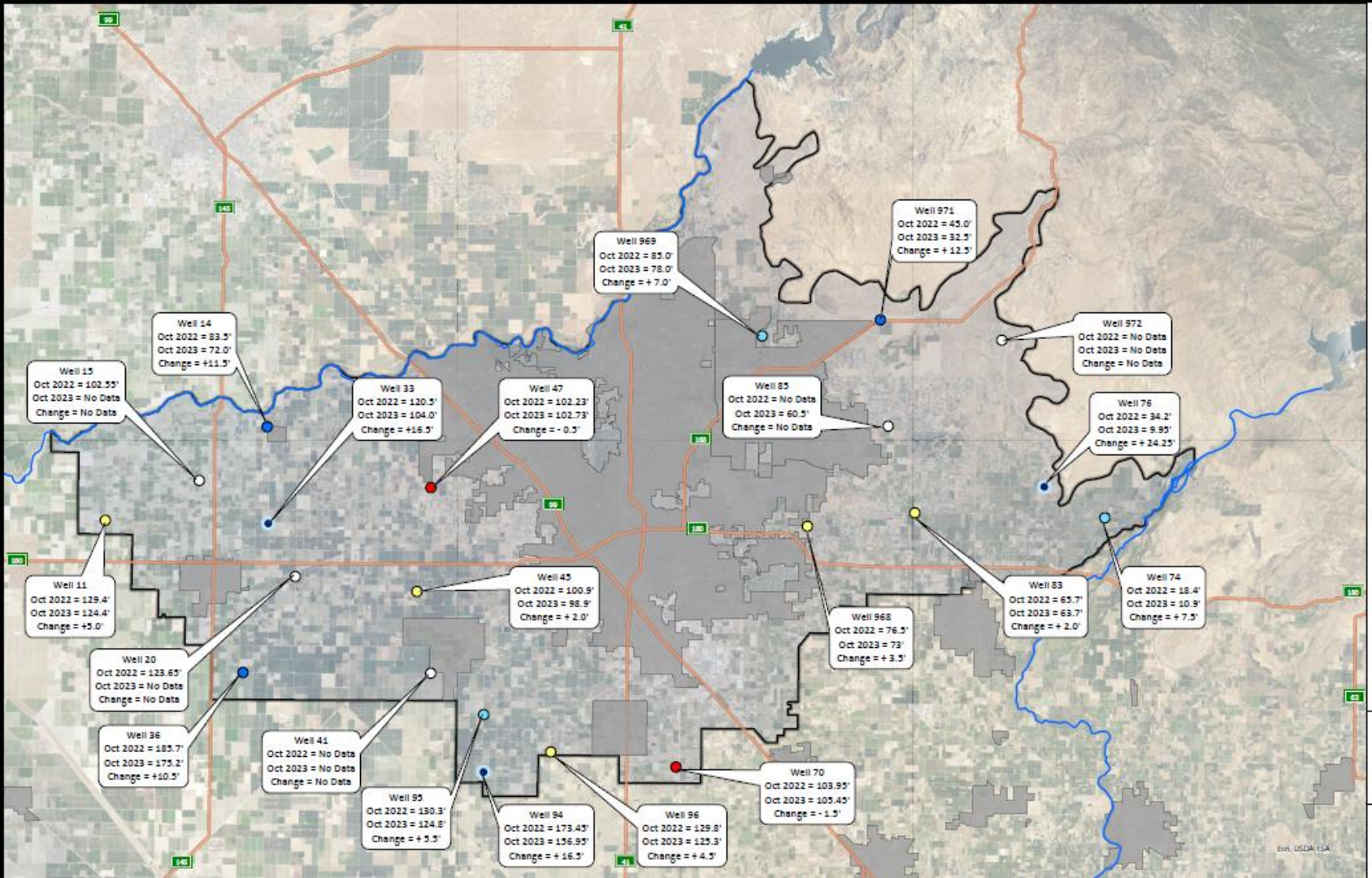
View the Storymap

9.d. Representative Monitoring Network

- Improvements Needed
  - P&P Evaluating Monitoring Network Needs
    - Data Loggers/Telemetry
    - Dedicated Monitoring Wells
    - 2024 – Evaluate with Technical Committee – Plan for Future Improvements

9.e. Miscellaneous

- Groundwater Level Conditions – October to October
  - P&P Putting Data Together
  - Generally Good Improvement
  - Data Gaps
- Other



North Kings Groundwater Sustainability Agency

Monitoring Well Network

Depth to Groundwater Change
October 2022 - October 2023

NKGSA Well Measurements
Change
- -1.5' - 0'
- 0.1' - 5'
- 5.1' - 10'
- 10.1' - 15'
- 15.1 - 25'
- Insufficient Data

NKGSA Boundary
Fresno County Cities and Towns
Rivers

A positive change value represents a rise in groundwater levels between October 2022 and October 2023.

NKGSA wells are measured every spring and fall by Fresno Irrigation District engineering staff.

0 1.25 2.5 5
Miles

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

AGENDA

10. Directors Reports

11. Adjournment

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

Thank you for joining us for the NKGSA JPA Regular Board Meeting.

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY