

Cosumnes Groundwater Authority
Meeting of the Board of Directors
Agenda

When: 8:30 am – 11:30 am, Wednesday, December 4, 2024

Where: Galt Police Department Community Room
455 Industrial Drive
Galt, CA 95632

Zoom: Via Zoom: <https://us02web.zoom.us/j/87392046319>
Meeting ID: 873 9204 6319
Call in Number: 1(669)-900-9128

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 [916-526-5447] to discuss your accessibility needs.

Call to Order (10 minutes)

1. Introductions
 - a. Determine if Quorum is Present

Consent Calendar

2. Consent Items (10 minutes)
 - a. Agenda – December 4, 2024
 - b. Minutes - October 2, 2024
 - c. Financial/Treasurer's Report – December 2024

Regular Business Action Items

3. CGA FY 22-23 Audit Report
4. Draft Member Contribution Funding Agreement FY 24-25
5. 5-Year GSP Update

Informational Items

6. DWR North Central Regional Office Update
7. SGMA/GSP Implementation Update
 - a. Fall 2024 Groundwater Monitoring Report
 - b. Annual Report Update
8. Committee Reports
 - a. Recent O & E Events
9. CGA Staff Report
10. Director/Member GSA Comments/Reports
11. Upcoming Agenda Items

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

12. 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:

-

Adjourn Meeting

**Cosumnes Groundwater Authority
Board of Directors Meeting**

Meeting Minutes
October 2, 2024 - 8:30am

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

Call to Order: 8:42am

1) Introductions / Determine if Quorum is Present

Directors in Attendance: Gary Thomas , John Griffin, Eric Wohle, John Mulrooney, Herb Garms, Gary Silva, Rick Ferriera, Mike Wackman, Mark Stretars, Lindsey Carter

Regular Business Action Items

2) Consent Items

- a. Agenda – October 2, 2024
 - b. Minutes – August 7, 2024
 - c. Financial Report – October
- *Treasurer's Report

Director Silva moved to approve the consent calendar.

Director Stretars seconded the motion.

The motion passed with all in favor.

Treasurer Rick Ferriera provided a report/update on CGA Financials including current invoices, Profit and Loss statements and the Budget vs. Actuals. A reserve has been developed at Five Star in the form of a Money Market with an initial deposit of \$70,000. CGA has also attained a Five Star credit card to pay for standard monthly invoices. There was brief discussion on what the GSP 5-year Update may cost us and what our reserves should be.

Regular Business Action Items

3) Draft Member Contribution Funding Agreement FY 24-25

Staff presented a draft version of the Member Contribution Funding Agreement for the fiscal year 24-25. Treasurer Ferriera provided an overview on the document and tied it back to the budget adopted in June 2024. It was suggested to add GSA reserves to Exhibit B, to amend Item 4 of the Resolution as reserves are already being held by GSA's and to include language to extend the agreement but leave it as a 1-year document. Contributions are subject to change even on a multi-year agreement. There was also discussion on the budget vs. income portion of the agreement in terms of how it may change every year. It was suggested that staff speak to Legal about some language changes. No action was taken on this item.

4) Monitoring Progress on Recommended Corrective Actions

Drafted on:
October 2, 2024

Staff discussed with the Board the recent meeting with DWR and CGA Chairs in which the Recommended Corrective Actions (RCA's) were addressed through clarifying questions. Director Carter went over the questions presented to DWR and their answers with the Board. Director Thomas wanted to know more about the data gap filling actions in the cone of depression area as well as for the well monitoring/quality. Staff/GS's are continuing to work on filling data gaps in that area. EKI is also looking at developing a Scope of Work/GSP updated timeline for CGA that will most likely be presented at the February 2025 meeting.

In terms of the specific RCA to gain access/find replacement to the well, RMW-WL16, Amador GSA says they are unsure how this made its way into the model as it is quite impossible to get to/monitor but they are working on it and will have an update. It was recommended that CGA track progress on the RCA's on a monthly basis while working with EKI. Hard deadlines will need to be presented to ensure we are on track.

It was also noted that the subsidence issue will need to be addressed using measured land surface changes/elevation changes strategically placed throughout the basin.

5) DWR Stream Gage Grant Applications

DWR currently has a grant program open to fund public entities to improve stream gage infrastructure and bridge data gaps as part of the Stream Gage Improvement Program (CalSIP). Through CalSIP, public agencies can receive technical assistance to upgrade, reactivate, or install new surface water monitoring stations, at no additional cost to them, that will share important stream flow data that can help inform water management decisions. This grant accepts applications through the end of December 2024.

Several GSA's from CGA have indicated they are interested in applying for this grant or have already applied to either reactivate a stream gauge or implement a new stream gauge in order to fill data gaps and meet GSP guidelines. Sloughhouse, Clay, Galt ID and possibly Amador will be submitting applications. Sacramento County noted that they are willing to provide support if needed.

6) SRCD Mobile Irrigation Lab/WETA Presentation

Sloughhouse RCD WETA Program Coordinator, Chris Timmer, presented on the Mobile Irrigation Lab and answered questions regarding services provided and general program information. This grant is open through March 31, 2026. The goal is to help growers achieve greater water efficiency within farms/orchards/vineyards that will help reduce water and energy costs and improve crop yields. Chris also provided the information needed to sign up for this program and distributed flyers to those interested.

7) Discussion Items

Water Coalition Ad Hoc Committee: As requested at the August 2024 Board meeting, time for a general discussion of a water coalition formation was allocated. There is a California Farm Water Coalition for all of California as well as a Sacramento Valley Water Coalition that covers the Sacramento River basin. CGA is not a part of a Water Coalition for the Cosumnes subbasin. There was discussion on whether we could negotiate the use of Folsom South Canal water and

find out where it is coming from. There was also discussion of a possible new feasibility study. It was requested that this item as well as the New Construction Buy-In Program item be brought back in December at the Board meeting.

Informational Items

8) DWR North Central Regional Office Update

DWR update provided via a memo in the Agenda Packet. Chelsea provided a brief report on the interconnected surface water papers that were recently released and noted that there is a 45-day window for public comment if anyone is interested. There is also registration open for the 10-year SGMA event in which there will be speakers and a panel on November 18th.

9) SGMA/GSP Implementation Update

EKI provided information on the Annual Report requirements with specific information that CGA will need from the GSA's to meet these requirements. They also provided a summary of the interconnected surface water guidance that DWR released, which are directly related to RCA #5. A 3-month look ahead was provided by EKI, as well.

10) Committee Reports

The Outreach and Engagement Committee Chair, Teresa Flewellyn, presented a report on the recent O & E event attended, Herald Day. She also provided details about the events that will be attended in October including the SRCD Water Workshop, the Wilton Chili Cook-off and the Galt Dia de Los Muertos event. The Board is encouraged to attend and volunteer time if they are able.

11) CGA Staff Reports

Staff provided a report on the FY 22-23 Audit which is being wrapped up and will be presented at the December 2024 Board meeting. Staff also reminded the Board that having engagement with the GSA's in the off-months is important as we are meeting every other month in-person. GSA's are encouraged to provide updates and feedback to the CGA Chairs/staff to be included in the off-month Newsletter put together by Director Carter.

12) CGA Counsel Reports

None.

13) Director/Member GSA Comments

None.

14) Upcoming Agenda Items

The following items were identified:

- Membership Contribution Agreement
- Tabled discussion items

Public Comment on Non-Agenda Items

15) Public Comment

Adjourn Meeting

Director Carter adjourned the meeting by consensus at 11:30 am.

REGULAR MEETINGS OF CGA ARE HELD ON THE 1ST WEDNESDAY OF EACH MONTH. THE NEXT MEETING WILL BE HELD ON **DECEMBER 4, 2024 AT 8:30AM.**

DRAFT

Cosumnes Groundwater Authority

Bills to be paid

All Dates

DATE	TRANSACTION TYPE	AMOUNT	OPEN BALANCE	MEMO/DESCRIPTION
EKI Environment & Water (650) 292-9100				
11/25/2024	Bill	6,492.20	6,492.20	GSP Technical Support - Sept and Oct 2024
Total for EKI Environment & Water		\$6,492.20	\$6,492.20	
Sloughhouse Resource Conservation District (916) 526-5447				
11/21/2024	Bill	9,000.00	9,000.00	Oct ' & Nov '24 Staff Support Services
Total for Sloughhouse Resource Conservation District		\$9,000.00	\$9,000.00	
TOTAL		\$15,492.20	\$15,492.20	

Cosumnes Groundwater Authority

Balance Sheet

As of November 25, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Money Market	71,645.22
Public Checking (4246) - 1	333,463.55
Total Bank Accounts	\$405,108.77
Accounts Receivable	
Accounts Receivable (A/R)	28,028.00
Total Accounts Receivable	\$28,028.00
Total Current Assets	\$433,136.77
TOTAL ASSETS	\$433,136.77
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	15,492.20
Total Accounts Payable	\$15,492.20
Total Current Liabilities	\$15,492.20
Total Liabilities	\$15,492.20
Equity	
Opening Balance Equity	0.00
Retained Earnings	420,927.65
Net Income	-3,283.08
Total Equity	\$417,644.57
TOTAL LIABILITIES AND EQUITY	\$433,136.77

Cosumnes Groundwater Authority

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
Income				
Interest Income	1,084.03		1,084.03	-1,084.03
Services	28,028.00		28,028.00	-28,028.00
Total Income	\$29,112.03	\$0.00	\$29,112.03	\$ -29,112.03
GROSS PROFIT	\$29,112.03	\$0.00	\$29,112.03	\$ -29,112.03
Expenses				
5000 Staff Personnel Expenses (Contract)				
Personnel - SRCD	21,000.00	70,000.00	-49,000.00	49,000.00
Total 5000 Staff Personnel Expenses (Contract)	21,000.00	70,000.00	-49,000.00	49,000.00
5100 Legal Services	1,326.00	15,000.00	-13,674.00	13,674.00
5200 Public Outreach	452.34	10,000.00	-9,547.66	9,547.66
5400 Annual Report Technical Support		33,000.00	-33,000.00	33,000.00
5410 Data Management System		4,000.00	-4,000.00	4,000.00
5420 Other Technical Support	8,325.20	50,000.00	-41,674.80	41,674.80
5430 Monitoring		4,500.00	-4,500.00	4,500.00
5600 Financial Audit and Accounting Services		10,000.00	-10,000.00	10,000.00
5640 Funding Exploration		5,000.00	-5,000.00	5,000.00
5700 Data Gaps		30,000.00	-30,000.00	30,000.00
5800 Office Supplies & Software	1,291.57	5,000.00	-3,708.43	3,708.43
5900 Folsom Water Application		5,000.00	-5,000.00	5,000.00
Total Expenses	\$32,395.11	\$241,500.00	\$ -209,104.89	\$209,104.89
NET OPERATING INCOME	\$ -3,283.08	\$ -241,500.00	\$238,216.92	\$ -238,216.92
NET INCOME	\$ -3,283.08	\$ -241,500.00	\$238,216.92	\$ -238,216.92

**Cosumnes Groundwater Authority
Board of Directors Meeting**

Agenda Date: December 4, 2024

Agenda Item #: 3
Agenda Item Subject: CGA Audit Fiscal Year 22-23

To: CGA Board of Directors
From: CGA Staff

Background

Richardson & Company, LLP conducted and completed CGA's FY 2022-2023 Audit. Brian Nash will be online to present information/findings regarding the FY 22-23 Audit. Staff is looking to begin the FY 23-24 Audit in Spring 2025. Materials related to the FY 22-23 Full audit reports will be made available to members of the Board.

Attachment: [CGA FY 22-23 Independent Auditor's Report](#)

Recommendations

- Review the FY 22-23 Audit Report

COSUMNES GROUNDWATER AUTHORITY

Audited Financial Statements

June 30, 2023 and 2022

COSUMNES GROUNDWATER AUTHORITY

Audited Financial Statements

June 30, 2023 and 2022

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of the Cosumnes Groundwater Authority (the Authority), as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise Authority's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of June 30, 2023 and 2022, 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

November 20, 2024

COSUMNES GROUNDWATER AUTHORITY

STATEMENTS OF NET POSITION

June 30, 2023 and 2022

	2023	2022
ASSETS		
Current Assets		
Cash and investments	\$ 264,040	\$ 149,490
Due from other governments	109,397	156,982
TOTAL ASSETS	\$ 373,437	\$ 306,472
LIABILITIES		
Current Liabilities		
Accounts payable	\$ 17,708	\$ 15,287
Due to other governments	38,360	25,560
TOTAL LIABILITIES	56,068	40,847
NET POSITION		
Restricted for groundwater sustainability activities	317,369	265,625
TOTAL NET POSITION	317,369	265,625
TOTAL LIABILITIES AND NET POSITION	\$ 373,437	\$ 306,472

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, 2023 and 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES		
Member contributions	\$ 418,299	\$ 425,730
OPERATING EXPENSES		
Administration	153,360	89,020
Other technical support	58,410	
Legal	50,495	17,322
Funding exploration	34,963	
Annual report expense	33,585	47,919
Groundwater monitoring	17,903	5,367
Funding study	15,079	
Miscellaneous	2,760	477
TOTAL OPERATING EXPENSES	<u>366,555</u>	<u>160,105</u>
CHANGE IN NET POSITION	51,744	265,625
Net position at beginning of the year	<u>265,625</u>	
NET POSITION AT END OF YEAR	<u>\$ 317,369</u>	<u>\$ 265,625</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, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	\$ 465,884	\$ 268,748
Cash paid to suppliers for goods and services	(351,334)	(119,258)
NET CASH PROVIDED BY OPERATING ACTIVITIES	114,550	149,490
INCREASE IN CASH AND CASH EQUIVALENTS	114,550	149,490
Cash and cash equivalents at beginning of year	149,490	
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 264,040	\$ 149,490
RECONCILIATION OF NET INCOME FROM OPERATIONS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Net income from operations	\$ 51,744	\$ 265,625
Changes in operating assets and liabilities:		
Due from other governments	47,585	(156,982)
Accounts payable	2,421	15,287
Due to other governments	12,800	25,560
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 114,550	\$ 149,490

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

COSUMNES GROUNDWATER AUTHORITY

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023 and 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

The Authority is governed by a Board of Directors comprised of one appointed member from each of the seven member agencies. The Authority had no employees or capital assets as of June 30, 2023 and 2022. The Sloughhouse Resource Conservation District, a member agency, and the Southeast Sacramento County Agricultural Water Authority, a JPA comprised of member agencies, provide administration and technical support to the Authority.

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, 2023 and 2022

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 from member contributions comprised of groundwater sustainability fees. Operating expenses include professional services and administration. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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

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

COSUMNES GROUNDWATER AUTHORITY

NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)

June 30, 2023 and 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

NOTE B – CASH AND CASH EQUIVALENTS

The District's cash and cash equivalents consisted of bank deposits in the amount of \$264,040 and \$149,490 at June 30, 2023 and 2022, 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.

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-

COSUMNES GROUNDWATER AUTHORITY

NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)

June 30, 2023 and 2022

NOTE B – CASH AND CASH EQUIVALENTS (Continued)

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, 2023, the carrying amount of the Authority’s deposits and balance in the financial institution was \$264,040. Uninsured bank balance totaled \$14,040 at June 30, 2023. At June 30, 2022, the carrying amount of the Authority’s deposits and balance in the financial institution was \$149,490, all of which was covered by federal depository insurance.

NOTE C – RELATED PARTY TRANSACTIONS

As discussed in Note A, the Authority is composed of seven member agencies that share common Board Members. The Sloughhouse Resource Conservation District is a member agency and the Southeast Sacramento County Agricultural Water Authority is a joint powers authority that is made up of member agencies. Both entities provided various administrative and technical services to the Authority under administrative services agreements. For the year ended June 30, 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 from these entities at June 30, 2023. For the year ended June 30, 2022, the Authority reimbursed the Sloughhouse Resource Conservation District and the Southeast Sacramento County Agricultural Water Authority \$44,800 and \$44,220, respectively, for administration and technical support, of which \$25,560 was reported as due to other governments from these entities at June 30, 2022.

NOTE D – COMMITMENTS AND CONTINGENCIES

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

	2023	2022
Administrative services:		
Sloughhouse Resource Conservation District	\$ 76,800	\$ 44,800
Southeast Sacramento County Agricultural Water Authority	76,560	44,660
Groundwater monitoring	3,730	21,633
	\$ 157,090	\$ 111,093

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 in January.

COSUMNES GROUNDWATER AUTHORITY

NOTES TO THE BASIC FINANCIAL STATEMENTS (continued)

June 30, 2023 and 2022

NOTE E – SUBSEQUENT EVENTS

The Board of Directors approved consulting contracts for the purposes and the not to exceed amounts below after June 30, 2023:

	<u>2024</u>	<u>2025</u>	<u>2026</u>
Technical support - annual report, DMS and GSP support, outreach and grant support	\$ 160,000	\$ 150,000	\$ 150,000
Administrative services:			
Sloughhouse Resource Conservation District	161,200		
Fee study	<u>75,722</u>		
	<u>\$ 396,922</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

Reserves Approved by Board: The Board of Directors approved a reserve of net position of \$261,259 in the fiscal year 2024-2025 budget 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.

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: October 2, 2024

Agenda Item #: 3
Agenda Item Subject: Draft Member Contribution Funding Agreement FY 24-25

To: CGA Board of Directors
From: CGA Staff

Background

In June 2024, the CGA Board adopted the Fiscal Year 2024-2025 Budget. CGA staff is now ready to present to the Board the Draft Member Contribution Funding Agreement for FY 24 – 25. This Agreement has been established based on the updated fee study that was implemented this fiscal year.

The Finance Ad Hoc committee discussed creating a multi-year agreement once the updated fee study had been developed. In the past, the CGA has used a one-year term for the Funding Agreement. The Board will need to discuss whether to make this a multi-year agreement that can be amended based on fee changes or to remain as a one-year agreement to be updated annually.

Attachment: [Draft Member Contribution Funding Agreement FY 24-25](#)

Recommendations

- Adopt the Fiscal Year 2024-2025 Member Contribution Agreement.

COSUMNES GROUNDWATER AUTHORITY MEMBER AGENCY CONTRIBUTION
AGREEMENT

THIS AGREEMENT is made this 4th of December, 2024 between COSUMNES GROUNDWATER AUTHORITY (“CGA”), a California Joint Powers Authority, by and through its Board of Directors, and the seven Groundwater Sustainability Agencies (“GSAs”) of the Cosumnes Subbasin, which are: Amador County Groundwater Management Authority (“Amador”), City of Galt (“City”), Clay Water District (“Clay”), Sacramento County Groundwater Sustainability Agency (“County”)¹, Galt Irrigation District (“Galt ID”), Omochumne-Hartnell Water District (“OHWD”), and Sloughhouse Resource Conservation District (“Sloughhouse RCD”), each of which is a “Party” to or a “Member” of this Agreement.. Each of the parties to this Agreement shall individually be referred to as the “Party,” or collectively, as the “Parties.” This Agreement is effective as of the date the last Party signs the Agreement.

RECITALS:

WHEREAS, the CGA was formed to implement certain aspects of the Sustainable Groundwater Management Act (“SGMA”) and the Cosumnes Groundwater Sustainability Plan (“GSP”), and;

WHEREAS, the GSAs entered into the Initial Funding and Revenue Agreement for Implementation of a Groundwater Sustainability Plan Agreement which set member contributions to CGA for Fiscal Year (FY) 2021-2022, and those GSAs entered into a similar agreement for FY 2022-2023 and FY 2023-2024 and;

WHEREAS, the CGA Board of Directors annually adopts a budget outlining CGA’s projected revenue and expenses, which delineates the proposed member contributions, and;

NOW THEREFORE, the Parties, on the terms and conditions herein set forth, hereby agree as follows:

TERMS:

1. The Parties shall each pay their member contributions, as delineated in Exhibit 1 hereto (“CGA Fiscal Year 2024-2025 Budget”), to the Cosumnes Groundwater Authority.
2. Each Party must meet its Member Contribution obligation to the CGA, as outlined in Exhibit 1, by June 30, 2025. However, it is recommended to make early payment, whether in part or in full.
3. In-kind contributions are appropriate and recognized as satisfactory to meet a member’s contribution. Any in-kind contributions proposed to be substituted, in whole or in part, for monetary payment of a Party’s Fiscal Year 2024-2025 Member Contribution must be part of the Fiscal Year 2024-2025 approved budget and approved in advance by the CGA Board of Directors.
4. This document will serve as a one-year agreement between all parties with the option to extend the agreement with a Board vote upon the new fiscal year. Budget updates outlined in Exhibit 1 and 2 are subject to change yearly.

EXHIBIT 1

FY 2024-2025 Cosumnes Groundwater Authority Budget

Adopted June 2024

Regulatory and Operational Budget

Activity	FY 24-25
Personnel	\$70,000
Legal	\$15,000
Public Outreach Supplies	\$10,000
Annual Report	\$33,000
Data Management System	\$4,000
EKI GSP Technical Support	\$50,000
Groundwater Monitoring	\$4,500
Office Supplies, Subscriptions & Miscellaneous	\$5,000
Financial Audit	\$10,000
Grant Funding Exploration	\$5,000
Data Gaps	\$30,000
Folsom Water Application	\$5,000
Contingency	\$10,000
Reserves	\$50,000
Totals	\$301,500

EXHIBIT 2

FY 2024-2025 Cosumnes Groundwater Authority Income

Revenue - Member Contributions

GSA	FY 24-25 Contributions
City of Galt	\$20,376
Amador CGMA	\$10,558
Galt Irrigation District	\$191,677
Clay Water District	\$15,003
OH Water District	\$31,352
Sloughouse RCD	\$166,194
County of Sacramento	\$51,770
Total	\$486,930

Please sign and date below to confirm this contract between CGA and your GSA:

<GSA>, a GSA organized under the laws of the State of California

GSA: _____

Signature: _____

Date: _____

Agenda Item Number: _____

**Cosumnes Groundwater Authority
Board of Directors Meeting**

Agenda Date: December 4, 2024

Agenda Item #: 5
Agenda Item Subject: GSP 5-Year Update

To: CGA Board of Directors
From: CGA Staff

Background

Since January 19, 2022, the Cosumnes Subbasin Groundwater Sustainability Plan (GSP) has been adopted by the CGA and the 7 Cosumnes Subbasin GSA's. The California Department of Water Resources (DWR) announced in October of 2023 that they had reviewed and approved the Cosumnes GSP. DWR sent a [Determination Letter](#) which includes 6 corrective actions that will help guide our work leading up to the 5-year update in January 2027.

In reviewing the original GSP that was submitted, staff and Board members have acknowledged that adjustments and/or plan amendments may need to be made in terms of originally proposed actions, possible grant programs and overall financial proposals.

In regards to timeline, the 5-year update is due in 2027 and a periodic evaluation needs to accompany this update. A plan update with justification or a full plan amendment can be completed at any time, but a periodic evaluation will need to be conducted in conjunction with that action.

Recommendations

- Review and discuss the GSP 5-year update timeline and possibilities
- Review and discuss proposed project management actions and budget included in the original GSP
- Determine Special Board meeting workshop and meeting options to expedite the discussion

Project or Management Action?	Action Name	Estimated Cost	Estimated Costs Breakdown
Project	OHWD Ag Flood Managed Aquifer Recharge	\$49,700,000	20 million capital costs plus \$660,000/year in O & M
Project	SAFCA Flood-Mar	\$107,100,000	18 million capital costs plus \$1,980,000/year in O & M
Project	OHWD Cosumnes River Flow Augmentation	\$4,500,000	\$100,000/year in O & M
Project	City of Galt Recycled Water Project	\$2,750,000	\$50,000/year in O & M
Management Action	Voluntary Land Repurposing	\$19,350,000	\$430,000 - \$935,000/year - based on lower O & M costs
Management Action	Groundwater Banking and Sale	\$6,850,000	1 million capital costs plus \$130,000/year in O & M

REMINDER:

Plan Amendments are not required per the GSP Regulations or SGMA and are at the discretion of the GSAs and their governing boards.

However, when a GSP Amendment is planned and prepared, regulatory requirements must be followed, as described in this section. The regulatory requirements include submitting a Periodic Evaluation with the amended Plan.

4.2 Plan Amendment Considerations

Plan Amendments are completed at the discretion of the GSAs. SGMA and the GSP Regulations do not establish when an amendment is required, nor do they describe what components of the Plan should be amended. In general, however, the more significant or material a change to a GSP or its implementation, the more likely a Plan Amendment is warranted. Furthermore, a GSA may determine to amend a Plan to incorporate changes or additions that are desirable or necessary to comply with public disclosure and stakeholder engagement requirements or policies. A GSA may also amend a Plan to ensure the Plan describes adequate funding, enforcement, or implementation of GSA activities including projects and management actions that may allow the GSA to potentially qualify for grants, loans, permit streamlining, or other benefits available for adopted GSPs. If requested, Department staff may assist GSAs in considering factors regarding Plan Amendments. Regardless of whether a GSA ultimately decides to formally amend its Plan, the GSA should ensure that it has in some form documented any changes to a Plan or its implementation and alerted the Department to those changes. Below, the Department provides general considerations of components of the Plan that, if significant or material changes were made, may warrant a Plan Amendment; however, the Department recommends a GSA thoroughly evaluate and discuss the potential need for an amendment with their legal counsel and stakeholders. Elements of the GSP that may warrant a Plan Amendment if significant or material changes were made:

- Changes made to the overall management of the basin, including sustainable management criteria, sustainability goal, addition or removal of management areas, or wholesale modifications to the representative monitoring sites network.
- Revisions made to projects and management actions, including addition or removal of projects or management actions that could affect the projected water budget, sustainable yield, or achievement of measurable objectives, or impact the ability to mitigate overdraft.
- Modifications made to the administrative management of the basin, including addition or removal of GSAs, or the addition or removal of a GSP from a basin, etc.

In summary, to determine whether a Plan Amendment is warranted or justified, the Department suggests GSAs conduct a thorough review of any proposed modifications to GSPs or their implementation, including the details of the specific changes, how those changes affect the broader Plan, to what extent the changes may require public disclosure, notice, and engagement, and other factors relevant to the desirability or need to have specific changes explicitly identified and made part of the GSP itself.

November 2024 DWR Updates (from DWR's North Central Region Office)

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](#).

SWRCB Staff Workshop: Flood Diversion for Groundwater Recharge

Staff of the State Water Board, Division of Water Rights invite the public to attend a staff workshop on October 9, 2024, at 10:00 am. The workshop will focus on flood diversions for groundwater recharge using Water Code § 1242.1, with an intended audience of public entities and individual diverters. [A recording of the session can be viewed here](#).

Department of Water Resources Releases Videos on Groundwater Recharge in California

Groundwater recharge is a crucial process for replenishing California's underground water reserves. During wet years, groundwater recharge helps balance and replenish groundwater basins for use during future dry and drought years. DWR has developed an informative video to help viewers understand the basics of groundwater recharge and how it supports California's water supply. This new video describes and illustrates the processes that allow water to percolate through soil and replenish underground aquifers. Please check out our video, [Groundwater Recharge in California – A Key Water Resilience Strategy](#), on [DWR's YouTube channel](#) to learn more about how groundwater recharge works and its importance for a sustainable water supply for California.

GSA Spring Forum Recording Now Available

The theme for the Spring 2024 GSA Forum was Applications of State Assistance: Leveraging Statewide AEM Data at the Basin Level to Inform GSP Implementation. The event features presentations from GSA representatives, followed by a Q&A session, that highlights local successes, challenges, and visions for use of AEM data to enhance groundwater management. The event also included a DWR informational session on how AEM data will inform DWR's Basin Characterization Program, which provides the latest information about California's groundwater basins to help local communities better understand their aquifer systems. The [workshop recording](#) can be viewed on DWR's YouTube channel.

DWR Releases Groundwater Recharge Guidance Documents

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

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

DWR permit portal for Delta Conveyance Project

November 2024 DWR Updates (from DWR's North Central Region Office)

DWR has a “[permit portal](#)” to help with plans and projects for the [Delta Conveyance Project](#). The portal includes access to information and resources related to some of the more critical environmental [compliance and permitting processes](#). The new website has all relevant California Environmental Quality Act information, along with the [final environmental impact report](#). New [fact sheets](#) are available in English, Spanish and Chinese and cover topics such as soil testing, seismic resilience and project features. Several companion [videos](#) are also now available. **A Final EIR for the proposed Delta Conveyance Project was issued and approved in December of 2023.** Now that the environmental review is complete and the project has been approved, DWR will take the next steps to pursue numerous state and federal permits or authorizations, including those required by the State Water Resources Control Board, the Delta Stewardship Council, and compliance with state and federal Endangered Species acts. DWR will also continue to develop a Community Benefits Program. The Delta Construction Authority will provide a new cost estimate and a benefit-cost analysis in mid-2024.

- **New: SWRCB public hearings on the Delta Conveyance project scheduled for the following dates: 2/18/25, March 24 & 25, April 1, 1, 4, 7, 8, 9, 14, 17, 22, 23, & 24, 2025, and additional dates as necessary.** These hearing will address the water rights change petition to add two new points of diversion and will be accepting public comment. [More info here](#).
- The Department of Water Resources (DWR) has transmitted to the State Water Resources Control Board (State Water Board) an [Operations Plan for the Delta Conveyance Project](#) (Project) describing Project operations

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.

NEW: 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).

SGMA & Drought

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

If your GSA and/or GSP Plan Manager Point of Contact (POC) is not current, or you are not sure, please visit the SGMA Portal to ensure that your contact information is up-to-date. When logged in, the Portal allows edits to be made to previously submitted contact information. If you have SGMA Portal questions, please email them to: GSPSubmittal@water.ca.gov.

The Road to Sustainability: SGMA 10-Year Anniversary Event – Registration Now Open

Join DWR on November 18th as we commemorate the 10-Year Anniversary of the historic passing of the Sustainable Groundwater Management Act (SGMA). Hear from local groundwater sustainability agencies, community organizations, state leaders, and others in the SGMA community as they reflect on the progress made over the first 10 years of SGMA, highlight challenges and lessons learned, and look ahead to the next 10 years of advancing sustainable groundwater management. This all-day event will be held in person at the California Natural Resources Agency in Sacramento and online via Zoom. [A recording of the event can be found here](#).

DWR Press release: [Improving the Lives of Californians: DWR Marks 10 Years of the Sustainable Groundwater Management Act and Progress Made to Protect Water Supplies](#)

November 2024 DWR Updates (from DWR's North Central Region Office)

NEW: Projects and Management Actions (PMA) Module for GSP reporting

DWR is developing a new PMA module as part of the SGMA portal. DWR staff are entering the initial data based on GSPs and annual reports and will be reaching out to GSA's to QA the information prior to it going live around the end of October. The PMA Module is intended to assist agencies in satisfying the requirements of SGMA by providing a central location to track, document, and annually report on progress made toward implementing PMAs. A recording of a recent [webinar is available on DWR's YouTube channel](#). Questions can be directed to sgmps@water.ca.gov.

Resource Guide for Funding SGMA Implementation

DWR released its [Resource Guide for Funding Sustainable Groundwater Management Act \(SGMA\) Implementation](#) (3/2/24 release). The purpose of this high-level funding resource guide is to provide GSAs with information that will support the selection and development of self-funding streams for funding SGMA implementation. This funding primer outlines common funding mechanisms available to GSAs and provides a general approach that agencies can consider when developing a funding mechanism. Those earlier in the funding selection process may find this document most useful. The guide also provides a high-level overview of federal, state, and local funding opportunities to support SGMA implementation.

Groundwater well permitting report

The various approaches being used to comply with California's well-permitting requirements are summarized in a [new report from DWR](#). The report looks at ways well-permitting agencies and groundwater sustainability agencies are meeting executive order requirements for lessening the effects of intense drought conditions. There is also information on perspectives shared by some small communities, examples of local agency compliance measures, and observations of groundwater conditions that occurred during the time the actions were taken. The document includes recommendations for a future policy bill as well.

Sustainable Groundwater Management Act Implementation Guidance

On October 30, 2023, DWR released its [Groundwater Sustainability Plan Implementation: A Guide to Annual Reports, Periodic Evaluations, and Plan Amendments](#), which provides guidance to GSAs preparing these documents under SGMA and the GSP Regulations. The Department also released a [Frequently Asked Questions and Available Resources](#) document that provides commonly asked questions and answers about Annual Reports, Periodic Evaluations, and GSP Amendments. These resources do not create any requirements or obligations for GSAs; the information is intended to clarify the necessary content of the documents already required by SGMA and the GSP Regulations.

'Be Well Prepared' Initiative and Website

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](#).

'Drinking Water Well Impacts' Guidance and 'Water Shortage Planning' Brochure

April 7, 2023: DWR released the [Considerations for Identifying and Addressing Drinking Water Well Impacts](#) guidance document and technical assistance. This guidance document supports GSAs to fully consider and appropriately address potential impacts to drinking water well users during SGMA implementation. There is an [online accompanying toolkit](#). The Department also released a brochure, called [Alignment and Coordination: Water Shortage Planning](#) for Rural Communities and Sustainable Groundwater Management. This brochure

November 2024 DWR Updates (from DWR's North Central Region Office)

encourages voluntary collaboration between counties and GSAs as they coordinate their respective responsibilities for drought and water shortage planning efforts, for rural communities under Senate Bill 552, and the long-term sustainability goals of groundwater basins under SGMA.

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.

[2020 Statewide Crop Mapping data](#) was released in March of 2023 and includes multi-cropping information. The [2020 final and 2021 and 2022 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 Geoportail](#) (viewing and downloading).

[InSAR subsidence data is now available through July 1 of 2024](#) and can now be viewed on the [SGMA data viewer](#). The updated GIS services and data reports are also available [online](#).

Facilitation Support Services (FSS): [Funding still available](#)

- GSA's developing GSPs are eligible to receive funding for identification and engagement of interested parties, meeting facilitation, interest-based negotiation/consensus building, and public outreach facilitation
- More information [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.

**Cosumnes Groundwater Authority
Board of Directors Meeting**

Agenda Date: December 4, 2024
Agenda Item #: 7
Agenda Item Subject: SGMA/GSP Implementation Update

To: CGA Board of Directors
From: EKI

Groundwater Monitoring Report

EKI has put together a report on the most recent Groundwater Monitoring in October 2024. These results are measured against past CGA monitoring and submitted to DWR to meet SGMA requirements.

Attachments: [EKI Technical Report - Fall Groundwater Monitoring](#)

EKI 3-Month Look Ahead

Per recent discussions via the Board, EKI has put together a 3-month look ahead of activities and actions they will be focused on. This includes the spring groundwater monitoring, state reporting, attending meetings and general technical support to CGA. A 3-month look ahead will be provided at every Board meeting going forward.

Attachments: [EKI 3-Month Look Ahead](#)

EKI TECHNICAL PRESENTATION #44

COSUMNES SUBBASIN GSP IMPLEMENTATION

04 DECEMBER 2024

COSUMNES GROUNDWATER AUTHORITY BOARD OF DIRECTORS MEETING

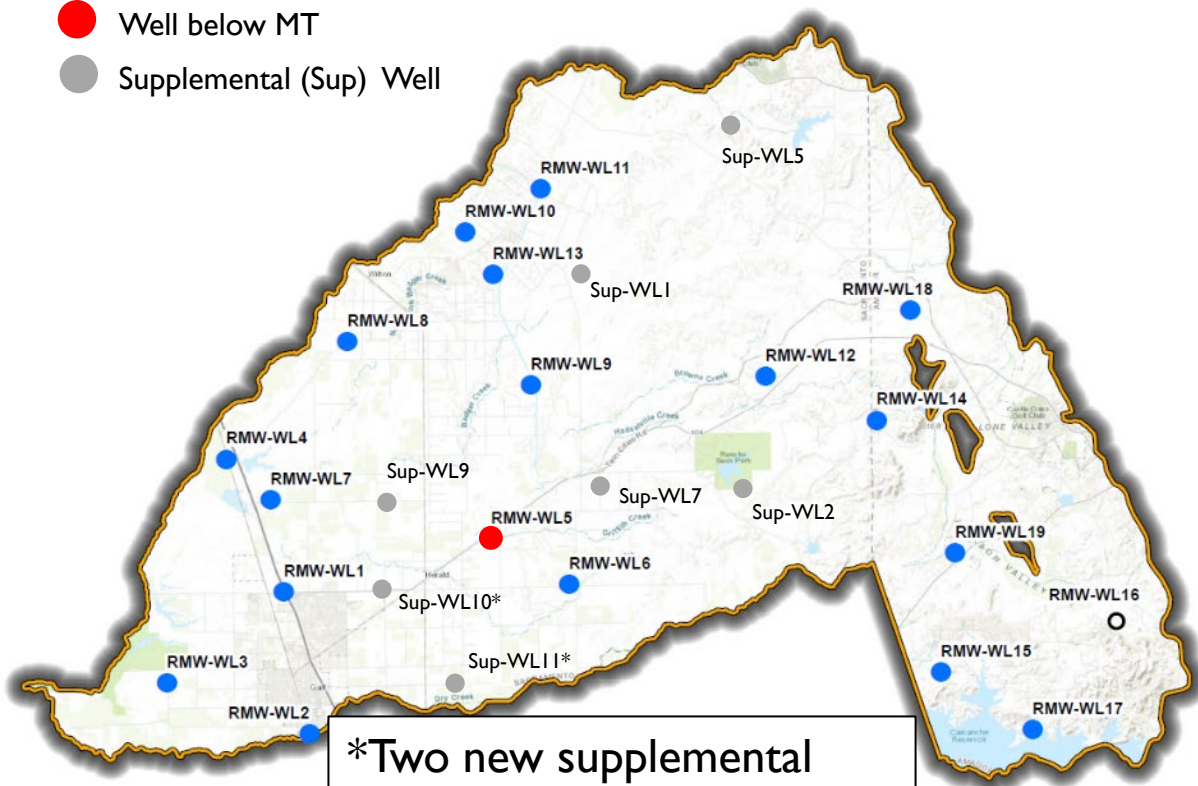
OUTLINE

- Fall 2024 Monitoring Event
 - Representative Wells for the Chronic Lowering of Groundwater Sustainability Indicator (RMW-WLs).
 - Representative Wells for the Interconnected Surface Water Sustainability Indicator (RMW-ISWs).
- Annual Report Status

FALL 2024 MONITORING RESULTS (1 OF 4)

Chronic Lowering Of Groundwater Levels SMCs

- Not Measured
- Well at or above MT
- Well below MT
- Supplemental (Sup) Well



*Two new supplemental wells added as part of data gap filling implementation.

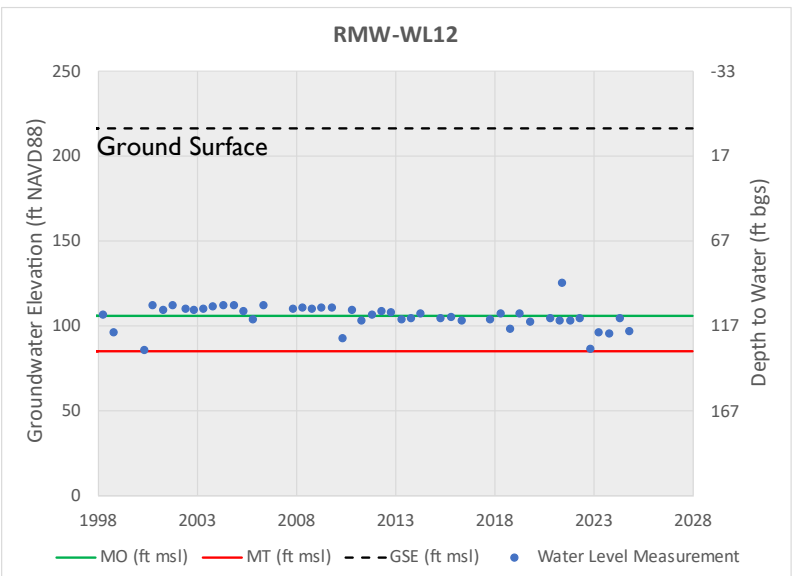
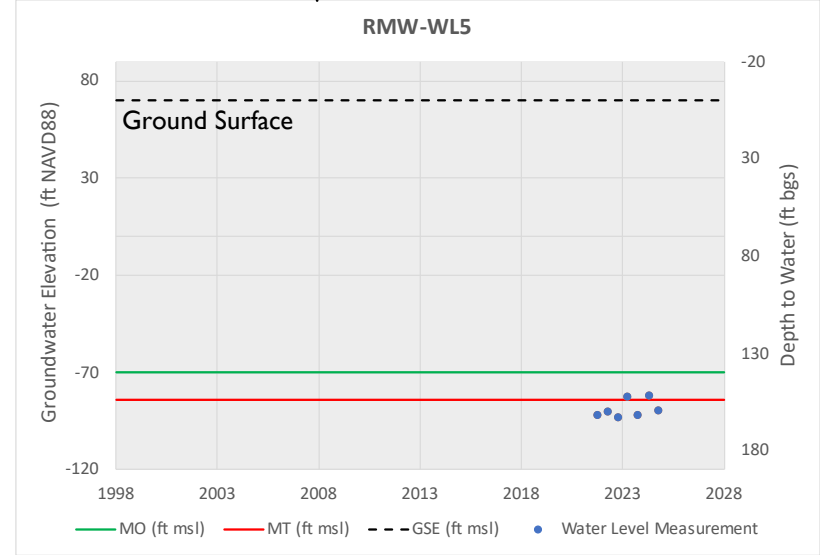
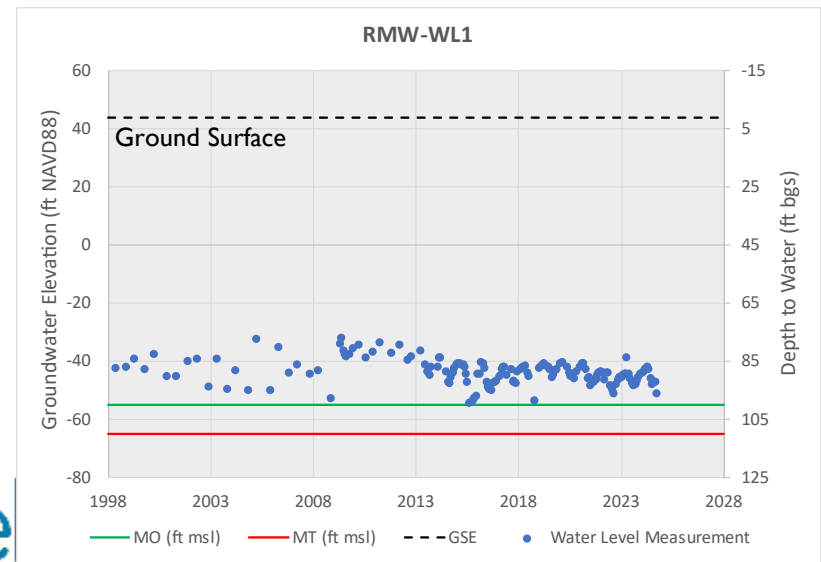
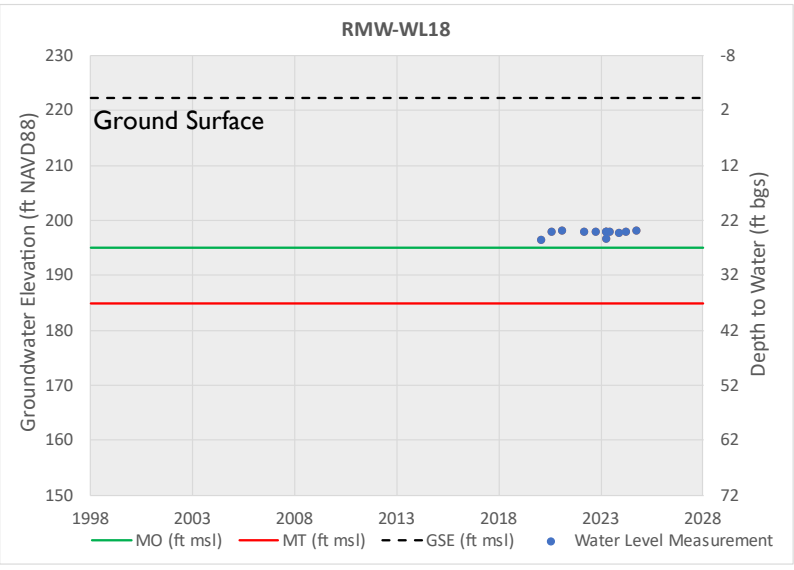
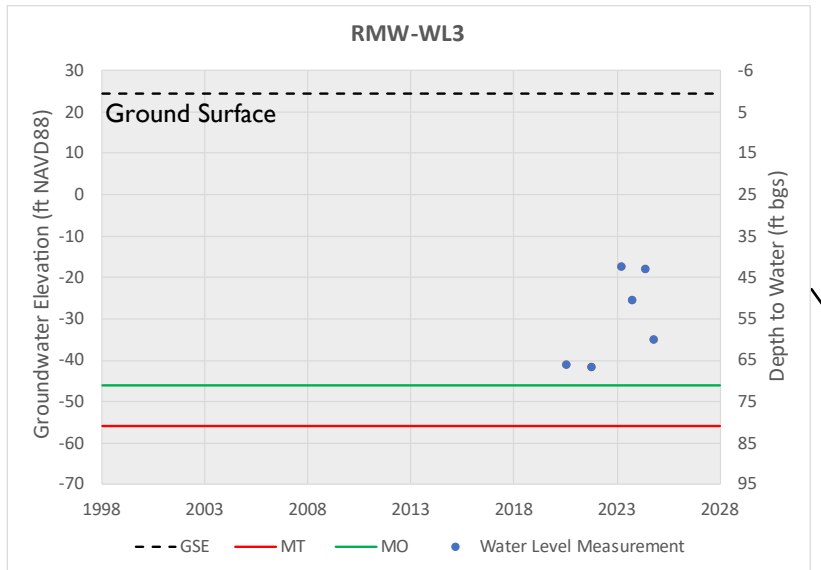
On average, water levels increased by half a foot between Fall 2023 and Fall 2024.

- 18 of the 19 RMW-WLs wells were sampled.
- One well (RMW-WL5) had water levels below the Minimum Threshold (MT), but the water level was 2 feet greater than Fall 2023. *Note: Measured water levels were not available to calculate the Sustainable Management Criteria (SMCs) for RMW-WL5, so placeholder values were used as a starting point with the intent to revise the SMCs.*
- RMW-WL5 has the lowest water level in the network and substantially influences the mapped cone of depression. However, there is no record of total well depth or perforated interval(s) for this well. The data gap is therefore a high priority to fill.

FALL 2024 MONITORING RESULTS (2 OF 4)

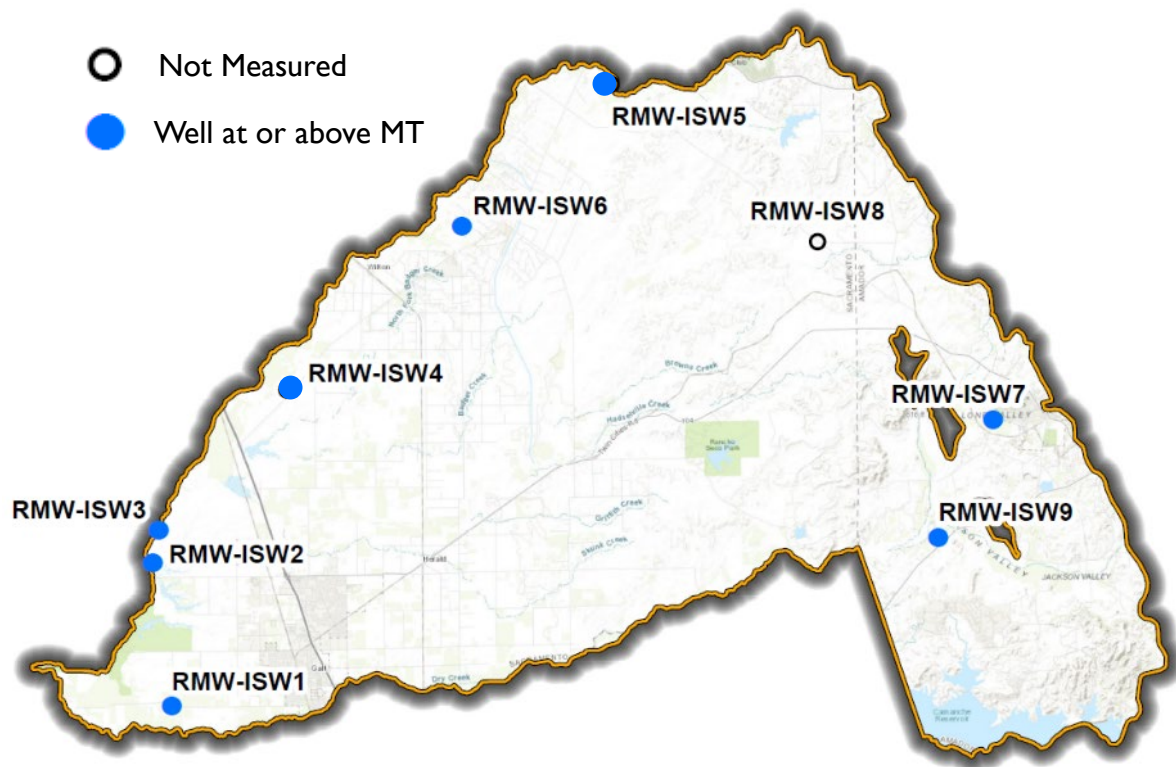
Select RMW-WL Hydrographs

- Not Measured
- Well at or above MT
- Well below MT
- Supplemental (Sup) Well



FALL 2024 MONITORING RESULTS (3 OF 4)

Interconnected Surface Water SMCs

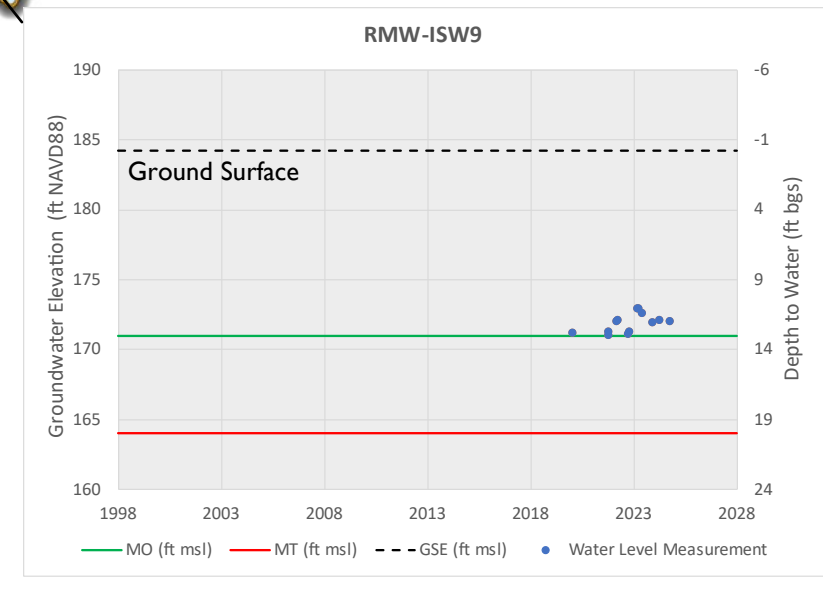
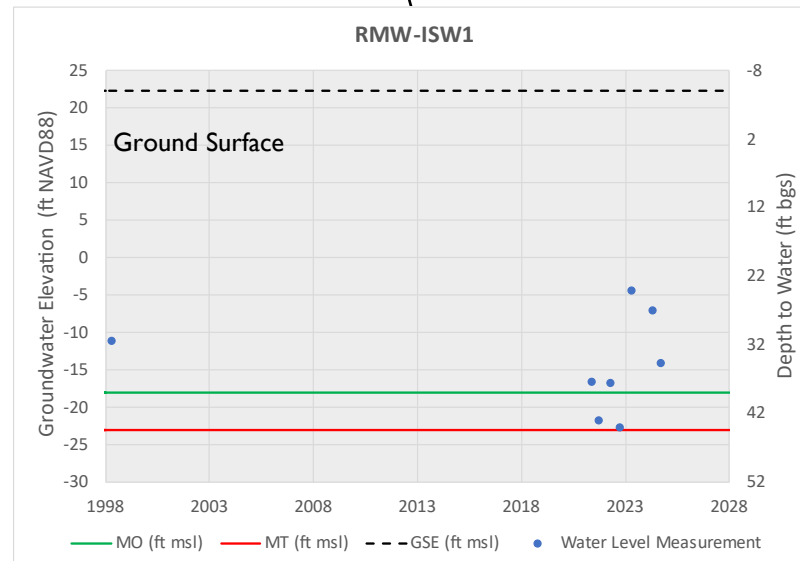
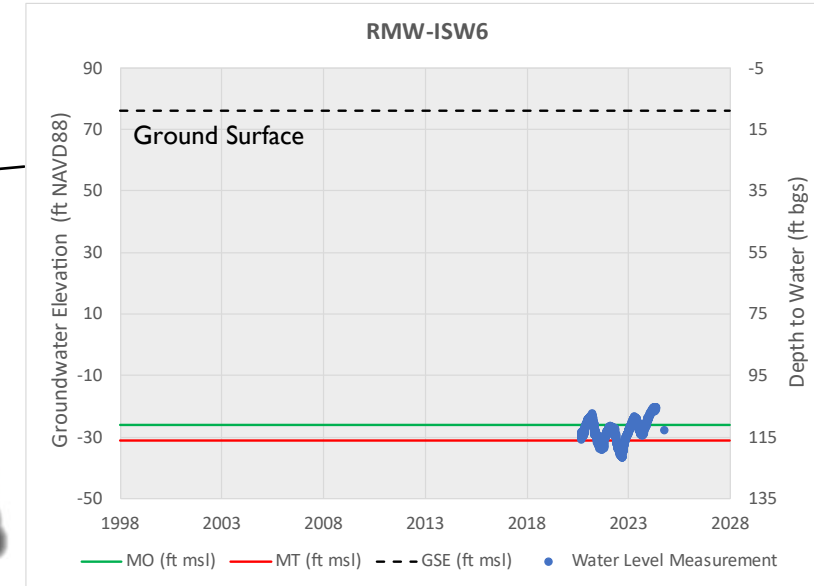
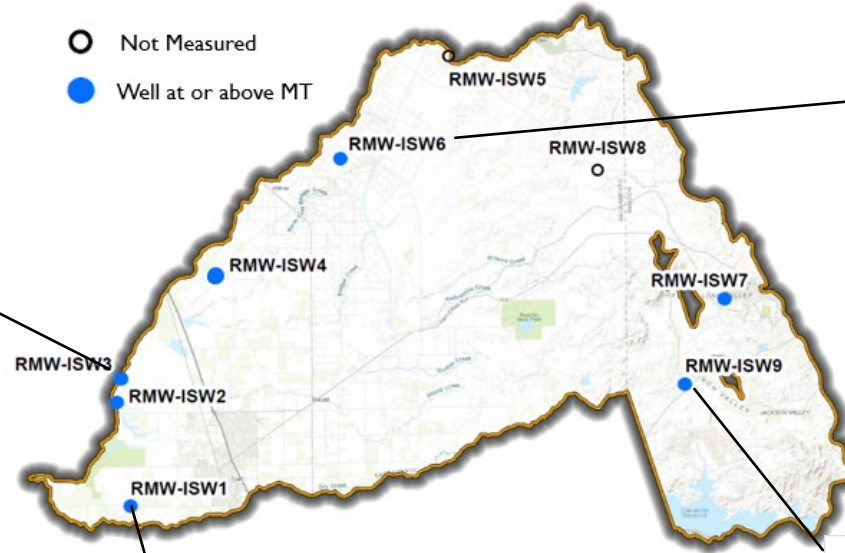
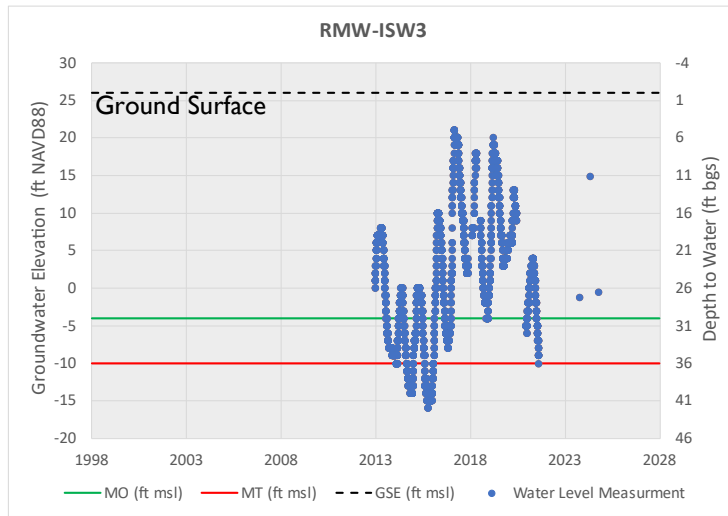


On average, water levels increased by one foot between Fall 2023 and Fall 2024.

- 8 of the 9 RMW-ISWs were sampled (remaining well is scheduled for sampling in December).
- The water levels in 7 of the 8 sampled wells were greater than the MT (the water level in the remaining well [RMW-ISW2] was equal to the MT).

SPRING 2024 MONITORING RESULTS (4 OF 4)

Select RMW-ISW Hydrographs



ACTIONS TO FILL MONITORING DATA GAPS

- Fall Monitoring Data Gaps
 - ACGMA GSA: Establish access or replace RMW-WL16 (BVR_MW-01).
 - SRCD GSA: Measure and report water level in RMW-ISW8 (planned visit in December).
- Select Monitoring Network Data Gaps per the GSP
 - GSAs: Add domestic wells as supplemental monitoring sites.
 - ACGMA GSA: Expand monitoring sites in Amador County to address spatial variability and uncertainty in water table conditions in the Basin Foothills Subbarea.
 - SRCD GSA: Activate Dry Creek stream gauge (Applied for DWR CalSIP Stream Gage technical assistance).

WY 2024 ANNUAL REPORT

- Covers the period 1 October 2023 through 30 September 2024.
- Provides information on groundwater conditions and implementation of its GSP, including progress on Projects and Management Actions (PMAs) and addressing the Recommended Corrective Actions (RCAs).
- DWR will only respond to the agency if additional information is needed or if there are concerns over progress reaching sustainability.

Well Name	Fall 2020 GWE (ft msl)	Spring 2021 GWE (ft msf)	MO (ft msf)	MT (ft msf)
RMW-WL1	-50	-46	-55	-65
RMW-WL2	-64	-51	-59	-56
				-39
				-84
				-78
				-38
				-48
				-89
				-32
				-58
				85
				-46
				232
				119
				259
				89
				185
				161

INFORMATION STILL NEEDED FOR 2024 ANNUAL REPORT

✓ = data received
 ○ = data not received

Requested Data	
Groundwater Elevation Data	
✓	RMW-WL*
✓	RMW-ISW*
✓	Supplemental Wells
✓	Publicly available data
Water Quality Data	
✓	RMW-WQ*
✓	Publicly available data
Stream Gauge Data	
✓	Cosumnes River
✓	Mokelumne River below Camanche
○	Jackson Creek
✓	Camanche Reservoir Stage

Requested Data	
Surface Water Delivery Data	
✓	City of lone wastewater treatment plant
✓	Agricultural diversions from the Folsom South Canal (FSC)
Stream Diversions	
✓	Reported stream diversions downloaded from the Electronic Water Rights Information Management System (eWRIMs)
✓	Monthly Cosumnes River diversion by Rancho Murieta
Land Use Changes	
○	Identification of major land use changes

Requested Data	
Pumping Data	
✓	Public Water Systems
○	City of Galt
✓	AWA – Camanche Village
✓	AWA – Camanche North Shore
GSP Implementation Text	
○	Updates on PMAs
○	Progress towards addressing DWR’s corrective actions
Additional Information	
○	Summary of stakeholder and engagement
○	Public comments
○	Additional GSA/CGA accomplishments to support sustainability



NEXT STEPS

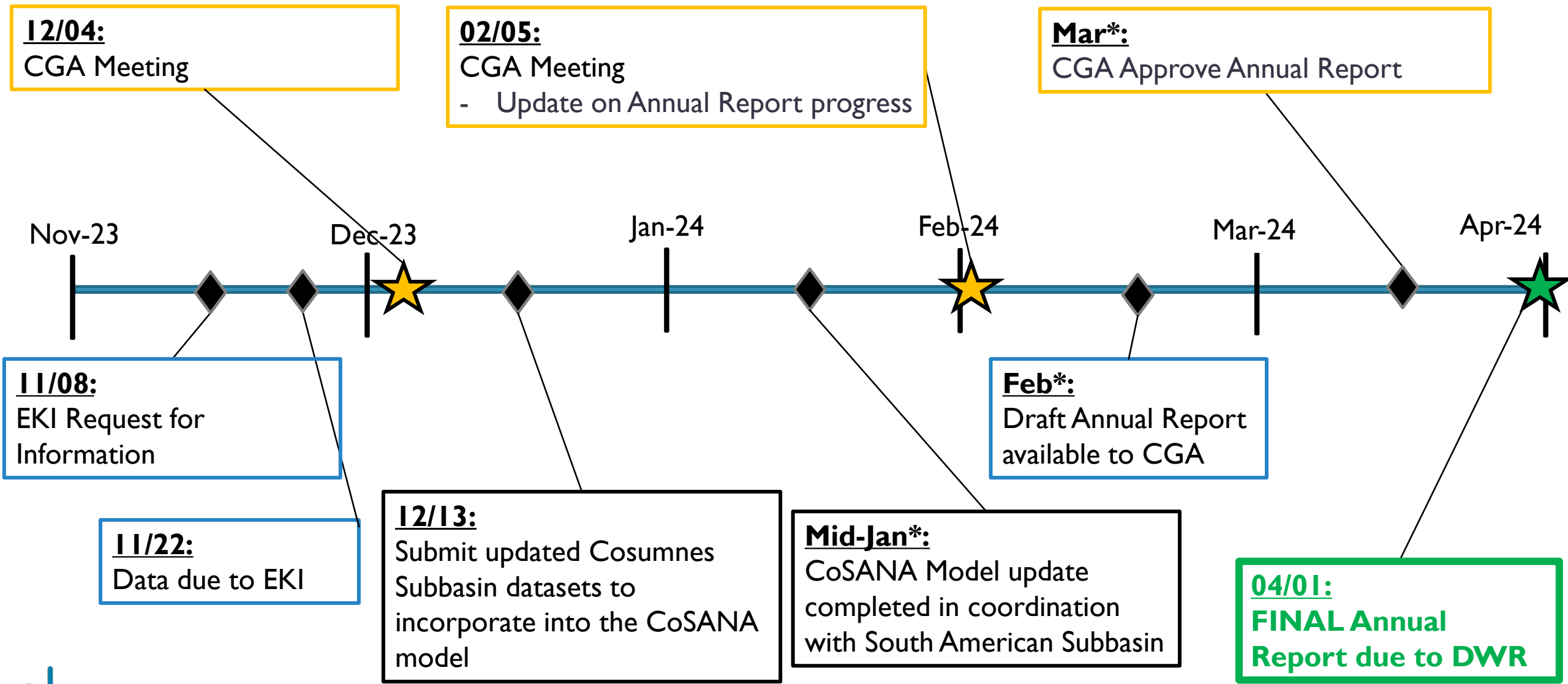
GSA:

- Provide outstanding requested data and information for the Annual Report identified in Slide 9.
- Provide PMA progress achieved during WY 2024.
- Provide plan to address RCAs and implementation progress during WY 2024.

EKI:

- Complete QA/QC and evaluation of data received.
- Extend CoSANA input data sets, and extract and summarize model output for report.
- Draft Annual Report text, tables and figures.
- Submit Draft Report to GSAs for review (February 28, 2025).
- If a special meeting is requested by CGA Board, present Draft Report at CGA public meeting, (March 2025).
- Finalize Report and Submit to DWR on or before (3/31/24).

ANNUAL REPORT 2024 SCHEDULE



APPENDIX A – WATER YEAR 2024 MONITORING DATA

RMW-WL MONITORING DATA (1 OF 2)

Network ID	MO (ft NAVD 88)	MT (ft NAVD 88)	Spring 2023		Fall 2023		Spring 2024		Fall 2024	
			GWE (ft NAVD 88)	DTW (ft bgs)	GWE (ft NAVD 88)	DTW (ft bgs)	GWE (ft NAVD 88)	DTW (ft bgs)	GWE (ft NAVD 88)	DTW (ft bgs)
RMW-WL1	-55	-65	-44	89	-47	92	-38	88	-46	96
RMW-WL2	-59	-69	-55	109	-68	122	-52	107	-65	119
RMW-WL3	-46	-56	-17	42	-25	50	-18	42	-35	59
RMW-WL4	-24	-39	--	--	-20	57	-2	38	-20	57
RMW-WL5 & RMW-WQ3	-70	-84	-83	153	-92	163	-82	153	-90	160
RMW-WL6	-51	-78	-67	186	-73	192	-69	186	-75	193
RMW-WL7	-28	-38	-26	74	-26	75	-24	72	-26	74
RMW-WL8	-36	-48	-33	104	-34	106	-28	99	-34	105
RMW-WL9 & RMW-WQ13	-75	-89	-77	183	--	--	-64	170	-78	184
RMW-WL10 & RMW-WQ7	-22	-32	-26	111	-30	116	-23	108	-30	116

Red text denotes measurements exceeding the MT

RMW-WL MONITORING DATA (2 OF 2)

Network ID	MO (ft NAVD 88)	MT (ft NAVD 88)	Spring 2023		Fall 2023		Spring 2024		Fall 2024	
			GWE (ft NAVD 88)	DTW (ft bgs)	GWE (ft NAVD 88)	DTW (ft bgs)	GWE (ft NAVD 88)	DTW (ft bgs)	GWE (ft NAVD 88)	DTW (ft bgs)
RMW-WL11	-28	-38	-32	138	-35	141	-31	137	-36	142
RMW-WL12	106	85	97	120	96	121	105	112	97	120
RMW-WL13	-36	-46	-39	164	-43	168	-37	162	-42	167
RMW-WL14	250	232	251	116	251	116	251	116	251	116
RMW-WL15	141	119	125	150	124	151	126	149	126	149
RMW-WL16	269	259	--	--	--	--	--	--	--	--
RMW-WL17 & RMW-WQ11	116	89	194	39	194	39	194	39	195	38
RMW-WL18 & RMW-WQ9	195	185	198	24	198	24	198	24	198	24
RMW-WL19 & RMW-WQ10	171	161	173	11	172	12	173	11	172	12

RMW-ISW MONITORING DATA

Network ID	MO (ft NAVD 88)	MT (ft NAVD 88)	Spring 2023		Fall 2023		Spring 2024		Fall 2024	
			GWE (ft NAVD 88)	DTW (ft bgs)	GWE (ft NAVD 88)	DTW (ft bgs)	GWE (ft NAVD 88)	DTW (ft bgs)	GWE (ft NAVD 88)	DTW (ft bgs)
RMW-ISW1	-18	-23	0	24	--	--	-2	27	-10	35
RMW-ISW2	-3	-6	--	--	--	--	10	8	-6	24
RMW-ISW3	-4	-10	--	--	-1	27	15	11	-1	27
RMW-ISW4	-14	-19	-13	65	--	--	--	--	-18	70
RMW-ISW5 & RMW-WQ8	83	78	75	46	76	45	--	--	79	43
RMW-ISW6	-26	-31	-26	111	-31	116	-23	108	-30	115
RMW-ISW7	257	247	258	11	252	17	258	11	255	13
RMW-ISW8	179	172	185	3	--	--	--	--	--	--
RMW-ISW9	171	164	173	11	172	12	172	12	172	12

Red text denotes measurements exceeding the MT

**Cosumnes Groundwater Authority
Board of Directors Meeting**

Agenda Date: December 4, 2024

Agenda Item #: 8
Agenda Item Subject: Committee Reports

To: CGA Board of Directors
From: O & E Committee

[Link: Committee Meeting Materials](#)

Outreach and Engagement (O&E) Committee

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

Several members of the Committee attended events in October by hosting an information booth on behalf of CGA. SRCD was also present at several of the events to promote their various grant projects.

October Outreach CGA Events:

- SRCD Water Workshop on Saturday, October 5
- Wilton Chili Cook-Off and Car Show on Saturday, October 12
- Galt Cemetery Dia de Los Muertos on Saturday, October 26



Staff Recommendations

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

**Cosumnes Groundwater Authority
Board of Directors Meeting**

Agenda Date: December 4, 2024

Agenda Item #: 9

Agenda Item Subject: CGA Staff Report

To: CGA Board of Directors

From: CGA Staff

CGA Special Meeting

To fully discuss and review the GSP 5-year Update, staff is suggesting a special meeting in January for Board members to learn about the amendment process, discuss possible changes to the GSP, look at Recommended Corrective Actions and draft a plan for the next year to accomplish these goals.

GSA Engagement on Off-Months

CGA will transition to more of a report-in style from each GSA during the meetings and during the off-months, via email. This includes any groundwater fee updates, GSA projects, SGMA implementations, or overall general updates to the CGA Board. Our goal is to increase our communication efforts this year and remain consistent with them (even in the off months when we do not meet where we will ask for updates via email and share any news with you all).