Cosumnes Groundwater Authority Meeting of the Board of Directors Agenda

When: 9:00 am – 12:00 pm, Monday, September 18, 2023

Where: Galt Police Department Community Room

455 Industrial Drive Galt, CA 95632

Zoom: Via Zoom: https://us02web.zoom.us/j/85325685272

Meeting ID: 853 2568 5272 Call in Number: 1-669-444-9171

PUBLIC COMMENT – Any member of the public may address the Board concerning any matter on the agenda before or during its consideration of the matter. Public comment is limited to three (3) minutes per person. For good cause, the Board Chair may waive these limitations.

ACCESSIBILITY - If you have a disability and require a reasonable accommodation to fully participate in this event, please contact Austin Miller (CGA Secretary) before the day of the meeting via email [info@CosumnesGroundwater.org] or telephone [916-526-5447] to discuss your accessibility needs.

Call to Order

- 1. Introductions (5 minutes)
 - a. Determine if Quorum is Present

Consent Calendar

- 2. Consent Items (5 minutes)
 - a. Agenda September 18, 2023
 - b. Minutes August 21, 2023
 - c. Financial Report September 2023

Informational Presentation

3. TBD

Regular Business Action Items

- 4. Fiscal Year 2021-2022 Audit (25 minutes)
- 5. CGA Board Roles (10 minutes)
- 6. Cash Flow Projection (15 minutes)

7. Groundwater Sustainability Fee Study Development Update (45 minutes)

<u>Informational Items (45 minutes)</u>

- 8. Monitoring Network Update
- 9. Committee Reports
- 10. CGA Staff Report
- 11. CGA Counsel Report
- 12. DWR North Central Regional Office Update
- 13. Received Correspondence
- 14. Director/Member GSA Comments
- 15. Upcoming Agenda Items

<u>Public Comment on Non-Agenda Items</u> (Limit of 3 minutes per speaker)

16. Public Comment: Comment will be received for items not on the agenda, but within the jurisdiction of the agency. The Board will hear comment but may not act on issues raised on non-agenda items.

Adjourn Meeting

Please note starting in October regular meetings of CGA will be held on the 1st Wednesday of each month and the next meeting will be October 4, 2023 at 9:00am at the City of Galt Police Department Community Meeting Room.

Cosumnes Groundwater Authority Board of Directors Meeting

Meeting Minutes August 21, 2023 - 9:00am

Call to Order: 9:03am

1) Introductions / Determine if Quorum is Present

Directors in Attendance: Gary Thomas, Mike Selling, Leo VanWarmerdam, Mark Stretars, Pat Hume, Chris Hunley, John Mulrooney, Lindsay Liebig, Gary Silva, Jay Vandenburg

Regular Business Action Items

- 2) Consent Items
 - a. Agenda August 21, 2023
 - b. Minutes July 17, 2023
 - c. Financial Report August 2023

The Board addressed the topic of cash flow in regards to the financial report, overall spending and the recently passed budget. The budget broke down revenue from GSA Payments and the dates these payments are due. Based on these projections, the Board voiced concern over a possible cash flow deficit in January 2024. Staff suggested that the Financial Ad Hoc Committee reconvene as soon as possible to address these issues.

Director Thomas moved to approve the consent calendar with the stipulation that Agenda Item 13 in the Minutes be updated.

Director Garms seconded the motion.

The motion passed with all in favor.

Regular Business Action Items

3) Meeting Dates

In order to provide meeting materials in a more timely manner staff is suggesting that the Board convene on a different date on a monthly basis than the current Third Monday at 9am schedule. The new suggested date would be the first Wednesday of each month from 9am - 12pm, beginning in October 2023.

Director Liebig moved to approve the meeting date change.

Director Stretars seconded the motion.

The motion passed with all in favor.

Drafted on: August 21, 2023

4) Technical Services Contract Scope of Work

The Board looked over the contract between EKI and CGA for the remainder of the 2023 year, set to expire in October. There is \$36,941 remaining in available funds. Staff looked to the Board for input on how best to utilize the remaining funds in the budget based on the current scope of work. Possible options include Outreach and Engagement, Groundwater/Land Use Dashboard, and the Finalization of the New Hope Road Monitoring Well.

The Board discussed if there was a way to not spend the funds, to shave off funds and save money where we can, how best to utilize the EKI staff at Board meetings and in general. Board Chair Hunley broke down the possible options and it was decided that Agenda Item 5 should be broached before a decision can be made on this agenda item. After discussion on Item 5 and the motion to use \$22,000 for the monitoring well, it was suggested that the remaining \$14,000 not be used at this time.

No action was taken at this time.

5) New Hope Road Monitoring Well

Staff and Board Chair Hunley provided an overview on the proposed groundwater monitoring well, going back to 2021. The intent is to fill in data gaps in the Cosumnes Subbasin, with the assistance of EKI. There has been significant progress made in developing this monitoring well. However, there is currently a \$30,000 funding deficit of the \$90,000 funds needed with \$60,000 being covered by grant funds. EKI shared their report on work they have conducted on the well network so far including Well Siting and Well Design, getting the encroachment permit, applying for and being awarded the grant and explaining the delay in the implementation. The Board discussed the SGMA Monitoring Network, the data gaps that need to be filled (integrated surface water gaps, in particular), the work that has been put into this project so far and what it means to the basin, the remaining installation needs and continuing hurdles.

Director Thomas moved to approve the Option 2 of Funding, utilizing the EKI contract to assist with this.

Director Liebig seconded the motion.

The motion passed with all in favor.

6) New EKI Technical Services Contract

Staff provided the new Scope of Work for a three year contract with EKI (2023 - 2026) as well as a budget with a total cost of \$460,000. Staff also showed the budget breakdown of funds for each task EKI assists with, for each upcoming Fiscal Year. The Board wanted to know information about the 25 monitoring wells in our network that we will be sampling, as well as the sites the wells are located at. EKI briefed the Board on the breakdown of the Proposed Project Budgets and tasks for each upcoming fiscal year, ensuring that the funds allocated are estimates rather than permanent, contractual language. Task 5, in particular, the Board did not want to move forward on. There was a general concern over the lack of funding and cash flow issues upcoming and signing on to a three year contract. It was noted that the contract could be amended and adjusted

at any time and staff does not have the authority to spend funds without the Board's approval. Rebecca from Downey Brand explained that this would be an approval of the Scope of Work and not an outright approval to spend.

Director Thomas moved to authorize staff to move into a EKI Technical Services Contract For three calendar years with the caveat that Task 5 be subject to Board Approval for any activity over \$5,000.

Director Vandenburg seconded the motion.

The motion passed with all in favor.

7) Groundwater Sustainability Fee Study Development Update

Ryan from SCI provided a report on groundwater sustainability fee study development updates. The report included updates on the budget, parcel fees, public water system fees and groundwater extraction, and the irrigated acreage fees. In terms of looking forward to fee study needs, SCI discussed fee structures, the surface water approach, current SCI team tasks, fee implementation and a timeline for the April 2023 - April 2024 water year. The Board discussed a Prop 26 approach compared to a Prop 218 approach in which Rebecca from Downey Brand provided some background and feedback on the Propositions. There was also a discussion on various parcels and their fees. A request was made for a more in-depth data set on these parcels.

Informational Items

8) Committee Reports

Outreach and Engagement Committee Chair Teresa Flewellyn provided a report out on the most recent activities the committee has taken up. Firstly, there will be a bbq luncheon that Pat Hume generously donated \$1,000 towards. The committee is in the process of planning this luncheon. Secondly, the Workshop Ad Hoc committee met this last Friday to discuss Fall Workshop topics and logistics and will provide more information at the next Board Meeting. Finally, Barbara Washburn reached out to Wilton News connections and has drafted a letter in order to hopefully reach a larger audience.

9) CGA Staff Reports CGA Staff shared an update on

10) CGA Counsel Reports

Rebecca introduced Downey Brand representative Taylor who is new to the organization and may take a role in assisting CGA in the future.

- 11) DWR North Central Regional Office Update CGA Staff provided a written report/update sent in by the DWR North Central Regional Office.
- 12) Received Correspondence

None.

13) Director/Member GSA Comments None.

14) Upcoming Agenda Items
The following items were identified:

Public Comment on Non-Agenda Items

15) Public Comment None.

Adjourn Meeting

Chair Hunley adjourned the meeting by consensus at 12:39pm.

Cosumnes Groundwater Authority

Balance Sheet

As of September 14, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Public Checking (4246) - 1	287,481.07
Total Bank Accounts	\$287,481.07
Accounts Receivable	
Accounts Receivable (A/R)	0.00
Total Accounts Receivable	\$0.00
Total Current Assets	\$287,481.07
TOTAL ASSETS	\$287,481.07
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$15,209.00
Total Current Liabilities	\$15,209.00
Total Liabilities	\$15,209.00
Equity	\$272,272.07
TOTAL LIABILITIES AND EQUITY	\$287,481.07

Cosumnes Groundwater Authority

Accounts Payable As of September 14, 2023

VENDOR	MEMO/DESCRIPTION	AMOUNT	DATE
Current			
Austin Miller	Office Supplies	90.00	09/14/2023
Sloughhouse Resource Conservation District	Staff Services August 2023	13,175.00	09/14/2023
Austin Miller	Workshop Space Rental (Wilton)	140.00	09/14/2023
Downey Brand	Legal Services through July 2023	1,804.00	08/21/2023
Total for Current		\$15,209.00	
TOTAL		\$15,209.00	

Cosumnes Groundwater Authority

Budget vs. Actuals: FY 23 - 24 Budget - FY24 P&L

July 2023 - June 2024

	TOTAL							
	ACTUAL	BUDGET	OVER BUDGET	REMAINING				
Income								
4100 Member Contributions		425,730.00	-425,730.00	425,730.00				
Total Income	\$0.00	\$425,730.00	\$ -425,730.00	\$425,730.00				
GROSS PROFIT	\$0.00	\$425,730.00	\$ -425,730.00	\$425,730.00				
Expenses								
5000 Staff Personnel Expenses (Contract)								
Personnel - SRCD	31,975.00	161,000.00	-129,025.00	129,025.00				
Personnel - SSCAWA	6,380.00		6,380.00	-6,380.00				
Total 5000 Staff Personnel Expenses (Contract)	38,355.00	161,000.00	-122,645.00	122,645.00				
5100 Legal Services	5,720.00	30,000.00	-24,280.00	24,280.00				
5200 Public Outreach		5,000.00	-5,000.00	5,000.00				
5400 Annual Report Technical Support		33,000.00	-33,000.00	33,000.00				
5410 Data Management System	735.28	10,000.00	-9,264.72	9,264.72				
5420 Other Technical Support	10,069.80	125,000.00	-114,930.20	114,930.20				
5430 Monitoring		15,000.00	-15,000.00	15,000.00				
5500 Miscellaneous. Expenses	533.20	3,000.00	-2,466.80	2,466.80				
5600 Financial Audit and Accounting Services		12,500.00	-12,500.00	12,500.00				
5640 Funding Exploration		20,000.00	-20,000.00	20,000.00				
5650 Funding Study Development		65,000.00	-65,000.00	65,000.00				
5700 Data Gaps		45,000.00	-45,000.00	45,000.00				
Unapplied Cash Bill Payment Expense		10,000.00	-10,000.00	10,000.00				
Total Expenses	\$55,413.28	\$534,500.00	\$ -479,086.72	\$479,086.72				
NET OPERATING INCOME	\$ -55,413.28	\$ -108,770.00	\$53,356.72	\$ -53,356.72				
NET INCOME	\$ -55,413.28	\$ -108,770.00	\$53,356.72	\$ -53,356.72				

Cosumnes Groundwater Authority Board of Directors Meeting

Agenda Date: September 18, 2023

Agenda Item #: 4

Agenda Item Subject: Fiscal Year 2021-2022 Audit

To: CGA Board of Directors

From: CGA Staff

Background

Richardson & Company, LLP conducted and completed CGA's FY 2021-2022 Audit. They are currently working on closing out FY 2022-2023, as well. Brian Nash and Tom Hoffart are here to present on information regarding the FY 21-22 Audit.

Attachment

• Draft Fiscal Year 2021-2022 Audit Documents

Audited Financial Statements

June 30, 2022

Audited Financial Statements

June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors Cosumnes Groundwater Authority Elk Grove, California

Opinion

We have audited the accompanying financial statements of the Cosumnes Groundwater Authority (the Authority), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Authority's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of June 30, 2022, and the changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

includes our opinion. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control. Accordingly, no such opinion is
 expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

The Authority has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.



STATEMENT OF NET POSITION

June 30, 2022

ASSETS	
Current Assets	
Cash and investments	\$ 149,490
Due from other governments	 156,982
TOTAL ASSETS	\$ 306,472
LIABILITIES	
Current Liabilities	
Accounts payable	\$ 15,287
Due to other governments	25,560
TOTAL LIABILITIES	 40,847
NET POSITION	
Restricted for groundwater sustainability activities	265,625
TOTAL NET POSITION	265,625
TOTAL LIABILITIES AND NET POSITION	\$ 306,472

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

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Period Ended December 1, 2021 (Date of Inception) through June 30, 2022

OPERATING REVENUES Member contributions	9	\$ 425,730
OPERATING EXPENSES		
Administration		89,020
Annual report		47,919
Legal		17,322
Groundwater monitoring		5,367
Miscellaneous		477
TOTAL OPERATING EXP	ENSES	160,105
CHANGE IN NET POS	SITION	265,625
Net position at date of inception	_	
NET POSITION AT END OF	YEAR S	\$ 265,625

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

STATEMENT OF CASH FLOWS

For the Period Ended December 1, 2021 (Date of Inception) through June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES Cash receipts from customers Cash paid to suppliers for goods and services NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 268,748 (119,258) 149,490
INCREASE IN CASH AND CASH EQUIVALENTS	149,490
Cash and cash equivalents at date of inception	
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 149,490
RECONCILIATION OF NET INCOME FROM OPERATIONS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Net income from operations Changes in operating assets and liabilities:	\$ 265,625
Due from other governments	(156,982)
Accounts payable	15,287
Due to other governments	 25,560
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 149,490

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Cosumnes Groundwater Authority (the Authority) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the Authority are described below.

Reporting Entity: The Authority was formed under a Joint Exercise of Powers Agreement on November 22, 2021 pursuant to the Joint Powers Act of the State of California (Government Code §§ 6500 et seq) between the Galt Irrigation District, Omochumne-Hartnell Water District, Clay Water District, the City of Galt, Sloughhouse Resource Conservation District, Amador County Groundwater Management Authority and the Sacramento County Groundwater Sustainability Agency (collectively "member agencies") for the purpose of acting as the Groundwater Sustainability Agency (GSA) for the San Joaquin Valley, Consumnes Subbasin. The California State Legislature enacted the 2014 Sustainable Groundwater Management Act (SGMA) requiring the formation of a GSA to develop, implement and enforce a groundwater sustainability plan (GSP) for the each of the state's groundwater basins of medium or high priority.

The Authority is governed by a Board of Directors comprised of one appointed member from each of the seven member agencies. The Authority had no employees or capital assets as of June 30, 2022. The Sloughhouse Resource Conservation District, a member agency, and the Southeast Sacramento County Agricultural Water Authority, a JPA comprised of member agencies, provide administration and technical support to the Authority.

Basis of Presentation: The Authority's resources are accounted for in these financial statements as an enterprise fund type of the proprietary fund group. The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. Net position represents the amount available for future operations.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise funds are accounted for using the economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of this fund are included on the statement of net position. Net position is segregated into the net investment in capital assets, amounts restricted and amounts unrestricted. Enterprise fund-type operating statements present increases (i.e., revenue) and decreases (i.e., expenses) in net position.

The Authority uses the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Nonexchange revenues are recognized when all eligibility requirements have been met. Cost reimbursement grant revenues are recognized when program expenditures are incurred in accordance with program guidelines. When such funds are received before eligibility requirements are met they are recorded as unearned revenues until earned.

NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)

June 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Authority are from member contributions comprised of groundwater sustainability fees. Operating expenses include professional services and administration. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

<u>Net Position</u>: Net position is categorized at the net investment of capital assets, restricted and unrestricted.

<u>Net Investment in Capital Assets</u> – This category groups all capital assets into one component of net position. Accumulated depreciation and amortization and any capital related payables, such as debt, reduces the balance in this category. The Authority had no capital assets at year-end.

<u>Restricted</u> – This category presents external restrictions imposed by creditors, grantors, contributors, laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The Authority's net position is restricted for groundwater sustainability activities.

<u>Unrestricted</u> – This category represents net position of the Agency not restricted for any project or other purpose.

<u>Use of Estimates</u>: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts. Actual results could differ from those estimates.

New Pronouncements: In May 2020, the GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). This Statement 1) defines the term SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs to a SBITA; and 4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITA are based on the standards established in Statement No. 87, Leases, as amended. This statement is effective for fiscal years beginning after June 15, 2022.

NOTE B – CASH AND CASH EQUIVALENTS

The District's cash and cash equivalents consisted of bank deposits in the amount of \$149,490 at June 30, 2022.

<u>Investment Policy</u>: The Authority may invest assets in accordance with Government Code, Section 53600, Chapter 4 – Financial Affairs. The Authority has no investment policy and the Board of Directors has only approved the use of bank deposits.

NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)

June 30, 2022

NOTE B – CASH AND CASH EQUIVALENTS (Continued)

<u>Interest rate risk</u>: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Authority had no investments at year-end.

<u>Credit Risk</u>: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Authority had no investments at year-end.

Custodial Credit Risk for Deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., brokerdealer) to a transaction, a government will not be able to recover the value of this investment or collateral securities that are in the possession of another party. The California Government Code and the Authority's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2022, the carrying amount of the Authority's deposits and balance in the financial institution was \$149,490, all of which was covered by federal depository insurance.

NOTE C – RELATED PARTY TRANSACTIONS

As discussed in Note A, the Authority is composed of seven member agencies that share common Board Members. The Sloughhouse Resource Conservation District is a member agency and the Southeast Sacramento County Agricultural Water Authority is a joint powers authority that is made up of member agencies. Both entities provided various administrative and technical services to the Authority under administrative services agreements. For the year ended June 30, 2022, the Authority reimbursed the Sloughhouse Resource Conservation District and the Southeast Sacramento County Agricultural Water Authority \$44,800 and \$44,220, respectively, for administration and technical support, of which \$25,560 was reported as due to other governments from these entities at June 30, 2022.

NOTE D – COMMITMENTS AND CONTINGENCIES

The Authority had the following contractual commitments outstanding as of June 30, 2022:

Administrative services:		
Sloughhouse Resource Conservation District	\$	44,800
Southeast Sacramento County Agricultural Water Authority		44,660
Groundwater monitoring		21,633
	Ф	111.002
	\$	111,093

NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)

June 30, 2022

NOTE D – COMMITMENTS AND CONTINGENCIES (Continued)

<u>Concentrations</u>: The Authority is funded solely by member contributions. A reduction of this revenue source, should it occur, would have a significant impact on the Authority's operations.

NOTE E – SUBSEQUENT EVENTS

The Board of Directors approved consulting contracts for the purposes and not to exceed amounts below after June 30, 2022:

	2023	2024	2025	2026
Technical support - annual report, DMS and GSP support, outreach and grant support	\$ 190,000	\$ 160,000	\$ 150,000	\$ 150,000
Administrative services:				
Sloughhouse Resource Conservation District	44,800	161,200		
Southeast Sacramento County Agricultural				
Water Authority	44,660			
Fee study		75,722		
	\$ 279,460	\$ 396,922	\$ 150,000	\$ 150,000



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GOVERNANCE LETTER

To the Board of Directors Cosumnes Groundwater Authority Elk Grove, California

We have audited the financial statements of the Cosumnes Groundwater Authority (the Authority) for the year ended June 30, 2022, and have issued our report thereon dated _______, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We communicated such information to you in our engagement letter dated February 28, 2023. 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 the Authority are described in Note A to the financial statements. We noted no transactions entered into by the 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. The most sensitive accounting estimate affecting the financial statements is the collectability of outstanding receivables. We evaluated the key factors and assumptions used to develop the estimate in determining that it was reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosures related to the related party transactions and commitments and contingencies disclosed in Notes C and D to the financial statements.

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.

To the Board of Directors Cosumnes Groundwater Authority Page 2

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. We posed one audit adjustment during the audit, to reclassify amounts due from other governments, accounts payable and due to other governments that were included in the cash account.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated _______, 2023.

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 the 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 the 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.

* * * * *

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

_____, 2023



550 Howe Avenue, Suite 210 Sacramento, California 95825

Telephone: (916) 564-8727 FAX: (916) 564-8728

MANAGEMENT LETTER

To the Board of Directors and Management Cosumnes Groundwater Authority Elk Grove, CA

In planning and performing our audit of the financial statements of the Cosumnes Groundwater Authority (the Authority) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be a significant deficiency.

Bank Reconciliation

We noted the Authority did not have a bank reconciliation that reconciled the Authority's cash in the QuickBooks general ledger to the bank statement at year-end, resulting in an audit adjustment being necessary. Bank reconciliations are important to determine whether all transactions that cleared the bank were appropriate and to identify reconciling items, including outstanding deposits and checks, that should be reflected in the general ledger for financial reporting purposes even though they did not clear the bank. Consequently, it is important for the Authority to ensure bank reconciliations are complete and accurate in the future.

During our audit, we also became aware of the following matters that have been included for your consideration:

To the Board of Directors and Management Cosumnes Groundwater Authority Page 2

Policies and Procedures

We noted the Authority does not have all typical policies and procedures that local governments normally have in place, including accounting policies and procedures, an employee expense reimbursement policy, an anti-fraud policy and a whistleblower policy. We recommend the Authority consider approving these policies, possibly by using policies of member agencies as a starting point.

We recommend the Authority develop a closing checklist to use on a monthly basis and recommend including a section for year-end items completed for the annual audit, such as reclassifications of amounts due to and from other governments for reporting purposes.

The Authority has a small number of contract staff performing accounting functions. We recommend the handling of cash receipts and cash disbursements be separated from the preparation of bank reconciliations to the extent possible. We recommend a member of the Board review the bank reconciliation if the person handling cash receipts and payments also reconciles the bank statement. We recommend a list of checks cut/electronic payments made be printed directly from QuickBooks software and be attached to the list of disbursements reviewed by the Board at each Board meeting so completeness of the list may be determined by the Board.

It would be helpful if the Authority included a thorough description, the term and contract limit of approved contracts in the Board minutes to make it easier to identify contract commitments for disclosure. We also noted the administration contracts with the Sloughhouse Resource Conservation District and Southeast Sacramento Agricultural Water Authority were extended without a formal document being signed by the Authority and these agencies. The board minutes documented the approval of the extension and the budget indicated amounts expected to be incurred, but the lack of a signed document created uncertainty as to the terms of the agreement for disclosure. We recommend at least an extension letter be executed and signed by the parties to document the rate per hour, contract limit and term of the extensions.

Form 700's

We noted the Authority was unable to verify all board members filed their Form 700's with their respective member agency. It is the Authority's responsibility to ensure all Form 700's were filed by Board members so we recommend each board member submit their form 700 to the Authority when they are filed.

* * * * * *

This communication is intended solely for the information and use of the Board of Directors, management, and others within the Authority, and is not intended to be, and should not be, used by anyone other than these specified parties.

_____, 2023

Cosumnes Groundwater Authority Board of Directors Meeting

Agenda Date: September 18, 2023

Agenda Item #: 5

Agenda Item Subject: CGA Board Roles

To: CGA Board of Directors

From: CGA Staff

Background

Keeping in line with the 23 – 24 FY CGA Work Plan, CGA Staff is recommending appointing the CGA Treasurer and CGA Secretary Roles.

Treasurer

"The Board shall appoint a Treasurer of the Authority from among the officers or employees of the Authority, who shall be the depositary of funds and shall have custody of all money of the Authority, from whatever source. The Treasurer shall perform the duties specified in Government Code section 6505.5, Article V, section 5.3, and Article VII herein, and shall draw all warrants and pay demands against the Authority approved by the Board. The Treasurer may also be the Secretary. The Treasurer need not be a member of the governing board of a Member. The Treasurer may be a consultant contracted by the Authority. The compensation of the Treasurer shall be set by the Board."

Secretary

"The Board shall appoint a Secretary, who shall be responsible for keeping and providing to all Members a copy of the minutes of all meetings of the Board and all other official records of the Authority. The Secretary may also be the Treasurer. The Secretary need not be a member of the governing board of a Member. The Secretary may be a consultant contracted by the Authority. The compensation of the Secretary shall be set by the Board."

Staff Recommendations

• Appoint Rick Ferriera as the CGA Treasurer and Brittany Friedman as the CGA Secretary.

Cosumnes Groundwater Authority Board of Directors Meeting

Agenda Date: September 18, 2023

Agenda Item #: 6

Agenda Item Subject: Cash Flow Projection

To: CGA Board of Directors

From: CGA Staff

Background

Staff has prepared a draft cash flow projection for Fiscal Year 2023-2024. Based on these projections, there is an estimated \$103,584 cash flow shortfall in February and March.

Option 1: GSAs make their full or partial member contributions early.

Option 2: Open a line of credit with Five Star Bank (CGA's banking partner) of \$100,000. There would be a minimum cost \$750 in fees and an interest rate of ~9.5%.

Option 3: Revise the CGA Work Plan to address the cash flow shortfall. This would likely require:

- Limiting public outreach efforts and committee meetings to reduce staffing costs
- Not engaging legal counsel for several months
- Making no adjustments to the data management system
- Assuming a GSP approval letter, not engaging technical consultants to respond to comments on the GSP from the State Dept. of Water Resources (anticipated to be received by end of 2023)

Recommendations

• Provide direction to Staff on which of the above-mentioned options should be explored to address the cash flow projection shortfall.

Cosumnes Groundwater Authority - DRAFT Cash Flow Projection 2023-2024

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Drafted August 17, 2023 by A. Miller for Board Discussion

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\$	(20,730)														

Cosumnes Groundwater Authority Board of Directors Meeting

Agenda Date: September 18, 2023

Agenda Item #: 7

Agenda Item Subject: Groundwater Sustainability Fee Study Development Update

To: CGA Board of Directors

From: CGA Staff

Background

SCI Consulting will have a draft fee study prepared for CGA's October Board Meeting. Below is the current draft yearly budget included in the draft fee study. At the September 12th Projects and Management Actions Committee Meeting the committee reviewed the draft budget and recommended exploring a conservation program to reach the demand reduction goals identified in the Cosumnes Subbasin GSP (example attached).

Cosumnes Groundwater Authority Draft GSP Implementation Budget

Activity	Draft Yearly Budget				
CGA Administrative					
Legal	\$	30,000			
Financial Audit	\$	15,000			
Personnel	\$	175,000			
Fee Establishment	\$	-			
Outreach & Engagement	\$	30,000			
Misc.	\$	3,000			
Appeals	\$	20,000			
Contingency	\$	10,000			
Annual Report	\$	35,000			
Monitoring	\$	20,000			
Data Management System (DMS)	\$	10,000			
Responding to State Comments	\$	-			
Admin SubTotal	\$	348,000			

GSP Update and PMAs	
Project Management	\$ 20,000
GSP Update	\$ 50,000
Conservation Program	\$ 252,000
ET Weather Stations	\$ 135,000
GSP Update and PMAs SubTotal	\$ 457,000
Grand Total	\$ 805,000

Below is the current draft summary of fee revenue from all sources.

Summary – All Fee Sources

Property Type		Parcels by County		Totals Both % of		Admin	Use Fee	Total
		Sacramento	Amador	Counties	Parcels	Revenue	Revenue	Revenue
Residential	Total:	4,087	169	4,256	83%			
Admin Fee	\$37.00					\$157,472		
Residential Use Fee	\$7.28						\$30,984	\$188,456
Commercial / Industrial	Total:	63	11	74	1%			
Admin Fee	\$37.00					\$2,738		
Commercial Use Fee	\$14.56						\$1,077	\$3,815
Agricultural	Total:	695	95	790	15%			
Admin Fee	\$37.00					\$29,230		
Residential Use Fee	\$7.28	181	26	207			\$1,507	\$30,737
Total, All	GW Parcels:	4,845	275	5,120	100%	\$189,440	\$33,568	\$223,008
		Public V	Vater System	s - Extraction F	Rate			
Revenue Type						Rate Per AF	Average AF Extracted	Revenue
ublic Water Systems						\$7.28	4,926	\$35,861
			Irrigated Acr	reage Fee				
Revenue Type	venue Type Irrigated Acres by County Totals Sacramento Amador Both Counties			Rate Per Irrigated Acre		Revenue		
rigated Acreage Fee		44,414	4,137	48,5	51	\$11.25		\$546,19
				-		ue, All Sources:		\$805,068

Outstanding Data Needs:

- Parcels in the City of Galt that utilize groundwater NOT provided by Public Supply Wells
- Surface water diversions on irrigated land in Amador County
- Updated parcel data for Amador County

Fee Study Timeline – 2024 Implementation

April – September 2023:

Continued fee refinement and community engagement

Fall 2023:

Reconvene for Fee Study Board Workshop November-February

Community Outreach

2024:

March 2024:

Draft Fee Report presented to Board

April 2024:

Final Fee Report presented to Board

Conservation Incentives Estimates

Assumptions:

- The net savings goal from Demand Management PMAs is **2,700 AFY** in Phase 1 ('22 '27), and 6,300 AFY in Phase 2 ('27 '42).
- Conservation incentives could result in 15% water savings on highest using crops (UCANR). The higher the initial application rate, the higher the savings. Therefore, conservation practices on crops already using less would cost more.
- Additional monitoring/verifications of conservation practice/demand reduction adoption costs would need to be consider as CGA does not currently have the capacity to do this.

Example: Pasture Water Conservation

- There are <u>10,975 acres</u> of irrigated pasture which applies <u>4.69 AFY</u> of water within the Subbasin.
- If we need to <u>net</u> a savings of <u>2,700 AFY</u> we should expect to need to save a gross of <u>3,600 AFY</u>.
- 1 acre of pasture with conservation could save <u>.7 AFY</u> (with an assumed 15% deduction in water use).
- To save 3,600 AFY, **5,117** acres of pasture (this represents ~46% of total pastureland) would need to implement the 15% dedication in water use.
- Farmers of pastureland could be offered a <u>~\$50/acre</u> or <u>~\$75/AF</u> incentive within the draft budget.

Draft Budget

Yearly Costs

Activity	Cost		
Incentives	\$268,000		
Administrative	\$20,000		
Weather stations	\$150,000		
Total Yearly Costs	~\$445,000		

~\$165/AFY = Demand Reduction Cost

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- For comparison, estimated cost for delivering Harvest Water at full operation is +/-\$500/AF.
- Consistent with EKI's estimated \$500/AF to obtain surface water (CWG, 7/20)

Still Need to Determine:

- Which properties and crop types would be eligible for this incentive?
- How do we effectively monitor if conservation is happening?
- What types of conservation would be eligible (irrigation type, deficit irrigation, rotational fallowing)?
- What length of time would these agreements be good for?

BACK UP SLIDES

Cosumnes Subbasin Projects

- While it is the GSP's priority to rely on supply augmentation projects, significant planning is required before significant benefits will be seen.
- "PMA implementation will be conducted on parallel tracks."
- Color bars indicated estimated gross benefits from projects during each phase.

20k AFY ----Managed Aquifer Recharge Potential Distributed projects Pilot projects 10k AFY ----~ Flood-MAR ~ Dry Wells **Groundwater Banking** In-leu of Use ~ Agri. Water Use Efficiency 10k AFY----

~ Urban Water Use ~ Reducing leakage/waste

~ Change practices to reduce demand

Demand Management

Conservation Projects

Supply Augmentation Projects

Feasability Studies

Phase 1 (2022-2027) 20k AFY ----**Supply Augmentation Projects**

10k AFY ----

10k AFY----

CGA/GSA Projects

- ~ Distributed Recharge Projects
- ~ Flood-MAR and Dry Wells
- ~ Use of Recycled Water
- ~ Flow Augmentation

Benefits From Neighboring Projects

- ~ OHWD Recharge Projects
- ~ Harvest Water

Demand Management

Conservation Projects

- ~ Agri. Water Use Efficiency
- ~ Urban Water Use
- ~ Reducing leakage/waste
- ~ Change practices to reduce demand

Phase 2

(2028-2042)

*Draft slides, subject to change

CGA Agenda Packet 38 of 52

Groundwater Storage Benefit Targets

Phase 1 (2022-2027)

- Supply Augmentation:
 - 0 AFY net (studies/pilot) recharge

Phase 2 (2028-2042)

- Supply Augmentation:
 - ~10,000 AFY net recharge

Phase 1 (2022-2027)

- Demand Reduction:
 - 2,700 AFY net reduct.

Phase 2 (2028-2042)

- Demand Reduction:
 - 6,300 AFY net reduct.

"Tiered Approach" - Applied Water Estimates

Estimated Evapotranspiration and Applied Water of Crops in the Cosumnes Subbasin, CoSANA Model compared to values derived from ITRC (Cal Poly State University San Luis Obispo Irrigation Training and Research Center)

		Percent of Total	ET (Applied Water (AF/ac)		
Preliminary Crop Grouping	Acres		CoSANA	ITRC	CoSANA	ITRC
Vineyards	18,091	36%	2.53	2.74	-	2.47
Pasture	10,975	22%	4.15	3.77	-	4.69
Grain and Hay	8,388	17%	1.58	1.57	-	1.59
Corn, Sorghum or Sudan	4,243	8%	2.48	2.38	-	2.35
Alfalfa and alfalfa mixtures	3,776	7%	3.97	3.72	-	4.63
Almonds	1,648	3%	3.8	3.28	-	3.16
Young Perennial	1,314	3%	3.8	3.1	-	2.98
Walnuts	1,203	2%	3.8	3.1	-	2.99
Other Deciduous	510	1%	3.8	3.1	-	2.99
Misc. Truck and Field Crops	377	1%	n/a	2.13	-	2.13

<= 2.5 AF/AC	= Tier 1
> 2.5 AF/AC	= Tier 2

Cosumnes Groundwater Authority Board of Directors Meeting

Agenda Date: September 18, 2023

Agenda Item #: 8

Agenda Item Subject: Monitoring Network Update

To: CGA Board of Directors

From: CGA Staff

Background: Monitoring Network

EKI provided a complete overlook of our monitoring network and Fall 2023 monitoring event. There are 25 sites that CGA is responsible for gathering water elevation data at twice yearly. There are also 8 sites (some overlap with the 25 elevation sites) where water quality samples need to be gathered once a year (fall). Attached is a checklist that spells out each site in our monitoring network.

Background: New 'New Hope Road' Monitoring Well Installation

Happening this week!!

FALL 2023 MONITORING CHECKLIST (1 OF 3)

Network ID	DMS ID	Fall Monitoring Needs		Responsible Sampling Entity	
RMW-WLI	05N06E10P001M; CASGEM: 4824; SCGA #25	☐ Water level		Publicly available	
RMW-WL2	City of Galt_MW 1654; CASGEM: 52075	☐ Water level		City of Galt	
RMW-WL3	Gallo North Well	☐ Water level		CGA	
RMW-WL4	06N06E29K001M; CASGEM: 5610	☐ Water level		CGA	
RMW-WL5 & RMW-WQ3	SH_Mulrooney	☐ Water level	☐ Water Quality	CGA	
RMW-WL6	USGS-381737121102501; SGMA dataviewer: 05N07E11R002M	☐ Water level		Publicly available	
RMW-WL7	06N06E33J002M; CASGEM: 27447	☐ Water level		CGA	
RMW-WL8	06N06E1IJ003M; CASGEM: 27151 (V)	☐ Water level		CGA	
RMW-WL9 & RMW-WQ13	75 HP Wohle	☐ Water level	☐ Water Quality	CGA	
RMW-WLI0 & RMW-WQ7	OHWD TSS Mid; SDP: ACR_175_2	☐ Water level	☐ Water Quality	CGA	
RMW-WLII	SH_Washburn	☐ Water level		CGA	
RMW-WL12	06N08E15J001M; CASGEM: 28352	☐ Water level		CGA	
RMW-WLI3	USGS-382444121123301; CASGEM: 51651; SGMA dataviewer: 07N07E33Q001M	☐ Water level		Publicly available	
RMW-WL14	AWA ARM-5; CASGEM: 50498	☐ Water level		ACGMA	
RMW-WL15	AWA MW-ID; CASGEM: 48615	☐ Water level		ACGMA	
RMW-WL16	BVR_MW-01	☐ Water level		ACGMA	

FALL 2023 MONITORING CHECKLIST (2 OF 3)

Network ID	DMS ID	Fall Monitoring Needs		Responsible Sampling Entity	
RMW-WLI7 & RMW-WQII	Camanche North Shore_Well 2	☐ Water level	☐ Water Quality	ACGMA	
RMW-WL18 & RMW-WQ9	ACGMA Carbondale	☐ Water level	☐ Water Quality	ACGMA	
RMW-WL19 & RMW-WQ10	ACGMA Bamert Rd MW D	☐ Water level	☐ Water Quality	ACGMA	
RMW-ISW I	05N06E31E003M; CASGEM: 4830 (V)	☐ Water level		Publicly available	
RMW-ISW2	UCW_MW-19; UC obs_X284214	☐ Water level		CGA	
RMW-ISW3	UCW_MW-5; UC obs_X283687	☐ Water level		CGA	
RMW-ISW4	06N06E22C001M; CASGEM: 5607 (V)	☐ Water level		Publicly available	
RMW-ISW5 & RMW-WQ8	07N08E06N001M	☐ Water level	☐ Water Quality	CGA	
RMW-ISW6	OHWD TSS Shallow; SDP: ACR_175_3	☐ Water level		CGA	
RMW-ISW7	AWA Col MW-4; CASGEM: 50500	☐ Water level		ACGMA	
RMW-ISW8	07N08E36B001M; CASGEM: 29338	☐ Water level		Publicly available	
RMW-ISW9	ACGMA Bamert Rd MW S	☐ Water level		ACGMA	
RMW-WQI	City of Galt_Well 14		☐ Water Quality	City of Galt	
RMW-WQ2	City of Galt_Well 20		☐ Water Quality	City of Galt	
RMW-WQ5 & Sup-WL6	Rancho Seco NGS_MAIN WELL	☐ Water level	☐ Water Quality	CGA	
RMW-WQ4 & Sup-WL7	SH_Garcia	☐ Water level	☐ Water Quality	CGA	

FALL 2023 MONITORING CHECKLIST (3 OF 3)

Network ID	DMS ID	Fall Monitoring Needs		Responsible Sampling Entity	
RMW-WQ14 & Sup-WL9	SH_Vanwarmerdam	☐ Water Level	☐ Water Quality	CGA	
RMW-WQ6	Dillard Elementary_Dom Well; SDP: ACR_175_I		☐ Water Quality	CGA	
RMW-WQ12	Camanche Well 9		☐ Water Quality	ACGMA	
Sup-WLI	SH_Maureen Lamb	☐ Water level		CGA	
Sup-WL2	USGS-381956121053401	☐ Water level		CGA	
Sup-WL3	USGS-382047121072501	☐ Water level		CGA	
Sup-WL4	07N08E10K001M	☐ Water level		CGA	
Sup-WL5	07N08E10K002M	☐ Water level		CGA	
Sup-WL8	OHWD TSS Grant Well-Deep; SDP: ACR_175_1	☐ Water level		CGA	
GS-S	New Hope Road Prop 68 shallow	☐ Water level		CGA	
GS-M	New Hope Road Prop 68 mid	☐ Water level		CGA	



Cosumnes Groundwater Authority Board of Directors Meeting

Agenda Date: September 18, 2023

Agenda Item #: 9

Agenda Item Subject: Committee Reports

To: CGA Board of Directors

From: CGA Staff

Link: Committee Meeting Materials

Citizen Advisory Committee (CAC)

The CAC will serve an advisory role to the CGA Board of Directors and aims to develop a mutual understanding of the Cosumnes Subbasin GSP so the group can make informed recommendations on implementation of the Cosumnes Subbasin GSP.

Next Meeting: September 20, 2023 at 5:30pm (location: Galt + Zoom)

Upcoming Committee Activities/Discussion Topics:

- November Public Workshops/Events
- Update on Fee Study Development

Outreach and Engagement (O&E) Committee

The O&E Committee will serve an advisory role to the CGA Board of Directors, to provide the Board feedback/recommendations and support in the implementation of the Cosumnes Subbasin GSP's Outreach and Engagement Plan and to support CGA Staff's outreach efforts.

Next Meeting: December 14, 2023 at 2:00pm (location: Galt City Hall + Zoom)

Upcoming Committee Activities/Discussion Topics:

- Workshop Follow-up Discussion
- Farmers Survey
- Spring Activities
- Spring Newsletter Topics

Projects and Management Actions (PMA) Committee

The PMA will serve an advisory role to the CGA Board of Directors, to inform the Board's implementation of the Cosumnes Subbasin GSP, provide recommendations/feedback on the development and implementation of PMAs, review available data regarding groundwater conditions, and identify data/information needs.

Next Meeting: November 14, 2023 (location: Galt+ Zoom)

Upcoming Committee Activities/Discussion Topics:

- Monitoring Network
- Conservation Program Development

Finance Ad Hoc Committee

The Finance Ad Hoc was created to assist CGA Staff in developing the Board's budget and other financial processes.

Next Meeting: TBD

Upcoming Committee Activities/Discussion Topics:

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Staff Recommendations

• Identify which aspects of CGA work the Board would like the committee to provide recommendations/insight on ahead of our next CGA Board Meeting.

Cosumnes Groundwater Authority Board of Directors Meeting

Agenda Date: September 18, 2023

Agenda Item #: 10

Agenda Item Subject: CGA Staff Report

To: CGA Board of Directors

From: CGA Staff

California Department of Water Resources - Be Well Prepared, Well Owner Info

Links: <u>Program Website</u> | What Do I Do if My Water Well Goes Dry? Flyer [<u>English</u> – <u>Spanish</u> – Hmong]

As California continues to experience climate-driven weather extremes, DWR is providing tools and resources to help communities that are dependent on groundwater prepare for potential impacts to household water supplies, which include domestic well owners and residents that use and maintain their own well.

Through our Be Well Prepared program, DWR is empowering domestic drinking water well users by providing the information and resources they need to maintain a safe and reliable household water supply.

To Be Well Prepared, every well owner should:

- Know local groundwater conditions, including groundwater levels and water quality
- Understand any potential risks to the well's water supply
- Know well construction details, such as age, depth, condition, and pump details
- Know how to maintain a drinking water well, and how to test and treat well water
- Know where to get help if a well fails

California Farm Bureau Federation, California Agriculture Water Use Study

The 501©(3) science and research arm of the California Farm Bureau Federation, California Bountiful Foundation, recently release preliminary findings on an analysis of water use of California agriculture. This work is still in the process of becoming a peer-reviewed scientific publication. The Farm Bureau also plans to develop a related policy brief.

Links: Press Release | Report

DWR Water Tank Program:

The California DWR has developed a new drought relief grant program. DWR will provide tanks and hauled water to communities that are in immediate need of water supplies. Individuals are NOT eligible applicants and will need to work with public agencies (like CGA or GSAs) to apply. Please contact CGA staff with any questions.

Program flyer: https://water.ca.gov/-/media/DWR-Website/Web-Pages/Water-Basics/Drought/Files/Resources/Water-Tank-Program.pdf

Grants

California Grants Portal

The California State Library, in partnership with the Department of Water Resources and other state grantmaking agencies, has launched the California Grants Portal – your one destination to find all state grant and loan opportunities provided on a first-come or competitive basis. Visit grants.ca.gov to find funding opportunities for you and your community.

SB552: DWR's County Drought Resilience Planning Assistance for state small water system and domestic wells DWR will provide financial or direct technical assistance to counties (up to \$125,000) for developing their County Drought Resilience Plan per SB 552 to provide needed water shortage protection and emergency response for state small water systems and domestic wells. A webinar kicking off the availability of these assistance opportunities was held March 16. A recording of the presentation will be available shortly, but applications and additional information can also be found here. For questions, email CountyDRP@water.ca.gov or call Julie Ekstrom at 916-612-4371. Applications are being accepted now through December 29, 2023.

Build Better Communities: Grant Writing Assistance

The California Alliance for Jobs (CAJ), in partnership with the California Special Districts Association, Association of California Water Agencies, and League of California Cities, has launched the "Build Better Communities Grant Program" to help smaller and disadvantaged communities leverage federal and state funding to invest in local infrastructure. This service can be used by municipalities serving a population between 10,000-49,999, Special Districts providing critical infrastructure (I.E., Water Districts / Authorities, Irrigation Districts, Community Services Districts, Reclamation / Flood Control Districts, Transit Districts, and Transportation Authorities) or rural counties. Grant writing assistance will be targeting grants for transportation infrastructure improvements, water storage and resilience projects, rehabilitation of aging water infrastructure, clean drinking water infrastructure and wildfire mitigation projects. More detailed information can be found here.

DWR's Underrepresented Communities Technical Assistance Program

The mission of the Program is to determine the needs, risks, and vulnerabilities with the implementation of the SGMA for underrepresented communities in medium and high priority basins, including critically overdrafted (COD) basins. The types of services provided include, but are not limited to: Groundwater level monitoring; Aquifer testing to determine long-term yield and supply; Identifying Groundwater Dependent Ecosystems (GDEs) Analyze well interference; Identifying additional water supply; Analyze existing well condition using downhole video log; Rehabilitation of water storage tank; Long-term water supply and demand analysis; Analyze and help to facilitate water transfers. More information is available on the webpage. Local entities can request services by emailing SGM TA@water.ca.gov.

Water tank program for dry wells

DWR in partnership with CalOES, DGS, and Water Boards has a new tank program for domestic wells that have gone dry. Eligible Applicants Include: public agencies, public utilities, special districts, colleges and universities, mutual water companies, nonprofit organizations, federally recognized tribes and state tribes listed on the NAHC's consultation list. Under the program, 2,500 gallon tanks are pre-purchased by DWR. The program includes funding for the tanks to be delivered to residence and connected to their existing plumbing with a small pump, and for water hauling to fill the tanks to meet basic health and sanitation needs. For more information contact: smallcommunitydrought@water.ca.gov or Alena Misaghi at (559) 230-3309.

Other state & federal grant websites for resources that may be helpful are:

- California Financing Coordinating Committee -- https://cfcc.ca.gov/, and
- CalOES grants -- https://www.caloes.ca.gov/cal-oes-divisions/grants-management

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- US EPA -- https://www.epa.gov/grants/specific-epa-grant-programs, and
- Economic Development Administration -- https://eda.gov/funding-opportunities/

Upcoming conferences, webinars, new reports and data

NEW: DWR Releases Groundwater Recharge Guidance Documents

DWR has developed an On-Farm Recharge Methods Manual, District Recharge Program Guidance and Central Valley Groundwater Recharge Incentives and Strategies. The On-Farm Recharge Methods Manual, a summary of strategies and challenges. This document gathers observations and lessons learned from over a decade of Sustainable Conservation working directly with growers and irrigation districts to implement on-farm recharge, including methods to enhance recharge, avoid crop health problems, manage recharge events, and minimize nutrient leaching. This document summarizes in-field practices with 10 grower case studies to provide practical information about on-farm recharge from growers to growers.

The two guidance documents will help water districts, Groundwater Sustainability Agencies (GSAs), and their technical consultants design and implement effective multi-benefit recharge programs and projects. These documents include a summary of necessary considerations, publicly available tools, and examples to design new or refine existing recharge and incentive programs that address the specific needs and priorities in a subbasin.

California Water Plan Update 2023 Plenary Session

The Plenary meeting for <u>CWP Update 2023</u> is set for Oct. 3 and 4, at the Roebbelen Center in Roseville. Participants will have an opportunity to learn about, and provide feedback on, the public review draft of Update 2023. During the plenary, participants will receive an overview of the public review draft; hear about the three themes of Update 2023: climate urgency, watershed resilience, and water equity; and review and discuss the plan's recommendations. A <u>preliminary list of agenda items and breakout session</u> topics have been released. Registration is open with in-person tickets available at the early-bird rate of \$50 through Sept. 25.

Two Water Plan RMS workshops scheduled for September

The California Water Plan team has scheduled two virtual workshops in September to cover three resource management strategies (RMSes) that will support <u>California Water Plan Update 2023</u>. On <u>Wednesday, Sept. 13</u>, the workshop will cover the draft <u>Desalination RMS</u>. The following week, on <u>Thursday, Sept. 21</u>, the draft <u>Conjunctive Use RMS and the draft Recharge Area RMS will be discussed</u>. The workshops will serve as a venue for interested parties to provide input on the draft content and recommendations.

Bulletin 74, California Well Standards: Status Update

The Bulletin 74 Team continues to incorporate TAC feedback and work on the sealing materials specifications, which has caused a delay to the schedule. It is now anticipated that revisions to **the Draft will be completed by Fall 2023**, at which point the Draft will be circulated within DWR and to Partner Agencies for review. Following DWR and Partner Agency review, **we anticipate that the Public Review Draft will be released in Winter 2025**, at which time we will host two public meetings to initiate the 45-day review period. The current Project Timeline is reflected on the project webpage and will be updated as needed: https://water.ca.gov/well-standards.

2023 Flood-MAR Forum and Quarterly Workshops

We are excited to announce the fourth biennial Flood-MAR Network Forum event will be held **November 7 & 8 at the CSUS Alumni Center in Sacramento**. Please save the date! We will reflect on five years of using floodwaters for managed aquifer recharge, share ideas and considerations to expand and improve Flood-MAR implementation statewide, and be better prepared for future wet years.

We hope that you will join us for the Network's Quarterly Workshop scheduled for **Monday, September 11th** from 2:30PM – 4:30PM. Here is the link to register for the workshop.

DWR launches permit portal for Delta Conveyance Project

DWR has launched a "permit portal" to help with plans and projects for the <u>Delta Conveyance Project</u>. The portal includes access to information and resources related to some of the more critical environmental <u>compliance and permitting processes</u>. The new website has all relevant California Environmental Quality Act information, along with the <u>draft environmental impact report</u>.

New <u>fact sheets</u> are available in English, Spanish and Chinese and cover topics such as soil testing, seismic resilience and project features. Several companion <u>videos</u> are also now available.

California's Water Supply Strategy: Adapting to a Hotter, Drier Future

August 11, 2022 Governor Newsom announced a new strategic document to manage water in the face of a projected 10% reduction in supplies over the next 20 years. The strategy calls for investing in new sources of water supply, accelerating projects and modernizing how the state manages water through new technology to increase water supply and adapt to more extreme weather patterns caused by climate change. The <u>full strategy document</u> can be found here and a <u>press release here</u>.

Under this directive DWR is partnering with SWRCB to fast-track efforts to capture flood waters to recharge groundwater basins. A fact sheet on DWR Regulatory Assistance: Temporary Water Rights for Groundwater Recharge can be found here. If you are interested in participating in this program, please email sgmps@water.ca.gov.

Executive Order N-7-22

On March 28, 2022 Governor Newsom signed Executive Order N-7-22, updated in 2023 to EO-N-3-23, which included new well permitting requirements (Action 9) as well as CEAQ exemptions and permit streamlining for FloodMAR projects (Action 13). The materials including a fact sheets, recording and presentation materials from the April 13th and a self-certification form for the CEQA waiver are now posted on DWR's Drought Webpage, under the 'Drought Well Permitting Requirements' and the 'CEQA Suspension on Groundwater Recharge Projects' accordion dropdowns: https://water.ca.gov/water-basics/drought.

DWR's Climate Change Program Resources

DWR's Climate change program has lots of initiatives including resources for water managers. Check out their webpage and factsheet here.

California's Groundwater Live: Up-to-date data on groundwater conditions, well installations and subsidence
The Department of Water Resources (DWR) released the final <u>California's Groundwater – Update 2020</u>
(<u>Bulletin-118</u>), containing information on the condition of the State's groundwater, DWR has also developed a companion web-based application called <u>California's Groundwater Live</u> (CalGW Live), leveraging the <u>California Natural Resources Agency Open Data Platform</u> (Open Data) to improve the access and timeliness of statewide groundwater information. The easy-to-use interface will make many of the data sets used in CalGW Update 2020 available in an interactive map format that will be updated regularly for viewing and downloading. For more information, visit the updated <u>California's Groundwater website</u> Contact: <u>CalGW@water.ca.gov.</u>

OpenET makes tracking water use data easier with satellite data

A space-based tool is ready to help track water in the western U.S. Using data from satellites, Open Evapotranspiration (OpenET) gives farmers and other water users information on how much of their water loss ends up as evapotranspiration. The OpenET data are available for 17 western states, including the Colorado River basin area.

SGMA & Drought

Update Your GSA and GSP Manager Point of Contact Information in DWR's SGMA Portal

If your GSA and/or GSP Plan Manager Point of Contact (POC) is not current, or you are not sure, please visit the SGMA Portal to ensure that your contact information is up-to-date. When logged in, the Portal allows edits to be

made to previously submitted contact information. If you have SGMA Portal questions, please email them to: GSPSubmittal@water.ca.gov.

DWR Starting New Basin Characterization Work

DWR is seeking input on what areas of GSP implementation need the most support related to Basin Characterization? What types of information or data would support your short-term and long-term groundwater management actions and timelines for filling data gaps and refining HCMs. To provide information to these questions please <u>fill out the following survey</u>. The survey is open to GSA representatives, consultants, researchers, and other interested parties. If you are interested in joining a workgroup for this effort, please email <u>sgmps@water.ca.gov</u>.

NEW SGMA Overview Brochure Available Online

DWR released a new SGMA Overview Brochure that provides useful information for those interested in learning more about SGMA and local groundwater management, DWR's assistance resources, and DWR's SGMA Program benefits. You can view or download the SGMA Overview Brochure in <u>English</u> and <u>Spanish</u>, in both an online version and an 11-inch by 17-inch printable version (English and Spanish).

DWR Releases GSP Determinations for 10 Non-Critically Overdrafted Basins and 3 COD basins

DWR released assessments of GSPs developed by local agencies to meet the requirements of SGMA. This late July release includes the approval of ten GSPs for the following basins: East Bay Plain in Alameda and Contra Costa Counties, East Contra Costa in Contra Costa County, North San Benito in San Benito and Santa Clara Counties, Ukiah Valley in Mendocino County, Sierra Valley in Plumas and Sierra Counties, North American in Placer, Sacramento, and Sutter Counties, South American in Sacramento County, Butte in Butte, Colusa, Glenn and Sutter Counties, Vina in Butte County, and Wyandotte Creek in Butte County. The Department released the approved determinations for 3 COD subbasins Merced, Westside, and Kings. The assessments can be viewed on the SGMA Portal. These plans are approved with recommended corrective actions that the groundwater sustainability agencies (GSAs) will need to address in their next plan update, due in January 2027 (January 2025 for the 3 COD basins).

DWR Releases 'Be Well Prepared' Initiative and Website

May 17, 2023, DWR released the <u>Be Well Prepared initiative</u>. DWR is providing tools and resources to help communities that are dependent on groundwater and experiencing climate-driven weather extremes, to prepare for potential impacts to household water supplies. The Be Well Prepared initiative focuses on domestic well owners and residents that use and maintain their well. <u>The website includes resources and information</u> that every well owner should know and understand about: groundwater conditions, well maintenance, water quality, assistance, and additional articles, videos and resources. <u>A new flyer</u> from DWR provides the four initial steps for well owners to take if they think their well has gone dry. This flyer is also available in <u>Spanish</u> and <u>Hmong</u>.

DWR Releases 'Drinking Water Well Impacts' Guidance and 'Water Shortage Planning' Brochure April 7, 2023: DWR released the Considerations for Identifying and Addressing Drinking Water Well Impacts guidance document and technical assistance. This guidance document supports GSAs to fully consider and appropriately address potential impacts to drinking water well users during SGMA implementation. There is an online accompanying toolkit. The Department also released a brochure, called Alignment and Coordination: Water Shortage Planning for Rural Communities and Sustainable Groundwater Management. This brochure encourages voluntary collaboration between counties and GSAs as they coordinate their respective responsibilities for drought and water shortage planning efforts, for rural communities under Senate Bill 552, and

SB552: DWR's Water Shortage Vulnerability Scoring and Tool

the long-term sustainability goals of groundwater basins under SGMA.

As part of its technical assistance to support SB 552 implementation, DWR developed the <u>Water Shortage</u> <u>Vulnerability Scoring and Tool</u> to provide the foundational data and information statewide to counties for their water shortage risk assessment.

Dry Well Susceptibility Map

The DWR, in coordination with the State Water Resources Control Board, has developed an interactive mapping tool, called the Dry Well Susceptibility Tool. This tool identifies areas within groundwater basins that may be prone to water supply shortages in drinking water wells. State and local agencies and well owners can use this tool to anticipate where wells may go dry based on historical conditions to inform drought preparedness decision-making. To use this tool, navigate to California's Groundwater Live website and click the Dry Domestic Well Susceptibility tab. A fact sheet on this tool, as well as DWR's Dry Well Reporting System, is available here.

Dry Well Reporting Site

There is a website available to <u>report private wells going dry</u>. Information reported to this site is intended to inform state and local agencies on drought impacts on household water supplies. The data reported on this site (excluding personal identifiable information) can be viewed on the <u>SGMA data viewer</u> or downloaded on the <u>CNRA Atlas</u>. Individuals or local agencies can report water shortages and <u>a list of resources are included on the webpage</u>. The reporting forms are available in both English and Spanish. Local agencies can now sign up to receive notifications of any dry wells reported in their area. To sign up please email <u>sgmps@water.ca.gov</u>.

DWR is developing eight Proposition 68-funded technical projects

Fact sheets on each project can be viewed under the "Prop 68" tab here.

- AEM webpage contains information on the how the process works, safety, schedule, data submission by GSAs, TAC, pilot study data and more. The final Data Reports, AEM data interpretations, and supporting data are available for the Central San Joaquin Valley groundwater basins (Survey Area 5) and the Northern San Joaquin Valley and Southern Sacramento Valley groundwater basins (Survey Area 6). All reports and datasets are available for download on the California Natural Resources Agency Open Data Portal and AEM data can be viewed online on the AEM Data Viewer. For more information about AEM, visit the AEM Project Webpage or check out "DWR's Airborne Electromagnetic (AEM) Surveys: The AEM Method" video in English and Spanish.
- 2020 Statewide Crop Mapping data was released in March of 2023 and includes multi-cropping information. The 2020 final and 2021 provisional datasets includes agricultural land use and urban boundaries for all 58 counties in California. The data can now be accessed at the following locations: CA DWR Land Use Viewer (viewing and downloading); CNRA Webpage (viewing and downloading); on the SGMA Data Viewer (viewing) and the California State Geoportal (viewing and downloading).
- **InSAR subsidence data** is now available <u>through April 1 of 2023</u> and can now be viewed on the <u>SGMA data viewer</u>. The updated GIS services and data reports are also available <u>online</u>.

Facilitation Support Services (FSS): Funding still available

- GSA's developing GSPs are eligible to receive funding for identification and engagement of interested parties, meeting facilitation, interest-based negotiation/consensus building, and public outreach facilitation
- More information <u>can be found here</u>. <u>Written translation services available in 8 languages for outreach materials (5,000 word maximum).</u>
- DWR has a new Verbal Interpretation service available to GSA's. The pilot project makes real-time interpretive services available to GSAs for virtual, hybrid, or in-person meetings in support of GSP implementation with the goal of engaging underrepresented communities within basins and encouraging equal access for non-fluent English speakers during the implementation of GSP's. If you are interested in learning more or receiving support from an interpretation team email sgmps@water.ca.gov.