



# KINGS RIVER

## WATER QUALITY COALITION

Date **8/15/2023**  
Time **12:00 PM, or immediately following the KRWA Special Board Meeting**  
Location **KRCD Board Room  
4886 East Jensen Avenue  
Fresno, CA 93725**

# KRWQC Board Meeting

## Agenda - 15 August 2023

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**1**                    **CONVENE**

Quorum will be determined.

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**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.

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**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.

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**4**                    **Approval of the Minutes**

The Board will consider approving the June 20, 2023 Regular and/or Special Board Meeting Minutes.

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**5**                    **Coordinator Report**

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

**6**                    **Financial Report**

The Assistant Treasurer will present expenditure-to-budget comparison reports for the period ending June 30, 2023 and July 31, 2023 for consideration and approval.

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**7**                    **Audit Engagement Letter for 2022-2023**

The Board will be asked to authorize signature of the Audit Engagement Letter for the audit of Fiscal Year 2022-2023.

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- 8**                    **Investment Policy**
- The Board will consider adoption of a policy regarding investment of assets.
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- 9**                    **Resolution 23-01**
- The Board will be asked to Adopt a Resolution 23-01 to (1) authorize the opening of an investment account with JP Morgan Securities; and (2) designate signatories.
- 
- 10**                  **Closed Session**
- The Board will adjourn to Closed Session pursuant to Government Code Section 54956.9(d)(2): to confer with legal counsel regarding exposure to one matter of potential litigation.
- 
- 11**                  **Return to Open Session**
- The Board will return to Open Session. Any reportable action taken in Closed Session will be reported.
- 
- 12**                  **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.
- 
- 13**                  **ADJOURNMENT**
- The meeting will adjourn.

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8/15/2023 12:00 PM - 01:30 PM

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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.

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## 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



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## 4 - Approval of the Minutes

The Board will consider approving the June 20, 2023 Regular and/or Special Board Meeting Minutes.

For Decision

[#minutes](#)

### Attachments

[6-20-23 Regular Meeting Minutes.pdf](#)



**Members Present:**

1. BURREL DITCH CO. – Alt. Director Scott Sills
2. CORCORAN IRRIGATION CO. – Director Mark Unruh; Alt. Director Dominic Sween
3. CRESCENT CANAL COMAPNY – Director Mark McKean (President)
4. EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills
5. FRESNO IRRIGATION DISTRICT – Alt. Director Kassy Chauhan
6. JAMES IRRIGATION DISTRICT – Alt Director Manny Amorelli
7. KINGS RIVER CONSERVATION DISTRICT – Alt Director Mark McKean
8. KINGS RIVER WATER DISTRICT – Director Jack Paxton
9. LAGUNA IRRIGATION DISTRICT – Director Frank Zonneveld; Alt Director Scott Sills
10. LAST CHANCE WATER DITCH CO. – Director Mark Unruh
11. LEMOORE CANAL I IRRIGATION – Alt. Director Ronnie Silva
12. LIBERTY CANAL CO. – Alt Director Scott Sills
13. LIBERTY MILL RACE COMPANY – Director Wyatt McKean; Alt Director Scott Sills
14. LOVELACE WATER CORPORATION – Director Laura Brown
15. PEOPLES DITCH CO. – Director Mark Unruh; Alt. Director Dominic Sween
16. REED DITCH CORPORATION – Director Mark McKean
17. SOUTHEAST LAKE WATER CO. – Alt. Director Mark Unruh
18. STRATFORD IRRIGATION DISTRICT – Alt Director Ronnie Silva
19. TULARE LAKE BASIN WATER STORAGE DISTRICT –Director Dominic Sween; Alt. Director Jacob Westa
20. UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills

**Members Absent:**

1. ALTA IRRIGATION DISTRICT – Director John Kalender; Alt Director Chad Wegley
2. CLARK’S FORK RECLAMATION DISTRICT #2069 – Director Bill Miguel
3. CONSOLIDATED IRRIGATION DISTRICT– Director Mitchel Ritchie; Alt Director Ray Moles
4. JOHN HEINLEN MUTUAL WATER – Director Craig Andrew
5. RIVERDALE IRRIGATION DISTRICT – Director Leonard Acquistapace; Alt David Kahn
6. TULARE LAKE RECLAMATION DISTRICT – Director Ceil Howe, Jr.

Debra Dunn, KRCD  
 Sandra Soares, KRCD  
 Brian Trevarrow, KRCD  
 Brandy Swisher, KRCD  
 Jarrett Winther, KRCD  
 Megan Powers, KRCD  
 Joe Hughes, Legal Counsel  
 Alyssa Adevincentis, Formation Consultant

Steve Haugen, KRWA

**Minutes**

**1. CONVENE**

**Presenter: President McKean**

The meeting was convened at 12:05 p.m. and a quorum was established.

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

**Presenter:**

**President McKean**

**Discussion:**

None.

**Actions:**

None.

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**3. Public Presentation or Comments**

**Presenter:**

**President McKean**

**Discussion:**

None.

**Actions:**

None.

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**4. Approval of the Minutes**

**Presenter:**

**President McKean**

**Discussion:**

None.

**Actions:**

It was moved by Director Zonneveld, seconded by Director Sills, and unanimously carried by Roll Call Vote, to approve the February 21, 2023 Regular Kings River Water Quality Coalition Board Meeting minutes.

**Roll Call:**

**AYES:**

BURREL DITCH CO. – Alt. Director Scott Sills  
CORCORAN IRRIGATION CO. – Director Mark Unruh; Alt. Director Dominic Sween  
CRESCENT CANAL COMAPNY – Director Mark McKean (President)  
EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills  
FRESNO IRRIGATION DISTRICT – Alt. Director Kassy Chauhan  
JAMES IRRIGATION DISTRICT – Alt Director Manny Amorelli  
KINGS RIVER CONSERVATION DISTRICT – Alt Director Mark McKean  
KINGS RIVER WATER DISTRICT – Director Jack Paxton  
LAGUNA IRRIGATION DISTRICT – Director Frank Zonneveld; Alt Director Scott Sills  
LAST CHANCE WATER DITCH CO. – Director Mark Unruh  
LEMOORE CANAL I IRRIGATION – Alt. Director Ronnie Silva  
LIBERTY CANAL CO. – Alt Director Scott Sills  
LIBERTY MILL RACE COMPANY – Director Wyatt McKean; Alt Director Scott Sills  
LOVELACE WATER CORPORATION – Director Laura Brown  
PEOPLES DITCH CO. – Director Mark Unruh; Alt. Director Dominic Sween  
REED DITCH CORPORATION – Director Mark McKean  
SOUTHEAST LAKE WATER CO. – Alt. Director Mark Unruh  
STRATFORD IRRIGATION DISTRICT – Alt Director Ronnie Silva  
TULARE LAKE BASIN WATER STORAGE DISTRICT –Director Mark Unruh; Alt. Director Dominic Sween  
UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills

**NOES-None.**

**ABSTAIN-KINGS RIVER WATER DISTRICT - Director Jack Paxton**

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**5. Coordinator Report****Presenter: Debra Dunn**

The Board received reports from Debra Dunn on, and asked questions/received answers about, workshops and outreach activities; other membership activities; payment and reporting numbers; Regional and State Water Resource Control Board (SWRCB) activities; fill station updates; and Management Zone matters Kings Water Alliance (KWA). Director questions were addressed.

**Actions:**None

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**6. CDFA SWEEP Block Grant Update****Presenter: Alyssa DeVincentis,  
Formation  
Environmental****Discussion:**

The Board was provided with a presentation for the completed application of the California Department of Food & Agriculture (CDFA) State Water Efficiency and Enhancement Program (SWEEP) Block Grant Pilot Program entitled Maximizing climate resiliency and operational flexibility through on-farm adoption of priority practices for the. Director questions were addressed.

**Actions:**None

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**7. Financial Report****Presenter: Brian Trevarrow****Discussion:**

The Board received Financial Reports for the period ending February, March and May of 2023 for their consideration and approval. Director questions were addressed.

**Actions:**

It was moved by Director Sills, seconded by Director Unruh, and unanimously carried by Roll Call Vote to approve the Financial Report for the period ending February, March and May of 2023.

**Roll Call:****AYES:**

BURREL DITCH CO. – Alt. Director Scott Sills  
CORCORAN IRRIGATION CO. – Director Mark Unruh; Alt. Director Dominic Sween  
CRESCENT CANAL COMAPNY – Director Mark McKean (President)  
EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills  
FRESNO IRRIGATION DISTRICT – Alt. Director Kassy Chauhan  
JAMES IRRIGATION DISTRICT – Alt Director Manny Amorelli  
KINGS RIVER CONSERVATION DISTRICT – Alt Director Mark McKean  
KINGS RIVER WATER DISTRICT – Director Jack Paxton  
LAGUNA IRRIGATION DISTRICT – Director Frank Zonneveld; Alt Director Scott Sills  
LAST CHANCE WATER DITCH CO. – Director Mark Unruh  
LEMOORE CANAL I IRRIGATION – Alt. Director Ronnie Silva  
LIBERTY CANAL CO. – Alt Director Scott Sills  
LIBERTY MILL RACE COMPANY – Director Wyatt McKean; Alt Director Scott Sills  
LOVELACE WATER CORPORATION – Director Laura Brown  
PEOPLES DITCH CO. – Director Mark Unruh; Alt. Director Dominic Sween  
REED DITCH CORPORATION – Director Mark McKean  
SOUTHEAST LAKE WATER CO. – Alt. Director Mark Unruh  
STRATFORD IRRIGATION DISTRICT – Alt Director Ronnie Silva  
TULARE LAKE BASIN WATER STORAGE DISTRICT –Director Mark Unruh; Alt. Director Dominic Sween  
UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills

**NOES-** None.

ABSTAIN- None.

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**8. Report of Finance Committee**

**Presenter: Mark McKean**

**Discussion:**

President McKean updated the Board on the meeting of the Committee on May 4, 2023 and June 5, 2023 of the review and recommendation to approve the proposed Fiscal Year 2023-2024 Budget.

**Actions:**

None.

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**9. Adoption of Budget for Fiscal Year 2023-2024**

**Presenter: Brian Trevarrow**

**Discussion:**

None.

**Actions:**

It was moved by Director Silva, seconded by Director Unruh, and unanimously carried by Roll Call Vote to adopt the Budget for Fiscal Year 2023-2024 as presented.

**Roll Call:**

**AYES:**

BURREL DITCH CO. – Alt. Director Scott Sills  
CORCORAN IRRIGATION CO. – Director Mark Unruh; Alt. Director Dominic Sween  
CRESCENT CANAL COMAPNY – Director Mark McKean (President)  
EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills  
FRESNO IRRIGATION DISTRICT – Alt. Director Kassy Chauhan  
JAMES IRRIGATION DISTRICT – Alt Director Manny Amorelli  
KINGS RIVER CONSERVATION DISTRICT – Alt Director Mark McKean  
KINGS RIVER WATER DISTRICT – Director Jack Paxton  
LAGUNA IRRIGATION DISTRICT – Director Frank Zonneveld; Alt Director Scott Sills  
LAST CHANCE WATER DITCH CO. – Director Mark Unruh  
LEMOORE CANAL I IRRIGATION – Alt. Director Ronnie Silva  
LIBERTY CANAL CO. – Alt Director Scott Sills  
LIBERTY MILL RACE COMPANY – Director Wyatt McKean; Alt Director Scott Sills  
LOVELACE WATER CORPORATION – Director Laura Brown  
PEOPLES DITCH CO. – Director Mark Unruh; Alt. Director Dominic Sween  
REED DITCH CORPORATION – Director Mark McKean  
SOUTHEAST LAKE WATER CO. – Alt. Director Mark Unruh  
STRATFORD IRRIGATION DISTRICT – Alt Director Ronnie Silva  
TULARE LAKE BASIN WATER STORAGE DISTRICT –Director Mark Unruh; Alt. Director Dominic Sween  
UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills

**NOES-** None.

**ABSTAIN-** None.

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**10. Review and Appointment of Officers**

**Presenter: President McKean**

**Discussion:**

It was noted that officers of the Authority need to be reviewed and appointed.

**Actions:**

It was moved by Director Unruh, seconded by Director Sills, and unanimously carried by Roll Call Vote nominate and approve the following to the officer roles.

**President:** Director for Reed Ditch Corp.

**Vice President:** Director for Fresno Irrigation District

**Secretary-Treasurer:** Director for Tulare Lake Basin Water Storage District

Roll Call:

**AYES:**

- BURREL DITCH CO. – Alt. Director Scott Sills
- CORCORAN IRRIGATION CO. – Director Mark Unruh; Alt. Director Dominic Sween
- CRESCENT CANAL COMAPNY – Director Mark McKean (President)
- EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills
- FRESNO IRRIGATION DISTRICT – Alt. Director Kassy Chauhan
- JAMES IRRIGATION DISTRICT – Alt Director Manny Amorelli
- KINGS RIVER CONSERVATION DISTRICT – Alt Director Mark McKean
- KINGS RIVER WATER DISTRICT – Director Jack Paxton
- LAGUNA IRRIGATION DISTRICT – Director Frank Zonneveld; Alt Director Scott Sills
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- REED DITCH CORPORATION – Director Mark McKean
- SOUTHEAST LAKE WATER CO. – Alt. Director Mark Unruh
- STRATFORD IRRIGATION DISTRICT – Alt Director Ronnie Silva
- TULARE LAKE BASIN WATER STORAGE DISTRICT –Director Mark Unruh; Alt. Director Dominic Sween
- UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills

**NOES-** None.

**ABSTAIN-** None.

**11. Review and Appointment of Committee Members**

**Presenter: President McKean**

**Discussion:**

It was noted that the Committees of the Authority need to be reviewed and members appointed.

**Actions:**

It was moved by Director Sills, seconded by Director Unruh, and unanimously carried by Roll Call Vote to appoint the following members to their respective Committees.

Policy Committee:

- Director for Reed Ditch Corp.
- Director for Fresno Irrigation District
- Director for Lovelace Water Corp.

Finance Committee:

- Director for Kings River Conservation District
- Director for James Irrigation District
- Director for Corcoran Irrigation District

Outreach Committee:

- Director for Reed Ditch Corp.
- Director for Fresno Irrigation District
- Director for Empire West Side Irrigation District

Kings Water Alliance Board Representatives:

- Director for Kings River Conservation District
- Director for Reed Ditch Corp.
- Director for Fresno Irrigation District

Roll Call:

**AYES:**

- BURREL DITCH CO. – Alt. Director Scott Sills
- CORCORAN IRRIGATION CO. – Director Mark Unruh; Alt. Director Dominic Sween
- CRESCENT CANAL COMAPNY – Director Mark McKean (President)
- EMPIRE WEST SIDE IRRIGATION DISTRICT – Director Scott Sills
- FRESNO IRRIGATION DISTRICT – Alt. Director Kassy Chauhan
- JAMES IRRIGATION DISTRICT – Alt Director Manny Amorelli
- KINGS RIVER CONSERVATION DISTRICT – Alt Director Mark McKean
- KINGS RIVER WATER DISTRICT – Director Jack Paxton
- LAGUNA IRRIGATION DISTRICT – Director Frank Zonneveld; Alt Director Scott Sills
- LAST CHANCE WATER DITCH CO. – Director Mark Unruh
- LEMOORE CANAL I IRRIGATION – Alt. Director Ronnie Silva
- LIBERTY CANAL CO. – Alt Director Scott Sills
- LIBERTY MILL RACE COMPANY – Director Wyatt McKean; Alt Director Scott Sills
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- PEOPLES DITCH CO. – Director Mark Unruh; Alt. Director Dominic Sween
- REED DITCH CORPORATION – Director Mark McKean
- SOUTHEAST LAKE WATER CO. – Alt. Director Mark Unruh
- STRATFORD IRRIGATION DISTRICT – Alt Director Ronnie Silva
- TULARE LAKE BASIN WATER STORAGE DISTRICT –Director Mark Unruh; Alt. Director Dominic Sween
- UPPER SAN JOSE WATER COMPANY – Alt Director Scott Sills

**NOES-** None.

**ABSTAIN-** None.

**12. Next Meeting Date and Agenda Items**

**Presenter: President McKean**

**Discussion:**

The next meeting is scheduled for August 15, 2023 at 12:00 p.m. or immediately after the KRWA Board meeting, unless cancelled or moved.

**13. Adjournment**

**Presenter: President McKean**

With no further discussion, President McKean adjourned the meeting at 1:02 p.m.

Submitted by:

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_ approved on \_\_\_\_\_ 2023

Board President

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## 5 - Coordinator Report

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

| For Information



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## 6 - Financial Report

The Assistant Treasurer will present expenditure-to-budget comparison reports for the period ending June 30, 2023 and July 31, 2023 for consideration and approval.

| For Decision

[#finances](#)

### **Attachments**

[KRWQC.06.30.23.pdf](#)

[KRWQC.07.31.23.pdf](#)

**Kings River Water Quality Coalition**  
**Balance Sheet Prev Year Comparison**  
As of June 30, 2023

	<u>Jun 30, 23</u>	<u>Jun 30, 22</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10000 · JPMorgan Chase Bank, N.A.	284,543.91	279,621.21	4,922.70	1.76%
10100 · JPMorgan Chase Savings	1,580,830.53	1,989,615.37	-408,784.84	-20.55%
10200 · Petty Cash	200.00	200.00	0.00	0.0%
<b>Total Checking/Savings</b>	<u>1,865,574.44</u>	<u>2,269,436.58</u>	<u>-403,862.14</u>	<u>-17.8%</u>
<b>Accounts Receivable</b>				
11000 · Accounts Receivable	21,233.48	53,944.77	-32,711.29	-60.64%
<b>Total Accounts Receivable</b>	<u>21,233.48</u>	<u>53,944.77</u>	<u>-32,711.29</u>	<u>-60.64%</u>
<b>Total Current Assets</b>	<u>1,886,807.92</u>	<u>2,323,381.35</u>	<u>-436,573.43</u>	<u>-18.79%</u>
<b>TOTAL ASSETS</b>	<u><b>1,886,807.92</b></u>	<u><b>2,323,381.35</b></u>	<u><b>-436,573.43</b></u>	<u><b>-18.79%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
20000 · Accounts Payable	205,013.92	259,098.55	-54,084.63	-20.87%
<b>Total Accounts Payable</b>	<u>205,013.92</u>	<u>259,098.55</u>	<u>-54,084.63</u>	<u>-20.87%</u>
<b>Total Current Liabilities</b>	<u>205,013.92</u>	<u>259,098.55</u>	<u>-54,084.63</u>	<u>-20.87%</u>
<b>Total Liabilities</b>	<u>205,013.92</u>	<u>259,098.55</u>	<u>-54,084.63</u>	<u>-20.87%</u>
<b>Equity</b>				
32000 · Unrestricted Net Assets	2,064,282.80	1,021,786.43	1,042,496.37	102.03%
Net Income	-382,488.80	1,042,496.37	-1,424,985.17	-136.69%
<b>Total Equity</b>	<u>1,681,794.00</u>	<u>2,064,282.80</u>	<u>-382,488.80</u>	<u>-18.53%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>1,886,807.92</b></u>	<u><b>2,323,381.35</b></u>	<u><b>-436,573.43</b></u>	<u><b>-18.79%</b></u>

## Kings River Water Quality Coalition Profit & Loss Budget vs. Actual July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>45000 · Investments</b>				
45030 · Interest-Savings, Short-term CD	1,215.16	0.00	1,215.16	100.0%
<b>Total 45000 · Investments</b>	<u>1,215.16</u>	<u>0.00</u>	<u>1,215.16</u>	<u>100.0%</u>
<b>47200 · Program Income</b>				
47230 · Membership Dues	2,608,970.70	2,555,873.00	53,097.70	102.08%
47255 · MPEP GROUP	116,296.00	116,293.00	3.00	100.0%
47260 · CV-SALTS	19,350.00	18,000.00	1,350.00	107.5%
47270 · CVGMC	28,660.00	85,413.00	-56,753.00	33.56%
<b>Total 47200 · Program Income</b>	<u>2,773,276.70</u>	<u>2,775,579.00</u>	<u>-2,302.30</u>	<u>99.92%</u>
<b>48000 · Grant Revenue</b>				
48020 · CIG Grant Revenue Federal	0.00	25,000.00	-25,000.00	0.0%
48081 · CDFA FREP PH 2 Grant Revenue St	39,990.58	107,684.00	-67,693.42	37.14%
48082 · CDFA FREP Subaward Grant Rev	4,440.38	0.00	4,440.38	100.0%
<b>Total 48000 · Grant Revenue</b>	<u>44,430.96</u>	<u>132,684.00</u>	<u>-88,253.04</u>	<u>33.49%</u>
<b>Total Income</b>	<u>2,818,922.82</u>	<u>2,908,263.00</u>	<u>-89,340.18</u>	<u>96.93%</u>
<b>Gross Profit</b>	2,818,922.82	2,908,263.00	-89,340.18	96.93%
<b>Expense</b>				
<b>62100 · Contract Services</b>				
62102 · State Board Fee	966,642.00	1,120,183.00	-153,541.00	86.29%
62105 · Program Expense	581,981.28	726,115.00	-144,133.72	80.15%
62115 · Monitoring Expenses	211,381.29	200,000.00	11,381.29	105.69%
62120 · Outreach Expense	6,352.92	25,000.00	-18,647.08	25.41%
62140 · Legal Fees	22,809.61	50,000.00	-27,190.39	45.62%
62150 · Outside Contract Services	190,582.19	325,000.00	-134,417.81	58.64%
62151 · Contract Srvcs - Fill Stations	27,938.09	35,000.00	-7,061.91	79.82%
62155 · Outside Contract Services-MPEP	140,021.01	267,108.00	-127,086.99	52.42%
62160 · Outside Contract Serv CV-Salts	32,000.00	48,000.00	-16,000.00	66.67%
62170 · Outside Contract Serv - CVGMC	25,597.25	106,103.00	-80,505.75	24.13%
62171 · Contract Service - GWP	23,057.22	60,000.00	-36,942.78	38.43%
62172 · Outside Contract Serv - KWA	717,860.00	819,083.00	-101,223.00	87.64%
62173 · Outside Cont Serv- Leg & Reg	18,000.00	18,000.00	0.00	100.0%
<b>Total 62100 · Contract Services</b>	<u>2,964,222.86</u>	<u>3,799,592.00</u>	<u>-835,369.14</u>	<u>78.01%</u>
<b>62800 · Facilities and Equipment</b>				
62825 · Computer Software	131,610.80	120,000.00	11,610.80	109.68%
62830 · Data Management System	3,162.50	5,000.00	-1,837.50	63.25%
<b>Total 62800 · Facilities and Equipment</b>	<u>134,773.30</u>	<u>125,000.00</u>	<u>9,773.30</u>	<u>107.82%</u>

## Kings River Water Quality Coalition Profit & Loss Budget vs. Actual July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>65000 · Operations</b>				
65020 · Postage, Mailing Service	11,746.36	20,000.00	-8,253.64	58.73%
65030 · Printing and Copying	18,683.36	25,000.00	-6,316.64	74.73%
65040 · Supplies	7,761.10	8,000.00	-238.90	97.01%
65050 · Telephone, Telecommunications	2,151.24	3,000.00	-848.76	71.71%
<b>Total 65000 · Operations</b>	<u>40,342.06</u>	<u>56,000.00</u>	<u>-15,657.94</u>	<u>72.04%</u>
<b>65100 · Other Types of Expenses</b>				
65120 · Insurance - Liability, D and O	9,660.00	11,000.00	-1,340.00	87.82%
65125 · Audit	7,194.00	8,500.00	-1,306.00	84.64%
<b>Total 65100 · Other Types of Expenses</b>	<u>16,854.00</u>	<u>19,500.00</u>	<u>-2,646.00</u>	<u>86.43%</u>
<b>66000 · Grant Expenditures</b>				
66020 · CIG Grant Expenditures Federal	0.00	25,000.00	-25,000.00	0.0%
66081 · CDFA FREP Ph 2 Grant Expense ST	39,990.58	112,684.00	-72,693.42	35.49%
66082 · CDFA FREP Subaward Grant Exp	4,440.38	0.00	4,440.38	100.0%
<b>Total 66000 · Grant Expenditures</b>	<u>44,430.96</u>	<u>137,684.00</u>	<u>-93,253.04</u>	<u>32.27%</u>
<b>68300 · Travel and Meetings</b>				
68320 · Travel	788.44	5,000.00	-4,211.56	15.77%
<b>Total 68300 · Travel and Meetings</b>	<u>788.44</u>	<u>5,000.00</u>	<u>-4,211.56</u>	<u>15.77%</u>
<b>Total Expense</b>	<u>3,201,411.62</u>	<u>4,142,776.00</u>	<u>-941,364.38</u>	<u>77.28%</u>
<b>Net Ordinary Income</b>	<u>-382,488.80</u>	<u>-1,234,513.00</u>	<u>852,024.20</u>	<u>30.98%</u>
<b>Net Income</b>	<u><u>-382,488.80</u></u>	<u><u>-1,234,513.00</u></u>	<u><u>852,024.20</u></u>	<u><u>30.98%</u></u>

## Kings River Water Quality Coalition Check Detail June 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	2877	06/02/2023	Klein	10000 · JPMorgan Chase Bank, N.A.		-150.00
Bill	1209870	06/01/2023		62140 · Legal Fees	-150.00	150.00
TOTAL					-150.00	150.00
Bill Pmt -Check	2878	06/09/2023	City of Kerman	10000 · JPMorgan Chase Bank, N.A.		-50.93
Bill	017190-000 06/23	06/08/2023		62151 · Contract Srvc - Fill Stations	-50.93	50.93
TOTAL					-50.93	50.93
Bill Pmt -Check	2879	06/09/2023	Dellavalle	10000 · JPMorgan Chase Bank, N.A.		-231.00
Bill	0040777-IN	06/07/2023		62151 · Contract Srvc - Fill Stations	-99.00	99.00
Bill	0040778-IN	06/07/2023		62151 · Contract Srvc - Fill Stations	-66.00	66.00
Bill	0040779-IN	06/07/2023		62151 · Contract Srvc - Fill Stations	-66.00	66.00
TOTAL					-231.00	231.00
Bill Pmt -Check	2880	06/09/2023	Kings Rehabilitation	10000 · JPMorgan Chase Bank, N.A.		-300.00
Bill	10420	06/08/2023		62151 · Contract Srvc - Fill Stations	-300.00	300.00
TOTAL					-300.00	300.00
Bill Pmt -Check	2881	06/09/2023	Kings River Conservation District	10000 · JPMorgan Chase Bank, N.A.		-47,478.88
Bill	4922	05/31/2023		62105 · Program Expense	-45,450.09	45,450.09
				62151 · Contract Srvc - Fill Stations	-634.45	634.45
				62155 · Outside Contract Services-MPEP	-1,009.06	1,009.06
				65020 · Postage, Mailing Service	-17.40	17.40
				65040 · Supplies	-270.79	270.79
				65050 · Telephone, Telecommunications	-78.29	78.29
				68320 · Travel	-18.80	18.80
TOTAL					-47,478.88	47,478.88
Bill Pmt -Check	2882	06/09/2023	MLJ	10000 · JPMorgan Chase Bank, N.A.		-575.00
Bill	04-23Kings_2022Data_	06/06/2023		62830 · Data Management System	-575.00	575.00
TOTAL					-575.00	575.00
Bill Pmt -Check	2883	06/09/2023	Pacific Eco Risk	10000 · JPMorgan Chase Bank, N.A.		-16,221.75
Bill	19013	06/06/2023		62115 · Monitoring Expenses	-8,686.50	8,686.50
Bill	19021	06/06/2023		62115 · Monitoring Expenses	-7,535.25	7,535.25
TOTAL					-16,221.75	16,221.75
Bill Pmt -Check	2884	06/16/2023	Gualco	10000 · JPMorgan Chase Bank, N.A.		-1,500.00
Bill	06/23 Gulco	06/14/2023		62173 · Outside Cont Serv- Leg & Reg	-1,500.00	1,500.00
TOTAL					-1,500.00	1,500.00
Bill Pmt -Check	2885	06/16/2023	Kahn	10000 · JPMorgan Chase Bank, N.A.		-5,757.82
Bill	73108	06/14/2023		62140 · Legal Fees	-5,429.96	5,429.96
Bill	73242	06/14/2023		62171 · Contract Service - GWP	-327.86	327.86
TOTAL					-5,757.82	5,757.82

## Kings River Water Quality Coalition Check Detail June 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	2886	06/23/2023	All-Pro Janitorial	10000 · JPMorgan Chase Bank, N.A.		-337.00
Bill	23-077	06/21/2023		62151 · Contract Svcs - Fill Stations	-337.00	337.00
TOTAL					-337.00	337.00
Bill Pmt -Check	2887	06/30/2023	Formation	10000 · JPMorgan Chase Bank, N.A.		-23,742.50
Bill	7703	06/28/2023		62155 · Outside Contract Services-MPEP	-23,412.50	23,412.50
Bill	7704	06/28/2023		66081 · CDFA FREP Ph 2 Grant Expense ST	-330.00	330.00
TOTAL					-23,742.50	23,742.50
Bill Pmt -Check	2888	06/30/2023	Kings Rehabilitation	10000 · JPMorgan Chase Bank, N.A.		-300.00
Bill	10463	06/28/2023		62151 · Contract Svcs - Fill Stations	-300.00	300.00
TOTAL					-300.00	300.00
Bill Pmt -Check	2889	06/30/2023	Luhdorff	10000 · JPMorgan Chase Bank, N.A.		-1,939.00
Bill	39599	06/28/2023		62170 · Outside Contract Serv - CVGMC	-1,939.00	1,939.00
TOTAL					-1,939.00	1,939.00
Bill Pmt -Check	2890	06/30/2023	Moore Twining	10000 · JPMorgan Chase Bank, N.A.		-16,620.89
Bill	3368405	06/28/2023		62115 · Monitoring Expenses	-16,620.89	16,620.89
TOTAL					-16,620.89	16,620.89
Bill Pmt -Check	2891	06/30/2023	Pacific Eco Risk	10000 · JPMorgan Chase Bank, N.A.		-5,636.00
Bill	19089	06/30/2023		62115 · Monitoring Expenses	-5,636.00	5,636.00
TOTAL					-5,636.00	5,636.00
Bill Pmt -Check	2892	06/30/2023	Provost	10000 · JPMorgan Chase Bank, N.A.		-10,435.50
Bill	100476	06/28/2023		62150 · Outside Contract Services	-10,435.50	10,435.50
TOTAL					-10,435.50	10,435.50
Bill Pmt -Check	2893	06/30/2023	UC-Davis	10000 · JPMorgan Chase Bank, N.A.		-18,624.00
Bill	67343814	06/28/2023		66081 · CDFA FREP Ph 2 Grant Expense ST	-18,624.00	18,624.00
TOTAL					-18,624.00	18,624.00

## Kings River Water Quality Coalition Balance Sheet Prev Year Comparison As of July 31, 2023

	<u>Jul 31, 23</u>	<u>Jul 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10000 · JPMorgan Chase Bank, N.A.	170,899.56	232,483.08	-61,583.52	-26.49%
10100 · JPMorgan Chase Savings	1,580,830.53	1,989,693.84	-408,863.31	-20.55%
10200 · Petty Cash	200.00	200.00	0.00	0.0%
<b>Total Checking/Savings</b>	<u>1,751,930.09</u>	<u>2,222,376.92</u>	<u>-470,446.83</u>	<u>-21.17%</u>
<b>Accounts Receivable</b>				
11000 · Accounts Receivable	89,344.48	96,979.80	-7,635.32	-7.87%
<b>Total Accounts Receivable</b>	<u>89,344.48</u>	<u>96,979.80</u>	<u>-7,635.32</u>	<u>-7.87%</u>
<b>Total Current Assets</b>	<u>1,841,274.57</u>	<u>2,319,356.72</u>	<u>-478,082.15</u>	<u>-20.61%</u>
<b>TOTAL ASSETS</b>	<u><u>1,841,274.57</u></u>	<u><u>2,319,356.72</u></u>	<u><u>-478,082.15</u></u>	<u><u>-20.61%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
20000 · Accounts Payable	139,756.57	247,662.46	-107,905.89	-43.57%
<b>Total Accounts Payable</b>	<u>139,756.57</u>	<u>247,662.46</u>	<u>-107,905.89</u>	<u>-43.57%</u>
<b>Total Current Liabilities</b>	<u>139,756.57</u>	<u>247,662.46</u>	<u>-107,905.89</u>	<u>-43.57%</u>
<b>Total Liabilities</b>	<u>139,756.57</u>	<u>247,662.46</u>	<u>-107,905.89</u>	<u>-43.57%</u>
<b>Equity</b>				
32000 · Unrestricted Net Assets	1,660,680.00	2,064,282.80	-403,602.80	-19.55%
Net Income	40,838.00	7,411.46	33,426.54	451.01%
<b>Total Equity</b>	<u>1,701,518.00</u>	<u>2,071,694.26</u>	<u>-370,176.26</u>	<u>-17.87%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,841,274.57</u></u>	<u><u>2,319,356.72</u></u>	<u><u>-478,082.15</u></u>	<u><u>-20.61%</u></u>

## Kings River Water Quality Coalition Profit & Loss Budget vs. Actual July 2023 through June 2024 As of July 31, 2023

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>47200 · Program Income</b>				
47230 · Membership Dues	7,839.47	3,196,015.00	-3,188,175.53	0.25%
47255 · MPEP GROUP	69,945.00	145,798.00	-75,853.00	47.97%
47260 · CV-SALTS	4,950.00	19,800.00	-14,850.00	25.0%
47270 · CVGMC	14,330.00	57,326.00	-42,996.00	25.0%
<b>Total 47200 · Program Income</b>	<u>97,064.47</u>	<u>3,418,939.00</u>	<u>-3,321,874.53</u>	<u>2.84%</u>
<b>48000 · Grant Revenue</b>				
48020 · CIG Grant Revenue Federal	0.00	45,929.00	-45,929.00	0.0%
48081 · CDFA FREP PH 2 Grant Revenue St	0.00	89,047.00	-89,047.00	0.0%
<b>Total 48000 · Grant Revenue</b>	<u>0.00</u>	<u>134,976.00</u>	<u>-134,976.00</u>	<u>0.0%</u>
<b>Total Income</b>	<u>97,064.47</u>	<u>3,553,915.00</u>	<u>-3,456,850.53</u>	<u>2.73%</u>
<b>Gross Profit</b>	97,064.47	3,553,915.00	-3,456,850.53	2.73%
<b>Expense</b>				
<b>62100 · Contract Services</b>				
62102 · State Board Fee	0.00	1,037,287.00	-1,037,287.00	0.0%
62105 · Program Expense	53,764.18	795,546.00	-741,781.82	6.76%
62115 · Monitoring Expenses	729.66	300,000.00	-299,270.34	0.24%
62120 · Outreach Expense	0.00	15,000.00	-15,000.00	0.0%
62140 · Legal Fees	0.00	50,000.00	-50,000.00	0.0%
62150 · Outside Contract Services	0.00	335,000.00	-335,000.00	0.0%
62151 · Contract Srvcs - Fill Stations	578.02	35,000.00	-34,421.98	1.65%
62155 · Outside Contract Services-MPEP	1,112.85	322,108.00	-320,995.15	0.35%
62160 · Outside Contract Serv CV-Salts	0.00	48,000.00	-48,000.00	0.0%
62170 · Outside Contract Serv - CVGMC	0.00	129,848.00	-129,848.00	0.0%
62171 · Contract Service - GWP	0.00	60,000.00	-60,000.00	0.0%
62172 · Outside Contract Serv - KWA	0.00	828,135.00	-828,135.00	0.0%
62173 · Outside Cont Serv- Leg & Reg	0.00	18,000.00	-18,000.00	0.0%
<b>Total 62100 · Contract Services</b>	<u>56,184.71</u>	<u>3,973,924.00</u>	<u>-3,917,739.29</u>	<u>1.41%</u>
<b>62800 · Facilities and Equipment</b>				
62825 · Computer Software	0.00	120,000.00	-120,000.00	0.0%
62830 · Data Management System	0.00	5,000.00	-5,000.00	0.0%
<b>Total 62800 · Facilities and Equipment</b>	<u>0.00</u>	<u>125,000.00</u>	<u>-125,000.00</u>	<u>0.0%</u>
<b>65000 · Operations</b>				
65020 · Postage, Mailing Service	3.12	20,000.00	-19,996.88	0.02%
65030 · Printing and Copying	38.64	25,000.00	-24,961.36	0.16%
65040 · Supplies	0.00	10,000.00	-10,000.00	0.0%
65050 · Telephone, Telecommunications	0.00	3,000.00	-3,000.00	0.0%
<b>Total 65000 · Operations</b>	<u>41.76</u>	<u>58,000.00</u>	<u>-57,958.24</u>	<u>0.07%</u>
<b>65100 · Other Types of Expenses</b>				
65120 · Insurance - Liability, D and O	0.00	11,000.00	-11,000.00	0.0%
65125 · Audit	0.00	8,500.00	-8,500.00	0.0%
<b>Total 65100 · Other Types of Expenses</b>	<u>0.00</u>	<u>19,500.00</u>	<u>-19,500.00</u>	<u>0.0%</u>



**Kings River Water Quality Coalition**  
**Profit & Loss Budget vs. Actual**  
 July 2023 through June 2024  
 As of July 31, 2023

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>66000 · Grant Expenditures</b>				
66020 · CIG Grant Expenditures federal	0.00	45,929.00	-45,929.00	0.0%
66081 · CDFA FREP Ph 2 Grant Expense ST	0.00	89,047.00	-89,047.00	0.0%
<b>Total 66000 · Grant Expenditures</b>	<u>0.00</u>	<u>134,976.00</u>	<u>-134,976.00</u>	<u>0.0%</u>
<b>68300 · Travel and Meetings</b>				
68320 · Travel	0.00	5,000.00	-5,000.00	0.0%
<b>Total 68300 · Travel and Meetings</b>	<u>0.00</u>	<u>5,000.00</u>	<u>-5,000.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>56,226.47</u>	<u>4,316,400.00</u>	<u>-4,260,173.53</u>	<u>1.3%</u>
<b>Net Ordinary Income</b>	<u>40,838.00</u>	<u>-762,485.00</u>	<u>803,323.00</u>	<u>-5.36%</u>
<b>Net Income</b>	<u><u>40,838.00</u></u>	<u><u>-762,485.00</u></u>	<u><u>803,323.00</u></u>	<u><u>-5.36%</u></u>

## Kings River Water Quality Coalition Check Detail July 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	2894	07/14/2023	All-Pro Janitorial	10000 · JPMorgan Chase Bank, N.A.		-337.00
Bill	23-094	06/30/2023		62151 · Contract Svcs - Fill Stations	-337.00	337.00
					<u>-337.00</u>	<u>337.00</u>
Bill Pmt -Check	2895	07/14/2023	Emmanuel	10000 · JPMorgan Chase Bank, N.A.		-300.00
Bill	2096-A	06/30/2023		62151 · Contract Svcs - Fill Stations	-300.00	300.00
					<u>-300.00</u>	<u>300.00</u>
Bill Pmt -Check	2896	07/14/2023	MLJ	10000 · JPMorgan Chase Bank, N.A.		-44,872.50
Bill	05-23 KRCD_22-23	06/30/2023		62830 · Data Management System	-10,620.00	10,620.00
Bill	06-23 KRCD_22-23	06/30/2023		62830 · Data Management System	-34,252.50	34,252.50
					<u>-44,872.50</u>	<u>44,872.50</u>
Bill Pmt -Check	2897	07/14/2023	Moore Twining	10000 · JPMorgan Chase Bank, N.A.		-7,599.24
Bill	3369855	06/30/2023		62115 · Monitoring Expenses	-7,599.24	7,599.24
					<u>-7,599.24</u>	<u>7,599.24</u>
Bill Pmt -Check	2898	07/14/2023	Pacific Eco Risk	10000 · JPMorgan Chase Bank, N.A.		-11,815.00
Bill	19081	06/30/2023		62115 · Monitoring Expenses	-5,946.50	5,946.50
Bill	19119	06/30/2023		62115 · Monitoring Expenses	-5,868.50	5,868.50
					<u>-11,815.00</u>	<u>11,815.00</u>
Bill Pmt -Check	2899	07/21/2023	City of Kerman	10000 · JPMorgan Chase Bank, N.A.		-49.66
Bill	017190-000 07/23	07/20/2023		62151 · Contract Svcs - Fill Stations	-49.66	49.66
					<u>-49.66</u>	<u>49.66</u>
Bill Pmt -Check	2900	07/21/2023	Dellavalle	10000 · JPMorgan Chase Bank, N.A.		-231.00
Bill	0043059-IN	06/30/2023		62151 · Contract Svcs - Fill Stations	-99.00	99.00
Bill	0043063-IN	06/30/2023		62151 · Contract Svcs - Fill Stations	-66.00	66.00
Bill	0043064-IN	06/30/2023		62151 · Contract Svcs - Fill Stations	-66.00	66.00
					<u>-231.00</u>	<u>231.00</u>
Bill Pmt -Check	2901	07/21/2023	Fresno Pipe	10000 · JPMorgan Chase Bank, N.A.		-123.73
Bill	304356	06/30/2023		62115 · Monitoring Expenses	-90.87	90.87
Bill	305766	07/20/2023		62115 · Monitoring Expenses	-32.86	32.86
					<u>-123.73</u>	<u>123.73</u>
Bill Pmt -Check	2902	07/21/2023	Gualco	10000 · JPMorgan Chase Bank, N.A.		-1,500.00
Bill	07/23 Gualco	06/30/2023		62173 · Outside Cont Serv- Leg & Reg	-1,500.00	1,500.00
					<u>-1,500.00</u>	<u>1,500.00</u>

**Kings River Water Quality Coalition**  
**Check Detail**  
July 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	2903	07/21/2023	Kings Co Area	10000 · JPMorgan Chase Bank, N.A.		-25.13
Bill	2748	06/30/2023		62151 · Contract Svcs - Fill Stations	-25.13	25.13
					-25.13	25.13
Bill Pmt -Check	2904	07/21/2023	McMaster	10000 · JPMorgan Chase Bank, N.A.		-684.87
Bill	99684300	06/30/2023		62115 · Monitoring Expenses	-684.87	684.87
					-684.87	684.87
Bill Pmt -Check	2905	07/21/2023	Moore Twining	10000 · JPMorgan Chase Bank, N.A.		-600.00
Bill	3372795	06/30/2023		62115 · Monitoring Expenses	-180.00	180.00
Bill	3373072	06/30/2023		62115 · Monitoring Expenses	-120.00	120.00
Bill	3373109	06/30/2023		62115 · Monitoring Expenses	-240.00	240.00
Bill	3373217	06/30/2023		62115 · Monitoring Expenses	-60.00	60.00
					-600.00	600.00
Bill Pmt -Check	2906	07/21/2023	Professional Print	10000 · JPMorgan Chase Bank, N.A.		-916.62
Bill	116656	06/30/2023		65030 · Printing and Copying	-916.62	916.62
					-916.62	916.62
Bill Pmt -Check	2907	07/28/2023	Kings River Conservation District	10000 · JPMorgan Chase Bank, N.A.		-40,362.77
Bill	4937	06/30/2023		62105 · Program Expense	-39,118.50	39,118.50
				62151 · Contract Svcs - Fill Stations	-799.25	799.25
				65020 · Postage, Mailing Service	-52.80	52.80
				65030 · Printing and Copying	-40.56	40.56
				65040 · Supplies	-156.53	156.53
				65050 · Telephone, Telecommunications	-111.95	111.95
				68320 · Travel	-83.18	83.18
					-40,362.77	40,362.77
Bill Pmt -Check	2908	07/28/2023	McMaster	10000 · JPMorgan Chase Bank, N.A.		-696.80
Bill	11043414,11209526	07/28/2023		62115 · Monitoring Expenses	-696.80	723.96
					-696.80	723.96
Bill Pmt -Check	2909	07/28/2023	Provost	10000 · JPMorgan Chase Bank, N.A.		-11,369.50
Bill	101943	06/30/2023		62150 · Outside Contract Services	-11,369.50	11,369.50
					-11,369.50	11,369.50

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## 7 - Audit Engagement Letter for 2022-2023

The Board will be asked to authorize signature of the Audit Engagement Letter for the audit of Fiscal Year 2022-2023.

[#audit](#)

### **Attachments**

[KRWCA Audit Engagement Letter 2023 \(Unsigned\).pdf](#)



August 7, 2023

Brian Trevarrow, Finance Director  
Mark McKean, Board President  
Kings River Watershed Coalition Authority  
4886 E. Jensen Avenue  
Fresno, CA 93725

We are pleased to confirm our understanding of the services we are to provide Kings River Watershed Coalition Authority (the Authority) for the year ended June 30, 2023.

### **Audit Scope and Objectives**

We will audit the financial statements of the Authority, and the disclosures, which collectively comprise the basic financial statements of the Authority as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority's 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. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

#### 1) Management's Discussion and Analysis

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

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We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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 government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. 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 the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. 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.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, 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 will also assist in preparing the financial statements of the Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. 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.

You agree to assume all management responsibilities for the 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.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining 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 accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (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. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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 of each opinion unit 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, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

### **Electronic Data Communication and Storage and Use of Third-Party Service Provider**

In the interest of facilitating our services to the government, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to the government may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation and document management software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors, and consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

### **Engagement Administration, Fees, and Other**

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

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

The audit documentation for this engagement is the property of Price Paige & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to your cognizant agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Price Paige & Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to your cognizant agency or its designee. Your cognizant agency or its designee 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 seven years after the report release date.

ShareFile is used solely as a method of exchanging information and is not intended to store the Authority's information.

Upon completion of the engagement, data and other content will be removed from ShareFile in accordance with Price Paige & Company's policy.

Fausto Hinojosa, CPA, CFE is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. To ensure that Price Paige & Company's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for the Authority's June 30, 2023 audit is \$8,500. Our fee estimates are 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 before we incur the additional costs. Our fees for these services will be billed at the hourly billing rates for the individual involved, plus out-of-pocket expenses. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. We will issue a monthly billing statement for the work completed in that month. Payments for services are due when rendered and interim billings may be submitted as work progresses and expenses are incurred.

If any dispute pertaining to our work product arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

All work will be suspended if your account becomes 90 days past due. No work will be resumed until your account is fully paid. You acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services. Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and



Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

**Reporting**

We will issue a written report upon completion of our audit of the Authority’s financial statements. Our report will be addressed to the Board of Directors of Kings River Watershed Coalition Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will 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 withdraw from this engagement.

We appreciate the opportunity to be of service to the Authority 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 return a signed copy to us via email or regular mail at your earliest convenience.

Very truly yours,

Fausto Hinojosa, CPA, CFE  
Price Paige & Company  
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**RESPONSE:**

This letter correctly sets forth the understanding of **Kings River Watershed Coalition Authority**.

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*Management Signature* *Title* *Date*

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*Governance Signature* *Title* *Date*

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## 8 - Investment Policy

The Board will consider adoption of a policy regarding investment of assets.

[#policy](#)

### **Attachments**

[Statement of Investment Policy \(DRAFT\) \(5004159.2\)9.pdf](#)

# KINGS RIVER WATER QUALITY COALITION

## STATEMENT OF INVESTMENT POLICY

### PURPOSE:

The purpose of this statement of investment policy (Policy) is to set forth the investment policy of the Kings River Water Quality Coalition (KRWQC) with respect to the investment of KRWQC funds, as authorized by law.

### AUTHORITY AND RESPONSIBILITY OF THE ASSISTANT TREASURER:

The authority of the Board of Directors (Board) to manage KRWQC funds has been delegated to the Assistant Treasurer. The Assistant Treasurer is a fiduciary subject to the Prudent Investor Standard (Gov. Code, § 53600.3), attached. When managing KRWQC funds, the Assistant Treasurer shall act in accordance with such standard and this Policy.

### OBJECTIVES:

The primary objective of this Policy is to safeguard the principal of the funds. (Gov. Code, § 53600.5.) The second objective of this Policy is to meet KRWQC's liquidity needs. (*Ibid.*) The third objective of this Policy is to achieve a return on the funds. (*Ibid.*) Aside from these fundamental objectives, this Policy will help maximize the efficiency of KRWQC's cash management system. KRWQC's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus insuring the investment of monies to the fullest extent possible. KRWQC attempts to obtain the highest interest yields possible through investments that meet the required criteria for safety and liquidity.

### LEGAL INVESTMENTS:

KRWQC strives to maintain the level of investment of idle funds as near to 100% as possible. To achieve this, the Assistant Treasurer may invest KRWQC funds in the manner provided in Government Code sections 53600 through 53684 and 16429.1 through 16429.3, and in compliance with all other applicable Federal or State laws.

Permitted investments are identified in Government Code sections 53601.8, 53635, 53635.2, 53635.8, and 53684.

The criteria for selecting investments and the absolute order of priority are:

1. Safety
2. Liquidity
3. Yield

The basic premise underlying this Policy is to ensure the safety of principal and to provide funds when needed. A high dollar yield on investments, though important, ranks third in the priority of

investment strategy.

Investment maturities are selected to anticipate cash needs, thereby obviating the need for forced liquidation and the accompanying loss of interest income.

KRWQC operates its investment program with many Federal, State, and self-imposed constraints. It does not buy stocks; it does not speculate; it does not deal in futures, options, or security loan agreements. Longer term investments (over one year) are generally limited to maturities of five years or less.

To maximize investment income, KRWQC uses all available, economically feasible investment aids. Economic conditions and various money markets are monitored in order to assess the probable course of interest rates.

#### REPORTING:

The Assistant Treasurer will submit an investment report to the Board at each regular meeting to provide a clear picture of the status of the current investment portfolio. The report will include a listing of the securities held; average life and final maturity of all investments listed; earnings rate; earnings accrued to date; percentage of the portfolio represented by each investment category.

#### REVIEW:

To assure continued fulfillment of objectives and compliance with Federal, State, and all other legal requirements, including this Policy, the Board will review this statement annually in light of KRWQC's needs and changing economic and capital market factors.

## PRUDENT INVESTOR STANDARD

Except as provided in subdivision (a) of Section 27000.3, all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law.

(Gov. Code, § 53600.3.)

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## 9 - Resolution 23-01

The Board will be asked to Adopt a Resolution 23-01 to (1) authorize the opening of an investment account with JP Morgan Securities; and (2) designate signatories.

### **Attachments**

[23-01 Resolution Authorizing Creation of Investment Account \(DRAFT\) \(501370~.pdf](#)

**RESOLUTION NO. 23-01**

**RESOLUTION OF THE BOARD OF DIRECTORS OF  
KINGS RIVER WATER QUALITY COALITION  
AUTHORIZING THE CREATION OF AN ACCOUNT AT J.P. MORGAN**

**WHEREAS**, the Kings River Water Quality Coalition (Coalition) is a joint powers authority made up of various public agencies; and

**WHEREAS**, the Board of Directors (Board) of the Coalition finds it necessary and appropriate to create an account at J.P. Morgan Securities LLC, and/or any of their now or hereafter existing affiliated entities (collectively, JP Morgan) for use in connection with the investment of the Coalition's assets; and

**WHEREAS**, the purpose of this resolution is to (1) authorize the creation of the above-mentioned account; and (2) designate signatories for said account.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of Kings River Water Quality Coalition as follows:

- (1) The Board of Directors hereby authorizes the Executive Director or her designee to create an account at J.P. Morgan for use in connection with the investment of the Coalition's assets.
- (2) The Board of Directors hereby designates the following individuals as signatories for the new account at J.P. Morgan:
  - a. Mark C. McKean, President
  - b. Kassy Chauhan, Vice President
  - c. Dominic Sween, Secretary-Treasurer
  - d. Debra Dunn, Coordinator
  - e. Brian Trevarrow, Assistant Treasurer

**PASSED, APPROVED, and ADOPTED** by the Board of Directors of the Kings River Water Quality Coalition this 15<sup>th</sup> day of August, 2023.

\_\_\_\_\_  
Mark C. McKean, President

ATTEST:

\_\_\_\_\_  
Dominic Sween, Secretary

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## 10 - Closed Session

The Board will adjourn to Closed Session pursuant to Government Code Section 54956.9(d)(2): to confer with legal counsel regarding exposure to one matter of potential litigation.



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## 11 - Return to Open Session

The Board will return to Open Session. Any reportable action taken in Closed Session will be reported.

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## 12 - 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.

| For Information

[#nextagendaitems](#)

## 13 - ADJOURNMENT

The meeting will adjourn.