



North Fork Kings  
Groundwater Sustainability Agency

**NOTICE OF MEETING**

**Division 1**

Director Buddy Mendes  
County of Fresno

**Division 2**

Director Frank Zonneveld  
Clark's Fork Reclamation District  
Laguna Irrigation District  
Upper San Jose Water Company

January 22, 2021

**Division 3**

Director Danielle Roberts  
Laton Community Services District  
Riverdale Public Utilities District  
Lanare Community Services District

Board of Directors

**Division 4**

Director Mark McKean  
Crescent Canal Company  
Stinson Canal & Irrigation Company

of the

North Fork Kings Groundwater Sustainability Agency

**Division 5**

Director Leonard Acquistapace  
Riverdale Irrigation District  
Reed Ditch Company

This is to inform you the North Fork Kings Groundwater Sustainability Agency (NFKGSA) Board of Directors Meeting will be held on Wednesday, January 27, 2021 remotely via **ZOOM web/teleconference**. The web link and call-in information are on the Agenda. The meeting will convene at 5:30 p.m.

**Division 6**

Director Stephen Maddox, Jr.  
Liberty Mill Race Company  
Burrel Ditch Company

**Division 7**

Director Tony Campos  
Liberty Water District  
Liberty Canal Company

The patience and cooperation of all participants is appreciated. While every effort has been made to streamline the experience and conduct meetings in the manner to which our stakeholders have grown accustomed, there may be technical issues and human error. We will attempt to promptly correct any issues that arise.

Mark McKean, Chair  
Buddy Mendes, Vice Chair  
Stephen Maddox, Secretary-Treasurer

Individuals who know in advance that they will have an item to comment on, or who require special accommodations, are requested to contact Corey McLaughlin by phone at: (559) 237-5567 ext. 104, or by email at: [cmclaughlin@krcd.org](mailto:cmclaughlin@krcd.org).

4886 E. Jensen Ave  
Fresno, CA 93725  
Telephone: 559.237.5567

[www.NorthForkKings.org](http://www.NorthForkKings.org)

# Board of Directors Meeting

## North Fork Kings Groundwater Sustainability Agency (NFKGSA)

January 27, 2021

Meeting Convenes at 5:30 p.m.

**ZOOM Link:** <https://us02web.zoom.us/j/81882468977?pwd=YjgrZUQrSTdLYy9xMU1EQWNENHEwdz09>

**One-Tap Mobile:** +16699006833,,81882468977#,,,,\*304935#

**Call-In:** +1 669 900 6833 ; **Meeting ID:** 818 8246 8977 ; **Password:** 304935

### MEETING AGENDA

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.

#### **1. CALL TO ORDER**

#### **2. PUBLIC COMMENT**

The public may address the Committee on any item relevant to the GSA. At the beginning of the Public Comment Agenda Item, the Technical Moderator will ask each member of the public whether there are items they wish to comment on. The conducting officer will indicate whether speakers are to make their comments before or after any staff comment or report. Public comment shall precede discussion of the item by the Committee. Comments by individuals and entities will be limited to three minutes or as may be reasonable as determined by the conducting officer.

#### **3. CONSIDER APPROVAL OF MINUTES**

The Board will consider approval of the December 16, 2020 Special Board Meeting minutes. *Action item: requires simple majority approval.*

#### **4. ELECTION OF OFFICERS**

The Board will be asked to nominate and elect a Chair, Vice-Chair, and Secretary-Treasurer to serve for the next year.

#### **5. DIRECTOR REPORTS**

Each Director will have the opportunity to report on meetings and other events attended during the prior month on behalf of the NFKGSA. *No action will be taken.*

#### **6. STAFF REPORTS (Charlotte Gallock et al.)**

The Board will receive a report and may take action regarding current staff activities and correspondence. *Potential action item: requires simple majority approval.*

#### **7. GSP PROGRAM UPDATE (Kevin Johansen)**

The Board will receive a report and may take action directing Consultants regarding GSP Program activities. *Potential action item: requires simple majority approval.*

**8. RURAL COMMUNITY ADVISORY COMMITTEE REPORT (Cristel Tufenkjian or Rebecca Quist)**

The Board will receive a report regarding current Rural Community Advisory Committee activities. *No action will be taken.*

**9. STAKEHOLDER OUTREACH AND COMMUNICATIONS (Cristel Tufenkjian or Rebecca Quist)**

The Board will receive a report and may take action on activities related to stakeholder outreach and communications. *Potential action item: requires simple majority approval.*

**10. NFKGSA POLICY COMMITTEE REPORT (Mark McKean)**

The Board will receive a report on the Committee's activities and the Committee may make recommendations to the Board. *Action may be taken to approve Committee recommendations.*

**11. FINANCIAL REPORT (Brian Trevarrow)**

The Board will receive and be asked to accept a report on the NFKGSA's finances through the period ending December 31, 2020.

*Action Item: requires simple majority approval.*

**12. AUDIT REPORT (Brian Trevarrow)**

The Board will receive and be asked to accept the audit report for the audit of Fiscal Year 2019 – 2020. *Action Item; requires simple majority approval.*

**13. CLOSED SESSION**

- a. REAL PROPERTY NEGOTIATIONS Pursuant to Government Code Section 54956.8: Discuss with NFKGSA Negotiator Mark McKean the price and terms of payment for the purchase of Real Property commonly known as Fresno County Assessor's Parcel No. 042-043-051 from prospective seller County of Fresno. *Action may be taken.*
- b. CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: (One) Claimant: Westlands Water District. *Action may be taken, would require 2/3 majority vote.*

**14. RETURN TO OPEN SESSION**

The Board will reconvene to Open Session and will report on action taken during the Closed Session.

**15. NEXT MEETING DATE AND PROPOSED AGENDA ITEMS**

**16. ADJOURNMENT**

A person with a qualifying disability under the Americans with Disabilities Act of 1990 may request the NFKGSA to provide a disability-related modification or accommodation in order to participate in any public meeting of the NFKGSA. 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 NFKGSA meeting.

North Fork Kings Groundwater Sustainability  
Agency Special Meeting Minutes

December 16, 2020 at 5:30 p.m.  
Solely Via Zoom

**Members Present:**

Buddy Mendes, Division 1 (via Zoom)  
Frank Zonneveld, Division 2 (via Zoom)  
Danielle Roberts, Division 3 (via Zoom)  
Mark McKean, Division 4 (via Zoom)  
Leonard Acquistapace, Division 5 (via Zoom)  
Stephen Maddox Jr., Division 6 (via Zoom)

**Members Absent:**

Tony Campos, Division 7

**Others Present:**

Charlotte Gallock, Kings River Conservation District (via Zoom)  
Rebecca Quist, Kings River Conservation District (via Zoom)  
Corey McLaughlin, Kings River Conservation District (via Zoom)  
Kevin Johansen, P&P (via Zoom)

Amanda Monaco, Leadership Counsel (via Zoom)  
Manuel Leon, Self-Help Enterprises (via Zoom)  
Steve Jackson (via Zoom)  
Rodney Kamper (via Zoom)  
Scott Sills (via Zoom)

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**Item 1:**             CALL TO ORDER   **Presenter:**    Chair McKean  
  
                          The meeting was called to order at 5:31 p.m.

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**Item 2:**             PUBLIC COMMENT   **Presenter:**    Chair McKean  
  
Discussion: None.  
Actions: None.

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**Item 3:**             CONSIDER APPROVAL OF MINUTES                     **Presenter:**    Chair McKean  
  
Discussion: None.  
Actions:  
  
                          It was moved by Director Mendes, seconded by Director Maddox, and unanimously carried by Roll Call vote to approve the October 28, 2020 meeting minutes.  
  
                          Roll Call Vote:  
                          *Director Mendes: Aye*  
                          *Director Zonneveld: Aye*  
                          *Director Roberts: Aye*  
                          *Director McKean: Aye*  
                          *Director Acquistapace: Aye*  
                          *Director Maddox: Aye*

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**Item 4:**             DIRECTOR REPORTS   **Presenter:**    Chair McKean  
  
Discussion: None.  
Actions: None.



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**Item 10:**        ADOPTION OF RULES AND REGULATIONS, AND        **Presenter:**    Chair McKean  
                         GROUNDWATER BANKING POLICY

Discussion:

No changes were made to the policies from the previous versions presented. Those versions were put forth for adoption.

Actions:

It was moved by Director Mendes, seconded by Director Maddox, and unanimously carried by Roll Call vote to adopt the two presented policies: Rules and Regulations, and the Groundwater Banking Policy.

Roll Call Vote:

*Director Mendes: Aye*

*Director Zonneveld: Aye*

*Director Roberts: Aye*

*Director McKean: Aye*

*Director Acquistapace: Aye*

*Director Maddox: Aye*

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**Item 11:**        NFKGSA FINANCE COMMITTEE REPORT        **Presenter:**    Chair McKean

Discussion:

Chair McKean reported that the Finance Committee had not met, and there was nothing further to report.

Actions:

None.

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**Item 12:**        CLOSED SESSION        **Presenter:**    None

The Board entered Closed Session at 5:48 p.m. for REAL PROPERTY NEGOTIATIONS Pursuant to Government Code Section 54956.8: Discuss with NFKGSA Negotiator Mark McKean the price and terms of payment for the purchase of Real Property commonly known as Fresno County Assessor's Parcel No. 042-043-051 from prospective seller County of Fresno.

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**Item 13:**        RETURN TO OPEN SESSION        **Presenter:**    None

Discussion:

The Board returned to Open Session at 5:57 p.m.

Actions:

No action was taken in Closed Session, and the Board merely received an update on the property location.

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**Item 14:**        NEXT MEETING DATE AND PROPOSED AGENDA        **Presenter:**    Chair McKean  
                         ITEMS

Discussion: The next scheduled meeting of the Board is January 27, 2021 at 5:30 p.m. via ZOOM.

Actions: None.

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**Item 15:**        ADJOURNMENT        **Adjourned:**    5:58 p.m.

Respectfully submitted,

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Stephen Maddox Jr., Board Secretary

\_\_\_\_\_ approved on \_\_\_\_\_, 2020  
Mark McKean, Board Chair

DRAFT

**North Fork Kings GSA**  
**Balance Sheet Prev Year Comparison** AGENDA ITEM 11  
As of December 31, 2020

	<u>Dec 31, 20</u>	<u>Dec 31, 19</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10000 · Chase-Checking	296,153.37	149,738.26	146,415.11	97.78%
10010 · Chase-Savings	1,452,092.27	750,673.43	701,418.84	93.44%
<b>Total Checking/Savings</b>	<u>1,748,245.64</u>	<u>900,411.69</u>	<u>847,833.95</u>	<u>94.16%</u>
<b>Accounts Receivable</b>				
11000 · Accounts Receivable	39,661.78	30,322.73	9,339.05	30.8%
<b>Total Accounts Receivable</b>	<u>39,661.78</u>	<u>30,322.73</u>	<u>9,339.05</u>	<u>30.8%</u>
<b>Other Current Assets</b>				
13000 · Grants Receivable	156,848.97	226,771.58	-69,922.61	-30.83%
14000 · Interest Receivable	0.00	114.45	-114.45	-100.0%
<b>Total Other Current Assets</b>	<u>156,848.97</u>	<u>226,886.03</u>	<u>-70,037.06</u>	<u>-30.87%</u>
<b>Total Current Assets</b>	<u>1,944,756.39</u>	<u>1,157,620.45</u>	<u>787,135.94</u>	<u>68.0%</u>
<b>TOTAL ASSETS</b>	<u><u>1,944,756.39</u></u>	<u><u>1,157,620.45</u></u>	<u><u>787,135.94</u></u>	<u><u>68.0%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
20000 · Accounts Payable	213,015.68	230,532.88	-17,517.20	-7.6%
<b>Total Accounts Payable</b>	<u>213,015.68</u>	<u>230,532.88</u>	<u>-17,517.20</u>	<u>-7.6%</u>
<b>Total Current Liabilities</b>	<u>213,015.68</u>	<u>230,532.88</u>	<u>-17,517.20</u>	<u>-7.6%</u>
<b>Total Liabilities</b>	<u>213,015.68</u>	<u>230,532.88</u>	<u>-17,517.20</u>	<u>-7.6%</u>
<b>Equity</b>				
30000 · Opening Balance Equity	8,237.45	8,237.45	0.00	0.0%
32000 · Retained Earnings	1,876,508.08	1,077,479.62	799,028.46	74.16%
<b>Net Income</b>	<u>-153,004.82</u>	<u>-158,629.50</u>	<u>5,624.68</u>	<u>3.55%</u>
<b>Total Equity</b>	<u>1,731,740.71</u>	<u>927,087.57</u>	<u>804,653.14</u>	<u>86.79%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,944,756.39</u></u>	<u><u>1,157,620.45</u></u>	<u><u>787,135.94</u></u>	<u><u>68.0%</u></u>



**North Fork Kings GSA**  
**Profit & Loss Budget vs. Actual** AGENDA ITEM 11  
October through December 2020

	<u>Oct - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
45000 · Investments				
45030 · Interest-Savings, Short-term CD	181.68	405.00	-223.32	44.86%
<b>Total 45000 · Investments</b>	<b>181.68</b>	<b>405.00</b>	<b>-223.32</b>	<b>44.86%</b>
47200 · Program Income				
47220 · Property Tax Assessments	0.00	0.00	0.00	0.0%
<b>Total 47200 · Program Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
48000 · Grants Revenue				
48080 · P 1 GSP Development Grant State	0.00	0.00	0.00	0.0%
<b>Total 48000 · Grants Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>181.68</b>	<b>405.00</b>	<b>-223.32</b>	<b>44.86%</b>
<b>Expense</b>				
62100 · Contract Services				
62120 · Outreach Services	2,881.88	10,000.00	-7,118.12	28.82%
62140 · Legal Fees	5,940.00	19,350.00	-13,410.00	30.7%
62145 · Lobbying Fees	0.00	825.00	-825.00	0.0%
62150 · Outside Contract Services	19,949.10	5,450.00	14,499.10	366.04%
62155 · Outside Services - Coordination	10,558.00	10,000.00	558.00	105.58%
62160 · Program Services	20,951.86	15,750.00	5,201.86	133.03%
62190 · GSP Development	0.00	0.00	0.00	0.0%
62195 · Monitoring and Implementation	31,905.66	215,880.00	-183,974.34	14.78%
62100 · Contract Services - Other	0.00	30,000.00	-30,000.00	0.0%
<b>Total 62100 · Contract Services</b>	<b>92,186.50</b>	<b>307,255.00</b>	<b>-215,068.50</b>	<b>30.0%</b>
65000 · Operations				
65020 · Postage, Mailing Service	0.00	500.00	-500.00	0.0%
65030 · Printing and Copying	25.32	500.00	-474.68	5.06%
65040 · Supplies	0.00	500.00	-500.00	0.0%
65045 · Outreach Costs	0.00	1,500.00	-1,500.00	0.0%
65050 · Telephone, Telecommunications	0.00	0.00	0.00	0.0%
<b>Total 65000 · Operations</b>	<b>25.32</b>	<b>3,000.00</b>	<b>-2,974.68</b>	<b>0.84%</b>
65100 · Other Types of Expenses				
65120 · Insurance - Liability, D and O	0.00	0.00	0.00	0.0%
65125 · Audit	0.00	6,000.00	-6,000.00	0.0%
65160 · Other Costs	150.00	375.00	-225.00	40.0%
65170 · Contingency	0.00	3,560.00	-3,560.00	0.0%
<b>Total 65100 · Other Types of Expenses</b>	<b>150.00</b>	<b>9,935.00</b>	<b>-9,785.00</b>	<b>1.51%</b>
66000 · Grant Expenditures				
66080 · P 1 GSP Development Exp State	0.00	0.00	0.00	0.0%
<b>Total 66000 · Grant Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>92,361.82</b>	<b>320,190.00</b>	<b>-227,828.18</b>	<b>28.85%</b>
<b>Net Ordinary Income</b>	<b>-92,180.14</b>	<b>-319,785.00</b>	<b>227,604.86</b>	<b>28.83%</b>
<b>Net Income</b>	<b>-92,180.14</b>	<b>-319,785.00</b>	<b>227,604.86</b>	<b>28.83%</b>

# North Fork Kings GSA Profit & Loss Budget vs. Actual AGENDA ITEM 11

July 2020 through June 2021

As of December 31, 2020

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>45000 · Investments</b>				
45030 · Interest-Savings, Short-term CD	378.02	1,600.00	-1,221.98	23.63%
<b>Total 45000 · Investments</b>	378.02	1,600.00	-1,221.98	23.63%
<b>47200 · Program Income</b>				
47220 · Property Tax Assessments	0.00	1,636,537.00	-1,636,537.00	0.0%
47221 · Interest-Property Assessment	0.00	0.00	0.00	0.0%
47222 · Penalty Fee-Property Assessment	897.37	0.00	897.37	100.0%
<b>Total 47200 · Program Income</b>	897.37	1,636,537.00	-1,635,639.63	0.06%
<b>48000 · Grants Revenue</b>				
48080 · P 1 GSP Development Grant State	0.00	200,000.00	-200,000.00	0.0%
<b>Total 48000 · Grants Revenue</b>	0.00	200,000.00	-200,000.00	0.0%
<b>Total Income</b>	1,275.39	1,838,137.00	-1,836,861.61	0.07%
<b>Expense</b>				
<b>62100 · Contract Services</b>				
62120 · Outreach Services	7,783.52	40,000.00	-32,216.48	19.46%
62140 · Legal Fees	16,845.00	77,400.00	-60,555.00	21.76%
62145 · Lobbying Fees	0.00	3,300.00	-3,300.00	0.0%
62150 · Outside Contract Services	21,678.90	21,800.00	-121.10	99.44%
62155 · Outside Services - Coordination	16,661.00	40,000.00	-23,339.00	41.65%
62160 · Program Services	43,348.80	63,000.00	-19,651.20	68.81%
62190 · GSP Development	0.00	0.00	0.00	0.0%
62195 · Monitoring and Implementation	47,305.62	863,518.00	-816,212.38	5.48%
62100 · Contract Services - Other	0.00	120,000.00	-120,000.00	0.0%
<b>Total 62100 · Contract Services</b>	153,622.84	1,229,018.00	-1,075,395.16	12.5%
<b>65000 · Operations</b>				
65020 · Postage, Mailing Service	0.00	2,000.00	-2,000.00	0.0%
65030 · Printing and Copying	48.72	2,000.00	-1,951.28	2.44%
65040 · Supplies	58.65	2,000.00	-1,941.35	2.93%
65045 · Outreach Costs	0.00	6,000.00	-6,000.00	0.0%
65050 · Telephone, Telecommunications	0.00	0.00	0.00	0.0%
<b>Total 65000 · Operations</b>	107.37	12,000.00	-11,892.63	0.9%
<b>65100 · Other Types of Expenses</b>				
65120 · Insurance - Liability, D and O	0.00	2,300.00	-2,300.00	0.0%
65125 · Audit	0.00	6,000.00	-6,000.00	0.0%
65160 · Other Costs	550.00	1,500.00	-950.00	36.67%
65170 · Contingency	0.00	14,250.00	-14,250.00	0.0%
<b>Total 65100 · Other Types of Expenses</b>	550.00	24,050.00	-23,500.00	2.29%
<b>66000 · Grant Expenditures</b>				
66080 · P 1 GSP Development Exp State	0.00	200,000.00	-200,000.00	0.0%
<b>Total 66000 · Grant Expenditures</b>	0.00	200,000.00	-200,000.00	0.0%
<b>Total Expense</b>	154,280.21	1,465,068.00	-1,310,787.79	10.53%
<b>Net Ordinary Income</b>	-153,004.82	373,069.00	-526,073.82	-41.01%
<b>Net Income</b>	-153,004.82	373,069.00	-526,073.82	-41.01%

**North Fork Kings GSA**  
**Check Detail**  
October through December 2020

**AGENDA ITEM 11**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		10/31/2020			10000 · Chase-Checking		-50.00
					65160 · Other Costs	-50.00	50.00
TOTAL						-50.00	50.00
Check		11/30/2020			10000 · Chase-Checking		-50.00
					65160 · Other Costs	-50.00	50.00
TOTAL						-50.00	50.00
Check		12/31/2020			10000 · Chase-Checking		-50.00
					65160 · Other Costs	-50.00	50.00
TOTAL						-50.00	50.00
Bill Pmt -Check	1201	10/02/2020	Ruddell		10000 · Chase-Checking		-982.50
Bill	161574	10/02/2020			62140 · Legal Fees	-982.50	982.50
TOTAL						-982.50	982.50
Bill Pmt -Check	1202	10/09/2020	Provost		10000 · Chase-Checking		-21,773.93
Bill	81238	10/09/2020			62150 · Outside Contract Services	-3,029.30	3,029.30
					62195 · Monitoring and Implementation	-17,284.63	17,284.63
Bill	81299	10/09/2020			62155 · Outside Services - Coordination	-695.00	695.00
Bill	81300	10/09/2020			62155 · Outside Services - Coordination	-765.00	765.00
TOTAL						-21,773.93	21,773.93
Bill Pmt -Check	1203	10/23/2020	KRCD-V		10000 · Chase-Checking		-27,380.63
Bill	4620	09/30/2020			62120 · Outreach Services	-4,901.64	4,901.64
					62160 · Program Services	-22,396.94	22,396.94
					65030 · Printing and Copying	-23.40	23.40
					65040 · Supplies	-58.65	58.65
TOTAL						-27,380.63	27,380.63
Bill Pmt -Check	1204	11/06/2020	Ruddell		10000 · Chase-Checking		-3,115.00
Bill	161579	11/06/2020			62140 · Legal Fees	-3,115.00	3,115.00
TOTAL						-3,115.00	3,115.00
Bill Pmt -Check	1205	11/20/2020	Moore Twining		10000 · Chase-Checking		-13,900.00
Bill	00058368	11/20/2020			62150 · Outside Contract Services	-10,200.00	10,200.00
Bill	00058492	11/20/2020			62150 · Outside Contract Services	-3,700.00	3,700.00
TOTAL						-13,900.00	13,900.00
Bill Pmt -Check	1206	11/20/2020	Provost		10000 · Chase-Checking		-12,630.19
Bill	79971	06/30/2020			62155 · Outside Services - Coordination	-717.00	717.00
Bill	80129	06/30/2020			62150 · Outside Contract Services	-1,192.30	1,192.30
					62195 · Monitoring and Implementation	-5,534.89	5,534.89
Bill	79978	06/30/2020			62155 · Outside Services - Coordination	-3,415.00	3,415.00
Bill	81798	11/20/2020			62155 · Outside Services - Coordination	-63.00	63.00
Bill	81805	11/20/2020			62155 · Outside Services - Coordination	-1,708.00	1,708.00
TOTAL						-12,630.19	12,630.19
Bill Pmt -Check	1207	12/04/2020	Ruddell		10000 · Chase-Checking		-1,842.50
Bill	161576 11/20	12/04/2020			62140 · Legal Fees	-1,842.50	1,842.50
TOTAL						-1,842.50	1,842.50

**North Fork Kings GSA**  
**Check Detail**  
October through December 2020

**AGENDA ITEM 11**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>1208</b>	<b>12/10/2020</b>	<b>Provost</b>		<b>10000 · Chase-Checking</b>		<b>-9,725.93</b>
Bill	81775	12/10/2020			62150 · Outside Contract Services	-1,397.50	1,397.50
					62195 · Monitoring and Implementation	-8,328.43	8,328.43
TOTAL						-9,725.93	9,725.93
<b>Bill Pmt -Check</b>	<b>1209</b>	<b>12/22/2020</b>	<b>Provost</b>		<b>10000 · Chase-Checking</b>		<b>-9,130.80</b>
Bill	82015	12/22/2020			62155 · Outside Services - Coordination	-177.00	177.00
Bill	82033	12/22/2020			62155 · Outside Services - Coordination	-3,620.00	3,620.00
Bill	82264	12/22/2020			62150 · Outside Contract Services	-1,182.50	1,182.50
					62195 · Monitoring and Implementation	-4,151.30	4,151.30
TOTAL						-9,130.80	9,130.80
<b>Bill Pmt -Check</b>	<b>1210</b>	<b>12/31/2020</b>	<b>Provost</b>		<b>10000 · Chase-Checking</b>		<b>-6,111.10</b>
Bill	82731	12/31/2020			62155 · Outside Services - Coordination	-3,530.00	3,530.00
Bill	82823	12/31/2020			62150 · Outside Contract Services	-439.80	439.80
					62195 · Monitoring and Implementation	-2,141.30	2,141.30
TOTAL						-6,111.10	6,111.10



December 22, 2020

North Fork Kings Groundwater Sustainability Agency  
4886 E. Jensen Ave  
Fresno, CA 93725

We have audited the financial statements of the governmental activities of North Fork Kings Groundwater Sustainability Agency for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 3, 2020. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies adopted and used by North Fork Kings Groundwater Sustainability Agency are described in Note 1 to the financial statements. We noted no transactions entered into by North Fork Kings Groundwater Sustainability Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was that no allowance for uncollectable receivables was needed.

The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 22, 2020.

### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to North Fork Kings Groundwater Sustainability Agency’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### Other Matters

We applied certain limited procedures to the management discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of North Fork Kings Groundwater Sustainability Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Cuttone & Mastro CPA’s

**NORTH FORK KINGS GROUNDWATER  
SUSTAINABILITY AGENCY**

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**FINANCIAL STATEMENTS**

**June 30, 2020 and 2019**



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**CUTTONE & MASTRO**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR’S REPORT**

To the Board of Directors of  
North Fork Kings Groundwater Sustainability Agency  
Riverdale, California

We have audited the accompanying financial statements of North Fork Kings Groundwater Sustainability Agency (the Agency) as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the Agency’s basic financial statements as listed in the table of contents.

**Management’s Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor’s Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Agency, as of June 30, 2020 and 2019 and the respective changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller’s Office and State regulations governing special districts.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 – 4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Cuttone & Mastro*

Fresno, California  
December 22, 2020

**NORTH FORK KINGS GROUNDWATER SUSTAINABILITY AGENCY  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
June 30, 2020**

This discussion and analysis of the North Fork Kings Groundwater Sustainability Agency’s (the Agency) financial performance provides an overview of the Agency's financial activities as of June 30, 2020. This information is presented in conjunction with the audited financial statements that follow this section.

**Financial Highlights**

- The Agency’s total assets from Business-type Activities at June 30, 2020, was \$2,517,128. Assets consist of cash and cash equivalents, fee assessments receivables, grant receivables from the Department of Water Resources (DWR), and other receivables. The Agency’s cash and cash equivalents balance at June 30, 2020, was \$2,232,388.
- Liabilities from Business-type Activities at June 30, 2020, were \$293,741, of which \$233,972 represents DWR grant payable to other Agencies and \$59,769 is payable for engineering, legal and administrative costs.
- Cash receipts for the year ended June 30, 2020, consisted of fee assessments totaling \$1,607,334 as well as grant funds received from DWR in the amount of \$416,519.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Agency using the approach prescribed by the Governmental Accounting Standards Board (GASB).

The Agency’s basic financial statements comprise two components: (1) fund financial statements, and (2) notes to the basic financial statements.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Agency, like other special districts, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Proprietary Funds.* The Agency maintains a single enterprise fund. Proprietary funds are reported using the accrual basis of accounting. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements but provide more detail and additional information. The Agency uses an enterprise fund to account for its activities.

**Notes to the Basic Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 8 through 10 of this report.

**NORTH FORK KINGS GROUNDWATER SUSTAINABILITY AGENCY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2020**

**Financial Analysis of the Agency's Fund**

Net position may serve over time as a useful indicator of a government's financial position. Total net position of the Agency as of June 30, 2020, was \$2,223,386.

Total liabilities of the Agency as of June 30, 2020 was \$293,741.

Agency expenses decreased by \$1,042,480 to \$680,391 for the year ended June 30, 2020 from \$1,722,871 at June 30, 2019.

Agency revenues decreased by \$1,257,188 to \$1,852,488 at June 30, 2020 from \$3,109,676 at June 30, 2019. For details, please see page 6.

**Requests for Information**

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Agency's finances and to demonstrate the Agency's accountability for the money it receives. If you have any questions about this report or need any additional information, contact the Assistant Treasurer of the North Fork Kings Groundwater Sustainability Agency at 4886 E. Jensen Avenue, Fresno, California 93725, or phone (559) 237-5567

**NORTH FORK KINGS GROUNDWATER SUSTAINABILITY AGENCY**

**Statements of Net Position**

**For the Years Ended June 30, 2020 and 2019**

	<u><b>2020</b></u>	<u><b>2019</b></u>
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 2,232,388	\$ 1,633,868
Fee assessments receivable	73,338	50,948
Grant receivable from Department of Water Resources	211,194	406,756
Other receivable	<u>207</u>	<u>114</u>
Total current assets	<u>2,517,127</u>	<u>2,091,686</u>
Total assets	<u>2,517,127</u>	<u>2,091,686</u>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable	59,769	185,251
Grant funds payable to other agencies	<u>233,972</u>	<u>482,077</u>
Total current liabilities	<u>293,741</u>	<u>667,328</u>
<b>NET POSITION</b>		
<b>Net position:</b>		
Unrestricted	<u>2,223,386</u>	<u>1,424,358</u>
Total net position	\$ <u>2,223,386</u>	\$ <u>1,424,358</u>

The accompanying notes are an integral part of the financial statements.

**NORTH FORK KINGS GROUNDWATER SUSTAINABILITY AGENCY**  
**Statements of Revenues, Expenses and Change in Net Position**  
**For the Years Ended June 30, 2020 and 2019**

	<u><b>2020</b></u>	<u><b>2019</b></u>
<b>Revenues:</b>		
Fee assessments	\$ 1,625,536	\$ 1,633,221
Penalties	702	-
Grant revenue	220,957	1,258,667
Contributions	-	216,712
Interest	<u>5,293</u>	<u>1,076</u>
Total Revenues	<u>1,852,488</u>	<u>3,109,676</u>
 <b>Operating Expenses:</b>		
Program, Outreach, Regulatory	96,822	82,137
General Administrative and Office	19,032	11,942
Legal Costs	44,145	9,489
Engineering and Consultants	300,044	574,922
Grant Expenditure	<u>220,348</u>	<u>1,044,381</u>
Total expenses	<u>680,391</u>	<u>1,722,871</u>
 Operating Income	 1,172,097	 1,386,805
 Reimbursement to Members for start-up contributions	 <u>373,069</u>	 <u>          -</u>
 Change in Net Position	 799,028	 1,386,805
 <b>Net position, beginning of year</b>	 <u>1,424,358</u>	 <u>37,553</u>
 <b>Net position, end of year</b>	 \$ <u>2,223,386</u>	 \$ <u>1,424,358</u>

The accompanying notes are an integral part of the financial statements.

**NORTH FORK KINGS GROUNDWATER SUSTAINABILITY AGENCY**

**Statements of Cash Flows**

**For the Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>Cash flows from operating activities:</b>		
Cash received from fee assessments	\$ 1,607,334	\$ 1,583,234
Cash received from Member - contributions	-	237,623
Cash received from Department of Water Resources Grant	416,519	851,911
Cash paid to other Agencies for their portion of DWR grant	(468,453)	(562,304)
Cash paid to suppliers for goods and services	<u>(585,525)</u>	<u>(548,843)</u>
Net cash provided by operating activities	<u>969,875</u>	<u>1,561,621</u>
<b>Cash flows from investing activities:</b>		
Interest received	<u>1,714</u>	<u>-</u>
Net cash provided by investing activities	<u>1,714</u>	<u>-</u>
<b>Cash flows from noncapital financing activities:</b>		
Cash paid to reimburse Members for start-up contributions	<u>(373,069)</u>	<u>-</u>
Net cash used in financing activities	<u>(373,069)</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	598,520	1,561,621
<b>Cash and cash equivalents, beginning of year</b>	<u>1,633,868</u>	<u>72,247</u>
<b>Cash and cash equivalents, end of year</b>	\$ <u>2,232,388</u>	\$ <u>1,633,868</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income	\$ <u>1,170,383</u>	\$ <u>1,386,805</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
(Increase) Decrease in:		
Fee assessments receivable	(22,390)	(50,948)
Grant receivable from Department of Water Resources	195,562	(406,756)
Contribution receivable	-	20,911
Interest receivable	(93)	(114)
Increase (Decrease) in:		
Accounts payable	(125,482)	129,646
Grant funds payable to other agencies	<u>(248,105)</u>	<u>482,077</u>
Total adjustments	<u>(200,508)</u>	<u>174,816</u>
Net cash provided by operating activities	\$ <u>969,875</u>	\$ <u>1,561,621</u>

The accompanying notes are an integral part of the financial statements.

## NORTH FORK KINGS GROUNDWATER SUSTAINABILITY AGENCY

## Notes to Financial Statements

June 30, 2020 and 2019

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The North Fork Kings Groundwater Sustainability Agency (the Agency) was formed in January 2017. The Agency is formed with the purpose and intent of jointly forming a separate entity to fulfill the role of a Groundwater Sustainability Agency (GSA) consisting of the Members, so that the Members may collectively develop, adopt, and implement a Groundwater Sustainability Plan (GSP) for the sustainable management of groundwater for that portion of the Kings Subbasin underlying the jurisdictional boundaries of the Members, as those boundaries may be amended from time to time. The Agency is to provide for the conjunctive use of groundwater and surface water within its represented groundwater basin to ensure the reliability of a long-term water supply to meet current and future beneficial uses. A Prop 218 election was held on May 9, 2018 and an assessment of not-to-exceed \$10 per acre was approved to fund the Agency for the next five years.

**Member Agencies** – The Joint Powers Agreement was entered into as of January 1, 2017, and between the County of Fresno, Clark’s Fork Reclamation District, Laguna Irrigation District, Upper San Jose Water Company, Lanare Community Services District, Laton Community Services District, Riverdale Public Utilities District, Crescent Canal Company, Stinson Canal & Irrigation Company, Reed Ditch Company, Riverdale Irrigation District, Burrel Ditch Company, Liberty Mill Race Company, Liberty Canal Company, and Liberty Water District.

The more significant accounting policies of the Agency are summarized as follows:

**Measurement Focus, Basis of Accounting**

The Agency is considered a special-purpose government engaged only in business-type activities and uses enterprise fund accounting and reporting. Enterprise fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Net Position, and a Statement of Cash Flows.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the cost and expenses of providing goods or services to its customers be financed or recovered primarily through users charges; or where the governing body has decided that periodic determination of revenue earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.



**NORTH FORK KINGS GROUNDWATER SUSTAINABILITY AGENCY**

**Notes to Financial Statements**

**June 30, 2020 and 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:**

**Measurement Focus, Basis of Accounting, continued**

Operating revenues are those revenues that are generated from the primary operations of the Agency. The primary operations of the Agency are to facilitate compliance with Sustainable Groundwater Management Act (SGMA) by creating a Groundwater Sustainability Plan (GSP), and coordinating with the other five GSA’s to knit the GSP’s together to achieve sustainability goals, i.e. a stable groundwater basin that is not subject to critical overdraft or subject to a number of other results deemed “undesirable”. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the Agency. All other expenses are reported as non-operating expenses.

**Cash and Cash Equivalents**

For purposes of the Statement of Cash Flows, the Agency considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**Net Position**

Net position is reported in three categories as follows:

*Net investment in capital assets* – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition.

*Restricted* – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

*Unrestricted* – This amount is all net assets that do not meet the definition of “net investment in capital assets” or “restricted net position.”

When the Agency incurs an expense for which both restricted and unrestricted resources may be used, it is the policy of the Agency to use restricted resources first, then unrestricted resources.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Fee Assessments**

Fee assessments are recorded on a full accrual basis.

**Income Taxes**

The Agency is a governmental agency and is not subject to federal or state income taxes.

**Start-Up Cost Reimbursements**

Reimbursements of start-up costs to Member Agencies are recorded when they are paid since the Agency does not have an obligation to reimburse start-up costs. As such, a liability has not been established as of June 30, 2020 for start-up cost reimbursements.

**NORTH FORK KINGS GROUNDWATER SUSTAINABILITY AGENCY**

**Notes to Financial Statements**

**June 30, 2020 and 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:**

**Subsequent Events**

Management has evaluated subsequent events through December 22, 2020, the date the financial statements were available to be issued, and has determined that no adjustments are necessary to the amounts reported in the accompanying financial statements.

Through the budget approved for the fiscal year 2021, the North Fork Kings GSA Board approved the reimbursement of start-up contributions to Agencies in the Kings Subbasin as well as other Agencies that made contributions prior to the formation of the North Fork Kings GSA. Start-up contributions totaled \$746,137, of which 50% or \$373,069 was paid out in fiscal year 2020, and the remaining 50% was expected to be paid out in fiscal year 2021. As of August 2020, the Agency reimbursed the remaining 50% of start-up contributions to member Agencies and other Agencies who made contributions, with the exception of one Agency, and the total amount reimbursed was \$711,710.

**2. CASH**

As of June 30, 2020 and 2019, the carrying amount of the Agency's bank deposits were \$2,232,388 and \$1,633,868, respectively. At June 30, 2020 and 2019, the respective bank balances were \$2,232,388 and \$1,634,018.

The California Government Code requires California banks and savings and loan associations to collateralize a governmental agencies deposits by pledging government securities. The market value of the pledged securities must equal at least 110 percent of a agencies' deposits. California law also allows financial institutions to collateralize a agencies' deposits by pledging first trust deed mortgage notes having a value of 150 percent of a agencies' total deposits. The agency may waive collateral requirements for deposits on accounts which are fully insured by The Federal Depository Insurance Company (FDIC) up to \$250,000.

The total amounts uninsured by the FDIC at June 30, 2020 and 2019 were \$1,982,388 and \$1,383,868, respectively. The Agency has not formally adopted deposit and investment policies that limit the government's allowable deposits or investments and address the specific types of risk to which the government is exposed.

**3. RELATED PARTY TRANSACTIONS**

The Kings River Conservation District (the District) maintains the Agency's accounting records and incurs administrative and other expenses on behalf of the Agency. Such expenses reimbursed by the Agency to the District for the years ended June 30, 2020 and 2019, were \$104,592 and \$83,047, respectively. Accounts payable to the District as of June 30, 2020 and 2019, were \$22,172 and \$25,967.

**NORTH FORK KINGS GROUNDWATER SUSTAINABILITY AGENCY**

**Notes to Financial Statements**

**June 30, 2020 and 2019**

**4. DEPARTMENT OF WATER RESOURCES GRANT:**

The Agency developed a Groundwater Sustainability Plan (GSP) specific to the area within the boundaries of the Agency. In fiscal year 2019, the Agencies in the Kings Subbasin received a grant from the California Department of Water Resources in the amount of \$1,500,000, and the total reimbursable costs through June 30, 2020 were \$1,469,750. As of June 30, 2020, the Agencies in the Kings Subbasin received \$1,268,430 in cash to date after a 10% withholding (to be released once plan objectives are achieved). In fiscal year 2020, the Agencies in the Kings Subbasin received an additional grant from the California Department of Water Resources of \$500,000, for a total amount of \$2,000,000. Of the \$500,000 grant, the total reimbursable costs through June 30, 2020 were \$9,874. The grant funds are paid to the North Fork Kings GSA, who then distributes them to the Agencies reporting costs. For the year ended June 30, 2020, the Agency recognized grant revenue of \$609 (\$220,957 grant revenue earned less \$220,348 grant disbursement to other Agencies) to cover grant administration costs incurred by the Agency.