Kings River Watershed Coalition Authority
(Kings River Water Quality Coalition)
Location: 4886 East Jensen Avenue, Fresno, California
P. O. Box 8259
Fresno, CA 93747
(559) 365-7958
Fax (559) 237-5560

February 11, 2022

BOARD OF DIRECTORS
OF THE
KINGS RIVER WATERSHED COALITION AUTHORITY
(KINGS RIVER WATER QUALITY COALITION)

Mark C. McKean, President
Kassy Chauhan, Vice President

Alta Irrigation District
Burrel Ditch Co.
Clarks Fork Rec District #2069
Consolidated Irrigation District
Corcoran Irrigation Co.
Crescent Canal Co.
Empire West Side Irrigation District
Fresno Irrigation District
John Heinlen Mutual Water Co.
James Irrigation District
Kings River Conservation District
Kings River Water District
Laguna Irrigation District
Last Chance Irrigation District
Lemoore Canal & Irrigation Co
Liberty Canal Co.
Liberty Mill Race Co.
Lovelace Water Corp.
Peoples Ditch Co.
Reed Ditch Co.
Riverdale Irrigation District
Southeast Lake Water Co.
Stratford Irrigation District
Tulare Lake Basin Water Storage District
Tulare Lake Canal Co.
Tulare Lake Reclamation District #761
Upper San Jose Water Co.

Directors:
This is to notify you of the Meeting of the Board of Directors of the Kings River Watershed Coalition Authority to be held **Tuesday, February 15, 2022**. The meeting will begin at 1:00 PM and will be conducted remotely via ZOOM. The ZOOM weblink/call-in information is at the top of the Agenda.

There will not be a physical public access location. At the same time, the Authority remains committed to transparency. Members of the public will be able to listen to and watch the meeting, and comment if desired.

The patience and cooperation of all participants is appreciated. While every effort has been made to streamline the experience, there may be technical issues and human error. We will attempt to promptly correct any issues that arise.

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

Sincerely,

Debra Dunn
Coordinator
File: KRW 101.03

KINGS RIVER
WATER QUALITY COALITION

Date **2/15/2022**

Time **1:00 PM - 3:00 PM**

Location **ZOOM Link:**
https://us02web.zoom.us/j/89725000879?pwd=SDdyQWQ4dnA0cFd0MHhPR2w5U2xLQT09
One Tap Mobile: +16699006833,,89725000879#,,,,*605439#
Dial In: +1-669-900-6833 ; Meeting ID: 897 2500 0879 ; Passcode: 605439

KRWQC Board Meeting

The public will be given the opportunity to address the Authority on any item on the agenda before or during the Authority's consideration of that item. Sign in under "Others" on the attendance sheet and indicate which agenda item you wish to address. Comments by individuals and entities will be limited to three minutes or as may be reasonable as determined by the conducting officer.

ACCESSIBILITY

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

Materials related to an item on this Agenda submitted to the Authority after distribution of the agenda packet are available for public inspection at the offices of the Kings River Watershed Coalition Authority at: 4886 E Jensen, Fresno, CA, 93725, during regular business hours.

Agenda - 15 February 2022

1 **CONVENE**

Quorum will be determined.

2 **Addition to or Deletion from the Agenda**

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

3 **Public Presentations or Comments**

Presentations or comments by the public on matters on the agenda or within the jurisdiction of the Board, limited to a timeframe set by the Board President.

4 **Consultant Report on the CVGMC Five-Year Assessment**

The Board will receive a presentation regarding the Central Valley Groundwater Monitoring Collaborative (CVGMC) Five-Year Assessment Report.
Available: https://cvgmc.org/staging/7325/wp-content/uploads/2021/12/CVGMC-Five-Year_FinalDraft_10152021_Compressed.pdf

5 **Coordinator Report**

A. Outreach Activities
B. Membership Update
C. Regional/State Board Updates
D. Fill Stations Update
E. Management Zone Update

6 **Approval of the Minutes**

The Board will consider approving the October 19, 2021 Regular Board Meeting Minutes

7 **Financial Report**

The Assistant Treasurer will present expenditure-to-budget comparison reports for the period ending January 31, 2022 for consideration and approval.

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8 **Audit Report**

The Board will receive a report on, and be asked to approve/accept, the FY 2020 - 2021 Audit Report.

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9 **Report of the Outreach Committee**

The Outreach Committee will report on their activities.

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10 **Report of Policy Committee**

The Policy Committee will report on their activities.

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11 **Greater Kaweah GSA Data Sharing**

The Board will consider a data sharing request from the Greater Kaweah GSA. The Board may provide direction to staff on developing a data sharing policy.

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12 **Report of Finance Committee**

The Finance Committee will report on their activities.

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13 **Approval of Hiring Legislative and Regulatory Consultant**

The Board will consider the Committee recommendations to hire a legislative and regulatory consultant in the amount of $36,000.00 per year and to make the necessary budget augmentation/adjustment to cover the expense.

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14 **Next Meeting Date and Agenda Items**

The date of the next meeting will be announced, and Directors may request that items be added to the next meeting's agenda.

The Board may decide to take action to continue teleconference/webconference meetings as provided for in Government Code Section 54953(e) as amended by AB 361 (2021), finding either/both that:

1. A declared state of emergency exists and the state of emergency continues to directly impact the ability of the members to meet safely in person, and/or

2. State or Local officials continue to impose or recommend measures to promote social distancing.

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15 ADJOURNMENT

The meeting will adjourn.

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1

1 - CONVENE

Quorum will be determined.

2

2 - Addition to or Deletion from the Agenda

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

3

3 - Public Presentations or Comments

Presentations or comments by the public on matters on the agenda or within the jurisdiction of the Board, limited to a timeframe set by the Board President.

For Information

4

4 - Consultant Report on the CVGMC Five-Year Assessment

The Board will receive a presentation regarding the Central Valley Groundwater Monitoring Collaborative (CVGMC) Five-Year Assessment Report.
Available: https://cvgmc.org/staging/7325/wp-content/uploads/2021/12/CVGMC-Five-Year_FinalDraft_10152021_Compressed.pdf

For Information

#fiveyearassessment

5

5 - Coordinator Report

A. Outreach Activities
B. Membership Update
C. Regional/State Board Updates
D. Fill Stations Update
E. Managment Zone Update

> For Information

Attachments

fy2223_fees_stakeholdermtgs.pdf

fy2223_fees_stakeholdermtgs

5 - Coordinator Report

Last modified: 2/4/2022

State Water Resources Control Board

FY 2022-23 Drinking Water, ELAP, Water Quality & Water Rights Fees Stakeholder Meetings

Meetings will only be held remotely via webcast (http://video.calepa.ca.gov/) and Zoom*

DATE	TIME	PROGRAM
Tuesday, March 8	9:00–11:00 am	Water Quality
Tuesday, March 8	1:00–3:00 pm	Water Rights
Wednesday, March 9	9:00 – 11:00 am	Drinking Water & ELAP
Thursday, June 9	9:00–11:00 am	Water Quality
Thursday, June 9	1:00–3:00 pm	Water Rights
Friday, June 10	9:00–11:00 am	Drinking Water & ELAP
Thursday, August 4	9:00–11:00 am	Water Quality
Thursday, August 4	1:00–3:00 pm	Water Rights
Friday, August 5	9:00–11:00 am	Drinking Water & ELAP

*Participation instructions will be sent to each fee program's email list subscribers prior to each meeting.

Questions:

Drinking Water Fees: DAS-DrinkingWaterFees@waterboards.ca.gov

Water Quality Fees: FeeBranch@waterboards.ca.gov

Water Rights Fees: WaterRightsFees@waterboards.ca.gov

6

6 - Approval of the Minutes

The Board will consider approving the October 19, 2021 Regular Board Meeting Minutes

For Decision

#minutes

Attachments

10-19-21 Regular Meeting Minutes.pdf

10-19-21 Regular Meeting Minutes

6 - Approval of the Minutes

Last modified: 2/9/2022

Kings River Water Quality Coalition
AKA Kings River Watershed Coalition Authority

October 19, 2021 at 1:00 p.m.
Regular Meeting – Remote Via Zoom

Members Present:

1. ALTA IRRIGATION DISTRICT – Alt Director Chad Wegley
2. CORCORAN IRRIGATION COMPANY – Director Mark Unruh
3. CRESCENT CANAL COMAPNY – Director Mark McKean (Pres)
4. EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills (1:56 PM)
5. FRESNO IRRIGATION DISTRICT – Director Kassy Chauhan
6. JAMES IRRIGATION DISTRICT – Alt. Director Manny Amorelli
7. JOHN HEINLEN MUTUAL WATER – Director Ronnie Silva
8. KINGS RIVER CONSERVATION DISTRICT – Alt Director Mark McKean
9. LAGUNA IRRIGATION DISTRICT – Alt. Director Scott Sills (1:56 PM)
10. LAST CHANCE WATER DITCH COMPANY – Director Mark Unruh
11. LEMOORE CANAL & IRRIGATION –Alt Director Ronnie Silva
12. Liberty Canal Co. – Alt Director Scott Sills (1:56 PM)
13. LIBERTY MILL RACE COMPANY – Director Wyatt McKean; Alt Director Scott Sills (1:56 PM)
14. LOVELACE WATER CORPORATION – Alt Director Mark Unruh
15. PEOPLES DITCH COMPANY – Director Mark Unruh
16. REED DITCH CORPORATION – Director Mark McKean
17. RIVERDALE IRRIGATION DISTRICT – Director Leonard Acquistapace (1:56 PM)
18. SOUTHEAST LAKE WATER COMPANY – Alt Director Mark Unruh
19. STRATFORD ID – Alt Director Ronnie Silva
20. TULARE LAKE BASIN WATER STORAGE DISTRICT – Director Justin Mendes
21. TULARE LAKE CANAL COMPANY –Director Mark Unruh
22. UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills (1:56 PM)

Members Absent:

1. BURREL DITCH COMPANY – Director John Maddox; Alt Director Stephen Maddox
2. CLARK'S FORK RECLAMATION DISTRICT #2069 – Director Bill Miguel
3. CONSOLIDATED ID – Director Phil Desatoff; Alt Director Earl Hudson
4. KINGS RIVER WD – Director Jack Paxton; Alt Director Steve Boos
5. TULARE LAKE RECLAMATION DISTRICT #761 – Director Ceil Howe, Jr.

Others Present:

Debra Dunn, KRCD
Corey McLaughlin, KRCD
Brian Trevarrow, KRCD
David Merritt, KRCD
Ken Miller, Consultant from Formation Environmental, LLC

1. CONVENE **Presenter: President McKean**

The meeting was convened at 1:00 p.m. and a quorum was established.

2. Addition to or Deletion from the Agenda **Presenter: President McKean**

Discussion:

None.

Actions:

None.

3. Public Presentation **Presenter: President McKean**

Discussion:

None.

Actions:

None.

4. Groundwater Protection Values **Presenter: Debra Dunn, Charlotte Gallock**

Discussion:

Consultants from Formation Environmental, LLC presented Groundwater Protection (GWP) Values submitted jointly by thirteen Central Valley Coalitions to the Executive Officer of the Central Valley Regional Water Quality Control Board on July 19, 2021. Questions from Directors were addressed.

Actions:

None.

5. Approval of the Minutes **Presenter: President McKean**

Discussion:

None.

Actions:

It was moved by Director Mendes, seconded by Director Unruh, and unanimously carried by Roll Call Vote, to approve the June 15, 2021 Kings River Water Quality Coalition Board Meeting minutes.

AYES-

ALTA IRRIGATION DISTRICT – Alt Director Chad Wegley
CORCORAN IRRIGATION COMPANY – Director Mark Unruh
CRESCENT CANAL COMAPNY – Director Mark McKean (Pres)
FRESNO IRRIGATION DISTRICT – Director Kassy Chauhan
JAMES IRRIGATION DISTRICT – Alt. Director Manny Amorelli
JOHN HEINLEN MUTUAL WATER – Director Ronnie Silva
KINGS RIVER CONSERVATION DISTRICT – Alt Director Mark McKean
LAST CHANCE WATER DITCH COMPANY – Director Mark Unruh
LEMOORE CANAL & IRRIGATION –Alt Director Ronnie Silva
LIBERTY MILL RACE COMPANY – Director Wyatt McKean
LOVELACE WATER CORPORATION – Alt Director Mark Unruh
PEOPLES DITCH COMPANY – Director Mark Unruh
REED DITCH CORPORATION – Director Mark McKean
SOUTHEAST LAKE WATER COMPANY – Alt Director Mark Unruh

STRATFORD ID – Alt Director Ronnie Silva
TULARE LAKE BASIN WATER STORAGE DISTRICT – Director Justin Mendes
TULARE LAKE CANAL COMPANY – Director Mark Unruh

NOES- None.

ABSTAIN- None.

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6. Coordinator's Report **Presenter: Debra Dunn**

Discussion:

The Board received reports from Debra Dunn on, and asked questions/received answers about, meetings hosted or attended; workshops and outreach activities; other membership activities; Management Zone Development (Kings Water Alliance [KWA]); CV-SALTS and nitrate control program activities; Regional and State Water Resource Control Board (SWRCB) activities; updates regarding SWRCB Fees.

Actions:

None.

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7. Report of Policy Committee **Presenter: Justin Mendes**

Discussion:

Director Mendes reported on the meetings of the Policy Committee held to-date and noted that the Committee would be meeting again immediately following the Board Meeting to continue discussion of key topics related to fees and cost of compliance.

Actions:

None.

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8. SWRCB Fees and Cost of Compliance **Presenter: Justin Mendes**

Discussion:

Director Mendes noted key dates related to Cost of Compliance and opportunities to weigh in on those costs with the SWRCB. Director Chauhan added input on the importance of taking every opportunity to require justification of fee increases from the SWRCB.

Actions:

None

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9. Creation of Outreach Committee **Presenter: President McKean**

Discussion:

The Board was asked to consider and take action on, the creation of a standing Outreach Committee for the Kings River Water Quality Coalition. The Outreach Committee would discuss, guide, oversee, and - as necessary or appropriate - take action to approve outreach activities on behalf of the KRWQC and its interests.

Actions:

It was moved by Director Chauhan, seconded by Director Mendes, and unanimously carried by Roll Call vote to form a standing Outreach Committee for the Kings River Water Quality Coalition.

AYES-

ALTA IRRIGATION DISTRICT – Alt Director Chad Wegley
CORCORAN IRRIGATION COMPANY – Director Mark Unruh
CRESCENT CANAL COMAPNY – Director Mark McKean (Pres)
EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills (1:56 PM)
FRESNO IRRIGATION DISTRICT – Director Kassy Chauhan
JAMES IRRIGATION DISTRICT – Alt. Director Manny Amorelli

JOHN HEINLEN MUTUAL WATER – Director Ronnie Silva
KINGS RIVER CONSERVATION DISTRICT – Alt Director Mark McKean
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STRATFORD ID – Alt Director Ronnie Silva
TULARE LAKE BASIN WATER STORAGE DISTRICT – Director Justin Mendes
TULARE LAKE CANAL COMPANY –Director Mark Unruh
UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills (1:56 PM)

NOES- None.

ABSTAIN- None.

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10. Appointment of Standing Outreach Committee Members **Presenter: President McKean**

Discussion:

President McKean volunteered himself and requested other nominations for the Outreach Committee, specifically asking Directors Mendes and Chauhan if they would serve. Director Sills volunteered as well.

Actions:

It was moved by Director Chauhan, seconded by Director Unruh, and unanimously carried by Roll Call vote to appoint Mark McKean, Justin Mendes, Kassy Chauhan, and Scott Sills as the members of the standing Outreach Committee.

AYES-

ALTA IRRIGATION DISTRICT – Alt Director Chad Wegley
CORCORAN IRRIGATION COMPANY – Director Mark Unruh
CRESCENT CANAL COMAPNY – Director Mark McKean (Pres)
EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills (1:56 PM)
FRESNO IRRIGATION DISTRICT – Director Kassy Chauhan
JAMES IRRIGATION DISTRICT – Alt. Director Manny Amorelli
JOHN HEINLEN MUTUAL WATER – Director Ronnie Silva
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LOVELACE WATER CORPORATION – Alt Director Mark Unruh
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STRATFORD ID – Alt Director Ronnie Silva
TULARE LAKE BASIN WATER STORAGE DISTRICT – Director Justin Mendes
TULARE LAKE CANAL COMPANY –Director Mark Unruh
UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills (1:56 PM)

NOES- None.

ABSTAIN- None.

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11. Financial Report **Presenter: Brian Trevarrow**

Discussion:

The Assistant Treasurer reported on expenditure to budget comparisons for the period ending June 30, 2021 – closure of Fiscal Year 2020-2021 for consideration and approval. The Assistant Treasurer then presented expenditure to budget comparison reports for the period ending September 30, 2021 for consideration and approval.

Actions:

It was moved by Director Sills, seconded by Director Chauhan, and unanimously carried by Roll Call Vote, to approve the June 30, 2021-closure of Fiscal Year 2020-2021 financials, as well as the September 30, 2021 financials.

AYES-

ALTA IRRIGATION DISTRICT – Alt Director Chad Wegley
CORCORAN IRRIGATION COMPANY – Director Mark Unruh
CRESCENT CANAL COMAPNY – Director Mark McKean (Pres)
EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills (1:56 PM)
FRESNO IRRIGATION DISTRICT – Director Kassy Chauhan
JAMES IRRIGATION DISTRICT – Alt. Director Manny Amorelli
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TULARE LAKE BASIN WATER STORAGE DISTRICT – Director Justin Mendes
TULARE LAKE CANAL COMPANY –Director Mark Unruh
UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills (1:56 PM)

NOES- None.

ABSTAIN- None.

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12. Audit Engagement Letter for FY 2020-2021 **Presenter: Brian Trevarrow**

Discussion:

The Board was asked to consider approving the signature of the Audit Engagement Letter for the audit of Fiscal Year 2020-2021.

Actions:

It was moved by Director Unruh, seconded by Director Mendes, and unanimously carried by Roll Call vote to approve and authorize the signature of the Audit Engagement Letter for the audit of Fiscal Year 2020-2021.

AYES-

ALTA IRRIGATION DISTRICT – Alt Director Chad Wegley
CORCORAN IRRIGATION COMPANY – Director Mark Unruh
CRESCENT CANAL COMAPNY – Director Mark McKean (Pres)
EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills (1:56 PM)
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STRATFORD ID – Alt Director Ronnie Silva
TULARE LAKE BASIN WATER STORAGE DISTRICT – Director Justin Mendes
TULARE LAKE CANAL COMPANY –Director Mark Unruh
UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills (1:56 PM)

NOES- None.

ABSTAIN- None.

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13. Granting Policy Committee Authority to Determine Manner of Meetings **Presenter:** **Corey McLaughlin**

Discussion:

The Board was updated on the effects of the passage of AB 361, which amended the Brown Act regarding the requirements for meeting remotely under more relaxed conditions than the Brown Act previously allowed; provisions which sunset January of 2024. The Board was asked to consider granting the standing Policy Committee the authority to determine the manner in which Board meetings will be held.

Actions:

It was moved by Director Silva, seconded by Director Unruh, and unanimously carried by Roll Call vote to grant the standing Policy Committee the authority to determine the manner in which Board Meetings will be held, provided that such determination does not conflict with any other action of the Board.

AYES-

ALTA IRRIGATION DISTRICT – Alt Director Chad Wegley
CORCORAN IRRIGATION COMPANY – Director Mark Unruh
CRESCENT CANAL COMAPNY – Director Mark McKean (Pres)
EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills (1:56 PM)
FRESNO IRRIGATION DISTRICT – Director Kassy Chauhan
JAMES IRRIGATION DISTRICT – Alt. Director Manny Amorelli
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RIVERDALE IRRIGATION DISTRICT – Director Leonard Acquistapace (1:56 PM)
SOUTHEAST LAKE WATER COMPANY – Alt Director Mark Unruh
STRATFORD ID – Alt Director Ronnie Silva
TULARE LAKE BASIN WATER STORAGE DISTRICT – Director Justin Mendes
TULARE LAKE CANAL COMPANY –Director Mark Unruh
UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills (1:56 PM)

NOES- None.

ABSTAIN- None.

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14. Next Meeting Date and Agenda Items **Presenter: President McKean**

The next meeting is scheduled for December 21, 2021 unless it is cancelled.

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15. Adjournment **Presenter: President McKean**

With no further discussion, President McKean adjourned the meeting at 2:20 p.m.

Submitted by: _____

Board Secretary

_____ approved on _____ 2022

Board President

7

7 - Financial Report

The Assistant Treasurer will present expenditure-to-budget comparison reports for the period ending January 31, 2022 for consideration and approval.

For Decision

#finances

Attachments

KRWCA - 01.31.22.pdf

KRWCA - 01.31.22

7 - Financial Report

Last modified: 2/7/2022

Kings River Water Quality Coalition
Balance Sheet Prev Year Comparison
As of January 31, 2022

	Jan 31, 22	Jan 31, 21	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · JPMorgan Chase Bank, N.A.	429,520.05	363,791.44	65,728.61	18.07%
10100 · JPMorgan Chase Savings	3,214,009.82	1,663,280.38	1,550,729.44	93.23%
10200 · Petty Cash	200.00	200.00	0.00	0.0%
Total Checking/Savings	3,643,729.87	2,027,271.82	1,616,458.05	79.74%
Accounts Receivable				
11000 · Accounts Receivable	341,015.75	127,637.08	213,378.67	167.18%
Total Accounts Receivable	341,015.75	127,637.08	213,378.67	167.18%
Total Current Assets	3,984,745.62	2,154,908.90	1,829,836.72	84.92%
TOTAL ASSETS	**3,984,745.62**	**2,154,908.90**	**1,829,836.72**	**84.92%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · Accounts Payable	76,518.57	87,344.94	-10,826.37	-12.4%
Total Accounts Payable	76,518.57	87,344.94	-10,826.37	-12.4%
Total Current Liabilities	76,518.57	87,344.94	-10,826.37	-12.4%
Total Liabilities	76,518.57	87,344.94	-10,826.37	-12.4%
Equity				
32000 · Unrestricted Net Assets	1,021,726.03	1,157,027.68	-135,301.65	-11.69%
Net Income	2,886,501.02	910,536.28	1,975,964.74	217.01%
Total Equity	3,908,227.05	2,067,563.96	1,840,663.09	89.03%
TOTAL LIABILITIES & EQUITY	**3,984,745.62**	**2,154,908.90**	**1,829,836.72**	**84.92%**

Kings River Water Quality Coalition
Profit & Loss Budget vs. Actual
July 2021 through June 2022
As of January 2022

	Jul '21 - Jun 22	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Investments				
45030 · Interest-Savings, Short-term CD	496.69	0.00	496.69	100.0%
Total 45000 · Investments	496.69	0.00	496.69	100.0%
47200 · Program Income				
47230 · Membership Dues	3,819,271.56	4,030,523.00	-211,251.44	94.76%
47255 · MPEP GROUP	110,898.00	140,400.00	-29,502.00	78.99%
47260 · CV-SALTS	14,250.00	33,000.00	-18,750.00	43.18%
47270 · CVGMC	187,218.59	215,278.00	-28,059.41	86.97%
Total 47200 · Program Income	4,131,638.15	4,419,201.00	-287,562.85	93.49%
48000 · Grant Revenue				
48080 · CDFA FREP Grant Revenue State	10,137.20	0.00	10,137.20	100.0%
48081 · CDFA FREP PH 2 Grant Revenue St	2,950.79	93,557.00	-90,606.21	3.15%
Total 48000 · Grant Revenue	13,087.99	93,557.00	-80,469.01	13.99%
Total Income	4,145,222.83	4,512,758.00	-367,535.17	91.86%
Gross Profit	4,145,222.83	4,512,758.00	-367,535.17	91.86%
Expense				
62100 · Contract Services				
62102 · State Board Fee	0.00	924,315.00	-924,315.00	0.0%
62105 · Program Expense	434,442.38	836,000.00	-401,557.62	51.97%
62115 · Monitoring Expenses	4,998.50	65,000.00	-60,001.50	7.69%
62120 · Outreach Expense	2,255.30	25,000.00	-22,744.70	9.02%
62140 · Legal Fees	7,199.38	100,000.00	-92,800.62	7.2%
62150 · Outside Contract Services	81,445.25	250,000.00	-168,554.75	32.58%
62151 · Contract Srvcs - Fill Stations	15,318.61	50,000.00	-34,681.39	30.64%
62155 · Outside Contract Services-MPEP	41,479.64	232,960.00	-191,480.36	17.81%
62160 · Outside Contract Serv CV-Salts	15,000.00	55,000.00	-40,000.00	27.27%
62170 · Outside Contract Serv - CVGMC	196,577.75	267,426.00	-70,848.25	73.51%
62171 · Contract Service - GWP	27,832.28	100,000.00	-72,167.72	27.83%
62172 · Outside Contract Serv - KWA	330,000.00	1,300,000.00	-970,000.00	25.39%
Total 62100 · Contract Services	1,156,549.09	4,205,701.00	-3,049,151.91	27.5%
62800 · Facilities and Equipment				
62820 · Computer Hardware, Peripherals	1,975.13	0.00	0.00	100.0%
62825 · Computer Software	44,492.81	125,000.00	-80,507.19	35.59%
62830 · Data Management System	67.50	10,000.00	-9,932.50	0.68%
Total 62800 · Facilities and Equipment	46,535.44	135,000.00	-88,464.56	34.47%
65000 · Operations				
65020 · Postage, Mailing Service	6,613.42	20,000.00	-13,386.58	33.07%
65030 · Printing and Copying	5,008.00	15,000.00	-9,992.00	33.39%
65040 · Supplies	2,403.38	10,000.00	-7,596.62	24.03%
65050 · Telephone, Telecommunications	1,413.07	3,000.00	-1,586.93	47.1%
Total 65000 · Operations	15,437.87	48,000.00	-32,562.13	32.16%

Kings River Water Quality Coalition
Profit & Loss Budget vs. Actual
July 2021 through June 2022
As of January 2022

	Jul '21 - Jun 22	Budget	$ Over Budget	% of Budget
65100 · Other Types of Expenses				
65120 · Insurance - Liability, D and O	9,319.00	10,000.00	-681.00	93.19%
65125 · Audit	0.00	7,500.00	-7,500.00	0.0%
Total 65100 · Other Types of Expenses	9,319.00	17,500.00	-8,181.00	53.25%
66000 · Grant Expenditures				
66080 · CDFA FREP Grant Expense State	9,200.08	0.00	9,200.08	100.0%
66081 · CDFA FREP Ph 2 Grant Expense ST	5,953.23	98,557.00	-92,603.77	6.04%
Total 66000 · Grant Expenditures	15,153.31	98,557.00	-83,403.69	15.38%
68300 · Travel and Meetings				
68320 · Travel	0.00	8,000.00	-8,000.00	0.0%
Total 68300 · Travel and Meetings	0.00	8,000.00	-8,000.00	0.0%
Total Expense	1,242,994.71	4,512,758.00	-3,269,763.29	27.54%
Net Ordinary Income	2,902,228.12	0.00	2,902,228.12	100.0%
Net Income	**2,902,228.12**	**0.00**	**2,902,228.12**	**100.0%**

Kings River Water Quality Coalition
Check Detail
October 2021 through January 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt 2505		**10/05/2021**	**Kings River Conserva**	**10000 · JPMorgan Chase Bank, N.A.**		**-159,922.32**
Bill	4726	09/30/2021		62105 · Program Expense	-93,031.09	93,031.09
				62825 · Computer Software	-150.97	150.97
				62152 · Contract Svcs-Management Zones	-65,690.26	65,690.26
				65020 · Postage, Mailing Service	-26.37	26.37
				65040 · Supplies	-790.51	790.51
				65050 · Telephone, Telecommunications	-233.12	233.12
TOTAL					-159,922.32	159,922.32
Bill Pmt 2506		**10/08/2021**	**Kahn**	**10000 · JPMorgan Chase Bank, N.A.**		**-2,398.05**
Bill	69696	10/08/2021		62171 · Contract Service - GWP	-425.53	425.53
Bill	69709	10/08/2021		62171 · Contract Service - GWP	-1,478.52	1,478.52
Bill	69756	10/08/2021		62152 · Contract Svcs-Management Zones	-494.00	494.00
TOTAL					-2,398.05	2,398.05
Bill Pmt 2507		**10/08/2021**	**Klein**	**10000 · JPMorgan Chase Bank, N.A.**		**-252.50**
Bill	1182861	10/08/2021		62152 · Contract Svcs-Management Zones	-252.50	252.50
TOTAL					-252.50	252.50
Bill Pmt 2508		**10/08/2021**	**BSK Assoc.**	**10000 · JPMorgan Chase Bank, N.A.**		**-672.75**
Bill	AE20401	10/08/2021		62152 · Contract Svcs-Management Zones	-51.75	51.75
Bill	AE20610	10/08/2021		62152 · Contract Svcs-Management Zones	-155.25	155.25
Bill	AE20927	10/08/2021		62152 · Contract Svcs-Management Zones	-138.00	138.00
Bill	AE21586	10/08/2021		62152 · Contract Svcs-Management Zones	-138.00	138.00
Bill	AE21595	10/08/2021		62152 · Contract Svcs-Management Zones	-103.50	103.50
Bill	AE21598	10/08/2021		62152 · Contract Svcs-Management Zones	-51.75	51.75
Bill	AE21798	10/08/2021		62152 · Contract Svcs-Management Zones	-34.50	34.50
TOTAL					-672.75	672.75
Bill Pmt 2509		**10/08/2021**	**Emmanuel**	**10000 · JPMorgan Chase Bank, N.A.**		**-325.00**
Bill	1222-A	10/08/2021		62151 · Contract Srvcs - Fill Stations	-325.00	325.00
TOTAL					-325.00	325.00

Kings River Water Quality Coalition
Check Detail
October 2021 through January 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt	**2510**	**10/08/2021**	**Plan Tierra, LLC**	**10000 · JPMorgan Chase Bank, N.A.**		**-10,550.14**
Bill	1047	10/08/2021		62155 · Outside Contract Services-MPEP	-3,233.25	3,233.25
Bill	1048	10/08/2021		66080 · CDFA FREP Grant Expense State	-5,512.91	5,512.91
Bill	1049	10/08/2021		66081 · CDFA FREP Ph 2 Grant Expense ST	-1,803.98	1,803.98
TOTAL					-10,550.14	10,550.14
Bill Pmt	**2511**	**10/08/2021**	**Provost**	**10000 · JPMorgan Chase Bank, N.A.**		**-3,220.50**
Bill	87721	10/08/2021		62150 · Outside Contract Services	-3,220.50	3,220.50
TOTAL					-3,220.50	3,220.50
Bill Pmt	**2512**	**10/08/2021**	**Sparkletts**	**10000 · JPMorgan Chase Bank, N.A.**		**-3,852.64**
Bill	21452135092421	10/08/2021		62152 · Contract Svcs-Management Zones	-3,852.64	3,852.64
TOTAL					-3,852.64	3,852.64
Bill Pmt	**2513**	**10/15/2021**	**U. S. Postal Service**	**10000 · JPMorgan Chase Bank, N.A.**		**-500.00**
Bill	Oct-2021	10/15/2021		62152 · Contract Svcs-Management Zones	-500.00	500.00
TOTAL					-500.00	500.00
Bill Pmt	**2514**	**10/22/2021**	**All-Pro Janitorial**	**10000 · JPMorgan Chase Bank, N.A.**		**-337.00**
Bill	21-107	10/22/2021		62151 · Contract Srvcs - Fill Stations	-337.00	337.00
TOTAL					-337.00	337.00
Bill Pmt	**2515**	**10/22/2021**	**Dellavalle**	**10000 · JPMorgan Chase Bank, N.A.**		**-384.00**
Bill	0013402-IN	10/22/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0013403-IN	10/22/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0013405-IN	10/22/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0014849-IN	10/22/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0014850-IN	10/22/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0014851-IN	10/22/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
TOTAL					-384.00	384.00
Bill Pmt	**2516**	**10/22/2021**	**FTB**	**10000 · JPMorgan Chase Bank, N.A.**		**-649.00**
Bill	16437	10/22/2021		65030 · Printing and Copying	-649.00	649.00
TOTAL					-649.00	649.00

Kings River Water Quality Coalition
Check Detail
October 2021 through January 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt 2517		**10/22/2021**	**Kahn**	**10000 · JPMorgan Chase Bank, N.A.**		**-3,104.67**
Bill	69887	10/22/2021		62171 · Contract Service - GWP	-3,104.67	3,104.67
TOTAL					-3,104.67	3,104.67
Bill Pmt 2518		**10/22/2021**	**Kings Rehabilitation**	**10000 · JPMorgan Chase Bank, N.A.**		**-300.00**
Bill	9463	10/22/2021		62151 · Contract Srvcs - Fill Stations	-300.00	300.00
TOTAL					-300.00	300.00
Bill Pmt 2519		**10/22/2021**	**Kings Wtr Alliance**	**10000 · JPMorgan Chase Bank, N.A.**		**-330,000.00**
Bill	34	10/22/2021		62172 · Outside Contract Serv - KWA	-330,000.00	330,000.00
TOTAL					-330,000.00	330,000.00
Bill Pmt 2520		**10/22/2021**	**Luhdorff**	**10000 · JPMorgan Chase Bank, N.A.**		**-2,150.00**
Bill	37707	10/22/2021		62150 · Outside Contract Services	-2,150.00	2,150.00
TOTAL					-2,150.00	2,150.00
Bill Pmt 2521		**11/05/2021**	**BSK Assoc.**	**10000 · JPMorgan Chase Bank, N.A.**		**-700.00**
Bill	AE20928	11/05/2021		62115 · Monitoring Expenses	-700.00	700.00
TOTAL					-700.00	700.00
Bill Pmt 2522		**11/05/2021**	**Dellavalle**	**10000 · JPMorgan Chase Bank, N.A.**		**-384.00**
Bill	0015584-IN	11/05/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0015585-IN	11/05/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0015586-IN	11/05/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0016152-IN	11/05/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0016150-IN	11/05/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0016151-IN	11/05/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
TOTAL					-384.00	384.00
Bill Pmt 2523		**11/05/2021**	**Formation**	**10000 · JPMorgan Chase Bank, N.A.**		**-562.66**
Bill	6609	11/05/2021		62171 · Contract Service - GWP	-562.66	562.66
TOTAL					-562.66	562.66
Bill Pmt 2524		**11/05/2021**	**Kings Co Area**	**10000 · JPMorgan Chase Bank, N.A.**		**-35.13**
Bill	2401	11/05/2021		62151 · Contract Srvcs - Fill Stations	-35.13	35.13
TOTAL					-35.13	35.13

Kings River Water Quality Coalition
Check Detail
October 2021 through January 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt 2525		**11/05/2021**	**Kings Rehabilitation**	**10000 · JPMorgan Chase Bank, N.A.**		**-300.00**
Bill	9517	11/05/2021		62151 · Contract Srvcs - Fill Stations	-300.00	300.00
TOTAL					-300.00	300.00
Bill Pmt 2526		**11/05/2021**	**Kings River Conserva**	**10000 · JPMorgan Chase Bank, N.A.**		**-96,757.63**
Bill	4739	10/31/2021		62105 · Program Expense	-60,778.35	60,778.35
				62825 · Computer Software	-204.34	204.34
				62151 · Contract Srvcs - Fill Stations	-992.29	992.29
				62152 · Contract Svcs-Management Zones	-33,690.95	33,690.95
				65020 · Postage, Mailing Service	-40.65	40.65
				65040 · Supplies	-339.77	339.77
				65050 · Telephone, Telecommunications	-711.28	711.28
TOTAL					-96,757.63	96,757.63
Bill Pmt 2527		**11/05/2021**	**Klein**	**10000 · JPMorgan Chase Bank, N.A.**		**-148.00**
Bill	1184591	11/05/2021		62140 · Legal Fees	-148.00	148.00
TOTAL					-148.00	148.00
Bill Pmt 2528		**11/05/2021**	**Luhdorff**	**10000 · JPMorgan Chase Bank, N.A.**		**-60,302.00**
Bill	37582	11/05/2021		62170 · Outside Contract Serv - CVGMC	-60,302.00	60,302.00
TOTAL					-60,302.00	60,302.00
Bill Pmt 2529		**11/05/2021**	**MLJ**	**10000 · JPMorgan Chase Bank, N.A.**		**-12,962.50**
Bill	09-21KRCD_21-2	11/05/2021		62150 · Outside Contract Services	-7,833.75	7,833.75
				62825 · Computer Software	-5,128.75	5,128.75
TOTAL					-12,962.50	12,962.50
Bill Pmt 2531		**11/19/2021**	**Plan Tierra, LLC**	**10000 · JPMorgan Chase Bank, N.A.**		**-6,891.64**
Bill	1052	11/19/2021		62155 · Outside Contract Services-MPEP	-3,204.47	3,204.47
Bill	1053	11/19/2021		66080 · CDFA FREP Grant Expense State	-3,687.17	3,687.17
TOTAL					-6,891.64	6,891.64
Bill Pmt 2532		**12/03/2021**	**All-Pro Janitorial**	**10000 · JPMorgan Chase Bank, N.A.**		**-337.00**
Bill	21-123	11/26/2021		62151 · Contract Srvcs - Fill Stations	-337.00	337.00
TOTAL					-337.00	337.00

Kings River Water Quality Coalition
Check Detail
October 2021 through January 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt	**2533**	**12/03/2021**	**City of Kerman**	**10000 · JPMorgan Chase Bank, N.A.**		**-40.17**
Bill	017190-000 11/21	11/26/2021		62151 · Contract Srvcs - Fill Stations	-40.17	40.17
TOTAL					-40.17	40.17
Bill Pmt	**2534**	**12/03/2021**	**Dellavalle**	**10000 · JPMorgan Chase Bank, N.A.**		**-192.00**
Bill	0016870-IN	11/26/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0016876-IN	11/26/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0016877-IN	11/26/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
TOTAL					-192.00	192.00
Bill Pmt	**2535**	**12/03/2021**	**Emmanuel**	**10000 · JPMorgan Chase Bank, N.A.**		**-325.00**
Bill	1263-A	11/26/2021		62151 · Contract Srvcs - Fill Stations	-325.00	325.00
TOTAL					-325.00	325.00
Bill Pmt	**2536**	**12/03/2021**	**Kahn**	**10000 · JPMorgan Chase Bank, N.A.**		**-2,555.60**
Bill	70061	11/26/2021		62171 · Contract Service - GWP	-2,555.60	2,555.60
TOTAL					-2,555.60	2,555.60
Bill Pmt	**2537**	**12/03/2021**	**Luhdorff**	**10000 · JPMorgan Chase Bank, N.A.**		**-77,847.75**
Bill	37706	11/26/2021		62170 · Outside Contract Serv - CVGMC	-40,332.00	40,332.00
Bill	37768	11/26/2021		62170 · Outside Contract Serv - CVGMC	-36,225.75	36,225.75
Bill	37781	11/26/2021		62150 · Outside Contract Services	-1,290.00	1,290.00
TOTAL					-77,847.75	77,847.75
Bill Pmt	**2538**	**12/03/2021**	**MLJ**	**10000 · JPMorgan Chase Bank, N.A.**		**-29,257.50**
Bill	10-21 KRCD_21-2	11/26/2021		62150 · Outside Contract Services	-23,176.25	23,176.25
				62825 · Computer Software	-6,081.25	6,081.25
TOTAL					-29,257.50	29,257.50
Bill Pmt	**2539**	**12/03/2021**	**William Jones**	**10000 · JPMorgan Chase Bank, N.A.**		**-250.00**
Bill	1593	11/26/2021		62120 · Outreach Expense	-250.00	250.00
TOTAL					-250.00	250.00

Kings River Water Quality Coalition
Check Detail
October 2021 through January 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt	**2540**	**12/17/2021**	**Kahn**	**10000 · JPMorgan Chase Bank, N.A.**		**-1,244.00**
Bill	69409	12/13/2021		62140 · Legal Fees	-1,140.00	1,140.00
Bill	69453	12/13/2021		62140 · Legal Fees	-104.00	104.00
TOTAL					-1,244.00	1,244.00
Bill Pmt	**2541**	**12/17/2021**	**Kings River Conserva**	**10000 · JPMorgan Chase Bank, N.A.**		**-61,376.22**
Bill	4743	11/30/2021		62105 · Program Expense	-60,389.50	60,389.50
				62151 · Contract Srvcs - Fill Stations	-865.56	865.56
				65020 · Postage, Mailing Service	-32.32	32.32
				65040 · Supplies	-88.84	88.84
TOTAL					-61,376.22	61,376.22
Bill Pmt	**2542**	**12/29/2021**	**All-Pro Janitorial**	**10000 · JPMorgan Chase Bank, N.A.**		**-337.00**
Bill	21-139	12/28/2021		62151 · Contract Srvcs - Fill Stations	-337.00	337.00
TOTAL					-337.00	337.00
Bill Pmt	**2543**	**12/29/2021**	**City of Kerman**	**10000 · JPMorgan Chase Bank, N.A.**		**-42.51**
Bill	017190-000 12/21	12/28/2021		62151 · Contract Srvcs - Fill Stations	-42.51	42.51
TOTAL					-42.51	42.51
Bill Pmt	**2544**	**12/29/2021**	**Dellavalle**	**10000 · JPMorgan Chase Bank, N.A.**		**-192.00**
Bill	0017236-IN	12/28/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0017237-IN	12/28/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0017238-IN	12/28/2021		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
TOTAL					-192.00	192.00
Bill Pmt	**2545**	**12/29/2021**	**Emmanuel**	**10000 · JPMorgan Chase Bank, N.A.**		**-325.00**
Bill	1313-A	12/28/2021		62151 · Contract Srvcs - Fill Stations	-325.00	325.00
TOTAL					-325.00	325.00
Bill Pmt	**2546**	**12/29/2021**	**Kahn**	**10000 · JPMorgan Chase Bank, N.A.**		**-1,695.48**
Bill	69100	12/28/2021		62140 · Legal Fees	-342.00	342.00
Bill	69987	12/28/2021		62140 · Legal Fees	-190.00	190.00
Bill	70008	12/28/2021		62140 · Legal Fees	-705.38	705.38
Bill	70103	12/28/2021		62140 · Legal Fees	-458.10	458.10
TOTAL					-1,695.48	1,695.48

Kings River Water Quality Coalition
Check Detail
October 2021 through January 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt	**2547**	**12/29/2021**	**Kern Rvr**	**10000 · JPMorgan Chase Bank, N.A.**		**-15,000.00**
Bill	2021-5	12/28/2021		62160 · Outside Contract Serv CV-Salts	-15,000.00	15,000.00
TOTAL					-15,000.00	15,000.00
Bill Pmt	**2548**	**12/29/2021**	**Kings Rehabilitation**	**10000 · JPMorgan Chase Bank, N.A.**		**-300.00**
Bill	9569	12/28/2021		62151 · Contract Srvcs - Fill Stations	-300.00	300.00
TOTAL					-300.00	300.00
Bill Pmt	**2549**	**12/29/2021**	**Luhdorff**	**10000 · JPMorgan Chase Bank, N.A.**		**-13,506.25**
Bill	37880	12/28/2021		62150 · Outside Contract Services	-161.25	161.25
Bill	37881	12/28/2021		62170 · Outside Contract Serv - CVGMC	-13,345.00	13,345.00
TOTAL					-13,506.25	13,506.25
Bill Pmt	**2550**	**12/29/2021**	**MLJ**	**10000 · JPMorgan Chase Bank, N.A.**		**-49,133.75**
Bill	11-21 KRCD_21-2	12/28/2021		62150 · Outside Contract Services	-20,070.00	20,070.00
				62825 · Computer Software	-17,961.25	17,961.25
Bill	11-21Kings2021D	12/28/2021		62830 · Data Management System	-67.50	67.50
Bill	10-21 CVGMC_DI	12/28/2021		62170 · Outside Contract Serv - CVGMC	-11,035.00	11,035.00
TOTAL					-49,133.75	49,133.75
Bill Pmt	**2551**	**12/29/2021**	**Provost**	**10000 · JPMorgan Chase Bank, N.A.**		**-573.50**
Bill	89181	12/28/2021		62150 · Outside Contract Services	-573.50	573.50
TOTAL					-573.50	573.50
Bill Pmt	**2552**	**01/07/2022**	**Kings River Conserva**	**10000 · JPMorgan Chase Bank, N.A.**		**-56,026.13**
Bill	4752	12/31/2021		62105 · Program Expense	-54,366.83	54,366.83
				62120 · Outreach Expense	-316.68	316.68
				62151 · Contract Srvcs - Fill Stations	-941.58	941.58
				65020 · Postage, Mailing Service	-19.72	19.72
				65040 · Supplies	-97.14	97.14
				65050 · Telephone, Telecommunications	-284.18	284.18
TOTAL					-56,026.13	56,026.13
Bill Pmt	**2564**	**01/17/2022**	**Kings County-Fair**	**10000 · JPMorgan Chase Bank, N.A.**		**-400.00**
Bill	012022	01/17/2022		62120 · Outreach Expense	-400.00	400.00
TOTAL					-400.00	400.00

Kings River Water Quality Coalition
Check Detail
October 2021 through January 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt 2565		**01/17/2022**	**U. S. Postal Service**	**10000 · JPMorgan Chase Bank, N.A.**		**-6,000.00**
Bill	Jan-2022	01/17/2022		65020 · Postage, Mailing Service	-6,000.00	6,000.00
TOTAL					-6,000.00	6,000.00
Bill Pmt 2566		**01/21/2022**	**All-Pro Janitorial**	**10000 · JPMorgan Chase Bank, N.A.**		**-337.00**
Bill	21-153	01/18/2022		62151 · Contract Srvcs - Fill Stations	-337.00	337.00
TOTAL					-337.00	337.00
Bill Pmt 2567		**01/21/2022**	**BSK Assoc.**	**10000 · JPMorgan Chase Bank, N.A.**		**-180.00**
Bill	AF00032	01/18/2022		62151 · Contract Srvcs - Fill Stations	-180.00	180.00
TOTAL					-180.00	180.00
Bill Pmt 2568		**01/21/2022**	**Emmanuel**	**10000 · JPMorgan Chase Bank, N.A.**		**-325.00**
Bill	1356-A	01/18/2022		62151 · Contract Srvcs - Fill Stations	-325.00	325.00
TOTAL					-325.00	325.00
Bill Pmt 2569		**01/21/2022**	**FTB**	**10000 · JPMorgan Chase Bank, N.A.**		**-1,104.00**
Bill	16550	01/18/2022		65030 · Printing and Copying	-425.00	425.00
Bill	16743	01/18/2022		65030 · Printing and Copying	-679.00	679.00
TOTAL					-1,104.00	1,104.00
Bill Pmt 2570		**01/21/2022**	**Kahn**	**10000 · JPMorgan Chase Bank, N.A.**		**-9,911.31**
Bill	70278	01/18/2022		62140 · Legal Fees	-3,116.30	3,116.30
Bill	70279	01/18/2022		62140 · Legal Fees	-380.00	380.00
Bill	70411	01/18/2022		62171 · Contract Service - GWP	-2,775.01	2,775.01
Bill	70253	01/18/2022		62171 · Contract Service - GWP	-3,640.00	3,640.00
TOTAL					-9,911.31	9,911.31
Bill Pmt 2571		**01/21/2022**	**Luhdorff**	**10000 · JPMorgan Chase Bank, N.A.**		**-4,556.25**
Bill	37981	01/18/2022		62170 · Outside Contract Serv - CVGMC	-4,556.25	4,556.25
TOTAL					-4,556.25	4,556.25
Bill Pmt 2572		**01/21/2022**	**Portuguese Hall**	**10000 · JPMorgan Chase Bank, N.A.**		**-400.00**
Bill	Jan-2022	01/18/2022		62120 · Outreach Expense	-400.00	400.00
TOTAL					-400.00	400.00

Kings River Water Quality Coalition
Check Detail
October 2021 through January 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt 2573		**01/28/2022**	**Arthur Gallagher**	**10000 · JPMorgan Chase Bank, N.A.**		**-9,319.00**
Bill	4136620	01/27/2022		65120 · Insurance - Liability, D and O	-9,319.00	9,319.00
TOTAL					-9,319.00	9,319.00
Bill Pmt 2574		**01/28/2022**	**City of Kerman**	**10000 · JPMorgan Chase Bank, N.A.**		**-86.60**
Bill	017190-0000 01/2	01/27/2022		62151 · Contract Srvcs - Fill Stations	-86.60	86.60
TOTAL					-86.60	86.60
Bill Pmt 2575		**01/28/2022**	**CPDES Hall**	**10000 · JPMorgan Chase Bank, N.A.**		**-500.00**
Bill	Jan-2022	01/27/2022		62120 · Outreach Expense	-500.00	500.00
TOTAL					-500.00	500.00
Bill Pmt 2576		**01/28/2022**	**Dellavalle**	**10000 · JPMorgan Chase Bank, N.A.**		**-394.00**
Bill	0017869-IN	01/27/2022		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0017870-IN	01/27/2022		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0017871-IN	01/27/2022		62151 · Contract Srvcs - Fill Stations	-74.00	74.00
Bill	0018383-IN	01/27/2022		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	018384-IN	01/27/2022		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
Bill	0018385-IN	01/27/2022		62151 · Contract Srvcs - Fill Stations	-64.00	64.00
TOTAL					-394.00	394.00
Bill Pmt 2577		**01/28/2022**	**Kings Rehabilitation**	**10000 · JPMorgan Chase Bank, N.A.**		**-300.00**
Bill	9619	01/27/2022		62151 · Contract Srvcs - Fill Stations	-300.00	300.00
TOTAL					-300.00	300.00
Bill Pmt 2578		**01/28/2022**	**MLJ**	**10000 · JPMorgan Chase Bank, N.A.**		**-15,067.50**
Bill	12-21 KRCD 21-2	01/27/2022		62150 · Outside Contract Services	-12,633.75	12,633.75
				62825 · Computer Software	-2,433.75	2,433.75
TOTAL					-15,067.50	15,067.50
Bill Pmt 2579		**01/28/2022**	**Pacific Eco Risk**	**10000 · JPMorgan Chase Bank, N.A.**		**-2,788.50**
Bill	17886	01/27/2022		62115 · Monitoring Expenses	-2,788.50	2,788.50
TOTAL					-2,788.50	2,788.50

Kings River Water Quality Coalition
Check Detail
October 2021 through January 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt	**2580**	**01/28/2022**	**Plan Tierra, LLC**	**10000 · JPMorgan Chase Bank, N.A.**		**-7,812.82**
Bill	1063	01/27/2022		62155 · Outside Contract Services-MPEP	-4,810.38	4,810.38
Bill	1064	01/27/2022		66081 · CDFA FREP Ph 2 Grant Expense ST	-3,002.44	3,002.44
TOTAL					-7,812.82	7,812.82
Bill Pmt	**2581**	**01/28/2022**	**Kings Rehabilitation**	**10000 · JPMorgan Chase Bank, N.A.**		**-300.00**
Bill	9346	06/30/2021		62151 · Contract Srvcs - Fill Stations	-300.00	300.00
TOTAL					-300.00	300.00

8

8 - Audit Report

The Board will receive a report on, and be asked to approve/accept, the FY 2020 - 2021 Audit Report.

For Decision

#audit #actionitem

Attachments

KRWCA ACL 2021.pdf

KRWCA FS 2021.pdf

KRWCA ACL 2021

8 - Audit Report

Last modified: 2/9/2022

February 8, 2022

To the Board of Directors
Kings River Watershed Coalition Authority
Fresno, California

We have audited the financial statements of Kings River Watershed Coalition Authority (the Authority) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government 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 July 14, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by Authority 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. We are not aware of any significant estimates for the year ended June 30, 2021.

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. There were no such misstatements identified.

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.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

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Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 8, 2022.

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 Authority'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 Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's 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 Board of Directors and management of Kings River Watershed Coalition Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Price Paige & Company

KRWCA FS 2021

8 - Audit Report

Last modified: 2/9/2022

KINGS RIVER WATERSHED COALITION AUTHORITY
FRESNO, CALIFORNIA

FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

KINGS RIVER WATERSHED COALITION AUTHORITY
FRESNO, CALIFORNIA

JUNE 30, 2021 AND 2020

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Statements of Cash Flows 8

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Kings River Watershed Coalition Authority
Fresno, California

We have audited the accompanying financial statements of the Kings River Watershed Coalition Authority (the Authority), as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Authority'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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit 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.

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the of the Authority, as of June 30, 2021 and 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion on pages 3-5 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 audit 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.

Price Paige & Company

Clovis, California
February 8, 2022

KINGS RIVER WATERSHED COALITION AUTHORITY
FRESNO, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

Our discussion and analysis of the Kings River Watershed Coalition Authority's (the Authority) financial performance provides an overview of the Authority's financial activities for the year ended June 30, 2021. This information is presented in conjunction with the audited financial statements that follow this section.

Financial Highlights

- The Authority's total assets from business-type activities at June 30, 2021 were $1,252,050, which is composed of $932,693 in cash, and $319,357 in accounts receivable.
- Liabilities from business-type activities at June 30, 2021 were $230,324, payable for water quality monitoring, administrative costs, grant expenditures, and legal costs.
- Cash receipts for the year ended June 30, 2021 consisted of fee-for-service operating revenues from owners or operators of irrigated lands in the Kings River watershed who have elected to be represented by the Authority under the Waste Discharge Requirements for Discharges from Irrigated Lands in the amount of $2,864,605 and grant revenues of $129,098.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Authority using the approach prescribed by GASB Standard No. 20.

The Authority'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 Authority, like other special districts, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Proprietary Funds - The Authority 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 Authority 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 9 through 11 of this report.

Kings River Watershed Coalition Authority
Net Position

	2021	2020
Assets:		
Current assets	$ 1,252,050	$ 1,435,781
Total assets	$ 1,252,050	$ 1,435,781
Liabilities:		
Current liabilities	$ 230,324	$ 278,753
Total liabilities	230,324	278,753
Net position:		
Unrestricted	1,021,726	1,157,028
Total net position	1,021,726	1,157,028
Total liabilities and net position	$ 1,252,050	$ 1,435,781

Kings River Watershed Coalition Authority
Changes in Net Position

	2021	2020
Revenues:		
Program Revenues:		
Charges for services	$ 2,864,605	$ 2,649,173
Grant revenues	129,098	312,239
Interest income	489	2,507
Total revenues	2,994,192	2,963,919
Operating expenses:		
Grant expenditures	128,784	291,321
SWRCB fees	822,914	824,441
Water quality monitoring costs	41,252	118,766
Program, outreach and regulatory costs	933,236	915,489
General, administrative and office costs	266,920	104,748
Legal costs	102,760	76,957
Engineering and consulting services	833,628	626,528
Total expenses	3,129,494	2,958,250
Change in net position	(135,302)	5,669
Net position - beginning	1,157,028	1,151,359
Net position - ending	$ 1,021,726	$ 1,157,028

Financial Analysis of the Authority's Fund

Net position may serve over time as a useful indicator of a government's financial position. Total net position of the Authority as of June 30, 2021 was $1,021,726.

Total liabilities of the Authority as of June 30, 2021 were $230,324.

Authority expenses increased by $171,244, to $3,129,494 at June 30, 2021, from $2,958,250 at June 30, 2020.

Charges for services operating revenue increased by $215,432, to $2,864,605 at June 30, 2021, from $2,649,173 at June 30, 2020.

Requests for Information

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Authority's finances and to demonstrate the Authority'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 Kings River Watershed Coalition Authority at 4886 E. Jensen Avenue, Fresno, California 93725, or phone (559) 237-5567.

KINGS RIVER WATERSHED COALITION AUTHORITY
FRESNO, CALIFORNIA

STATEMENTS OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
ASSETS		
Current Assets:		
Cash	$ 932,693	$ 1,402,014
Accounts receivable	319,357	33,767
Total current assets	$ 1,252,050	$ 1,435,781
LIABILITIES		
Current liabilities:		
Accounts payable	$ 230,324	$ 278,753
Total current liabilities	230,324	278,753
NET POSITION		
Unrestricted	1,021,726	1,157,028
Total net position	1,021,726	1,157,028
Total liabilities and net position	$ 1,252,050	$ 1,435,781

The notes to the basic financial statements are an integral part of this statement.

KINGS RIVER WATERSHED COALITION AUTHORITY
FRESNO, CALIFORNIA

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Operating revenues:		
Charges for services	$ 2,864,605	$ 2,649,173
Grant revenues	129,098	312,239
Total operating revenues	2,993,703	2,961,412
Operating expenses:		
Grant expenditures	128,784	291,321
SWRCB fees	822,914	824,441
Water quality monitoring costs	41,252	118,766
Program, outreach and regulatory costs	933,236	915,489
General, administrative and office costs	266,920	104,748
Legal costs	102,760	76,957
Engineering and consulting services	833,628	626,528
Total operating expenses	3,129,494	2,958,250
Net operating income (loss)	(135,791)	3,162
Nonoperating revenues (expenses):		
Interest income	489	2,507
Total nonoperating revenues (expenses)	489	2,507
Changes in net position	(135,302)	5,669
Net position - beginning	1,157,028	1,151,359
Net position - ending	$ 1,021,726	$ 1,157,028

The notes to the basic financial statements are an integral part of this statement.

KINGS RIVER WATERSHED COALITION AUTHORITY
FRESNO, CALIFORNIA

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities:		
Cash collected from membership fees	$ 2,593,766	$ 2,696,356
Cash collected from grantors/other entities	114,347	803,455
Cash paid to suppliers	(3,177,922)	(3,097,542)
Net cash provided by (used in) operating activities	(469,810)	402,269
Cash flows from investing activities:		
Interest received	489	2,507
Net cash provided by (used in) investing activities	489	2,507
Net increase (decrease) in cash and cash equivalents	(469,321)	404,776
Cash and cash equivalents - beginning	1,402,014	997,238
Cash and cash equivalents - ending	$ 932,693	$ 1,402,014
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Operating income (loss)	$ (135,791)	$ 3,162
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
(Increase) decrease in accounts receivable	(285,590)	538,399
Increase (decrease) in accounts payable	(48,428)	(139,292)
Total adjustments	(334,019)	399,108
Net cash provided by (used in) operating activities	$ (469,810)	$ 402,269

The notes to the basic financial statements are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Kings River Watershed Coalition Authority (the Authority) is a joint powers public agency currently comprised of 27 member units formed on January 1, 2009, for the purpose of facilitating compliance initially with the conditional waiver and subsequently the Waste Discharge Requirements General Order for Growers in the Tulare Lake Basin Area that are Members of a Third-Party Group (Order R5-2013-0120).

On September 19, 2013, the Regional Board adopted Waste Discharge Requirements (WDR) for Discharges from Irrigated Lands which replaced the conditional waiver. Pursuant to the WDR, an owner or operator of irrigated lands may avoid obtaining individual waste discharge requirements by enrolling with a Third-Party Group (Coalition). Owners or operators of irrigated lands may comply with the WDR either as individuals or through coalition groups. The Authority was formed to provide a Coalition alternative in order to combine resources and reduce the cost of compliance with the WDR for growers within the Kings River coalition boundary.

Basis of Accounting and Measurement Focus

The Authority is a proprietary entity; it uses an enterprise fund format to report its activities for financial statement purposes. Proprietary 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.

Operating revenues in the Authority's proprietary fund are those revenues that are generated from the primary operations of the Authority. The primary operations of the Authority are to facilitate regulatory compliance, advocate for growers on water quality issues and to develop, implement and compile water quality monitoring programs which allow owners and operators of irrigated lands to comply with the Waste Discharge Requirements General Order issued by the Central Valley Regional Water Quality Control Board on September 19, 2013 (and subsequent revisions). All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the Authority. All other expenses are reported as nonoperating expenses.

Cash and Cash Equivalents

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position

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 an expense is incurred for purpose for which both restricted and unrestricted net position are available, the Authority's policy is to apply restricted net position first.

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.

NOTE 2 – CASH

As of June 30, 2021, and 2020, the carrying amounts of the Authority's bank deposits were $932,693 and $1,402,014, respectively. At June 30, 2021 and 2020, the respective bank balances were $932,493 and $1,401,814. Of the total bank balance, $250,000 was insured through the Federal Depository Insurance Company. The total amounts uninsured through FDIC at June 30, 2021 and 2020 were $682,493 and $1,151,814, respectively.

NOTE 3 – RELATED PARTY TRANSACTIONS

The Kings River Conservation District (the District) maintains the Authority's accounting records and incurs administrative and other expenses on behalf of the Authority. Such expenses reimbursed by the Authority to the District for the years ended June 30, 2021 and 2020, were $1,156,611 and $908,401, respectively. Accounts payable to the District as of June 30, 2021 and 2020, were $83,774 and $83,764, respectively.

NOTE 4 – COMMITMENTS AND CONTINGENCIES

Commitments and contingencies, undeterminable in amount, include normal recurring pending claims and litigation. In the opinion of management, based upon discussion with legal counsel, there is no pending litigation which is likely to have a material adverse effect on the financial position of the Authority.

The Authority assisted in the process of creating a new corporation called the Kings Water Alliance, which was incorporated on November 17, 2020. The purpose of this corporation is to maintain and improve the quality of life in the central San Joaquin Valley by implementing programs that provide access to safe drinking water for residents, and by engaging in groundwater nitrate reduction activities with the goal of protecting or enhancing the quality of groundwater drinking water supplies for residents. The agreement between Kings Water Alliance and the Authority is subject to the Authority continuing to incur 55% of the costs associated with the operations of the Kings Water Alliance.

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus, COVID-19, a pandemic. Accordingly, some functions of the Authority's operations were limited to protect the health and safety of its employees. The financial impact that could occur as a result of the pandemic is unknown at this time.

9

9 - Report of the Outreach Committee

The Outreach Committee will report on their activities.

For Information

#outreach

10

10 - Report of Policy Committee

The Policy Committee will report on their activities.

For Information

#policycommittee

11

11 - Greater Kaweah GSA Data Sharing

The Board will consider a data sharing request from the Greater Kaweah GSA. The Board may provide direction to staff on developing a data sharing policy.

For Decision

#policy #actionitem #gsa

12

12 - Report of Finance Committee

The Finance Committee will report on their activities .

For Information

#financecommittee

13

13 - Approval of Hiring Legislative and Regulatory Consultant

The Board will consider the Committee recommendations to hire a legislative and regulatory consultant in the amount of $36,000.00 per year and to make the necessary budget augmentation/adjustment to cover the expense.

For Decision

#actionitem #budget #consultants

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14 - Next Meeting Date and Agenda Items

The date of the next meeting will be announced, and Directors may request that items be added to the next meeting's agenda.

The Board may decide to take action to continue teleconference/webconference meetings as provided for in Government Code Section 54953(e) as amended by AB 361 (2021), finding either/both that:

1. A declared state of emergency exists and the state of emergency continues to directly impact the ability of the members to meet safely in person, and/or
2. State or Local officials continue to impose or recommend measures to promote social distancing.

For Decision

#nextagendaitems #remotemeetings

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15 - ADJOURNMENT

The meeting will adjourn.