SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

944 Whitley Avenue, Suite B Corcoran, CA 93212
www.swkgsa.org

AGENDA
SPECIAL MEETING OF THE BOARD OF DIRECTORS

July 23, 2025
1:30 p.m.
944 Whitley Avenue, 2nd Floor Boardroom
Corcoran, CA 93212

The public may participate in the meeting as otherwise permitted under the Brown Act. Any member of the public may address the SWKGSA Board of Directors concerning any item on the agenda before or during its consideration of that matter, as appropriate.

CALL TO ORDER

ROLL CALL John Vidovich, Chair
Jim Wilson, Secretary/Treasurer
Craig Andrew

PUBLIC COMMENT

The Board of Directors welcomes participation in Board meetings. The public may address matters under the jurisdiction of the Board that have not been posted in the Agenda. However, California Law prohibits the Board from taking action on any matter that is not on the posted Agenda unless the Board determines that it is an emergency or one of the other situations specified in Government Code section 54954.2. The public will be given the opportunity to address the Board on any item on the Agenda at this time or before the Board's consideration of that item. If members of the public desire to address the Board relative to a particular Agenda item at the time it is to be considered, they should so notify the Chair of the Board at this time. The Chair may limit the total amount of time allocated for public testimony on particular issues for each individual speaker.

POTENTIAL CONFLICTS OF INTERESTS

(Any Board member who has a potential conflict of interest may now identify the item and recuse himself from discussing and voting on the matter.) [FPPC § 87105.]

CONSENT ITEMS

1. Approval/Ratification of Southwest Kings GSA warrants/finances (07/10/2024-07/18/2025)
2. Approval of the Minutes from special meeting held on July 24, 2024.

ACTION CALENDAR

3. Consider action to approve the Southwest Kings GSA Financial Statements and Independent Auditor's Report for the Year Ended December 31, 2021
4. Consider action to elect a Vice President
5. Consider action to adopt the 2026 Budget

6. Consider for adoption Resolution 2025-01 A RESOLUTION OF THE SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY APPROVING THE LEVYING OF 2026 ASSESSMENTS

7. Consider for adoption Resolution 2025-02 A RESOLUTION STATING THE POWERS OF A JOINT POWERS AUTHORITY TO FIX AND COLLECT CHARGES ON THE 2025-2026 YEARS KINGS COUNTY TAX ROLL

8. Consider approval of 2025 Geosyntec Consultants, Inc. Task Orders

9. Consider approval of Administrative Services Agreement with Angiola Water District

UPDATES

10. Tulare Lake Subbasin Update

ADJOURNMENT

11. Adjourn to the next meeting on October 3, 2025, at 944 Whitley Avenue, Corcoran, or as otherwise directed by the Board of Directors.

- Items on the Agenda may be taken in any order.
- Action may be taken on any item listed on the Agenda.
- Writings relating to open session Agenda items that are distributed to members of the Board of Directors will be available for inspection at the Authority office, excluding writings that are not public records or are exempt from disclosure under the California Public Records Acts.

Americans with Disabilities Act of 1990: Under this act, a qualifying person may request that the Authority provide a disability-related modification or accommodation in order to participate in any public meeting of the Authority. Such assistance includes alternative formats for the agendas and agenda packets used for any public meetings of the Authority. Requests for assistance shall be made in person, via telephone, or in written form to the SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY Office at 944 Whitley Avenue, Suite B, Corcoran, CA 93212 (559) 992-8980. Requests must be received at least 48 hours prior to a scheduled public meeting.

Southwest Kings Groundwater Sustainability Agency

Check Detail

July 9, 2024 - July 18, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
Bill.com Money Out Clearing						
07/09/2024	Bill Payment (Check)		El Rico GSA	Inv 71		-5,577.22
						-5,577.22
07/09/2024	Bill Payment (Check)		Tri County Water Authority	Inv 0036		-3,012.66
						-3,012.66
08/06/2024	Bill Payment (Check)		El Rico GSA	Inv 75		-10,196.36
						-10,196.36
08/06/2024	Bill Payment (Check)		Geosyntec Consultants, Inc.	Inv 32572320		-24,758.95
						-24,758.95
08/20/2024	Bill Payment (Check)		Provost & Pritchard Consulting Group	Multiple invoices		-3,374.16
						-3,374.16
08/20/2024	Bill Payment (Check)		M. Green and Company, LLP	Multiple invoices (details on stub)		-696.00
						-696.00
08/20/2024	Bill Payment (Check)		Staci Wilkins	Inv 501		-33.96
						-33.96
08/28/2024	Bill Payment (Check)		LAND IQ	Inv 6052		-1,357.49
						-1,357.49
08/28/2024	Bill Payment (Check)		LAND IQ	Inv 6110		-1,357.49
						-1,357.49
08/28/2024	Bill Payment (Check)		LAND IQ	Inv 6167		-1,357.49
						-1,357.49
08/28/2024	Bill Payment (Check)		LAND IQ	Inv 6228		-1,357.49
						-1,357.49
08/28/2024	Bill Payment (Check)		LAND IQ	Inv 5995		-1,357.49
						-1,357.49
08/29/2024	Bill Payment (Check)		ACWA/JPIA	Inv O-0001000234		-100.00
						-100.00
08/29/2024	Bill Payment (Check)		LAND IQ	Inv 5771		-1,357.49
						-1,357.49
08/29/2024	Bill Payment (Check)		LAND IQ	Inv 5889		-1,357.49
						-1,357.49
08/29/2024	Bill Payment (Check)		LAND IQ	Inv 5940		-1,357.49
						-1,357.49
08/29/2024	Bill Payment (Check)		Tri County Water Authority	Inv 0040		-2,158.97
						-2,158.97
09/03/2024	Bill Payment (Check)		Geosyntec Consultants, Inc.	Inv 32576268		-2,825.29
						-2,825.29
09/03/2024	Bill Payment (Check)		Provost & Pritchard Consulting Group	Inv 112248		-1,717.10
						-1,717.10
09/03/2024	Bill Payment (Check)		El Rico GSA	Inv 79		-7,633.70
						-7,633.70

Southwest Kings Groundwater Sustainability Agency

Check Detail

July 9, 2024 - July 18, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
09/23/2024	Bill Payment (Check)		LAND IQ	Inv 6280		-1,357.49
						-1,357.49
09/30/2024	Bill Payment (Check)		Geosyntec Consultants, Inc.	Multiple invoices		-11,756.43
						-11,756.43
09/30/2024	Bill Payment (Check)		Tri County Water Authority	Inv 0044		-1,632.96
						-1,632.96
09/30/2024	Bill Payment (Check)		El Rico GSA	Inv 83		-7,770.26
						-7,770.26
09/30/2024	Bill Payment (Check)		Provost & Pritchard Consulting Group	Inv 113292		-1,247.70
						-1,247.70
10/30/2024	Bill Payment (Check)		M. Green and Company, LLP	Inv 183020		-1,370.00
						-1,370.00
10/30/2024	Bill Payment (Check)		Geosyntec Consultants, Inc.	Inv 32587250		-8,644.02
						-8,644.02
10/30/2024	Bill Payment (Check)		Tri County Water Authority	Inv 0048		-281.41
						-281.41
11/04/2024	Bill Payment (Check)		LAND IQ	Inv 6343		-1,357.49
						-1,357.49
11/19/2024	Bill Payment (Check)		M. Green and Company, LLP	Inv 183540		-95.00
						-95.00
11/19/2024	Bill Payment (Check)		El Rico GSA	Inv 87		-6,551.57
						-6,551.57
11/19/2024	Bill Payment (Check)		Provost & Pritchard Consulting Group	Inv 114160		-63.60
						-63.60
11/19/2024	Bill Payment (Check)		ACWA/JPIA	Inv 580		-1,350.00
						-1,350.00
11/19/2024	Bill Payment (Check)		LAND IQ	Inv 6399		-1,357.49
						-1,357.49
12/03/2024	Bill Payment (Check)		Geosyntec Consultants, Inc.	Multiple invoices		-7,569.69
						-7,569.69
12/03/2024	Bill Payment (Check)		Tri County Water Authority	Inv 52		-220.29
						-220.29
12/26/2024	Bill Payment (Check)		El Rico GSA	Multiple invoices (details on stub)		-9,517.74
						-9,517.74
12/26/2024	Bill Payment (Check)		M. Green and Company, LLP	Inv 184629		-390.00
						-390.00
12/26/2024	Bill Payment (Check)		Provost & Pritchard Consulting Group	Inv 115304		-16.50
						-16.50
12/26/2024	Bill Payment (Check)		Geosyntec Consultants, Inc.	Inv 32536169		-241.56
						-241.56

Southwest Kings Groundwater Sustainability Agency

Check Detail

July 9, 2024 - July 18, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
12/26/2024	Bill Payment (Check)		Tri County Water Authority	Inv 0056		-1,468.57
						-1,468.57
12/26/2024	Bill Payment (Check)		LAND IQ	Inv 6470		-1,357.49
						-1,357.49
12/30/2024	Bill Payment (Check)		Geosyntec Consultants, Inc.	Inv 32532367		-3,863.27
						-3,863.27
01/15/2025	Bill Payment (Check)		Geosyntec Consultants, Inc.	Multiple invoices		-15,291.05
						-15,291.05
01/15/2025	Bill Payment (Check)		Tri County Water Authority	Inv 60		-621.04
						-621.04
01/31/2025	Bill Payment (Check)		Geosyntec Consultants, Inc.	Multiple invoices		-10,642.63
						-10,642.63
01/31/2025	Bill Payment (Check)		Provost & Pritchard Consulting Group	Inv 116190		-82.50
						-82.50
01/31/2025	Bill Payment (Check)		Tri County Water Authority	Inv 0064		-3,927.04
						-3,927.04
01/31/2025	Bill Payment (Check)		LAND IQ	Inv 6581		-1,357.49
						-1,357.49
01/31/2025	Bill Payment (Check)		LAND IQ	Inv 6618		-1,357.49
						-1,357.49
02/24/2025	Bill Payment (Check)		M. Green and Company, LLP	Inv 185733		-2,560.00
						-2,560.00
02/24/2025	Bill Payment (Check)		Cuttone & Mastro	Inv 6166		-225.00
						-225.00
03/03/2025	Bill Payment (Check)		Geosyntec Consultants, Inc.	Inv 32609919		-1,595.47
						-1,595.47
03/03/2025	Bill Payment (Check)		Kings River Conservation District	Inv 5118		-1,223.98
						-1,223.98
03/03/2025	Bill Payment (Check)		Tri County Water Authority	Inv 0068		-2,509.07
						-2,509.07
03/03/2025	Bill Payment (Check)		ACWA	Inv February 12, 2025		-1,830.00
						-1,830.00
03/14/2025	Bill Payment (Check)		Water Blueprint for the SJV	Inv 1113		-2,500.00
						-2,500.00
03/17/2025	Bill Payment (Check)		M. Green and Company, LLP	Inv 186504		-1,410.00
						-1,410.00
03/17/2025	Bill Payment (Check)		Cuttone & Mastro	Inv 6203		-4,800.00
						-4,800.00
04/01/2025	Bill Payment (Check)		Geosyntec Consultants, Inc.	Inv 32614994		-12,565.49
						-12,565.49

Southwest Kings Groundwater Sustainability Agency

Check Detail

July 9, 2024 - July 18, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
04/01/2025	Bill Payment (Check)		Tri County Water Authority	Inv 0072		-614.69
						-614.69
04/16/2025	Bill Payment (Check)		LAND IQ	Inv 6744		-1,357.49
						-1,357.49
04/16/2025	Bill Payment (Check)		M. Green and Company, LLP	Inv 187285		-495.00
						-495.00
05/02/2025	Bill Payment (Check)		Geosyntec Consultants, Inc.	Multiple invoices		-11,040.08
						-11,040.08
05/02/2025	Bill Payment (Check)		Tri County Water Authority	Inv 0076		-4,291.78
						-4,291.78
05/16/2025	Bill Payment (Check)		M. Green and Company, LLP	Inv 188331		-245.00
						-245.00
05/16/2025	Bill Payment (Check)		LAND IQ	Inv 6813		-1,357.49
						-1,357.49
05/30/2025	Bill Payment (Check)		Tri County Water Authority	Inv 0080		-1,167.44
						-1,167.44
05/30/2025	Bill Payment (Check)		Geosyntec Consultants, Inc.	Inv 32627482		-288.40
						-288.40
05/30/2025	Bill Payment (Check)		Provost & Pritchard Consulting Group	Inv 119988		-38.50
						-38.50
05/30/2025	Bill Payment (Check)		LAND IQ	Inv 6869		-1,357.49
						-1,357.49
06/13/2025	Bill Payment (Check)		M. Green and Company, LLP	Inv 190533		-260.00
						-260.00
06/13/2025	Bill Payment (Check)		LAND IQ	Inv 6680		-1,357.49
						-1,357.49
07/01/2025	Bill Payment (Check)		Geosyntec Consultants, Inc.	Inv 32633378		-787.95
						-787.95
07/01/2025	Bill Payment (Check)		Tri County Water Authority	Inv 0084		-833.39
						-833.39
07/01/2025	Bill Payment (Check)		LAND IQ	Inv 6943		-1,357.49
						-1,357.49

Note
No assurance is provided on these financial statements.

Southwest Kings Groundwater Sustainability Agency

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

January 1 - July 18, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
401 Benefit Assessment	270,808.98	270,558.00	250.98	100.09 %
450 Grant Income	12,570.62		12,570.62	
Total Revenue	**$283,379.60**	**$270,558.00**	**$12,821.60**	**104.74 %**
GROSS PROFIT	**$283,379.60**	**$270,558.00**	**$12,821.60**	**104.74 %**
Expenditures				
502 Accounting	2,635.00	8,500.00	-5,865.00	31.00 %
503 Legal		25,000.00	-25,000.00	
505 Insurance		3,000.00	-3,000.00	
506 Website	121.00	7,000.00	-6,879.00	1.73 %
507 Audit	4,800.00	5,500.00	-700.00	87.27 %
520 GSP				
520-2 Annual Report	13,343.41	30,000.00	-16,656.59	44.48 %
520-3 Monitoring/DMS	12,280.23	30,000.00	-17,719.77	40.93 %
520-4 Grant Applications/Admin		15,000.00	-15,000.00	
Total 520 GSP	**25,623.64**	**75,000.00**	**-49,376.36**	**34.16 %**
530 Dues	4,330.00	18,250.00	-13,920.00	23.73 %
540 Contingency		75,000.00	-75,000.00	
580 Outside Services				
580.1 Consulting		43,200.00	-43,200.00	
580.2 Engineering	35,366.20		35,366.20	
580.3 Management Fees		84,000.00	-84,000.00	
Total 580 Outside Services	**35,366.20**	**127,200.00**	**-91,833.80**	**27.80 %**
590 Other	497.00		497.00	
Five Year Update/TL Model		55,500.00	-55,500.00	
Total Expenditures	**$73,372.84**	**$399,950.00**	**$ -326,577.16**	**18.35 %**
NET OPERATING REVENUE	**$210,006.76**	**$ -129,392.00**	**$339,398.76**	**-162.30 %**
Other Revenue				
490 Interest	8,337.85	8,800.00	-462.15	94.75 %
Total Other Revenue	**$8,337.85**	**$8,800.00**	**$ -462.15**	**94.75 %**
NET OTHER REVENUE	**$8,337.85**	**$8,800.00**	**$ -462.15**	**94.75 %**
NET REVENUE	**$218,344.61**	**$ -120,592.00**	**$338,936.61**	**-181.06 %**

Note
No assurance is provided on these financial statements.

Southwest Kings Groundwater Sustainability Agency

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

January - December 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
401 Benefit Assessment	225,762.72	225,465.00	297.72	100.13 %
Total Revenue	**$225,762.72**	**$225,465.00**	**$297.72**	**100.13 %**
GROSS PROFIT	**$225,762.72**	**$225,465.00**	**$297.72**	**100.13 %**
Expenditures				
502 Accounting	9,034.88	8,500.00	534.88	106.29 %
503 Legal		25,000.00	-25,000.00	
504 Clerical	33.96		33.96	
505 Insurance	1,450.00	3,000.00	-1,550.00	48.33 %
506 Website	6,836.86	4,000.00	2,836.86	170.92 %
507 Audit		5,500.00	-5,500.00	
520 GSP				
520-2 Annual Report	9,395.90	30,000.00	-20,604.10	31.32 %
520-3 Monitoring/DMS	18,859.87	30,000.00	-11,140.13	62.87 %
520-4 Grant Applications/Admin		15,000.00	-15,000.00	
Total 520 GSP	**28,255.77**	**75,000.00**	**-46,744.23**	**37.67 %**
530 Dues		18,250.00	-18,250.00	
540 Contingency	2,500.00	30,000.00	-27,500.00	8.33 %
580 Outside Services				
580.1 Consulting	64,771.73	43,200.00	21,571.73	149.93 %
580.2 Engineering	66,054.85		66,054.85	
580.3 Management Fees		84,000.00	-84,000.00	
Total 580 Outside Services	**130,826.58**	**127,200.00**	**3,626.58**	**102.85 %**
590 Other	587.17		587.17	
Five Year Update/TL Model		55,500.00	-55,500.00	
Total Expenditures	**$179,525.22**	**$351,950.00**	**$ -172,424.78**	**51.01 %**
NET OPERATING REVENUE	**$46,237.50**	**$ -126,485.00**	**$172,722.50**	**-36.56 %**
Other Revenue				
490 Interest	10,589.12	3,000.00	7,589.12	352.97 %
Total Other Revenue	**$10,589.12**	**$3,000.00**	**$7,589.12**	**352.97 %**
NET OTHER REVENUE	**$10,589.12**	**$3,000.00**	**$7,589.12**	**352.97 %**
NET REVENUE	**$56,826.62**	**$ -123,485.00**	**$180,311.62**	**-46.02 %**

Note
No assurance is provided on these financial statements.

Southwest Kings Groundwater Sustainability Agency

Statement of Net Assets

As of July 18, 2025

	TOTAL		
	AS OF JUL 18, 2025	AS OF JUL 18, 2024 (PY)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
102 LAIF	225,781.08	215,801.17	9,979.91
103 Citizens Bank	453,128.67	373,756.51	79,372.16
Total Bank Accounts	**$678,909.75**	**$589,557.68**	**$89,352.07**
Accounts Receivable			
Accounts Receivable	6,192.87	3,711.53	2,481.34
Total Accounts Receivable	**$6,192.87**	**$3,711.53**	**$2,481.34**
Other Current Assets			
Interest Receivable	1,150.34	1,150.34	0.00
Total Other Current Assets	**$1,150.34**	**$1,150.34**	**$0.00**
Total Current Assets	**$686,252.96**	**$594,419.55**	**$91,833.41**
TOTAL ASSETS	**$686,252.96**	**$594,419.55**	**$91,833.41**
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	5,436.72	57,758.85	-52,322.13
Total Accounts Payable	**$5,436.72**	**$57,758.85**	**$ -52,322.13**
Total Current Liabilities	**$5,436.72**	**$57,758.85**	**$ -52,322.13**
Total Liabilities	**$5,436.72**	**$57,758.85**	**$ -52,322.13**
Equity			
Retained Earnings	459,971.63	401,600.58	58,371.05
Net Revenue	220,844.61	135,060.12	85,784.49
Total Equity	**$680,816.24**	**$536,660.70**	**$144,155.54**
TOTAL LIABILITIES AND EQUITY	**$686,252.96**	**$594,419.55**	**$91,833.41**

Note
No assurance is provided on these financial statements.

Accrual Basis

Southwest Kings Groundwater Sustainability Agency

Statement of Net Assets

As of December 31, 2024

	TOTAL		
	AS OF DEC 31, 2024	AS OF DEC 31, 2023 (PY)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
102 LAIF	218,360.34	209,037.49	9,322.85
103 Citizens Bank	242,454.80	227,194.59	15,260.21
Total Bank Accounts	**$460,815.14**	**$436,232.08**	**$24,583.06**
Accounts Receivable			
Accounts Receivable	590.53	285.15	305.38
Total Accounts Receivable	**$590.53**	**$285.15**	**$305.38**
Total Current Assets	**$461,405.67**	**$436,517.23**	**$24,888.44**
Other Assets			
Prepaid Expense	22,280.00		22,280.00
Total Other Assets	**$22,280.00**	**$0.00**	**$22,280.00**
TOTAL ASSETS	**$483,685.67**	**$436,517.23**	**$47,168.44**
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	20,972.09	30,630.27	-9,658.18
Total Accounts Payable	**$20,972.09**	**$30,630.27**	**$ -9,658.18**
Total Current Liabilities	**$20,972.09**	**$30,630.27**	**$ -9,658.18**
Total Liabilities	**$20,972.09**	**$30,630.27**	**$ -9,658.18**
Equity			
Retained Earnings	405,886.96	234,027.86	171,859.10
Net Revenue	56,826.62	171,859.10	-115,032.48
Total Equity	**$462,713.58**	**$405,886.96**	**$56,826.62**
TOTAL LIABILITIES AND EQUITY	**$483,685.67**	**$436,517.23**	**$47,168.44**

Note
No assurance is provided on these financial statements.

Accrual Basis

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
Special Board Meeting
Minutes
July 24, 2024

The Board of Directors of the Southwest Kings Groundwater Sustainability Agency met in the second-floor conference room, 944 Whitley Avenue, Corcoran, California, on Wednesday, July 24, 2024, at the hour of 2:00 p.m. The meeting was available via Zoom for interested parties.

Vice Chair Nordstrom presided and Staci Wilkins recorded the minutes.

Directors Present: Michael Nordstrom
Craig Andrew
Jim Wilson

Directors Absent: John Vidovich

Others Present: Amer Hussain, Geosyntec
Staci Wilkins
Morgan Campbell, Westside Water Authority
Matthew Bao
Bobby Phillips

The Meeting was called to order at 2:00 p.m.

PUBLIC COMMENT
None

CONSENT CALENDAR

1. Approval/Ratification of Warrants and Finances (03/16/2024 – 07/09/2024)
2. Approval of Minutes of the Special Board Meetings held on April 3 and April 11, 2024

   On the motion of Director Andrew and seconded by Director Wilson, the Board voted to approve the consent items as presented. (3-0)

ACTION CALENDAR

3. Review and consider for adoption 2025 Budget and Assessment Rate for Southwest Kings GSA

   On the motion of Director Andrew and seconded by Director Wilson, the Board voted to adopt the Budget with adjustments to specific line items using an assessment rate of $3.00/acre. (3-0)

4. Consider for adoption Resolution 2024-02 A RESOLUTION OF THE SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY APPROVING THE LEVYING OF THE 2025 ASSESSMENTS.

On the motion of Director Andrew and seconded by Director Wilson, the Board adopted Resolution 2024-02 with an Assessment Rate of $3.00/acre.

5. Consider for adoption Resolution 2024-03 A RESOLUTION STATING THE POWERS OF A JOINT POWERS AUTHORITY TO FIX AND COLLECT CHARGES ON THE 2024-25 YEARS KINGS COUNTY TAX ROLL.

   On the motion of Director Andrew and seconded by Director Wilson, the Board voted to adopt Resolution 2024-03 authorizing Kings County to collect charges on the 2024-25 tax roll. (3-0)

6. Review and consider action to approve proposal from Geosyntec for completion of Tulare Lake Subbasin GSP for Southwest Kings GSA.

   Mr. Hussain reviewed the process of taking the draft GSP that was created earlier and modifying it to make it specific to the GSA. There will be specific MTs around the California Aqueduct as defined by the State and there will be policy limits on new well applications to require a subsidence study in order to be approved. The draft GSP is anticipated for Board review by August 30.

   On the motion of Director Wilson and seconded by Director Andrew, the Board voted to approve the Geosyntec proposal to complete the Tulare Lake Subbasin GSP for Southwest Kings GSA. (3-0)

7. Review and consider sending 90-day Notice of GSP Amendments to Kings County and Kettleman City pursuant to Water Code Section 10728.4 for Tulare Lake Subbasin.

   On the motion of Director Andrew and seconded by Director Wilson, the Board authorized staff to send out the 90-day notices. (3-0)

8. Review and consider approval of proposal received from Provost & Pritchard to migrate website to WordPress with ongoing management.

   On the motion of Director Andrew and seconded by Director Wilson, the Board voted to approve the Provost & Pritchard proposal to update the website for Southwest Kings GSA. (3-0)

9. Review and consider action to hire a manager for the GSA.

   Director Andrew reported that they are in the process of searching for a new manager. No action was taken.

10. Review and consider cancellation of regular meeting on Friday, August 2, 2024.

    To allow more time to gather data for the draft GSP, it was recommended that the upcoming meeting be cancelled and held at a later date. On the motion of Director Andrew and seconded by Director Wilson, the Board scheduled a special meeting to be held on Tuesday, August 27, 2024, at 10:00 a.m.

ADJOURNMENT

11. There being no further business to come before the Board on the occasion of the July 24, 2024, meeting, Vice Chair Nordstrom adjourned the meeting at 2:26 p.m. until the special Board meeting, scheduled for Tuesday, August 27, 2024, at 10:00 a.m. at 944 Whitley Avenue, Corcoran, or as otherwise directed by the Board.

Attest:

_____

Craig Andrew, Director

_____

Jim Wilson, Secretary

DRAFT

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
FOR THE YEAR ENDED DECEMBER 31, 2021

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SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
BOARD OF DIRECTORS
FOR THE YEAR ENDED DECEMBER 31, 2021

Board of Directors

Vacant	Chair
Mark Grewal	Vice Chair
Kimberly Brown	Secretary/Treasurer
Jim Wilson	Director
Ceil W. Howe III	Director

cuttone & mastro
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Board of Directors
Southwest Kings Groundwater Sustainability Agency
Corcoran, California

We have audited the accompanying financial statements of the governmental activity and general fund of the Southwest Kings Groundwater Sustainability Agency, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Agency'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 Southwest Kings Groundwater Sustainability Agency, as of December 31, 2021, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Southwest Kings Groundwater Sustainability Agency, 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 the 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 Southwest Kings Groundwater Sustainability Agency'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 Responsibility 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 Southwest Kings Groundwater Sustainability Agency'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 judgement, there are conditions or events, considered in the aggregate that raise substantial doubt about the Southwest Kings Groundwater Sustainability Agency'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

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 16 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the 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 an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Chilton + Mushro

March 11, 2025

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
GOVERNMENT FUND BLANCE SHEET
AND STATEMENT OF NET POSITION
DECEMBER 31, 2021

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	$ 412,809	$ -	$ 412,809
Assessments receivable	3,664	-	3,664
Interest receivable	231	-	231
Total assets	$ 416,704	$ -	$ 416,704
LIABILITIES			
Accounts payable	$ 35,902	$ -	$ 35,902
Total liabilities	35,902	-	35,902
FUND BALANCE/NET POSITION			
Fund balance			
Unassigned	380,802	(380,802)	-
Net position			
Unrestricted	-	380,802	380,802
Total fund balance/net position	380,802	-	380,802
Total liabilities and fund balance/net position	$ 416,704	$ -	$ 416,704

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

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
RECONCILIATION OF THE GOVERNMENTAL FUND
BLANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds	$	380,802
Differences in net position		-
Total net position - governmental activities	$	380,802

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

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BLANCE AND STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	Adjustments	Statement of Activities
GENERAL REVENUES			
Assessments	$ 180,373	$ -	$ 180,373
GSA refunds	$ 67,084	$ -	$ 67,084
Interest & penalties income	1,429	-	1,429
Total general revenues	248,886	-	248,886
EXPENDITURES			
Accounting	6,797	-	6,797
Consulting	50,700	-	50,700
Dues	1,579	-	1,579
Engineering	7,676	-	7,676
Groundwater sustainability participation	39,344	-	39,344
Insurance	2,496	-	2,496
Legal & professional	6,198	-	6,198
Management	84,000	-	84,000
Miscellaneous	852	-	852
Website	1,036	-	1,036
Total expenditures	200,678	-	200,678
Excess expenditures over revenues	48,208	-	48,208
Net change in fund balance	48,208	(48,208)	-
Increase in net position	-	48,208	48,208
FUND BALANCE/NET POSITION			
Beginning of year	332,594	-	332,594
End of year	$ 380,802	$ -	$ 380,802

The accompanying notes are an integral part of these financial statements

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
RECONCILIATION OF THE STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Change in fund balance in governmental funds	$	48,208
Differences in change of net position		-
Change in net position - governmental activities	$	48,208

The accompanying notes are an integral part of these financial statements

NOTE 1 - Summary of Significant Accounting Policies

Organization

Southwest Kings Groundwater Sustainability Agency (the "Agency") was formed and organized March 8, 2017, under the provisions of the Sustainable Groundwater Management Act of 2014. The Agency operates entirely within central California. The Agency was formed to comply with the requirements of the California Sustainable Groundwater Management Act (SGMA) which is to mandate that groundwater basins throughout the State are managed in a manner that provides long-term stability in groundwater levels while not degrading water quality or creating unreasonable land subsidence. The SGMA gives authority to local government agencies to form GSA's to adopt groundwater sustainability plans to manage and regulate pumping from groundwater basins or subbasins and to charge fees.

In January 2017, the following agencies held a public hearing and signed a joint exercise of powers agreement creating the Southwest Kings Groundwater Sustainability Agency: Dudley Ridge Water District, Tulare Lake Reclamation District No 761, Kettleman City Community Services District, Tulare Lake Basin Water Storage District and the County of Kings. These entities are members of the Agency.

The Agency's functions include providing training and local education relative to water resource management, collection of hydrogeological data and basin setting conditions, monitoring and management of groundwater extractions, and implementation of projects and management actions to accomplish sustainability.

The Tulare Lake Subbasin GSP was submitted to the Department of Water Resources which determined that the plan was incomplete. In April 2024, the subbasin was placed on probation to address deficiencies in the plan before it could be approved. Shortly after being placed on probation, the Kings County Farm Bureau initiated a lawsuit to relieve the burden on subbasin landowners of having to register their wells and submit monthly meter readings to the State. That litigation has put those requirements on hold and the GSAs continue to work on revising their plans.

Reporting Entity

The Agency's basic financial statements include the accounts of all its operations. The Agency evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the Agency's reporting entity include whether:

- the organization is legally separate (can sue and be sued in its name)
- the Agency holds the corporate powers of the organization
- the Agency appoints a voting majority of the organization's board
- the Agency is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Agency
- there is fiscal dependency by the organization on the Agency
- exclusion of the organization would render the financial statements incomplete or misleading

NOTE 1— Summary of Significant Accounting Policies (continued)

Based on these criteria, the Agency has no component units. Additionally, the Agency is not a component unit of any other reporting entity as defined by the GASB statements.

Fund Accounting

The accounts of the Agency are organized on the basis of fund accounting. Under fund accounting, different types of Agency operations are accounted for in different funds, each with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures as appropriate. Resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Since the Agency does not have any financial resources that are required to be accounted for in other funds, it utilizes only a "General Fund" for its operations.

Measurement Focus, Basis of Accounting

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible soon enough thereafter to be used to pay liabilities of the current period, usually within sixty days.

Expenditures are generally recognized when the related fund liability is incurred, except that principal and interest on general long-term debt is recognized when due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Government wide financial statements of net position and activities are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. General capital asset acquisitions are included with assets of the Agency as a whole and depreciated over their estimated useful lives.

Allowance for doubtful accounts

Uncollectible accounts included in assessments receivable are considered to be immaterial for financial statement purposes. Therefore, no allowance for uncollectible accounts has been established.

Fund Balances

Governmental funds report fund balances in classifications based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

NOTE 1 — Summary of Significant Accounting Policies (continued)

Fund Balances (continued)

Nonspendable fund balance — includes amounts that are (a) not in spendable form such as prepaid insurance or (b) legally or contractually required to be maintained intact. The Agency did not have any nonspendable fund balance resources as of December 31,2021.

Restricted fund balance — includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other government or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers. The Agency did not have any restricted fund balance resources as of December 31, 2021.

Committed fund balance — includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Directors. These amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Agency did not have any committed fund balance resources as of December 31, 2021.

Assigned fund balance — includes amounts that are constrained by the Agency's intent to be used for a specific purpose but are neither restricted nor committed. This intent is expressed by (a) the Board of Directors or (b) an appointed body or official to which the Board of Directors has delegated the Agency to assign, modify, or rescind amounts to be used for specific purposes. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) that are not classified as nonspendable, restricted, or committed. The Agency did not have any assigned fund balance resources as of December 31, 2021.

Unassigned fund balance — this classification includes the residual fund balance for the General Fund that has not been assigned to other funds, and that has not been restricted, committed or assigned to specific purposes within the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, it is the Agency's policy to use restricted resources first, followed by committed, assigned and unassigned. However, the Agency reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

NOTE 1 — Summary of Significant Accounting Policies (continued)

Equity Classifications

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. The Agency reports three categories of net position as follows:

Net investment in capital assets — consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets. The agency did not have any net investments in capital assets as of December 31,2021.

Restricted net position — net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. The Agency did not have any restricted net position as of December 31, 2021.

Unrestricted net position — consists of all other net position that does not meet the definition of the above two components and is available for general use by the Agency.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies restricted net position first, unless a determination is made to use unrestricted net position. The Agency's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 2 — Cash and Cash Equivalents

Cash and cash equivalents at December 31, 2021 consisted of the following.

Cash In Bank	$	61,605
Investment in Local Agency Investment Fund		351,204
Total Cash	$	412,809

NOTE 2 — Cash and Cash Equivalents (continued)

Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that categorizes the inputs to valuation techniques used to measure fair value into three levels. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.

Level 2: Inputs to valuation methodology include inputs –other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within a fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

	Total	Level 1	Level 2	Level 3
Investments by fair value level:				
State of California - LAIF	$ 351,204	$ -	$ 351,204	$ -

Investment in State Investment Pool

The Agency is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the Agency's investment in this pool is reported in the accompanying financial statements at amounts based upon the Agency's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. This account is considered Level 2.

Authorized Deposits and Investments

The Agency's investment policy authorizes investments in the California Local Agency Investment Fund (LAIF). The Agency's investment policy does not contain specific provisions intended to limit its exposure to interest rate risk, credit risk, custodial risk, and concentration of credit risk.

NOTE 2 — Cash and Cash Equivalents (continued)

Disclosures Relating to 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 Agency does not have a formal investment policy that would further limit investment maturities as a means of managing its exposure to fair value losses arising from increasing rates.

Disclosures Relating to 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; however, the LAIF is not rated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Agency's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The Agency's deposit portfolio with governmental agencies, is LAIF at 85.1% as of December 31, 2021, of the Agency's total depository and investment portfolio. The Agency does not have a formal investment policy that would further limit exposure to concentration of credit risk.

Custodial Credit Risk

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 California Government Code does 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. The Agency did not have cash with banks that exceeded federal depository insurance limits as of December 31, 2021.

NOTE 3 – Administrative Services Agreement

In June 2020, Southwest Kings Groundwater Sustainability Agency ("TCWA") and Southwest Kings Groundwater Sustainability Agency ("SKGSA") entered into an agreement where TCWA will render services for SKGSA, which include all administrative responsibilities, including staff assistance, use of office space and equipment and other services. The fee for these services is a flat fee of $7,000 per month. In 2021, SKGSA incurred costs to TCWA of $84,000. The agreement was terminated in the next year, November 2022.

NOTE 4 — Subsequent Events

Management has evaluated subsequent events through February 27, 2025, the date the financial statements were available to be issued and has determined that no adjustments are necessary to the amounts reported in the accompanying financial statements.

SUPPLEMENTARY INFORMATION

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET AND ACTUAL-GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Assessments	$ 182,362	$ 180,373	$ (1,989)
GSA refunds	-	67,084	67,084
Interest & penalties income	4,000	1,429	(2,571)
Total Revenues	186,362	248,886	62,524
EXPENDITURES			
Accounting	7,750	6,797	953
Consulting	43,200	50,700	(7,500)
Contingency	36,000	852	35,148
Dues	-	1,579	(1,579)
Engineering	-	7,676	(7,676)
Groundwater sustainability participation	75,000	39,344	35,656
Insurance	3,000	2,496	504
Legal & professional	23,000	6,198	16,802
Management	84,000	84,000	-
Website	2,000	1,036	964
Total Expenditures	273,950	200,678	73,272
Excess of Revenues Over (Under) Expenditures	(87,588)	48,208	135,796
Net Change In Fund Balance	$ (87,588)	48,208	$ 135,796
Fund Balance At Beginning Of Year		332,594	
Fund Balance At End Of Year		$ 380,802	

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

RESOLUTION NO. 2025-01

RESOLUTION OF THE SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY APPROVING THE LEVYING OF 2026 ASSESSMENTS

WHEREAS, the Southwest Kings Groundwater Sustainability Agency (the "Agency") is a joint powers authority, formed pursuant to the Joint Exercise of Powers Act (Gov. Code §§ 6500, *et seq.*); and

WHEREAS, pursuant to the Sustainable Groundwater Management Act ("SGMA"), the Agency is also an exclusive Groundwater Sustainability Agency ("GSA") in the portion of the Tulare Lake Subbasin (Subbasin 5-022.12 of the San Joaquin Valley Basin as defined by California Department of Water Resources Bulletin 118) underlying the Agency's boundaries; and

WHEREAS, pursuant to California Water Code Section 10730 provides that a GSA may levy fees or assessments and each member of the Agency has the authority to impose assessments in compliance with Proposition 218 as specified in Article XIIID of the California Constitution; and

WHEREAS, on June 28, 2017, the Agency adopted an engineer's report to explain the need for the imposition of a land-based assessments pursuant to Proposition 218 and authorized mailing ballots to the landowners; and

WHEREAS, on August 14, 2017, the Agency held a public hearing to receive public comment and calculate the ballots for the Proposition 218 election; and

WHEREAS, 95.7 percent of the landowners that returned their ballots voted in favor of levying the land-based assessments in an amount up to and including five dollars and no/100 ($5.00) per acre per year for those parcels that are ten acres or more; and

WHEREAS, either the Agency or the County of Kings may collect the Agency's assessments, but the Agency elected to have the County of Kings collect the 2026 assessments on its behalf.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY does hereby resolve, declare and order as follows:

1. The above Recitals are deemed true and correct and are incorporated herein by this reference.

2. The landowners within the Agency's boundaries authorized the Board of Directors of the Agency to levy a land-based assessment in an amount not to exceed five dollars and no/100 ($5.00) per acre per year.

3. The Board of Directors of the Agency hereby sets the 2026 land-based assessment rate at _____ dollars and _____ cents ($) per acre.

4. The Agency hereby elects to have the County of Kings collect the assessments on the Agency's behalf for the 2025-2026 assessment year and authorizes the Agency's consultants to work with the County of Kings to do so.

DRAFT

5. Agency consultants/staff are authorized and directed to complete the necessary documentation to levy the Agency's 2025-2026 assessment.

PASSED AND ADOPTED this 23rd day of July, 2025, by the following vote to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

_____
JIM WILSON
SECRETARY OF THE BOARD

DRAFT

CERTIFICATE OF SECRETARY
OF
SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY,
a California joint powers agency

I, Jim Wilson, do hereby certify that I am the duly authorized and appointed Secretary of the Southwest Kings Groundwater Sustainability Agency, a California joint powers agency (the "Agency"); that the following is a true and correct copy of that certain resolution duly and unanimously adopted and approved by the Board of Directors of the Agency on the 23rd day of July, 2025; and that said resolution has not been modified or rescinded and remains in full force and effect as the date hereof:

IN WITNESS WHEREOF, I have executed this Certificate on this 23rd day of July, 2025.

_____
Jim Wilson, Secretary

DRAFT

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

RESOLUTION 2025-02

RESOLUTION STATING THE POWERS OF A JOINT POWERS AUTHORITY TO FIX AND COLLECT CHARGES ON THE 2025-2026 YEAR KINGS COUNTY TAX ROLL

WHEREAS, the Southwest Kings Groundwater Sustainability Agency ("Agency") is a joint powers authority formed pursuant to the Joint Exercise of Powers Act codified at California Government Code Sections 6500 *et seq.*; and

WHEREAS, the members of the Southwest Kings Groundwater Sustainability Agency include Dudley Ridge Water District, Tulare Lake Reclamation District No. 761, Kettleman City Community Services District, Tulare Lake Basin Water Storage District, and the County of Kings; and

WHEREAS, the Agency is located exclusively within Kings County; and

WHEREAS, the Agency may assess land in accordance the joint powers of the Agency's members and through its powers as a Groundwater Sustainability Agency ("GSA") under to the Sustainable Groundwater Management Act ("SGMA"); and

WHEREAS, pursuant to provisions of Proposition 218, as reflected in Article XIII D of the California Constitution, California Water Code Section 10730, and Sections 53750 through 53756 of the California Government Code, the Agency may, in lieu in whole or in part of levying assessments, fix and collect charges for services furnished by the Agency, including anyand all the following:

(a) Administrative costs for management, legal, and consultant costs to manage and maintain the Agency in compliance with State laws and regulations;
(b) Costs to comply with the SGMA, including but not limited to developing a Groundwater Sustainability Plan ("GSP") independently or in conjunction with other GSAs; and
(c) Costs to comply with SGMA in monitoring and reporting on the implementation of the GSP to the State through at least 2040.

WHEREAS, due to the cost of collection, the Southwest Kings Groundwater SustainabilityAgency Board of Directors does hereby request the County of Kings, without regard to property valuation, to levy these assessments and place them on the 2025-26 Year Kings County Tax Roll.

NOW, THEREFORE, BE IT RESOLVED that the:

1. Southwest Kings Groundwater Sustainability Agency will not pursue collection of delinquencies; and
2. Southwest Kings Groundwater Sustainability Agency Collector will secure and file all necessary documents to support assessments and charges added to the Kings County Tax Roll pursuant to this Resolution.

NOW, THEREFORE, MAY IT FURTHER BE RESOLVED, that the Board of Directors approved and adopted the foregoing at an official meeting held on Wednesday, July23, 2025.

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

_____

JIM WILSON
SECRETARY OF THE BOARD

DRAFT

CERTIFICATE OF SECRETARY
OF
SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY,
a California joint powers agency

I, Jim Wilson , do hereby certify that I am the duly authorized and appointed Secretary of the Southwest Kings Groundwater Sustainability Agency, a California joint powers agency (the "Agency"); that the following is a true and correct copy of that certain resolution duly and unanimously adopted and approved by the Board of Directors of the Agency on the 23rd day of July, 2025; and that said resolution has not been modified or rescinded and remains in full force and effect asthe date hereof:

IN WITNESS WHEREOF, I have executed this Certificate on this 23rd day of July, 2025.

_____
JIM WILSON
SECRETARY OF THE BOARD

DRAFT

Geosyntec consultants

1111 E Herndon Ave, Suite 217
Fresno, CA 93720
PH 559.228.9086
www.geosyntec.com

February 18, 2025

Mr. Craig Andrews
Southwest Kings GSA
944 Whitley Ave
Cocoran, CA 93212

Subject: Task Orders 1- 5
SGMA Engineering Support
Fiscal Year 2025

Dear Mr. Andrews:

Geosyntec Consultants Inc. (Geosyntec) has prepared these Task Orders to provide engineering support for the Southwest Kings (SWK) GSA SGMA implementation. These Task Orders include services required to comply with expected SGMA requirements for Fiscal Year 2025. If other Task Orders are necessary for other activities, those would be prepared on an as-needed basis.

SCOPE OF WORK

The scope of services will focus on providing SGMA support as needed. The scope of services presented are fairly board to allow maximum flexibility in responding SWK requests.

Task 1: Project Coordination

Geosyntec will coordinate with the GSA manager and Board to identify how best to provide the required engineering support. Geosyntec will serve as the lead to oversee, manage, and coordinate the following:

- Meetings and communications with SWK GSA staff, Board events, related organizations such as Advisory Committee, Stakeholders, Board Members, as well as other GSA/Subbasin related entities.
- Continued assistance with SWK project coordination including tracking Project schedule and consultation to ensure that the project meets the technical goals and objectives.
- Coordinate with SWK Management and attend Board of Directors, stakeholders, and committee meetings as requested by SWK. Consultant will be prepared to make periodic presentations to the Board on project progress.

The deliverables include presentations to the Board and technical memorandums as requested. This includes meetings and communication with SWK and stakeholders

Task Order 2 – Monitoring Program

This task includes the following actions:

- Assisting with data collection in the GSA, data analysis, and transmittal for inclusion in GSP documents.
- Collect water levels from RMS wells in SWK in April and October. Update the DMS with the collected data.
- Upload the water level data to the SGMA portal
- Preparation and submittal of the GSP Annual Report due in April 2025.

The deliverables include collecting water level measurements, gathering data from the community Kettleman City and preparation of the Annual Report.

Task Order 3 – Surrounding Basin Coordination

This task includes the following actions:

- Coordination with surrounding basins and GSAs on management actions to achieve sustainability.
- Compare and evaluate sustainability efforts within the Subbasin and surrounding basins.

The deliverables include supporting SWK in meetings and discussion with surrounding GSAs and subbasins.

Task Order 4a – Revised Draft GSP

An initial draft was prepared under previous authorization. A final draft will be prepared based on the comments received from the GSA. The revised draft will then be made available for the GSA managers for prior to release for public comment.

Task 4b: Final GSP

Comments received on the revised draft will then be incorporated into the Final Updated GSP and will be submitted to the GSA board for approval. Once the final GSP is approved by the GSA, it will be submitted to SWRCB and uploaded to the SGMA portal.

Task Order 5 – Policies

This task includes the following actions:

- Continued implementation of the Meter Policy;
- Development of Well Installation Policy;
- Development of Well Mitigation Policy;
- Meetings and Communications with SWK and stakeholders; and
- Assistance in preparing additional new policies.

The deliverables include preparation of well installation and well mitigation policies, and communication with Stakeholders and SWK as needed.

SCHEDULE

This Task Order is effective as of January 1, 2025 through December 30, 2025.

FEES

As the scope of services has not been fully determined, the Task Order is for the amount of $50,000. The work will be performed on a time and materials basis in accordance with the Geosyntec 2025 Rate Schedule. The fees presented are our best estimate at this time and may vary for each task. However, we will not exceed the total amount with prior authorization. Monies may be shifted to different tasks without exceeding the overall budget.

Task	Budget
Task 1: Project Coordination	$10,000
Task 2: Monitoring Program	$5,000
Task 3: Surrounding Basin Coordination	$5,000
Task 4: Finalize GSP	$20,000
Task 5: Policies	$10,000
Total Budget:	**$50,000**

AGREEMENT

This Task Order is pursuant to the terms and conditions set forth in the Consulting Services agreement executed between SWK and Geosyntec dated August 17, 2017. The terms of the Agreement are incorporated by reference.

CLOSURE

Geosyntec appreciates the opportunity to continue to serve SWK. If you find this Task Order acceptable, please sign below to authorize us to proceed. Should you have any questions or require additional information, please contact Amer Hussain at (559) 479-2013.

Sincerely,

Amer A. Hussain, P.E.
Principal Engineer

By its signature below, the Southwest Kings Groundwater Sustainability Agency is authorizing Geosyntec Consultants to proceed in accordance with these Task Orders, and agrees to the Services, Schedule, and Compensation described above and the terms and conditions of the attached Professional Services Agreement as incorporated as reference.

Name _____ Signature and Date _____

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY -ANGIOLA WATER DISTRICT ADMINISTRATIVE SERVICES AGREEMENT

THIS ADMINISTRATIVE SERVICES AGREEMENT (this "Agreement") is made effective as of _____ (the "Effective Date"), by and between SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY, a Joint Powers Agency ("SWK"), and ANGIOLA WATER DISTRICT, a California water district ("AWD"). SWK and AWD are sometimes collectively referred to herein as the "Parties" and singularly by their individual names or as a "Party."

RECITALS

A. AWD is a California water district that employs professional, administrative and other staff to help manage AWD; and

B. SWK desires to enter into an agreement with AWD, whereby AWD will provide administrative support on behalf of SWK.

NOW, THEREFORE, it is mutually agreed by AWD and SWK as follows:

1. **Purpose**

This Agreement provides the administrative framework for AWD and SWK to cooperate in sharing administrative staff to carry out the purposes of each entity.

2. **Services Provided by AWD**

AWD shall fulfill all administrative responsibilities of SWK as set forth below:

(a) AWD shall provide all staff necessary for the administrative implementation of SWK's purposes, as described in the California Water Code, including, but not limited to, office manager or administrative assistant.

(b) AWD shall, at the direction of SWK, procure audits of funds as required by California law and shall resolve any questions arising from said audits.

(c) Additional AWD administrative responsibilities and authorities shall include:

(i) Receipt and disbursements of all funds related to SWK operations;

(ii) Collection of information necessary for management, evaluation, and the preparation of required and desired reports;

(iii) Procurement and maintenance of fixed assets and expendable supplies necessary for SWK operation;

(iv) Preparation of SWK Board of Directors meeting materials and posting of such materials in compliance with all notice requirements;

(v) Organization of and attendance at all SWK Board of Director meetings; and

(vi) Other administrative duties and responsibilities as directed by SWK.

3. **SWK's Responsibilities**

Payment of $ 500.00 per month to AWD for administrative support of SWK.

4. **Independent Contractor**

At times, AWD personnel may identify themselves as being affiliated with SWK. Such identification is to avoid public confusion regarding the delivery of SWK services. Notwithstanding the foregoing, AWD is an independent contractor. All persons employed by AWD are employees of AWD and not of SWK. In performance of this Agreement, AWD, including any and all of AWD's officers, agents, employees, and independent contractors, will at all times be acting and performing as an independent contractor, and will act in its independent capacity and not as an officer, agent, servant, employee, joint venturer, partner, or associate of SWK. However, SWK may administer this Agreement so as to verify that AWD is performing its obligations in accordance with the terms and conditions of this Agreement.

5. **Accounting and Programmatic Monitoring**

AWD shall be responsible for monitoring the financial records of SWK. AWD shall implement accounting and reporting procedures necessary to assure compliance with the requirements of the California Water Code, Generally Accepted Accounting Principles, and other applicable laws. SWK may request, as often as it deems necessary, and AWD shall deliver in a timely manner, all necessary information, documentation and reports for purposes of programmatic and fiscal monitoring. Notwithstanding the above, AWD shall provide to SWK audited financial statements not less frequently than once a year, at SWK's expense.

6. **Liability**

The debts, liabilities, and obligations of SWK shall remain the debts, liabilities, and obligations of SWK alone.

7. **Insurance**

Without limiting SWK's right to obtain indemnification pursuant to Section 8 below from AWD or any third parties, AWD, at its sole expense, shall maintain in full force and effect the following insurance policies, naming SWK as an additional insured, throughout the term of this Agreement with one or more insurers that are either (a) admitted by the California Insurance Commissioner to do business in California and rated not less than "A-VII" in Best's Insurance Rating Guide, or (b) approved by SWK.

(a) COMMERCIAL GENERAL LIABILITY insurance, including contractual, products and completed operations coverages, and bodily

injury and property damage liability insurance, with combined single limits of not less than One Million Dollars ($1,000,000.00).

(b) COMMERCIAL AUTOMOBILE LIABILITY insurance, endorsed for "any auto" with combined single limits of not less than One Million Dollars ($1.000.000.00).

(c) PROFESSIONAL LIABILITY insurance with a limit of liability of not less than One Million Dollars ($1,000,000.00).

(d) WORKERS COMPENSATION insurance in accordance with the California Labor Code.

8. **Indemnification**

To the fullest extent permitted by law, each Party shall indemnify, defend (at the indemnifying Party's sole cost and expense), protect and hold harmless the other and each of their officers, employees, agents, and volunteers, and all representatives, successors, and assigns, from and against any and all claims (including, without limitation, claims for bodily injury, death or damage to property), demands, obligations, damages, actions, causes of action, suits, losses, judgment fines, penalties, forfeitures, liabilities, costs and expenses (including, without limitation, attorneys' fees, disbursements and court costs, and any and all other professional, expert or consultants' fees and costs and general and administrative expenses) of every kind and nature whatsoever (individually, a "Claim;" collectively, "Claims"), which may arise from or in any manner related (directly or indirectly) to, and only to the extent of, the negligent and/or willful acts, errors and/or omissions of the indemnifying Party, its officers, officials, agents, employees, person(s) under the supervision of the indemnifying Party, vendors, suppliers, contractors, subcontractors, consultants, subconsultants, subcontractors, anyone employed directly or indirectly by any of them or for whose acts they may be liable, or any or all of them, in performing any work or services to be provided under this Agreement.

9. **Term**

This Agreement shall be effective as of the Effective Date first above written, upon execution by all Parties hereto. This Agreement shall continue in effect until terminated by:

a. Mutual agreement of AWD and SWK.

b. By written notice of one Party to the other not less than one month prior to the effective date of termination.

c. Breach of Contract - SWK may immediately suspend or terminate this Agreement in whole or in part, where in the determination of SWK there is:

(i) An illegal or improper use of funds.

(ii) A failure to comply with any term of this Agreement.

(iii) Improperly performed services that constitute a material breach of the contract.

10. **Amendments**

Any matters of this Agreement may be modified from time to time by the written consent of AWD and SWK without, in any way, affecting the remainder.

11. **Governing Law**

This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of California. Venue for the purposes of the filing of any action regarding the enforcement or interpretation of this Agreement and any rights and duties hereunder shall be Kings County, California.

12. **Complete Expression of Agreement**

This Agreement contains the entire agreement between AWD and SWK in regard to the subject matter hereof, and no oral statements or prior written documents not specifically incorporated into this Agreement shall be of any force or effect.

IN WITNESS WHEREOF, the Parties have executed this Agreement to be effective as of the Effective Date first above written.

"SWK"	"AWD"
Southwest Kings Groundwater Sustainability Agency, A Joint Powers Agency	Angiola Water District, a California water district
By: _____	By: _____
Name: Jim Wilson Title: Secretary/Treasurer	Name: Craig Andrew Title: Board President