

Cosumnes Groundwater Authority Meeting of the Board of Directors Agenda

When: Wednesday, November 5, 2025
9:00 am – 12:00 pm

Where: Sloughhouse Resource Conservation District
13147 Jackson Road
Sloughhouse, CA 95683

Zoom: **Microsoft Teams**
[Join the meeting now](#)
Meeting ID: 228 949 051 594 7
Passcode: GB7fj9pS

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 CGA Staff before the day of the meeting via email [info@CosumnesGroundwater.org] or telephone [209-712-7120] to discuss your accessibility needs.

Call to Order

1. Introductions
 - a. Determine if Quorum is Present

Consent Calendar

2. Consent Items
 - a. Agenda – November 5, 2025
 - b. Minutes – October 1, 2025
 - c. Financial/Treasurer's Report – October 2025
 - i. July Downey Brand Invoice

Regular Business Action Items

3. FY 23/24 Audit Report – Brian Nash, Richardson & Company
4. FY 24/25, 25/26, 26/27 Audit Engagement Letter – Richardson & Company
5. Galt Irrigation District – Landowner Appeals
6. Project Management Actions – New Project Ideas

Informational Items

7. Groundwater Basin Manager Report
8. DWR North Central Regional Office Update
9. Committee Reports
 - a. O&E Committee
10. Director/Member GSA Comments/Reports

Public Comment on Non-Agenda Items (Limit of 3 minutes per speaker)

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

Identification of items for future meetings

The Board approved the following future agenda items by consensus:

- Sierra to Sea Program Introduction

Adjourn Meeting

**Cosumnes Groundwater Authority
Meeting of the Board of Directors**

**Meeting Minutes
October 1, 2025 - 8:30 am**

**** A recording of this meeting can be found on the CGA website at:
<https://www.cosumnesgroundwater.org/meetings/>**

Call to Order

- I. Introductions / Determine if Quorum is Present
Directors in Attendance: Russ Parker, Herb Garms, Mark Stretars, Teresa Flewellyn, John Mulrooney, John Griffin, Tim Reed, Pat Hume, Rick Ferreira

Consent Calendar

2. Consent Items
 - a. Agenda – October 1, 2025
 - b. Minutes – September 3, 2025
 - c. Financial/Treasurer's Report – September 2025

Motion: To pass the Financial Report as presented with the exclusion of the Downey Brand July Invoice.

Director Mulrooney moved to pass the Financial Report as presented with the exclusion of the Downey Brand Invoice.

Director Stretars seconded the motion.

The motion passed with a voice vote.

Regular Business Action Items

3. Galt Irrigation District – Landowner Appeals

Motion: Director Flewellyn moved to request that GID provide an accurate spreadsheet of all parcels that have been granted an appeal and a refund.

Director Hume seconded the motion.

The motion passed with a voice vote and John Mulrooney abstained from the vote.

4. Principal Office Location

Motion: Director Mulrooney moved to assign the CGA principal office to the SRCD Office at 13147 Jackson Road in Sloughhouse.

Director Stetars seconded the motion.

The motion passed with a voice vote.

5. Five Star Bank – Authorized Signatories

Motion: Director Flewellyn moved to add Leo Van Warmerdam and Gary Silva as authorized signatories to the Five Star Bank accounts.

Director Reed seconded the motion.

The motion passed with a voice vote.

6. Project Management Actions

In anticipation of the CGA GSP Plan Amendment, several new Project Management Actions were discussed and proposed.

- *Cosumnes Multi-Benefit Project – County of Sacramento*
- *Dry Creek Water Project - project including GID, North San Joaquin and JVID – GID/Mike Wackman*

- *Rancho Murieta Storage Project – SRCD*
- *Data Gaps/Stream Gage projects – SRCD/OHWD*
- *Other potential project ideas*
 - *Dry Creek and Deer Creek Diversion Recharge*
 - *Folsom South Canal*
 - *Surface water Diversions*
 - *Laguna Creek*
 - *Amador County*

Informational Items

7. Groundwater Basin Manager Report
Written report provided
8. DWR North Central Regional Office Update
Written report provided
9. Committee Reports
 - a. O&E Committee
Moving Ag Stakeholder event to January
10. Director/Member GSA Comments/Reports
OHWD – Question presented of following up with stakeholders that reported the lowering of their wells last year and what the status is for this year.
Amador – Buena Vista conversations are ongoing and hoping to come on to the Board in December, which aids in providing access to that monitoring well.

Public Comment on Non-Agenda Items (Limit of 3 minutes per speaker)

11. Public Comment: *Comment will be received for items not on the agenda, but within the jurisdiction of the agency. The Board will hear comments but may not act on issues raised on non-agenda items.*
 - a. *None*

Identification of items for future meetings

The Board approved the following future agenda items by consensus:

- *City of Galt Presentation*
- *FY 23/24 Audit*
- *July Downey Brand Invoice*

Adjourn Meeting

Meeting Adjourned at 11:08 am. Next meeting will be on November 5, 2025 at 9:00 am.

Cosumnes Groundwater Authority

Budget vs. Actuals

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
Income			
4100 Member Contributions	5,250.93	486,930.00	1.08 %
Interest Income	3,030.36		
Total Income	\$8,281.29	\$486,930.00	1.70 %
GROSS PROFIT	\$8,281.29	\$486,930.00	1.70 %
Expenses			
5000 Staff Personnel Expenses (Contract)			
Personnel - Contract	21,300.00	50,000.00	42.60 %
Total 5000 Staff Personnel Expenses (Contract)	21,300.00	50,000.00	42.60 %
5100 Legal Services	7,630.00	10,000.00	76.30 %
5200 Public Outreach		10,000.00	
5400 Annual Report Technical Support	3,577.34	33,000.00	10.84 %
5410 Data Management System		4,000.00	
5420 Recommended Corrective Actions	8,059.74	100,000.00	8.06 %
5430 Monitoring	720.72	4,500.00	16.02 %
5500 Miscellaneous. Expenses	44.00	0.00	
Insurance	1,542.00		
Total 5500 Miscellaneous. Expenses	1,586.00	0.00	
5600 Financial Audit and Accounting Services		10,000.00	
5640 Funding Exploration		5,000.00	
5700 Data Gaps		5,000.00	
5800 Office Supplies & Software	1,295.75	5,000.00	25.92 %
Contingency		15,000.00	
Five Year GSP Plan Update - Restricted Reserves		235,430.00	
Total Expenses	\$44,169.55	\$486,930.00	9.07 %
NET OPERATING INCOME	\$ -35,888.26	\$0.00	0.00%
NET INCOME	\$ -35,888.26	\$0.00	0.00%

Cosumnes Groundwater Authority

Balance Sheet

As of October 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Money Market	315,675.40
Public Checking (4246) - 1	480,385.79
Total Bank Accounts	\$796,061.19
Accounts Receivable	
1200 Accounts Receivable (A/R)	-165,499.96
1250 Due from other governments	172,196.51
Total Accounts Receivable	\$6,696.55
Total Current Assets	\$802,757.74
TOTAL ASSETS	\$802,757.74
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$3,740.00
Total Current Liabilities	\$3,740.00
Total Liabilities	\$3,740.00
Equity	\$799,017.74
TOTAL LIABILITIES AND EQUITY	\$802,757.74

Cosumnes Groundwater Authority

Accounts Payable

As of November 1, 2025

VENDOR	MEMO/DESCRIPTION	AMOUNT	DATE
31 - 60 days past due			
Downey Brand	Legal Services through July 2025	1,620.00	08/27/2025
Total for 31 - 60 days past due		\$1,620.00	
Current			
Downey Brand	Legal Services through September 2025	2,120.00	10/10/2025
Lindsey Carter	L&D Carter Consulting - October 2025	4,750.00	11/01/2025
Total for Current		\$6,870.00	
TOTAL		\$8,490.00	

Cosumnes Groundwater Authority

Accounts Receivable

As of October 31, 2025

	CURRENT	1 AND OVER	TOTAL
Customer Accrual		-2.37	\$ -2.37
Galt Irrigation District (GID)		6,698.92	\$6,698.92
TOTAL	\$0.00	\$6,696.55	\$6,696.55

CGA Credit Card Reconciliation

Expenses as of October 31, 2025

Paid by: Five Star Bank Credit Card

Date	Description	Amount
10/2/25	Microsoft – October 2025 Subscription	\$25.00
10/9/25	Quickbooks – Deposit Slips	\$60.14
10/9/25	Quickbooks – October 2025 Subscription	\$115.00
10/9/25	ParcelQuest – Monthly Subscription	\$199.95
10/11/25	Mail Chimp – October 2025 Subscription	\$45.00
10/11/25	Quickbooks – Checks/Envelopes	\$311.66
	TOTAL	\$756.75

**Cosumnes Groundwater Authority
Board of Directors Meeting**

Agenda Date: November 5, 2025
Agenda Item #: 3
Agenda Item Subject: FY 23/24 Audit Report

To: CGA Board of Directors
From: Groundwater Basin Manager

Background

The FY 23/24 Audit is now complete and has several recommendations for changes and improvements in the financial recordkeeping of CGA. Brian Nash, Richardson & Company, will present the audit and his recommendations for record improvements. Staff will work to update all financial policies and procedures for improved documentation in future audits.

Attachment: [FY 23/24 Audit Management Letter](#), [FY 23/24 Governance Letter](#), [FY 23/24 Audited Financial Statements](#)

Recommendations

- a. To accept FY 23/24 audit as presented.



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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, 2024, 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 first 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 material weakness.

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 consider the following weakness in internal control to be a material weakness.

Inadequate Review Procedures

We posted significant audit adjustments during the audit to adjust the cash and cash equivalents, accounts receivable, due from other agencies, accounts payable, due to other governments, net position and expense balances. Issues uncovered included the following:

- Checks were not written in consecutive order and had gaps in check sequences used.
- Bank reconciliations were not prepared timely.
- Expense descriptions included the incorrect month compared to the invoices paid, making it difficult to reconcile expenses and payables.
- Invoices were combined and paid with one check and in amounts that did not agree to the invoices, further complicating the analysis of whether the appropriate accrual basis expenses were recorded.
- Non-cash transactions were entered as outstanding checks and deposits in the bank reconciliation rather than as receivables and payables or in duplicate amounts.
- Signed consulting agreements for 2024 could not be found by current management.

We recommend the Authority implement additional review procedures and consider contracting with an external accountant that understands governmental accounting and financial reporting to assist the Authority in closing its books to prepare for the audit. We recommend that all bank accounts be reconciled within two weeks of the receipt of the bank statements and provide to the Board Treasurer for review. All signed agreements should be maintained in a folder on the Authority's server so they are available for the audit. The current management reconciled all transactions with Sloughhouse Resource Conservation District to QuickBooks and prepared a list of all checks cut with the date cut, payee and date the checks cleared the bank to help identify the necessary adjustments and has identified transactions after the year being audited that need adjustment, which is a significant improvement over the year being audited.

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 did not identify any deficiencies in internal control that we consider to be a significant deficiency. However, significant deficiencies may exist that were not identified.

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

We noted the Authority approved a number of policies but does not have documented accounting policies and procedures to protect against loss of knowledge if consultant staff turnover occurs. We recommend the Authority consider documenting accounting policies and procedures that include how to record transactions in QuickBooks, timing and procedures to reconcile the bank account, process receivables/revenue, how to process credit cards and payables/expenses, as well as how to prepare information included in board packages.

The Authority has a small number of contract management staff performing accounting functions, which is considered a lack of separation of duties. 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 or consider having a contract accountant reconcile the bank account and have contract management review the bank reconciliation. 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.

We noted there is no indication of invoice approval prior to the invoices being paid. We recommend the approval of invoices be documented with a signature and date of the approving official.

* * * * *

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.

Richardson & Company, LLP

October 1, 2025



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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, 2024, and have issued our report there on October 1, 2025. 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 and to a member of the Board of Directors during the audit. 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. No new accounting policies were adopted by the Authority that affected 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.

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 proposed adjustments to adjust cash and cash equivalents for noncash entries posted in the account and entries to true-up accounts payable, due to other governments, and administration expenses.

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 October 1, 2025.

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.

Richardson & Company, LLP

October 1, 2025

COSUMNES GROUNDWATER AUTHORITY

Audited Financial Statements

June 30, 2024

COSUMNES GROUNDWATER AUTHORITY

Audited Financial Statements

June 30, 2024 and 2023

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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 years ended June 30, 2024 and 2023, 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, 2024 and 2023, and the changes in its financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Basis for Opinion

We conducted our audits 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.

Richardson & Company, LLP

October 1, 2025

COSUMNES GROUNDWATER AUTHORITY

STATEMENTS OF NET POSITION

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current Assets		
Cash and investments	\$ 289,194	\$ 264,040
Due from other governments	<u>172,197</u>	<u>109,397</u>
TOTAL ASSETS	<u>\$ 461,391</u>	<u>\$ 373,437</u>
LIABILITIES		
Current Liabilities		
Accounts payable	\$ 21,664	\$ 17,708
Due to other governments	<u>18,800</u>	<u>38,360</u>
TOTAL LIABILITIES	<u>40,464</u>	<u>56,068</u>
NET POSITION		
Restricted for groundwater sustainability activities	<u>420,927</u>	<u>317,369</u>
TOTAL NET POSITION	<u>420,927</u>	<u>317,369</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 461,391</u>	<u>\$ 373,437</u>

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

COSUMNES GROUNDWATER AUTHORITY

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES		
Member contributions	\$ 445,103	\$ 418,299
Charges for services	1,500	
	<u>446,603</u>	<u>418,299</u>
TOTAL OPERATING REVENUES	<u>446,603</u>	<u>418,299</u>
OPERATING EXPENSES		
Administration	102,930	153,360
Other technical support	66,201	58,410
Funding study	51,849	15,079
Legal	30,632	50,495
Annual report expense	32,514	33,585
Data gaps expense	29,245	
Groundwater monitoring	11,117	17,903
Accounting and auditing	9,300	
Folsom water application	5,000	
Miscellaneous	4,818	2,760
Funding exploration		34,963
	<u>343,606</u>	<u>366,555</u>
TOTAL OPERATING EXPENSES	<u>343,606</u>	<u>366,555</u>
OPERATING INCOME	102,997	51,744
NONOPERATING REVENUES		
Investment income	561	
	<u>561</u>	<u></u>
TOTAL NONOPERATING REVENUES	<u>561</u>	<u></u>
CHANGE IN NET POSITION	103,558	51,744
Net position at beginning of the year	<u>317,369</u>	<u>265,625</u>
NET POSITION AT END OF YEAR	<u><u>\$ 420,927</u></u>	<u><u>\$ 317,369</u></u>

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

COSUMNES GROUNDWATER AUTHORITY

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	\$ 383,803	\$ 465,884
Cash paid to suppliers for goods and services	(359,210)	(351,334)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>24,593</u>	<u>114,550</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	<u>561</u>	
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>561</u>	
INCREASE IN CASH AND CASH EQUIVALENTS	25,154	114,550
Cash and cash equivalents at beginning of year	<u>264,040</u>	<u>149,490</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 289,194</u></u>	<u><u>\$ 264,040</u></u>
RECONCILIATION OF OPERATING INCOME TO		
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating income	\$ 102,997	\$ 51,744
Changes in operating assets and liabilities:		
Due from other governments	(62,800)	47,585
Accounts payable	3,956	2,421
Due to other governments	(19,560)	12,800
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ 24,593</u></u>	<u><u>\$ 114,550</u></u>

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

COSUMNES GROUNDWATER AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024 and 2023

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, 2024 and 2023. The Sloughhouse Resource Conservation District, a member agency, provides administration and technical support to the Authority.

Member agencies provide member contributions to the Authority assessed in equal installments in January and May each year that fund their respective share of Authority operating, administrative and other costs per section 5.2 of the Joint Exercise of Powers Agreement. Five of seven member agencies have established groundwater sustainability fees under California Water Code Section 10730 for this purpose, with the remaining two members funding the Authority’s contributions from existing funds. Section 10730 of the California Water Code allows groundwater sustainability agencies to impose fees, including, but not limited to, permit fees and fees on groundwater extraction or other regulated activity, to fund the Authority’s costs, including, but not limited to, preparation, adoption, and amendment of a groundwater sustainability plan, and investigations, inspections, compliance assistance, enforcement, and program administration, including a prudent reserve.

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 stakeholders 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

COSUMNES GROUNDWATER AUTHORITY

NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)

June 30, 2024 and 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

amounts unrestricted. Enterprise fund-type operating statements present increases (i.e., revenue) and decreases (i.e., expenses) in net assets.

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.

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 member contributions comprised of groundwater sustainability fees and charges for services. 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.

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

Net Investment in Capital Assets – 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 or capital payables at year-end.

Restricted – 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.

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

Use of Estimates: 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 December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes a primary government, or reporting unit that reports a liability for revenue debt, vulnerable to the risk of a substantial impact and to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to occur within 12 months of the date the financial statements are issued. If the criteria in the Statement have been met for a concentration or constraint, the government should disclose information in notes to financial statements in sufficient detail to enable users of financial statements understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The provisions of this Statement are effective for years beginning after June 15, 2024.

COSUMNES GROUNDWATER AUTHORITY

NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)

June 30, 2024 and 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability, including 1) certain topics and disclosures in Management's Discussion and Analysis; 2) requiring the display of inflows and outflows of unusual and infrequent items to be reported separately as the last presented flow(s) of resources prior to the net change in resources flows in the government-wide, governmental fund, and proprietary fund statement of resources flows; 3) changing the definition of proprietary fund nonoperating revenues and expenses to include subsidies received and provided, contributions to permanent and term endowments, revenues and expenses related to financing, resources from the disposal of capital assets and inventory and investment income and expenses and defines operating revenues and expenses as revenue and expenses other than nonoperating revenue and expenses; 4) requires major component units to be presented separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements; and 5) requires budgetary comparison schedules to be reported as Required Supplementary Information (RSI), requires the presentation of variances between original and final budget amounts and final budget and actual amounts in the RSI and requires the explanation of significant variances to be reported in notes to the RSI. The provisions of this Statement are effective for years beginning after June 15, 2025.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires lease assets recognized in accordance with GASB Statement No. 87, *Leases*, right-to-use assets recognized in accordance with GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, subscription assets recognized in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and other intangible assets to be disclosed separately in capital assets footnote disclosures. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should disclose the ending historical cost and accumulated depreciation by major class of asset and the carrying amount of debt for which the assets are pledged as collateral by major class of asset held for sale under this Statement. This provisions of this Statement are effective for fiscal years beginning after June 15, 2025.

The Authority is currently analyzing the impact of these Statements.

NOTE B – CASH AND CASH EQUIVALENTS

The District's cash and cash equivalents consisted of bank deposits in the amount of \$289,194 and \$264,040 at June 30, 2024 and 2023, respectively.

Investment Policy: 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.

Interest rate risk: 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.

COSUMNES GROUNDWATER AUTHORITY

NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)

June 30, 2024 and 2023

NOTE B – CASH AND CASH EQUIVALENTS (Continued)

Credit Risk: 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., broker-dealer) 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, 2024 and 2023, the carrying amount of the Authority's deposits was \$289,194 and \$264,040 balance in the financial institution was \$289,450 and \$264,040, respectively. Uninsured bank balances totaled \$39,450 and \$14,040 at June 30, 2024 and 2023, respectively.

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 (SSCAWA) 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. The SSCAWA agreement ended on June 30, 2023. For the year ended June 30, 2024, the Authority reimbursed the Sloughhouse Resource Conservation District \$102,930 for administration, technical support and supplies, of which \$18,800 was reported as due to other governments. For the year ended June 30, 2023, the Authority reimbursed the Sloughhouse Resource Conservation District and the Southeast Sacramento County Agricultural Water Authority \$76,800 and \$76,560, respectively, for administration and technical support, of which \$38,360 was reported as due to other governments to these entities.

COSUMNES GROUNDWATER AUTHORITY

NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)

June 30, 2024 and 2023

NOTE D – COMMITMENTS AND CONTINGENCIES

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

	2024	2023
Technical support - annual report, groundwater monitoring, DMS and GSP support	\$ 150,000	\$ 150,000
Administrative services:		
Sloughhouse Resource Conservation District	90,550	76,800
Southeast Sacramento County Agricultural Water Authority		76,560
Groundwater monitoring		3,730
	<u>\$ 240,550</u>	<u>\$ 307,090</u>

Concentrations: The Authority is funded solely by member contributions due in equal installments in January and May each year. A reduction of this revenue source, should it occur, would have a significant impact on the Authority's operations. The Authority currently maintains reserve funds to pay expenses prior to the first installment of member contributions being received.

NOTE E – SUBSEQUENT EVENTS

The Board of Directors approved consulting contracts for the purposes and the not to exceed amounts below after June 30, 2024:

	2025	2026
Technical support - annual report, groundwater monitoring, DMS		
GSP corrective actions, evaluation of GSP implementation and amendment	\$ 93,000	\$ 93,000
Administrative services:		
Sloughhouse Resource Conservation District	65,000	
	<u>\$ 158,000</u>	<u>\$ 93,000</u>

The Board of Directors voted to terminate the SRCD agreement for administrative services in April 2025 and instead approved an administrative agreement with a consultant in the August 6, 2025 board meeting.

Reserves Approved by Board: The Board of Directors approved a reserve of net position of \$235,430 and \$261,259 in the fiscal year 2025-2026 and 2024-2025 budgets, respectively, for preparation of a required Periodic Evaluation and Amendment of the GSP (e.g., Five-Year Update) due in 2026, of which \$70,000 was set aside in a money market fund. The money market fund had a balance of \$70,561 at June 30, 2024 after interest income was added to the account.

Fee Study: The Board of Directors approved an April 2024 Rate and Fee Study that recommends a base charge of \$35.47 for groundwater using parcels, a public water systems extraction charge of \$5.98 per acre feet extracted and an irrigated acreage charge for agricultural irrigators of \$10 per irrigated acre, which is expected to generate approximately \$662,000 during the year ended June 30, 2025 if implemented as recommended in the study. Whether to charge fees in the fee study will be determined by each of the Authority's member agencies, so the ultimate revenue generated by the fees outlined in the Rate and Fee Study is currently unknown.

**Cosumnes Groundwater Authority
Board of Directors Meeting**

Agenda Date: November 5, 2025
Agenda Item #: 4
Agenda Item Subject: Audit Engagement Letter FY 24/25, 25/26, 26/27

To: CGA Board of Directors
From: Groundwater Basin Manager

Background

CGA has been using Richardson & Company for the past few audits. They have worked extensively on the last 2 audits to help clean up the financial records and Quickbooks. This audit engagement letter will retain their services for the next 3 fiscal audits.

Attachment: [Audit Engagement Letter](#)

Recommendations

- a. To approve the audit engagement letter as presented



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727

FAX: (916) 564-8728

October 3, 2025

To the Board of Directors and Management
Cosumnes Groundwater Authority
8970 Elk Grove Boulevard
Elk Grove, CA 95624

We are pleased to confirm our understanding of the services we are to provide the Cosumnes Groundwater Authority (the Authority).

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, 2025 and, at the Authority's option, the years ended June 30, 2026 and 2027. Accounting standards generally accepted in the United States 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 evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

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; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and Government Auditing Standards 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.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Authority and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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 the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 and *Government Auditing Standards*. 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.

We are required by audit standards to identify potential risks of material misstatement during the audit process. We have identified the following significant risks of material misstatement as part of our audit planning and will design audit procedures to address these risks.

- Revenue recognition and management override of controls

- Cut-off of revenues and expenses

These are areas that audit standards require at a minimum to be identified as significant risks.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of 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 internal control relevant to the audit, 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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 significant deficiencies or material weaknesses. 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 and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements (including posting audit adjustments to our trial balance approved by you) and related notes of the Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also will prepare the State Controller's Financial Transactions Report. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements (including adjustments) and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the

nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those 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, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not

changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Administration

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 provide copies of our reports to the Authority; however, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Richardson & Company, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audits, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Richardson & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our workpapers or our personnel to respond to inquiries or serve as witnesses with respect to this or any engagement for you, you will, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, in responding to such a request. If such a request is made, and unless we are obligated by law or legal process to the contrary, we will inform you prior to providing such access. This paragraph shall not apply to legal and/or court action arising from the wrongful conduct of the auditor.

Brian Nash is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our peer review report accompanies this letter.

Professional Fees

Our fees for the audit of the financial statements, preparation of the State Controller's Financial Transaction Report, and preparation of agreed-upon procedures for the District's Appropriations Limit will be \$9,530 for the year ended June 30, 2025. The Authority may choose to cancel the agreement after the year ended June 30, 2025 audit is completed. If the Authority approves an extension of the agreement, the fees for the years ended June 30, 2026 and 2027 will be \$9,820 and \$10,115 respectively. The fees include all out-of-pocket expenses. Therefore, our fees are all inclusive and represent a not to exceed amount.

These estimates do not take into consideration changes in the scope of the audit due to changes in accounting or auditing pronouncements and standards, laws or regulations, the loss of key accounting personnel, material weaknesses in the internal control environment, a significant number of audit adjustments, or significant changes in the scope of the Authority's operations, including obtaining grants, issuing debt or hiring employees. We will discuss a new fee estimate with the Authority if such events occur.

Other Audit Services: The fee for other audit services is proposed on a per hour basis by staff classification. The rates proposed are as follows:

<u>Classification</u>	<u>Rate Per Hour</u>
Partner	\$ 240
Tax Director	290
Senior Manager	220
Manager	190
Supervisors	170
Seniors	140
Staff	120
Administrative or clerical	75

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 the 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 issue reports, or we may withdraw from this engagement. We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Cosumnes Groundwater Authority

October 3, 2025

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We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

RICHARDSON & COMPANY, LLP



Brian Nash, CPA
Partner

Response:

This letter correctly sets forth the understanding of the Authority and is signed by a person approved by the Board of Directors to sign the agreement.

By: _____

Title: _____



Jones, Nale & Mattingly PLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners
Richardson & Company, LLP
and the Peer Review Committee of the California Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Richardson & Company, LLP (the firm) in effect for the year ended March 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Richardson & Company, LLP in effect for the year ended March 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Richardson & Company, LLP has received a peer review rating of pass.

A handwritten signature in cursive script that reads "Jones, Nale & Mattingly, PC".

Louisville, Kentucky
August 13, 2021

**Cosumnes Groundwater Authority
Board of Directors Meeting**

Agenda Date: November 5, 2025
Agenda Item #: 5
Agenda Item Subject: Galt Irrigation District – Parcel Appeal Request

To: CGA Board of Directors
From: CGA Staff

Background

Galt Irrigation District has had multiple parcels submit an appeal to the SGMA fee on their property taxes. Per the FY 24/25 funding agreement, the submitted appeals, need to be approved by the Board, in order to formally augment the membership contribution amount due to CGA.

To date, GID has refunded \$2217.60 to stakeholders that have submitted appeals.

Attachments: [GID Parcel Removal Request – Updated Accounting](#)

Recommendations

- To accept this request from GID and to reduce the membership contribution remaining for GID.

Galt Irrigation District
2025 Appeals

APN #	NAME	APPEALED FEES:	
		<u>IRRIGATED FEE</u>	<u>BASE FEE</u>
152-0270-032	J.Robinson	\$25.30	
148-1140-016	S.Benson Trust	\$101.61	
138-0250-016	B.Larsen Trust	\$73.30	
152-0100-053	J. Faye Hummel Trust	\$139.80	
152-0010-037	M.McFadden Trust	\$52.00	
136-0220-013	J.Spuehler (Burrows)	\$222.10	
138-0180-008	J.Mulrooney	\$67.10	35.48
138-0180-007	J.Mulrooney	\$103.20	35.48
138-0180-019	J.Mulrooney	\$354.80	35.48
138-0180-030	J.Mulrooney	\$489.40	35.48
138-0190-004	J.Mulrooney	\$138.40	35.48
138-0180-009	J.Mulrooney	\$25.20	
136-0290-018	T.Silva Trust		35.47
136-0290-023	T.Silva Trust		35.47
136-0300-038	T.Silva Trust		35.47
138-0060-008	T.Silva Trust		35.47
138-0060-062	T.Silva Trust		35.47
138-0060-059	T.Silva Trust		35.47
138-0060-049	T.Silva Trust		35.47
	Subtotals	\$1,792.21	425.69
	Total GID appeals	\$2,217.90	

**Cosumnes Groundwater Authority
Board of Directors Meeting**

Agenda Date: November 5, 2025
Agenda Item #: 6
Agenda Item Subject: Project Management Actions – New Project Ideas

To: CGA Board of Directors
From: Groundwater Basin Manager

Background

At the September meeting, the current PMA's and Appendix O within the GSP were reviewed and discussed. It was suggested that in the Plan Amendment, significant changes be made to these PMA's including striking out PMA #2, the SAFCA Flood-Mar program, which has had no progress made on it since funding was never secured.

In the GSP, that PMA was suggested to bring in 4,000-6,000 AFY of water, which went a long way to addressing the proposed 10,000 AFY deficit that is currently determined by DWR. To have the plan amendment accepted, the Board must determine replacement project(s) to account for the removal of this PMA.

At the October Meeting we discussed the following new projects:

- *Cosumnes Multi-Benefit Project – County of Sacramento*
- *Dry Creek Water Project - project including GID, North San Joaquin and JVID – GID/Mike Wackman*
- *Rancho Murieta Storage Project – SRCD*
- *Data Gaps/Stream Gage projects – SRCD/OHWD*
- *Other potential project ideas*
 - *Dry Creek and Deer Creek Diversion Recharge*
 - *Folsom South Canal*
 - *Surface water Diversions*
 - *Laguna Creek*
 - *Amador County*

Attachment: None

Recommendations

To begin the discussion on new PMA's to add to the GSP in the Plan Amendment

October 2025 DWR Updates (from DWR's North Central Region Office)

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.

DWR's Underrepresented Communities and Small Farmer 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 and small farms 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.

California Financing Coordinating Committee (CFCC) Virtual Funding Fair

The California Financing Coordinating Committee (CFCC) is pleased to invite you to attend free virtual funding fairs on **October 21 and 29, 2025** ([see this flyer for more information](#)). The funding fairs provide the opportunity to learn more about available grant, loan, and bond financing options for infrastructure projects from federal, state, and local agencies. For more information about CFCC, please visit the website at www.cfcc.ca.gov.

Upcoming conferences, webinars, new reports and data

DWR Seeks Public Comment on Released Draft California's Groundwater: Bulletin 118 – Update 2025

DWR released the [Draft California's Groundwater: Bulletin 118 – Update 2025 \(CalGW Update 2025\)](#), opening a 45-day public comment period (ending December 5th). CalGW Update 2025 provides a comprehensive inventory and assessment of available information on the occurrence and nature of groundwater and informs decisions on the protection, use, monitoring and management of the resource. This five-year update builds on the CalGW Update 2020 by integrating data submitted to DWR by local agencies under the Sustainable Groundwater Management Act (SGMA), including information reported in Groundwater Sustainability Plans (GSP), Alternatives to GSPs, annual reports, and other groundwater initiatives. CalGW Update 2025 is part of a comprehensive suite of resources designed to support groundwater understanding and management across the state, including the [Semi-Annual Updates](#), [CalGW Live](#), and the [Basin Characterization](#) program. The full document as well as a highlights document (in English and Spanish) and all appendices can be [downloaded here](#).

DWR will present an overview of the Draft CalGW Update 2025 at a public virtual webinar meeting on Tuesday, November 4, 2025, from noon to 1:00 p.m. Please register for the public webinar, [here](#).

Preliminary Sac Valley Aquifer Recharge Potential Maps Available

New: [Aquifer Recharge Potential maps](#) and a [process document](#) are now available to download from the [Basin Characterization CNRA Open Data Portal](#). Note– we'll be updating the ARP Process Document later in October.

October BCX webinar: Lessons Learned on Heterogeneity and How Those Can Simplify Flow Model Parameterization

The September [Basin Characterization Exchange](#) (BCX) virtual presentation on “[Critical Heads, Critical Decisions: Using Quantitative Methods to Model Subsidence](#),” provided an overview of DWR's draft [Best Management Practices of the Sustainable Management of Groundwater, Land Subsidence BMP](#) (released in July).

October 2025 DWR Updates (from DWR's North Central Region Office)

October 21st, 12:30 to 1:30 webinar will focus on Lessons Learned on Heterogeneity and How Those Can Simplify Flow Model Parameterization. [Registration](#) for upcoming meetings and past recordings [can be viewed here](#).

Registration Now Open – Fall Groundwater Sustainability Agency (GSA) Forum: November 19th, 2025

DWR Sustainable Groundwater Management Office invites you to register for the Fall 2025 GSA Forum to be held virtually on Wednesday, November 19, 2025, from 9:00 AM to 12:30 PM. **The theme is SGMA after 10-years – How to Keep the Momentum Going.** Register for the event [here](#). The GSA Forum will feature interviews with GSA representatives, highlighting approaches they have taken to navigate SGMA implementation challenges. These critical insights will include discussions of onboarding GSA staff, and experiences towards making progress on projects and management actions. DWR will also host a Q&A session about Periodic Evaluations and an informational session on current and planned tools, resources, and opportunities to aid GSAs during implementation.

5th Biennial Flood-MAR Forum: November 5-6, 2025

The [Flood-MAR Network](#) invites you to the 5th biennial [Flood-MAR Forum](#), California's leading event on the use of floodwaters for managed aquifer recharge. The forum will be held November 5–6, 2025 at the Harper Alumni Center, Sacramento State University. The forum program is guided by the theme “Grounded in Success, Growing Toward the Future” and will bring together state leaders, local water managers, researchers, growers, NGOs, and other interested parties to reflect on progress and shape the next chapter of Flood-MAR in California. **Registration is Open:** <https://cvent.me/7MBr32>

DWR Releases Subsidence DRAFT BMP and Educational Resource Webpage

DWR) has released a [draft Best Management Practices document](#) for public comment, to help local water agencies address land subsidence, support groundwater reliant communities, and help meet objectives set by SGMA. **The public comment period closed September 22nd.** DWR present to the Water Commission on August 20th, and held 3 public meetings 9/9 at 3pm in Clovis, 9/10 at 1 pm in Delano, and 9/11 at 1pm in Willows. Links to register for these meetings can be found [here](#).

DWR has also launched of a [new webpage dedicated to providing educational resources and information about land subsidence](#) in California, particularly as it relates to groundwater use and sustainable groundwater management. The resources available on this page are designed to help the public better understand subsidence and associated potential impacts. The page will be updated with educational materials, data, best management practices, and project information as it is available.

DWR Releases Second and Third Paper on Depletions of Interconnected Surface Water

To help GSAs address the depletion of interconnected surface water (ISW) in their Groundwater Sustainability Plans (GSPs), the DWR released the second and third in a series of three draft papers that discuss the technical aspects of ISW and quantification of depletions of ISW caused by groundwater pumping. The first paper (Paper 1), [Depletions of Interconnected Surface Water: An Introduction](#), introduced concepts associated with ISW, including approaches for identifying ISW and defining depletion of ISW from groundwater pumping. The second paper (Paper 2), [Techniques for Estimating Interconnected Surface Water Depletion Caused by Groundwater Use](#), continues the foundational concepts presented in Paper 1 by discussing the data requirements, methods, and general implementation process to consider for ISW depletion analyses. The final paper (Paper 3), [Examples for Estimating Interconnected Surface Water Depletion Caused by Groundwater Use](#), continues and expands upon the topics presented in Paper 2 by providing detailed examples of using numerical models to evaluate depletion of ISW. A pre-recorded webinar that summarizes the contents of the three papers and describes the next steps in the development of the guidance document [can be viewed here](#).

October 2025 DWR Updates (from DWR's North Central Region Office)

The DRAFT ISW guidance document is *tentatively* scheduled for end of November 2025 public release.

SGMA Updates and Tools

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.

Public Release of C2VSimFG v1.5

DWR released of Version 1.5 of the California Central Valley Groundwater-Surface Water Simulation Model – Fine Grid (C2VSimFG). Built on DWR's Integrated Water Flow Model, C2VSimFG is a powerful numerical tool that simulates how water moves through the linked land surface, groundwater, and surface water systems in California's Central Valley. Version 1.5 is a major update, incorporating updated monthly historical data for stream inflows, surface-water diversions, precipitation, evapotranspiration, and land use from October 1973 through September 2021, as well as dynamic crop-water demand estimates and groundwater-pumping calculations. It reproduces the Central Valley's historical response to observed stresses and supports analysis of water budgets for SGMA planning. Download the model and report from <https://data.cnra.ca.gov/dataset/c2vsimfg>, and please send questions to c2vsimfgtechsupport@water.ca.gov.

The CASGEM Online System is Moving to the SGMA Portal between October and December 2025

The Department is beginning to integrate the [California Statewide Groundwater Elevation Monitoring \(CASGEM\) Program's Online System](#) with the [SGMA Portal's](#) Monitoring Network Module (MNM). This integration will streamline groundwater elevation data management and reporting processes by consolidating data submission into one location – the SGMA Portal's MNM. Our goal is to provide a more unified and efficient user experience for local agencies, stakeholders, and the public. **The department has started a phased approach to this transition. Designated Monitoring Entities should create a SGMA Portal account and register their account directly with their organization.** If you have questions, please reach out to your DWR region office CASGEM contact ([here](#)) or to the CASGEM Program in Headquarters at CASGEM@water.ca.gov.

[2023 Provisional Statewide Crop Mapping data](#) was released in December of 2024 and the final 2022 data set was released March of 2025. The data sets include multi-cropping information. The 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).

Facilitation Support Service and Translation Services Available to GSA's at No Cost

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. [FAQ about FSS is available here](#). More information [can be found here](#). Written translation services available in 8 languages for outreach materials (5,000 word maximum). DWR has **Verbal Interpretation service available to GSA's**. Real-time interpretive services are 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.

Reminders: Drought related tools & guidance

'Be Well Prepared' Initiative and Website

October 2025 DWR Updates (from DWR's North Central Region Office)

May 17, 2023, DWR released the [Be Well Prepared initiative](#). 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. [The website includes resources and information](#) that every well owner should know and understand about: groundwater conditions, well maintenance, water quality, assistance, and additional articles, videos and resources. A [new flyer](#) 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 [Spanish](#) and [Hmong](#).

SB552: DWR's Water Shortage Vulnerability Scoring and Tool

As part of its technical assistance to support SB 552 implementation, DWR developed the [Water Shortage Vulnerability Scoring and Tool](#) 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 [report private wells going dry](#). 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 [SGMA data viewer](#) or downloaded on the [CNRA Atlas](#). Individuals or local agencies can report water shortages and [a list of resources are included on the webpage](#). 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 sgmps@water.ca.gov.

California's Groundwater Live: Up-to-date data on groundwater conditions, well installations and subsidence

The Department of Water Resources (DWR) released the final [California's Groundwater – Update 2020 \(Bulletin-118\)](#), containing information on the condition of the State's groundwater, DWR has also developed a companion web-based application called [California's Groundwater Live](#) (CalGW Live), leveraging the [California Natural Resources Agency Open Data Platform](#) (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 [California's Groundwater website](#) Contact: CalGW@water.ca.gov.

The Department of Water Resources (DWR) has released the [Fall 2024 Semi-Annual Groundwater Conditions Update](#), which provides a look back at groundwater conditions following California's historic 2023 Water Year and an average 2024 Water Year. It also summarizes groundwater conditions over the first 10 years of Sustainable Groundwater Management Act (SGMA) Implementation (2014-2024).