



North Fork Kings  
Groundwater Sustainability Agency

## **NOTICE OF MEETING**

### **Members**

#### **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

#### **Division 3**

Director JoAnne Rempp  
Laton Community Services District  
Riverdale Public Utilities District  
Lanare Community Services District

#### **Division 4**

Director Mark McKean  
Crescent Canal Company  
Stinson Canal & Irrigation Company

#### **Division 5**

Director Leonard Acquistpace  
Riverdale Irrigation District  
Reed Ditch Company

#### **Division 6**

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

#### **Division 7**

Director Tony Campos  
Liberty Water District  
Liberty Canal Company

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

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

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

July 23, 2021

### Board of Directors of the

### North Fork Kings Groundwater Sustainability Agency

This is to inform you the North Fork Kings Groundwater Sustainability Agency (NFKGSA) Board of Directors Meeting will be held on Wednesday, July 28, 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.

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.

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).



# North Fork Kings

## Groundwater Sustainability Agency

Date **7/28/2021**

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

Location **Zoom Link:**

<https://us02web.zoom.us/j/82563637274?pwd=eVZhUEVKWFFaaDM4eksrTDR2VHA1UT09>

**One Tap Mobile: +16699006833,,82563637274#,,,,\*995947#**

**Call-In: +1-669-900-6833 ; Meeting ID: 825 6363 7274 ; Passcode: 995947**

# NFKGSA Board Meeting

NFKGSA Board of Directors

[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 - 28 July 2021

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### 1 **Call to Order**

The meeting will be called to order and a quorum will be established.

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### 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.

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### 3 **Approval of Minutes**

The Board will consider approval of the June 23, 2021 Board Meeting minutes.  
*Action item: simple majority approval.*

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### 4 **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.

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### 5 **Staff Reports**

*Charlotte Gallock*

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

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### 6 **Finance Report**

*Brian Trevarrow*

The Board will be asked to receive and approve the financial report for the period ending June 30, 2021

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**7                    Audit Engagement Letter - NFKGSA**

*Brian Trevarrow*

The Board will be asked to consider approval of the audit engagement letter for the audit of Fiscal Year 2020 - 2021, and to authorize staff to sign the letter.

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**8                    Rural Community Advisory Committee Report**

*Cristel Tufenkjian, Rebecca Quist*

The Board will receive a report regarding current Rural Community Advisory Committee activities.

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**9                    Appointment to Rural Community Advisory Committee: Frank Pitts**

*Cristel Tufenkjian, Rebecca Quist*

The Board will be asked consider the application of Frank Pitts for appointment to the Rural Community Advisory Committee. *Action item: simple majority approval.*

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**10                  Stakeholder Outreach and Communications**

*Cristel Tufenkjian, Rebecca Quist*

The Board will receive a report and may take action on activities related to stakeholder outreach and communications, including approval of correspondence. *Potential action item; requires simple majority approval if action taken.*

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**11                  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 if action taken.*

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**12**

**Next Meeting Date and Proposed Agenda Items**

The date of the next meeting will be announced, and the Board and staff may make recommendations for agenda items to be included at the next meeting.

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**13**

**Adjournment**

# Agenda

7/28/2021 5:30 PM - 7:00 PM

Link: <https://us02web.zoom.us/j/82563637274?pwd=eVZhUEVKWFFaaDM4eksrTDR2VHA1UT09>

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## 1 - Call to Order

The meeting will be called to order and a quorum will be established.

| For Information



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## 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.

| For Information

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## 3 - Approval of Minutes

The Board will consider approval of the June 23, 2021 Board Meeting minutes. *Action item: simple majority approval.*

| For Decision

[#nfkgsaminutes](#) [#actionitem](#)

### **Attachments**

[2021\\_06\\_23 NFKGSA Meeting Minutes DRAFT.pdf](#)

## 2021 06 23 NFKGSA Meeting Minutes DRAFT

3 - Approval of Minutes

Last modified: 7/19/2021

# North Fork Kings Groundwater Sustainability Agency Regular Meeting Minutes

June 23, 2021 at 5:30 p.m.  
Solely Via Zoom

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## Members Present:

Buddy Mendes, Division 1 (via Zoom)  
Frank Zonneveld, Division 2 (via Zoom)  
Jim Petty (Alternate), Division 3 (via Zoom)  
Mark McKean, Division 4 (via Zoom)  
Mark McKean (Alternate), Division 5 (via Zoom)

## Members Absent:

Stephen Maddox Jr., Division 6  
Tony Campos, Division 7

## Others Present:

Charlotte Gallock, Kings River Conservation District (via Zoom)	Antonio Solario (via Zoom)
Cristel Tufenkjian, Kings River Conservation District (via Zoom)	Glenn Allen (via Zoom)
Corey McLaughlin, Kings River Conservation District (via Zoom)	Geoff Vanden Heuvel (via Zoom)
Brian Trevarrow, Kings River Conservation District (via Zoom)	Jesus Rodriguez
Sean Smith, P&P (via Zoom)	Josef Sibala
	Frank P.

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<b>Item 1:</b>	<u>CALL TO ORDER</u>	<b>Presenter:</b>	Chair McKean
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The meeting was called to order at 5:31 p.m.

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<b>Item 2:</b>	<u>PUBLIC COMMENT</u>	<b>Presenter:</b>	Chair McKean
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Discussion: None.  
Actions: None.

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<b>Item 3:</b>	<u>CONSIDER APPROVAL OF MINUTES</u>	<b>Presenter:</b>	Chair McKean
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Discussion: None.  
Actions:

It was moved by Director Mendes, seconded by Director Zonneveld, and unanimously carried by Roll Call vote to approve the May 26, 2021 Board Meeting minutes.

Roll Call Vote:  
*Director Mendes: Aye*  
*Director Zonneveld: Aye*  
*Director Petty: Aye*  
*Director McKean (Divisions 4 and 5): Aye*

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<b>Item 4:</b>	<u>DIRECTOR REPORTS</u>	<b>Presenter:</b>	Chair McKean
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Discussion: None.  
Actions: None.





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## 4 - 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.

| For Information

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## 5 - Staff Reports

***Charlotte Gallock***

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



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## 6 - Finance Report

*Brian Trevarrow*

The Board will be asked to receive and approve the financial report for the period ending June 30, 2021

For Decision

[#financereport](#) [#actionitem](#)

### **Attachments**

[NFK GSA FS 06-30-21.pdf](#)

## NFK GSA FS 06-30-21

6 - Finance Report

Last modified: 7/23/2021

9:33 AM  
07/21/21  
Accrual Basis

## North Fork Kings GSA Balance Sheet Prev Year Comparison As of June 30, 2021

	<u>Jun 30, 21</u>	<u>Jun 30, 20</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10000 · Chase-Checking	971,503.32	480,673.69	490,829.63	102.11%
10010 · Chase-Savings	2,052,536.24	1,751,714.25	300,821.99	17.17%
<b>Total Checking/Savings</b>	<u>3,024,039.56</u>	<u>2,232,387.94</u>	<u>791,651.62</u>	<u>35.46%</u>
<b>Accounts Receivable</b>				
11000 · Accounts Receivable	130,106.62	73,337.65	56,768.97	77.41%
<b>Total Accounts Receivable</b>	<u>130,106.62</u>	<u>73,337.65</u>	<u>56,768.97</u>	<u>77.41%</u>
<b>Other Current Assets</b>				
13000 · Grants Receivable	198,686.66	211,194.21	-12,507.55	-5.92%
14000 · Interest Receivable	0.00	207.43	-207.43	-100.0%
<b>Total Other Current Assets</b>	<u>198,686.66</u>	<u>211,401.64</u>	<u>-12,714.98</u>	<u>-6.02%</u>
<b>Total Current Assets</b>	<u>3,352,832.84</u>	<u>2,517,127.23</u>	<u>835,705.61</u>	<u>33.2%</u>
<b>TOTAL ASSETS</b>	<u><u>3,352,832.84</u></u>	<u><u>2,517,127.23</u></u>	<u><u>835,705.61</u></u>	<u><u>33.2%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
20000 · Accounts Payable	214,582.72	293,740.70	-79,157.98	-26.95%
<b>Total Accounts Payable</b>	<u>214,582.72</u>	<u>293,740.70</u>	<u>-79,157.98</u>	<u>-26.95%</u>
<b>Total Current Liabilities</b>	<u>214,582.72</u>	<u>293,740.70</u>	<u>-79,157.98</u>	<u>-26.95%</u>
<b>Total Liabilities</b>	<u>214,582.72</u>	<u>293,740.70</u>	<u>-79,157.98</u>	<u>-26.95%</u>
<b>Equity</b>				
32000 · Retained Earnings	1,850,318.03	1,424,358.07	425,959.96	29.91%
Net Income	1,287,932.09	799,028.46	488,903.63	61.19%
<b>Total Equity</b>	<u>3,138,250.12</u>	<u>2,223,386.53</u>	<u>914,863.59</u>	<u>41.15%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,352,832.84</u></u>	<u><u>2,517,127.23</u></u>	<u><u>835,705.61</u></u>	<u><u>33.2%</u></u>

**North Fork Kings GSA**  
**Profit & Loss Budget vs. Actual**  
April through June 2021

	<u>Apr - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
45000 · Investments				
45030 · Interest-Savings, Short-term CD	253.99	405.00	-151.01	62.71%
Total 45000 · Investments	<u>253.99</u>	<u>405.00</u>	<u>-151.01</u>	<u>62.71%</u>
47200 · Program Income				
47220 · Property Tax Assessments	698,728.69	818,267.00	-119,538.31	85.39%
47221 · Interest-Property Assessment	66.70	0.00	66.70	100.0%
47222 · Penalty Fee-Property Assessment	286.22	0.00	286.22	100.0%
Total 47200 · Program Income	<u>699,081.61</u>	<u>818,267.00</u>	<u>-119,185.39</u>	<u>85.43%</u>
48000 · Grants Revenue				
48080 · P 1 GSP Development Grant State	22,995.00	100,000.00	-77,005.00	23.0%
48081 · P68 GSP Development Grant State	27,729.25	0.00	27,729.25	100.0%
Total 48000 · Grants Revenue	<u>50,724.25</u>	<u>100,000.00</u>	<u>-49,275.75</u>	<u>50.72%</u>
Total Income	<u>750,059.85</u>	<u>918,672.00</u>	<u>-168,612.15</u>	<u>81.65%</u>
Expense				
62100 · Contract Services				
62120 · Outreach Services	7,353.17	10,000.00	-2,646.83	73.53%
62140 · Legal Fees	1,003.75	19,350.00	-18,346.25	5.19%
62145 · Lobbying Fees	0.00	825.00	-825.00	0.0%
62150 · Outside Contract Services	2,119.40	5,450.00	-3,330.60	38.89%
62155 · Outside Services - Coordination	16,770.00	10,000.00	6,770.00	167.7%
62160 · Program Services	24,196.37	15,750.00	8,446.37	153.63%
62195 · Monitoring and Implementation	71,864.18	215,880.00	-144,015.82	33.29%
62100 · Contract Services - Other	0.00	30,000.00	-30,000.00	0.0%
Total 62100 · Contract Services	<u>123,306.87</u>	<u>307,255.00</u>	<u>-183,948.13</u>	<u>40.13%</u>
65000 · Operations				
65020 · Postage, Mailing Service	0.00	500.00	-500.00	0.0%
65030 · Printing and Copying	16.48	500.00	-483.52	3.3%
65040 · Supplies	4.08	500.00	-495.92	0.82%
65045 · Outreach Costs	6,060.30	1,500.00	4,560.30	404.02%
Total 65000 · Operations	<u>6,080.86</u>	<u>3,000.00</u>	<u>3,080.86</u>	<u>202.7%</u>
65100 · Other Types of Expenses				
65120 · Insurance - Liability, D and O	0.00	0.00	0.00	0.0%
65125 · Audit	0.00	0.00	0.00	0.0%
65160 · Other Costs	4,056.16	375.00	3,681.16	1,081.64%
65170 · Contingency	0.00	3,570.00	-3,570.00	0.0%
Total 65100 · Other Types of Expenses	<u>4,056.16</u>	<u>3,945.00</u>	<u>111.16</u>	<u>102.82%</u>
66000 · Grant Expenditures				
66080 · P 1 GSP Development Exp State	22,995.00	100,000.00	-77,005.00	23.0%
66081 · P68 GSP Development Exp State	25,902.48	0.00	25,902.48	100.0%
Total 66000 · Grant Expenditures	<u>48,897.48</u>	<u>100,000.00</u>	<u>-51,102.52</u>	<u>48.9%</u>
Total Expense	<u>182,341.37</u>	<u>414,200.00</u>	<u>-231,858.63</u>	<u>44.02%</u>
Net Ordinary Income	<u>567,718.48</u>	<u>504,472.00</u>	<u>63,246.48</u>	<u>112.54%</u>
Net Income	<u><b>567,718.48</b></u>	<u><b>504,472.00</b></u>	<u><b>63,246.48</b></u>	<u><b>112.54%</b></u>

**North Fork Kings GSA**  
**Profit & Loss Budget vs. Actual**  
July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
45000 · Investments				
45030 · Interest-Savings, Short-term CD	821.99	1,600.00	-778.01	51.37%
Total 45000 · Investments	<u>821.99</u>	<u>1,600.00</u>	<u>-778.01</u>	<u>51.37%</u>
47200 · Program Income				
47220 · Property Tax Assessments	1,625,359.48	1,636,537.00	-11,177.52	99.32%
47221 · Interest-Property Assessment	115.96	0.00	115.96	100.0%
47222 · Penalty Fee-Property Assessment	1,183.59	0.00	1,183.59	100.0%
Total 47200 · Program Income	<u>1,626,659.03</u>	<u>1,636,537.00</u>	<u>-9,877.97</u>	<u>99.4%</u>
48000 · Grants Revenue				
48080 · P 1 GSP Development Grant State	22,995.00	200,000.00	-177,005.00	11.5%
48081 · P68 GSP Development Grant State	27,729.25	0.00	27,729.25	100.0%
Total 48000 · Grants Revenue	<u>50,724.25</u>	<u>200,000.00</u>	<u>-149,275.75</u>	<u>25.36%</u>
Total Income	<u>1,678,205.27</u>	<u>1,838,137.00</u>	<u>-159,931.73</u>	<u>91.3%</u>
Expense				
62100 · Contract Services				
62120 · Outreach Services	19,498.90	40,000.00	-20,501.10	48.75%
62140 · Legal Fees	19,284.75	77,400.00	-58,115.25	24.92%
62145 · Lobbying Fees	0.00	3,300.00	-3,300.00	0.0%
62150 · Outside Contract Services	11,115.40	21,800.00	-10,684.60	50.99%
62155 · Outside Services - Coordination	34,619.00	40,000.00	-5,381.00	86.55%
62160 · Program Services	88,933.75	63,000.00	25,933.75	141.17%
62195 · Monitoring and Implementation	144,873.60	863,518.00	-718,644.40	16.78%
62100 · Contract Services - Other	0.00	120,000.00	-120,000.00	0.0%
Total 62100 · Contract Services	<u>318,325.40</u>	<u>1,229,018.00</u>	<u>-910,692.60</u>	<u>25.9%</u>
65000 · Operations				
65020 · Postage, Mailing Service	0.00	2,000.00	-2,000.00	0.0%
65030 · Printing and Copying	83.60	2,000.00	-1,916.40	4.18%
65040 · Supplies	753.37	2,000.00	-1,246.63	37.67%
65045 · Outreach Costs	6,146.53	6,000.00	146.53	102.44%
65050 · Telephone, Telecommunications	0.00	0.00	0.00	0.0%
Total 65000 · Operations	<u>6,983.50</u>	<u>12,000.00</u>	<u>-5,016.50</u>	<u>58.2%</u>
65100 · Other Types of Expenses				
65120 · Insurance - Liability, D and O	4,236.00	2,300.00	1,936.00	184.17%
65125 · Audit	6,300.00	6,000.00	300.00	105.0%
65160 · Other Costs	5,530.80	1,500.00	4,030.80	368.72%
65170 · Contingency	0.00	14,250.00	-14,250.00	0.0%
Total 65100 · Other Types of Expenses	<u>16,066.80</u>	<u>24,050.00</u>	<u>-7,983.20</u>	<u>66.81%</u>
66000 · Grant Expenditures				
66080 · P 1 GSP Development Exp State	22,995.00	200,000.00	-177,005.00	11.5%
66081 · P68 GSP Development Exp State	25,902.48	0.00	25,902.48	100.0%
Total 66000 · Grant Expenditures	<u>48,897.48</u>	<u>200,000.00</u>	<u>-151,102.52</u>	<u>24.45%</u>
Total Expense	<u>390,273.18</u>	<u>1,465,068.00</u>	<u>-1,074,794.82</u>	<u>26.64%</u>
Net Ordinary Income	<u>1,287,932.09</u>	<u>373,069.00</u>	<u>914,863.09</u>	<u>345.23%</u>
Net Income	<u><b>1,287,932.09</b></u>	<u><b>373,069.00</b></u>	<u><b>914,863.09</b></u>	<u><b>345.23%</b></u>

3:56 PM

07/21/21

**North Fork Kings GSA**  
**Check Detail**  
 April through June 2021

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		04/30/2021			10000 · Chase-Che...		-50.00
					65160 · Other Costs	-50.00	50.00
TOTAL						-50.00	50.00
Check		05/31/2021			10000 · Chase-Che...		-50.00
					65160 · Other Costs	-50.00	50.00
TOTAL						-50.00	50.00
Check		06/30/2021			10000 · Chase-Che...		-50.00
					65160 · Other Costs	-50.00	50.00
TOTAL						-50.00	50.00
Bill Pmt -Check	1224	04/01/2021	Professional Print		10000 · Chase-Che...		-384.84
Bill	107123	04/01/2021			65045 · Outreach C...	-384.84	384.84
TOTAL						-384.84	384.84
Bill Pmt -Check	1225	04/02/2021	Provost		10000 · Chase-Che...		-7,914.80
Bill	83869	04/02/2021			62155 · Outside Ser...	-2,492.00	2,492.00
Bill	84215	04/02/2021			62150 · Outside Co...	-449.80	449.80
					62195 · Monitoring a...	-4,973.00	4,973.00
TOTAL						-7,914.80	7,914.80
Bill Pmt -Check	1226	04/09/2021	KRCD-V		10000 · Chase-Che...		-26,596.74
Bill	4675	03/31/2021			62120 · Outreach S...	-4,362.21	4,362.21
					62160 · Program Se...	-21,388.58	21,388.58
					65030 · Printing and...	-18.40	18.40
					65040 · Supplies	-591.32	591.32
					65045 · Outreach C...	-86.23	86.23
					65160 · Other Costs	-150.00	150.00
TOTAL						-26,596.74	26,596.74
Bill Pmt -Check	1227	04/09/2021	Ruddell		10000 · Chase-Che...		-618.75
Bill	161680	04/09/2021			62140 · Legal Fees	-618.75	618.75
TOTAL						-618.75	618.75
Bill Pmt -Check	1228	04/16/2021	Kings County		10000 · Chase-Che...		-550.00
Bill	April-2...	04/16/2021			62195 · Monitoring a...	-550.00	550.00
TOTAL						-550.00	550.00

3:56 PM

07/21/21

**North Fork Kings GSA**  
**Check Detail**  
 April through June 2021

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>1229</b>	<b>04/16/2021</b>	<b>Land IQ</b>		<b>10000 · Chase-Che...</b>		<b>-42,640.80</b>
Bill	3880	04/16/2021			62195 · Monitoring a...	-10,660.20	10,660.20
Bill	3979	04/16/2021			62195 · Monitoring a...	-10,660.20	10,660.20
Bill	4035	04/16/2021			62195 · Monitoring a...	-10,660.20	10,660.20
Bill	4084	04/16/2021			62195 · Monitoring a...	-10,660.20	10,660.20
TOTAL						-42,640.80	42,640.80
<b>Bill Pmt -Check</b>	<b>1230</b>	<b>04/16/2021</b>	<b>Professional Print</b>		<b>10000 · Chase-Che...</b>		<b>-4,204.07</b>
Bill	107123-	04/16/2021			65045 · Outreach C...	-4,204.07	4,204.07
TOTAL						-4,204.07	4,204.07
<b>Bill Pmt -Check</b>	<b>1231</b>	<b>04/16/2021</b>	<b>Professional Print</b>		<b>10000 · Chase-Che...</b>		<b>-384.33</b>
Bill	107633	04/16/2021			65045 · Outreach C...	-384.33	384.33
TOTAL						-384.33	384.33
<b>Bill Pmt -Check</b>	<b>1232</b>	<b>04/30/2021</b>	<b>Professional Print</b>		<b>10000 · Chase-Che...</b>		<b>-618.30</b>
Bill	107633-	04/30/2021			65045 · Outreach C...	-618.30	618.30
TOTAL						-618.30	618.30
<b>Bill Pmt -Check</b>	<b>1233</b>	<b>04/30/2021</b>	<b>Provost</b>		<b>10000 · Chase-Che...</b>		<b>-3,868.00</b>
Bill	84384	04/30/2021			62155 · Outside Ser...	-3,868.00	3,868.00
TOTAL						-3,868.00	3,868.00
<b>Bill Pmt -Check</b>	<b>1234</b>	<b>05/07/2021</b>	<b>Land IQ</b>		<b>10000 · Chase-Che...</b>		<b>-10,660.20</b>
Bill	4135	05/07/2021			62195 · Monitoring a...	-10,660.20	10,660.20
TOTAL						-10,660.20	10,660.20
<b>Bill Pmt -Check</b>	<b>1235</b>	<b>05/14/2021</b>	<b>Provost</b>		<b>10000 · Chase-Che...</b>		<b>-4,506.08</b>
Bill	84881	05/14/2021			62150 · Outside Co...	-779.80	779.80
					62195 · Monitoring a...	-3,726.28	3,726.28
TOTAL						-4,506.08	4,506.08
<b>Bill Pmt -Check</b>	<b>1236</b>	<b>06/04/2021</b>	<b>Ruddell</b>		<b>10000 · Chase-Che...</b>		<b>-330.00</b>
Bill	161697	06/04/2021			62140 · Legal Fees	-330.00	330.00
TOTAL						-330.00	330.00
<b>Bill Pmt -Check</b>	<b>1237</b>	<b>06/11/2021</b>	<b>Provost</b>		<b>10000 · Chase-Che...</b>		<b>-20,613.70</b>
Bill	84895	06/11/2021			62155 · Outside Ser...	-8,332.00	8,332.00
Bill	85095	06/11/2021			62155 · Outside Ser...	-2,078.00	2,078.00
Bill	85445	06/11/2021			62150 · Outside Co...	-889.80	889.80
					62195 · Monitoring a...	-9,313.90	9,313.90
TOTAL						-20,613.70	20,613.70

3:56 PM

07/21/21

**North Fork Kings GSA**  
**Check Detail**  
April through June 2021

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<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
Bill Pmt -Check	1238	06/25/2021	KRCD-V		10000 · Chase-Che...		-1,220.00
Bill	4699	06/25/2021			62120 · Outreach S...	-1,220.00	1,220.00
TOTAL						-1,220.00	1,220.00



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## 7 - Audit Engagement Letter - NFKGSA

*Brian Trevarrow*

The Board will be asked to consider approval of the audit engagement letter for the audit of Fiscal Year 2020 - 2021, and to authorize staff to sign the letter.

For Decision

[#audit #actionitem](#)

### **Attachments**

[NFKGSA engagement letter 20210630.pdf](#)

## [NFKGSA engagement letter 20210630](#)

7 - Audit Engagement Letter - NFKGSA

Last modified: 7/14/2021



# CUTTONE & MASTRO

CERTIFIED PUBLIC ACCOUNTANTS

June 9, 2021

Audit Committee  
North 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 North Fork Kings Groundwater Sustainability Agency of the year June 30, 2021. We will audit the basic financial statements of the North 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 North Fork Kings Groundwater Sustainability Agency's basic financial statements. As part of our engagement, we will apply certain limited procedures to North 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 North 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 North 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 North 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 North 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.

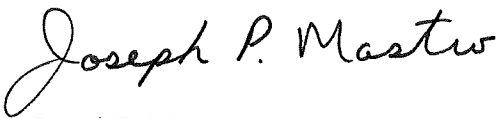
The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of California. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party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

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

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## 8 - Rural Community Advisory Committee Report

*Cristel Tufenkjian,  
Rebecca Quist*

The Board will receive a report regarding current Rural Community Advisory Committee activities.

| For Information

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## 9 - Appointment to Rural Community Advisory Committee: Frank Pitts

*Cristel Tufenkjian,  
Rebecca Quist*

The Board will be asked consider the application of Frank Pitts for appointment to the Rural Community Advisory Committee. *Action item: simple majority approval.*

| For Decision

[#appointments](#) [#actionitem](#) [#rcac](#)

### **Attachments**

[Application for Rural Community Advisory Committee-F. Pitts.pdf](#)



[Application for Rural Community Advisory Committee-F.  
Pitts](#)

9 - Appointment to Rural Community Advisory Committee: Frank Pitts

Last modified: 7/14/2021

## Application for Rural Community Advisory Committee

submit application: E-mail or mail application to Cristel Tufenkjian, Director of External Affairs at ctufenkjian@krcd.org or KRCDC, Attn: Cristel Tufenkjian, 4886 E. Jensen Ave, Fresno, CA 93725.

### PERSONAL INFORMATION

Name: Frank Pitts  
Address: 21799 Excelsior Ave, Riverdale, CA 93656  
Email: frank.pitts@unwiredbb.com Phone: 559/285-8625

### EMPLOYER INFORMATION

Employer: Neil Jones Food Company  
Employer Address: 2502 N Street, Firebaugh, CA 93622  
Current Occupation: Dir of Agricultural Operations Phone: 559/659-5122

### RELATED TRAINING, EXPERIENCE AND/OR EDUCATION

1) List any areas of expertise (ex: drinking water, groundwater, land use etc.):

45 years experience in agriculture

2) Describe any applicable training, education, and/or experience relating to this position:

N/A

3) Describe any Community Service, Board, Committee or Commission experience:

West Hills Community College Farm of the Future  
Advisory Board member  
West Hills Community College Firebaugh Campus Advisory Bd member

4) Describe any experience working with Disadvantaged Communities:

N/A

5) Why are you interested in serving on this Committee?

I want to be involved in the difficult task of  
achieving sustainable ground water for our farms  
and rural communities.

  
Signature

7-2-21  
Date

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## 10 - Stakeholder Outreach and Communications

***Cristel Tufenkjian,  
Rebecca Quist***

The Board will receive a report and may take action on activities related to stakeholder outreach and communications, including approval of correspondence. *Potential action item; requires simple majority approval if action taken.*

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## 11 - 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 if action taken.*

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## 12 - Next Meeting Date and Proposed Agenda Items

The date of the next meeting will be announced, and the Board and staff may make recommendations for agenda items to be included at the next meeting.

| For Information

## 13 - Adjournment