SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

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

AGENDA
REGULAR MEETING OF THE BOARD OF DIRECTORS

August 7, 2026
1:00 p.m.
19813 Madison Avenue
Stratford, CA 93266

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
Craig Andrew, Vice Chair
Jim Wilson, Secretary/Treasurer

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 (05/01/2026-07/15/2026)
2. Approval of the Minutes of the special meeting held on May 21, 2026

ACTION CALENDAR

3. Consider action to approve the Southwest Kings GSA Financial Statements and Independent Auditor's Report for the Year Ended December 31, 2023
4. Consider action to adopt the 2027 Budget
5. Consider adoption of Resolution 2026-01 A RESOLUTION OF THE SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY APPROVING THE LEVYING OF 2027 ASSESSMENTS

6. Consider adoption of Resolution 2026-02 A RESOLUTION STATING THE POWERS OF A JOINT POWERS AUTHORITY TO FIX AND COLLECT CHARGES ON THE 2026-2027 YEARS KINGS COUNTY TAX ROLL

7. Consider adoption of Resolution 2026-03 A RESOLUTION SETTING ASIDE THE GROUNDWATER ALLOCATION POLICY AND NEW WELL POLICY

8. Consider action to approve proposal from Geosyntec Consultants to provide updates for the Tulare Lake Subbasin GSP

9. Consider action to approve proposal from Luhdorff & Scalmanini to provide updates for the Tulare Lake Subbasin GSP

10. Consider action to contract with Altum Aqua Logic, LLC for consulting services on behalf of the Tulare Lake Subbasin

11. Consider action to name Stacie Ann Silva as the Point of Contact for the Tulare Lake Subbasin

12. Consider action to submit a revised Conflict of Interest Code under the Political Reform Act

UPDATES

13. Tulare Lake Subbasin Update

14. Meters and Telemetry

15. General Counsel Update

16. Director Reports and Comments

17. Other Updates, as appropriate

CLOSED SESSION

18. Conference with legal counsel regarding existing litigation [Govt. Code Section 54956.9(d)(1)]

    a. *Westlake Farms, Inc., A California Corporation, et al vs. Southwest Kings Groundwater Sustainability Agency,* Kings County Superior Court, Case #26CU0226

    b. *County Sanitation District No. 2 of Los Angeles County vs. Southwest Kings Groundwater Sustainability Agency,* Kings County Superior Court, Case #26CU0227

    c. *Tulare Lake Subbasin Probationary Proceedings*, State Water Resources Control Board

19. Report from Closed Session (Gov. Code, § 54957.1)

ADJOURNMENT

20. Adjourn to the next meeting on October 2, 2026, at 19813 Madison Avenue, Stratford, 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

Bill Payment List

May 1-July 15, 2026

DATE	NUM	TRANSACTION TYPE	VENDOR	MEMO	AMOUNT
Bill.com Money Out Clearing					
05/20/2026		Bill Payment (Check)	M. Green and Company, LLP	Inv 198145	-420.00
05/20/2026		Bill Payment (Check)	Young Wooldridge LLP	Inv 04/30/2026	-6,770.50
05/20/2026		Bill Payment (Check)	Tri County Water Authority	Inv 0116	-8,270.07
05/20/2026		Bill Payment (Check)	Angiola Water District	Inv 4084	-500.00
05/20/2026		Bill Payment (Check)	LAND IQ	Inv 7880	-1,357.49
06/02/2026		Bill Payment (Check)	Staci Wilkins	Inv 5-22-26	-31.18
06/02/2026		Bill Payment (Check)	Geosyntec Consultants, Inc.	Inv IC5956	-381.42
06/15/2026		Bill Payment (Check)	Young Wooldridge LLP	Inv 05/31/2026	-9,192.25
06/15/2026		Bill Payment (Check)	Angiola Water District	Inv 4101	-500.00
06/15/2026		Bill Payment (Check)	LAND IQ	Inv 7971	-1,357.49
06/15/2026		Bill Payment (Check)	Landmark Irrigation, Inc.	Inv 26370-1	-5,238.65
07/01/2026		Bill Payment (Check)	Provost & Pritchard Consulting Group	Inv 131789	-24.00
07/01/2026		Bill Payment (Check)	Cuttone & Mastro	Inv 6940	-5,840.00
07/01/2026		Bill Payment (Check)	Water Associaties	Inv INV4848	-7,305.05
07/15/2026		Bill Payment (Check)	M. Green and Company, LLP	Inv 201160	-805.00
07/15/2026		Bill Payment (Check)	Angiola Water District	Inv 4115	-500.00
07/15/2026		Bill Payment (Check)	Young Wooldridge LLP	Inv 06/30/2026	-16,909.18
07/15/2026		Bill Payment (Check)	LAND IQ	Inv 8060	-1,357.49
Total for Bill.com Money Out Clearing					**-$66,759.77**

Southwest Kings Groundwater Sustainability Agency

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January - July, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
401 Benefit Assessment	135,413.88	135,404.00	9.88	100.01 %
450 Grant Income	76,628.59		76,628.59	
Total Revenue	**$212,042.47**	**$135,404.00**	**$76,638.47**	**156.60 %**
GROSS PROFIT	**$212,042.47**	**$135,404.00**	**$76,638.47**	**156.60 %**
Expenditures				
502 Accounting	3,675.00	8,500.00	-4,825.00	43.24 %
503 Legal	37,175.68	25,000.00	12,175.68	148.70 %
504 Clerical	124.71		124.71	
505 Insurance	1,165.78	3,000.00	-1,834.22	38.86 %
506 Website	149.60	480.00	-330.40	31.17 %
507 Audit	5,840.00	5,840.00	0.00	100.00 %
520 GSP				
520-2 Annual Report	10,356.63	30,000.00	-19,643.37	34.52 %
520-3 Monitoring/DMS	11,819.17	30,000.00	-18,180.83	39.40 %
Total 520 GSP	**22,175.80**	**60,000.00**	**-37,824.20**	**36.96 %**
530 Dues	2,100.00	5,000.00	-2,900.00	42.00 %
540 Contingency		50,000.00	-50,000.00	
580 Outside Services				
580.1 Consulting	11,839.80	50,000.00	-38,160.20	23.68 %
580.3 Management Fees	3,500.00	6,000.00	-2,500.00	58.33 %
Total 580 Outside Services	**15,339.80**	**56,000.00**	**-40,660.20**	**27.39 %**
581 Outside Services Meters	20,896.47		20,896.47	
590 Other	497.00		497.00	
Five Year Update/TL Model		50,000.00	-50,000.00	
Total Expenditures	**$109,139.84**	**$263,820.00**	**$ -154,680.16**	**41.37 %**
NET OPERATING REVENUE	**$102,902.63**	**$ -128,416.00**	**$231,318.63**	**-80.13 %**
Other Revenue				
490 Interest	14,030.91	8,000.00	6,030.91	175.39 %
Total Other Revenue	**$14,030.91**	**$8,000.00**	**$6,030.91**	**175.39 %**
NET OTHER REVENUE	**$14,030.91**	**$8,000.00**	**$6,030.91**	**175.39 %**
NET REVENUE	**$116,933.54**	**$ -120,416.00**	**$237,349.54**	**-97.11 %**

Southwest Kings Groundwater Sustainability Agency

Statement of Net Assets

As of July 31, 2026

	TOTAL		
	AS OF JUL 31, 2026	AS OF JUL 31, 2025 (PY)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
102 LAIF	569,111.77	225,781.08	343,330.69
103 Citizens Bank	215,586.29	451,852.27	-236,265.98
Total Bank Accounts	**$784,698.06**	**$677,633.35**	**$107,064.71**
Accounts Receivable			
Accounts Receivable	813.92	6,192.87	-5,378.95
Total Accounts Receivable	**$813.92**	**$6,192.87**	**$ -5,378.95**
Total Current Assets	**$785,511.98**	**$683,826.22**	**$101,685.76**
TOTAL ASSETS	**$785,511.98**	**$683,826.22**	**$101,685.76**
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	10,945.37	2,608.94	8,336.43
Total Accounts Payable	**$10,945.37**	**$2,608.94**	**$8,336.43**
Total Current Liabilities	**$10,945.37**	**$2,608.94**	**$8,336.43**
Total Liabilities	**$10,945.37**	**$2,608.94**	**$8,336.43**
Equity			
Retained Earnings	657,633.07	454,739.85	202,893.22
Net Revenue	116,933.54	226,477.43	-109,543.89
Total Equity	**$774,566.61**	**$681,217.28**	**$93,349.33**
TOTAL LIABILITIES AND EQUITY	**$785,511.98**	**$683,826.22**	**$101,685.76**

Note
Accrual Basis

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
Special Board Meeting
Minutes
May 21, 2026

The Board of Directors of the Southwest Kings Groundwater Sustainability Agency met at 19813 Madison Ave, Stratford, California, on Thursday, May 21, 2026, at the hour of 3:30 p.m.

Chair Vidovich presided and Staci Wilkins recorded the minutes.

Directors Present: John Vidovich
Craig Andrew
Jim Wilson

Directors Absent:

Others Present: Brett Stroud
Staci Wilkins
Amer Hussain
Celeste Barcella
Antonio Solorio
Morgan Campbell
Ceil Howe, Jr.
Brandon Sargent
Julie Martella
Johnny Gailey
Guntars Vecpuisis
Riley Jones
Monserrat Solis

The meeting was called to order at 3:30 p.m.

PUBLIC COMMENT

The Board received public comments from one member of the public: Riley Jones. Mr. Jones asked if there were plans to fill the two vacancies on the Board. The Board restated its interest in applicants to fill the at-large director position, which must be filled by a landowner or representative of a landowner with lands in the "White Area."

DRAFT

CLOSED SESSION

The Board entered into Closed Session at 3:32 p.m.

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
   Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code section 54956.9 (two potential cases)

RETURN TO OPEN SESSION

The Board returned to Open Session at 3:45 p.m. There was no reportable action taken in closed session.

CONSENT CALENDAR

2. Approval of Minutes of the Special Board Meeting held on March 19, 2026
3. Approval/Ratification of Warrants and Finances (01/01/2026 – 04/30/2026)

   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

4. Consider approval of Project Proposal from Landmark Irrigation for meters and telemetry.

   On the motion of Director Andrew and seconded by Director Wilson, the Board voted to approve the Landmark Irrigation Project Proposal. (3-0)

5. Consider approval of the cost estimate from Water Associates for installation of meters and telemetry.

   On the motion of Director Andrew and seconded by Director Wilson, the Board voted to approve the cost estimate from Water Associates. (3-0)

6. Consider action to approve form of "Access, Entry, and Indemnity Agreement" for Groundwater Meter Installation and Monitoring Program.

   On the motion of Director Andrew and seconded by Director Wilson, the Board voted to approve the "Access, Entry, and Indemnity Agreement" with one modification for the amount of notice to be made before a site visit. (3-0)

At this point in the meeting, items on the agenda were taken out of order

8. Consider action to stay implementation of Groundwater Allocation Policy.

   On the motion of Director Andrew and seconded by Director Wilson, the Board voted to stay the implementation of the Groundwater Allocation Policy. (3-0) Mr. Stroud will work with staff to prepare a revised policy to present to the Board at a later meeting for consideration and approval.

9. Consider adoption of "New Well Installation Policy".

   On the motion of Director Andrew and seconded by Director Wilson, the Board voted to adopt the "New Well Installation Policy" as presented. (3-0)

10. Consider Project Review Consultation notice from Kings County Community Development Agency of Site Plan Review for No. 26-04 (GPD Group, Inc./Rivian).

    Directors Vidovich and Andrew identified conflicts of interest with regard to this matter under the Political Reform Act. Specifically, the property at issue is owned by Sandridge Partners, L.P., in which they have a material financial interest. Under the rule of necessity, both directors were requalified to restore the quorum of three directors. On the recommendation of counsel, no action was taken.

At this point in the meeting, the agenda returned to its previous order.

7. Consider action to approve the Tulare Lake Model Update Proposal.

    On the motion of Director Wilson and seconded by Director Craig, the Board voted to approve the Tulare Lake Model Update Proposal with a cost share amount of $36,086.39 for Southwest Kings GSA. (3-0)

11. Consider action to cancel or reschedule regular Board meeting on June 5, 2026.

    On the motion of Director Andrew and seconded by Director Wilson, the Board voted to cancel the meeting on June 5, 2026, and set a special meeting on a date to be determined. (3-0)

UPDATES

12. Tulare Lake Subbasin

    Mr. Hussain reported that the subbasin GSAs are working with the SWRCB and hope to have a commitment on the frequency of meetings. The GSP will be in the format of the Delta-Mendota model and should be ready by first quarter 2027. There will need to be coordination on Native Yield amounts, credits for surface water deliveries and losses, a unified well mitigation plan, and a consistent subbasin management plan. There is a plan to hire a neutral third party to represent the subbasin between the GSAs and the SWRCB.

13. Meters and Telemetry

    Mr. Vecpuisis reported that there are ten wells (five deep and five domestic/livestock). The GSA will be installing Seametric meters with telemetry equipment supplied by Landmark Irrigation, with WiseCon tracking and storing the data.

14. General Counsel Update - None

15. Director Reports and Comments - None

16. Other updates, as appropriate - None

ADJOURNMENT

17. There being no further business to come before the Board on the occasion of the May 21, 2026, meeting, Chair Vidovich adjourned the meeting at 4:21 p.m. to a date to be determined.

Attest:

_____

Craig Andrew, Vice Chair

_____

Jim Wilson, Secretary

DRAFT

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
FOR THE YEAR ENDED DECEMBER 31, 2023

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SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
BOARD OF DIRECTORS
FOR THE YEAR ENDED DECEMBER 31, 2023

Board of Directors

John Vidovich	Chair
Michael Nordstrom	Vice Chair
Jim Wilson	Secretary/Treasurer
Craig Andrew	Director
Vacant	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, 2023, 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, 2023, 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 Opinions
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 opinions.

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 opinions. 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 to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements is not affected by this missing information.

Chilton & Mastro

June 5, 2026

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
GOVERNMENT FUND BLANCE SHEET
AND STATEMENT OF NET POSITION
DECEMBER 31, 2023

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	$ 436,232	$ -	$ 436,232
Assessments receivable	1,696	-	1,696
Interest receivable	2,385	-	2,385
Prepaid Expenses	1,013	-	1,013
Total assets	$ 441,326	$ -	$ 441,326
LIABILITIES			
Accounts payable	$ 34,785	$ -	$ 34,785
Total liabilities	34,785	-	34,785
FUND BALANCE/NET POSITION			
Fund balance			
Unassigned	406,541	(406,541)	-
Net position			
Unrestricted	-	406,541	406,541
Total fund balance/net position	406,541	-	406,541
Total liabilities and fund balance/net position	$ 441,326	$ -	$ 441,326

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, 2023

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

Total fund balances - governmental funds	$ 406,541
Differences in net position	-
Total net position - governmental activities	$ 406,541

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, 2023

	General Fund	Adjustments	Statement of Activities
GENERAL REVENUES			
Assessments	$ 225,763	$ -	$ 225,763
GSA refunds	48,392	-	48,392
Interest & penalties income	8,566	-	8,566
Total general revenues	282,721	-	282,721
EXPENDITURES			
Accounting	6,254	-	6,254
Consulting	27,940	-	27,940
Dues	1,485	-	1,485
Engineering	33,886	-	33,886
Groundwater sustainability participation	32,357	-	32,357
Insurance	464	-	464
Legal & professional	-	-	-
Management	-	-	-
Miscellaneous	545	-	545
Website	928	-	928
Total expenditures	103,859	-	103,859
Excess expenditures over revenues	178,862	-	178,862
Net change in fund balance	178,862	(178,862)	-
Increase in net position	-	178,862	178,862
FUND BALANCE/NET POSITION			
Beginning of year	227,679	-	227,679
End of year	$ 406,541	$ -	$ 406,541

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, 2023

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

Change in fund balance in governmental funds	$ 178,862
Differences in change of net position	-
Change in net position - governmental activities	$ 178,862

The accompanying notes are an integral part of these financial statements

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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 31,2023.

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, 2023.

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, 2023.

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, 2023.

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 31,2023.

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, 2023.

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, 2023 consisted of the following.

Cash In Bank	$	227,195
Investment in Local Agency Investment Fund		209,037
Total Cash	$	436,232

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	$ 209,037	$ -	$ 209,037	$ -

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 78.6% as of December 31, 2023, 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, 2023.

NOTE 3 — Commitments and Contingencies

On February 13, 2026, the Agency adopted a Groundwater Allocation Policy. On May 21, 2026, the Agency stayed the implementation of the Allocation Policy with the intention of revising the policy and on that date, adopted a New Well Installation Policy. On May 14, 2026, landowners filed petitions for a writ of mandate, seeking to compel the Agency to repeal and set aside the Allocation and the Well Policy. The cost of defending the action and potential future actions has not been projected and will most likely be material.

NOTE 4 — Subsequent Events

Management has evaluated subsequent events through June 5, 2026, 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, 2023

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Assessments	$ 270,607	$ 225,763	$ (44,844)
GSA refunds	-	48,392	48,392
Interest & penalties income	3,000	8,566	5,566
Total Revenues	273,607	282,721	9,114
EXPENDITURES			
Accounting	8,500	6,254	2,246
Consulting	43,200	27,940	15,260
Contingency	30,000	545	29,455
Dues	18,250	1,485	16,765
Engineering	-	33,886	(33,886)
Five Year Update/TL Model	55,500	-	55,500
Groundwater sustainability participation	75,000	32,357	42,643
Insurance	3,000	464	2,536
Legal & professional	30,500	-	30,500
Management	84,000	-	84,000
Website	4,000	928	3,072
Total Expenditures	351,950	103,859	248,091
Excess of Revenues Over (Under) Expenditures	(78,343)	178,862	257,205
Net Change In Fund Balance	$ (78,343)	178,862	$ 257,205
Fund Balance at Beginning of Year		227,679	
Fund Balance at End of Year		$ 406,541	

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

RESOLUTION NO. 2026-01

RESOLUTION OF THE SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY APPROVING THE LEVYING OF 2027 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, 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 assessment 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 elects to have the County of Kings collect the 2027 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 2027 land-based assessment rate at _____ ($) per acre.

4. The Agency hereby elects to have the County of Kings collect the assessments on the Agency's behalf for the 2026-2027 assessment year and authorizes the Agency's consultants to work with the County of Kings to do so.

5. Agency consultants/staff are authorized and directed to complete the necessary documentation to levy the Agency's 2026-2027 assessment.

PASSED AND ADOPTED this 7th day of August, 2026, 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 7th day of August, 2026; 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 7th day of July, 2026.

_____
Jim Wilson, Secretary

DRAFT

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

RESOLUTION 2026-02

RESOLUTION STATING THE POWERS OF A JOINT POWERS AUTHORITY TO FIX AND COLLECT CHARGES ON THE 2026-2027 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 with the joint powers of the Agency's members and through its powers as a Groundwater Sustainability Agency ("GSA") under 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 of 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 2026-27 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's staff 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 August 7, 2026.

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 7th day of August, 2026; 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 7th day of August, 2026.

_____
JIM WILSON
SECRETARY OF THE BOARD

DRAFT

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

RESOLUTION 2026-03

A RESOLUTION SETTING ASIDE THE GROUNDWATER ALLOCATION POLICY AND NEW WELL POLICY

WHEREAS, the Southwest Kings Groundwater Sustainability Agency ("Agency") is the exclusive Groundwater Sustainability Agency ("GSA") under the Sustainable Groundwater Management Act ("SGMA") for a portion of the Tulare Lake Subbasin, Bulletin 118 Basin No. 5-022.12 ("Basin").

WHEREAS, the Agency has adopted a Groundwater Sustainability Plan ("GSP") for the Basin, together with the other GSAs in the Basin.

WHEREAS, under SGMA, the Agency has various regulatory powers to achieve the sustainability goal set forth in the statute.

WHEREAS, on February 13, 2026, the Agency adopted a policy entitled "Southwest Kings GSA Groundwater Allocation Policy" ("Allocation Policy").

WHEREAS, on May 21, 2026, the Agency adopted a policy entitled "Southwest Kings Groundwater Sustainability Agency New Well Installation Policy" ("New Well Policy").

WHEREAS, on May 21, 2026, the Agency stayed the implementation of the Allocation Policy and instructed counsel to prepare revised versions of both policies for consideration.

WHEREAS, new policies are being prepared for consideration by the Agency.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Allocation Policy is set aside, repealed, and no longer in effect.
2. The New Well Policy is set aside, repealed, and no longer in effect.

NOW, THEREFORE, MAY IT FURTHER BE RESOLVED, that the Board of Directors approved and adopted the foregoing at an official meeting held on August 7, 2026.

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 7th day of August, 2026; 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 7th day of August, 2026.

_____
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

June 3, 2026

Ms. Deanna Jackson
Tri-County Water Authority
944 Whitely Avenue
Corcoran, CA 93230

Subject: Proposal to Prepare
Revised Tulare Lake Subbasin GSP

Dear Ms. Jackson:

Geosyntec Consultants, Inc., (Geosyntec) has prepared this proposal for the preparation of the Revised Tulare Lake Subbasin Groundwater Sustainability Plan (GSP). The revised GSP is required to address the issues and comments from the State Water Resources Control Board (SWRCB). The Tulare Lake Subbasin Groundwater Sustainability Agencies (GSAs) managers have agreed that the Tri-County Water Authority (TCWA) will serve as the lead agency to coordinate the preparation of the revised GSP.

Geosyntec will work closely with the GSAs and affiliated agencies, as needed, to prepare the revised GSP. In addition, we will closely coordinate with Luhdroff & Scalmanini (LSCE) for the development of the revised GSP. LSCE has prepared a similar proposal and cost estimate summarizing their work scope. Both firms have coordinated to ensure that our proposals are aligned and avoid duplication of services.

In general, Geosyntec will take the lead project coordination role with the GSAs and lead the outreach efforts. While LSCE's experience in surrounding basins will be used to address SWRCB priorities.

SCOPE OF WORK

Our scope of work will focus on updating the GSP, responding to SWRCB's comments and findings in the 2024 Final Staff Report. The scope is presented below and briefly describes the tasks associated with the GSP update. The scope of services presented are fairly broad to allow flexibility in responding to the comments and preparing the revised GSP.

Task 1: Stakeholder Engagement and Meetings

Geosyntec will coordinate with the GSA managers and the SWRCB in preparation of the revised GSP. This coordination will extend to communication and meetings with SWRCB and Department of Water Resources (DWR).

Task 1.1. Coordination Meetings

- Weekly meetings to track progress and resolve issues
- 43 meetings

Task 1.2. Weekly Technical Meetings

- Weekly meeting with LSCE to discuss technical issues related to the GSP
- 43 virtual meetings

Task 1.3. Meetings with the GSAs

- Biweekly meetings with GSAs to provide updates and address policy issues
- 20 virtual meetings

Task 1.4. Meetings with SWRCB

- Monthly meetings with SWRCB to discuss technical issues and GSP development
- 6 virtual meetings

Task 1.5. Stakeholder Outreach

- Four public workshops to present the revised GSP to stakeholders
- Two in-person workshops and two virtual workshops

Task 2: Project Coordination

As discussed above, Geosyntec will be the lead for project coordination. This includes reviewing adherence to scope and schedule.

Task 3: Prepare Revised GSP

An initial draft revised GSP will be prepared for review by the GSA managers. The initial draft is expected to include a revised Sustainable Management Criteria (SMC) chapter with modified figures and tables. As much as possible, existing figures and tables will be used, but it is anticipated that some new figures and tables will be required. Some chapters will require only minor

modifications, but others—including the SMC, monitoring programs and projects, and management actions—will require substantial modifications.

Task 3.1. Executive Summary

- Lead Author: Geosyntec and LSCE
  - Revision of executive summary for Chapters and Sections Geosyntec is lead author
  - Review of executive summary for Chapters and Sections LSCE is lead author
  - ;

Task 3.2. Section 1 – Introduction

States the purpose of a GSP (as defined by the Sustainable Groundwater Management Act), regulatory framework, subbasin overview, description of the sustainability goals, GSA information, and describes the framework for the interim operating agreement.

- Lead Author: Geosyntec
  - Review and update Section 1, as necessary

Task 3.3. Section 2 – Plan Area

Provides a written description of the Plan Area, including a summary of the jurisdictional areas and other features depicted on area maps.

- Lead Author: Geosyntec
  - Review and update Section 2, as necessary

Task 3.4. Section 3 – Basin Setting

Describes the geologic setting and hydrogeologic conceptual model for the Tulare Lake Subbasin, prepared under the direction of a professional geologist or engineer, consistent with GSP regulations. Information presented will include a summary of prior studies by the Subbasin and others, as well as groundwater conditions, water budget information, and details specific to each GSA.

- Lead Author: LSCE
  - Geosyntec to provide technical review and supporting documentation

Task 3.5. Section 4 – Sustainable Management Criteria

Under this task, the existing SMC will be assessed in the context of the deficiencies outlined in the 2024 Final SWRCB Staff Report. SMC will be revised, as appropriate, based on the deficiencies and corrective actions. This task has been split into subtasks to align with the five applicable sustainability indicators.

Task 3.5.1. Chronic Lowering of Groundwater Levels

- Lead Author: Geosyntec
  - Review and revise SMC for chronic lowering of groundwater levels
  - Conduct impacts analysis on beneficial users based on minimum thresholds
  - Discuss relationship with SMC for other sustainability indicators
  - Develop exceedance policy
  - Update well mitigation policy based on impacts analysis
  - Update and develop figures, tables, appendices

Task 3.5.2. Reduction of Groundwater Storage

- Lead Author: LSCE
  - Geosyntec to provide technical review and supporting documentation

Task 3.5.3. Degraded Water Quality

- Lead Author: Geosyntec
  - Review and revise SMC for groundwater quality
  - Conduct impacts analysis on beneficial users based on MTs
  - Review publicly available groundwater contamination data for possible SMC locations
  - Develop exceedance policy
  - Update well mitigation policy based on impacts analysis
  - Update and develop figures, tables, appendices

Task 3.5.4. Land Subsidence

- Lead Author: LSCE
  - Geosyntec to provide technical review and supporting documentation

Task 3.5.5. Interconnected Surface Water

- Lead Author: Geosyntec
  - Review and revise SMC for interconnected surface water
  - Map candidate interconnected reaches
  - Identify groundwater dependent ecosystems associated with surface water systems

- Review and compile datasets
- Identify data gaps
- Create plan to address data gaps

Task 3.6. Section 5 – Monitoring Network

This task will assess the existing monitoring networks for groundwater levels, groundwater storage, groundwater quality, land subsidence, and interconnected surface water. The deficiencies outlined by the 2024 Final SWRCB Staff Report, as they relate to the monitoring networks, will be addressed. The monitoring networks will also be revised, as needed, based on the modifications made to other chapters within the GSP. This task is divided into subtasks based on the applicable sustainability indicators.

Task 3.6.1. Monitoring Network for Groundwater Levels

- Lead Author: LSCE
  - Geosyntec to provide technical review and supporting documentation

Task 3.6.2. Monitoring Network for Groundwater Storage

- Lead Author: LSCE
  - Geosyntec to provide technical review and supporting documentation

Task 3.6.3. Monitoring Network for Water Quality

- Lead Author: Geosyntec
  - Review existing monitoring network
  - Ensure the network is spatially and vertically distributed to monitor impacts to beneficial uses and users, including domestic
  - Identify and address data gaps and a timeline to fill GSA-identified data gaps
  - Update and develop figures, tables, and appendices

Task 3.6.4. Monitoring Network for Land Subsidence

- Lead Author: LSCE
  - Geosyntec to provide technical review and supporting documentation

Task 3.6.5. Monitoring Network for Interconnected Surface Water

- Lead Author: Geosyntec
  - Quantify the locations, timing, and magnitude of streamflow depletion
  - Evaluate surface water monitoring needs
  - Evaluate groundwater monitoring needs

- Identify representative monitoring site locations associated with connected reaches
- Identify and address data gaps and a timeline to fill GSA-identified data gaps
- Update and develop figures, tables, and appendices
- Collaborate with LSCE in identifying wells that can be monitored for both GWL and interconnected surface water

Task 3.7. Section 6 – Projects and Management Actions to Achieve Sustainability Goal

Under this task, the Projects and Management Actions (PMAs) developed in the 2020 and 2022 GSPs for each GSA will be revisited. These PMAs will be updated, as needed, and new PMAs will be added, where appropriate. The well mitigation and exceedances policies will also be incorporated into the PMAs for each GSA.

- Lead Author: Geosyntec
  - Review existing PMAs with each GSA
  - Assist GSAs to identify and develop candidate projects
  - Assist GSAs to identify and develop management actions
  - Update and develop figures and tables

Task 3.8. Section 7 – Plan Implementation

This task will address and describe the updated Plan Implementation that includes GSP implementation costs, schedule, identify funding options/alternatives, data management system, annual reporting, and periodic evaluation. This task will also include updating the well mitigation policy and development of the exceedance policy.

- Lead Author: Geosyntec
  - Review existing policies and recommendations to coordinate
  - Develop the basin-wide well mitigation plan
  - Develop the basin-wide exceedance policy
  - Identify funding mechanisms
  - Address anticipated fee structure and financial planning
  - Update and develop figures and tables

Task 4 GSP Review and Finalization

This task encompasses the final technical review, addressing GSA and public comments, and finalization of the GSP. The following work will be completed under this task by Geosyntec:

- Conduct final technical review of the compiled GSP
- Address comments arising from Geosyntec's final technical review of the compiled GSP (one round of comments)
- Address one round of comments from GSAs (one round of comments)
- Address comments from public comment period (one round of comments)

Geosyntec will lead the formatting and compiling of the final document with support from LSCE

SCHEDULE

Based on the anticipated completion of the updated groundwater flow model in November 2026, the current schedule is to have a draft GSP completed by February 1, 2027 for GSA review, and the final document submitted by March 30, 2027. This schedule is subject to change based on discussion with the GSAs and the SWRCB.

FEES

A summary of the estimated fees for the project is presented by task in Attachment A. The work will be performed on a time-and-materials basis in accordance with the Geosyntec 2026 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 without prior authorization.

AGREEMENT

The work is being conducted in accordance with the existing Master Service Agreement (MSA) between TCWA and Geosyntec. The terms and conditions of the MSA are still in effect and are incorporated by reference.

CLOSURE

While we have already proceeded with the work based on prior authorization, please sign below to formalize the agreement.

Geosyntec appreciates the opportunity to continue to serve Tulare Lake Subbasin and for allowing us to provide a proposal for preparing the revised GSP. Should you have any questions or require additional information, please contact Amer Hussain at (559) 497-2013.

Sincerely,

Amer A. Hussain, P.E.
Senior Principal Engineer

Enclosure:
Attachment A – Summary of Fees for GSP Update
Attachment B – 2026 Schedule of Fees

Attachment A – Summary of Fees for GSP Update

Task	Estimated Fees
Task 1 Stakeholder Engagement and Meetings	
Task 1.1 Coordination Meetings	$21,500
Task 1.2 Weekly Technical Meeting	$21,500
Task 1.3 Meetings with GSA	$10,000
Task 1.4 Meetings with SWRCB	$30,000
Task 1.5 Stakeholder Outreach	$20,000
Task 2 Project Coordination	$25,000
Task 3 Prepare Revised GSP	
Task 3.1 Executive Summary	$5,000
Task 3.2 Introduction	$5,000
Task 3.3 Plan Area	$10,000
Task 3.4 Basin Setting	$10,000
Task 3.4 SMCs	$150,000
Task 3.5 Monitoring Network	$60,000
Task 3.6 PMAs	$120,000
Task 3.8 Plan Implementation	$50,000
Task 4 Final GSP	$40,000
TOTAL	**$578,000**

Cost Share for Southwest Kings GSA: $106,340.44

Luhdorff & Scalmanini
Consulting Engineers

DRAFT
Project No. 26-1-097

June 03, 2026

Mr. Jeof Wyrick
El Rico GSA
1001 Chase Ave.
Corcoran, CA 93212
Email: JWyrick@jgboswell.com

SUBJECT: DRAFT Scope and Budget for Tulare Lake Subbasin Revised Groundwater Sustainability Plan

Dear Mr. Wyrick,

The purpose of this letter is to provide the Tulare Lake Subbasin with a proposed Scope of Services, Budget, and Schedule to support the revised Groundwater Sustainability Plan (GSP).

The goal for this revised GSP is to address the issues and concerns raised by the SWRCB in advance of them issuing an interim plan, that will govern the management of the Subbasin to a sustainable condition by 2040 and beyond. The scope of services below outlines the approach LSCE proposes in collaboration with Geosyntec for the development of a revised GSP.

SCOPE OF SERVICES – A RESPONSE TO REGULATORY FEEDBACK

The Tulare Lake Subbasin is a critically over-drafted Subbasin located in Kings County. This Subbasin is managed by five groundwater sustainability agencies (GSAs). On January 29,2020, the five Subbasins submitted a single groundwater sustainability plan (2020 GSP) to the Department of Water Resources (DWR) to comply with the Sustainable Groundwater Management Act (SGMA).

In January 2022, the 2020 GSP was given an incomplete determination by DWR. The 2020 GSP was revised and submitted to DWR in July 2022 (2022 GSP). This 2022 GSP was deemed inadequate by DWR. In March 2023, DWR referred the Tulare Lake Subbasin to the State Water Resources Control Board (SWRCB). In March 2024, State Board Staff released their final staff report (2024 Final SWRCB Staff Report), recommending the Tulare Lake Subbasin for probation. On April 16, 2024, the Tulare Lake Subbasin was placed into probation by the SWRCB. The 2024 Final SWRCB Staff Report highlighted 15 deficiencies in the GSP centered around groundwater levels, subsidence, and water quality. The summary table of deficiencies and corrective actions is included as **Attachment A**.

The proposed scope and budget herein aim to address these deficiencies in a revised GSP. Although the 2024 Final SWRCB Staff Report identified deficiencies in three different sustainability indicators, they touched on consistent core themes. Staff found that minimum thresholds were not protective of all beneficial users, impacts on beneficial users and uses were poorly defined, monitoring was lacking or

inadequate, and no path clear to sustainability by 2040 was outlined. Addressing these overarching themes across deficiencies is expected to lead to revisions throughout the entire GSP.

The Basin Setting chapter will need to be revised with updated data which will set the stage for the sustainable management criteria (SMCs) and monitoring network. The methodologies behind the SMCs will need to be evaluated in the context of beneficial users and uses and may need to be revised, leading to changes in the quantitative SMCs. Ensuring that the SMCs for one sustainability indicator do not inadvertently impact another may require revising SMCs for sustainability indicators that did not have deficiencies associated with them (for example, modifications to groundwater level SMCs may result in changes to the subsidence and groundwater storage SMCs).

Modifications to the SMCs would also result in new impacts analyses for all sustainability indicators. Updates to monitoring networks may also be required to ensure all beneficial users are being protected. Lastly, these changes will ultimately lead to revisions to the Projects and Management Actions (PMAs) and the well mitigation policy and the development of an exceedance policy.

The scope outlined below provides a high-level overview of the tasks to be completed in the revision of the Tulare Lake Subbasin GSP. These tasks are derived from the identified deficiencies and corresponding corrective actions documented in the 2024 Final SWRCB Staff Report. In addition, the scope of work includes tasks to address additional content that the SWRCB has prioritized since the development of the 2024 Final SWRCB Staff Report that was conducted in other subbasins such as Kern County and Delta-Mendota Subbasins. The scope and budget begin May 1, 2026, and continue through March 2027.

Task 1. Stakeholder Engagement and Meetings

LSCE will aid the TLSB team for stakeholder's communication and engagement support as part of efforts to develop the amended GSP. As part of the stakeholder support, LSCE will provide meeting materials and presentations related to tasks that LSCE undertakes as part of GSP development. Presentations may occur through in-person attendance at meetings or by remote attendance during video conference meetings.

Throughout the development of the amended GSP, and for purposes of this proposal, the following types and frequency of meetings have been priced and are included in this proposal. Subtasks are provided for ease of budgeting.

Task 1.1 – LSCE Internal Meetings

- Weekly internal meetings to track progress and resolve issues
- 48 meetings for duration of project

Task 1.2 – Weekly Technical Meetings

- Weekly meetings with Geosyntec to discuss technical issues related to the GSP
- 48 virtual meetings – in person meetings are not included in the budget

Task 1.3 – Meetings with GSAs

- Monthly meetings with GSAs and Geosyntec to discuss progress of the GSP and address policy issues
- Preparation of meeting materials including status updates and presentation slides
- 20 virtual meetings – in person meetings are not included in the budget

Task 1.4 – Meetings with SWRCB

- Monthly technical meetings with SWRCB staff to discuss technical issues, address deficiencies and corrective actions, and GSP development updates
- Preparation of technical materials and presentation slides for meetings
- 10 virtual meetings; budget does not include in-person meetings

Task 1.5 – Public Workshops

- Four total public workshops to present the revised GSP to community stakeholders.
- Two of the four workshops will be in person workshops and the remaining two will be virtual
- LSCE's scope is limited to participation in the workshops and preparation of English language presentation materials.

Task 2. GSP Revision

The revised GSP will align with the deficiencies and corrective actions as noted in the 2024 Final SWRCB Staff Report released in March 2024. Subtasks under this task correspond to GSP chapters Each subtask specifies which firm will lead technical development and which firm will provide review and support. The lead author will prepare and update the relevant figures, tables and appendices for each chapter or section.

Task 2.1. Executive Summary

- Lead Author: Geosyntec and LSCE
    - Revision of executive summary for Chapters and Sections LSCE is lead author
    - Provide review

Task 2.2. Section 1 – Introduction

States the purpose of a GSP as defined by SGMA, regulatory framework, subbasin overview, description of the sustainability goals, GSA information and describes the framework for the interim operating agreement.

- Lead Author: Geosyntec
    - LSCE to provide technical review

Task 2.3. Section 2 – Plan Area

Provides a written description of the Plan Area, including a summary of the jurisdictional areas and other features depicted on area maps.

- Lead Author: Geosyntec
  - LSCE to provide technical review

Task 2.4. Section 3 – Basin Setting

Describes the geologic setting and hydrogeologic conceptual model for the Tulare Lake Subbasin, prepared under the direction of a professional geologist or engineer, consistent with GSP Regulations. Information presented will include a summary of prior studies by the Subbasin and others as well as groundwater conditions, water budget information and details specific to each GSA.

- Lead Author: LSCE
  - Review model report and align hydrogeologic conceptual model with numerical model update
  - Update basin setting with updated data as appropriate
  - Update figures, tables and appendices
-

Task 2.5. Section 4 – Sustainable Management Criteria

Under this task, the existing Sustainable Management Criteria (SMCs) will be assessed in the context of the deficiencies outlined in the 2024 Final SWRCB Staff Report. SMCs will be revised as appropriate based on the deficiencies and corrective actions. This task has been split into subtasks to align with the five applicable sustainability indicators.

Task 2.5.1 Chronic Lowering of Groundwater Levels

- Lead Author: Geosyntec
  - LSCE role:
    - Provide review and technical support for chronic lowering of groundwater levels
    - Provide review and technical support on impacts analysis on beneficial users based on MTs
    - Ensure alignment with SMCs for groundwater storage and subsidence
    - Ensure alignment with monitoring network
    - Support development of exceedance policy
    - Provide review and support in updating well mitigation policy based on impacts analysis

Task 2.5.2 Reduction of Groundwater Storage

- Lead Author: LSCE
  - Review and revise SMCs for groundwater storage
  - Ensure SMC alignment with SMCs for chronic lowering of groundwater levels

- Conduct impacts analysis for beneficial use based on MTs
- Update and develop figures, tables, and appendices

Task 2.5.3 Degraded Water Quality

- Lead Author: Geosyntec
  - LSCE to provide technical review

Task 2.5.4 Land Subsidence

- Lead Author: LSCE
  - Review critical infrastructure list
  - Review and revise SMCs to address SWRCB deficiencies
  - Conduct impacts analysis on beneficial uses, users, and critical infrastructure
  - Collaborate with public agencies
  - Update and develop figures, tables, and appendices

Task 2.5.5 Interconnected Surface Water

- Lead Author: Geosyntec
  - LSCE to provide technical review

Task 2.6. Section 5 – Monitoring Network

This task will assess the existing monitoring networks for groundwater levels, groundwater storage, groundwater quality, land subsidence, and interconnected surface water. The deficiencies outlined by the 2024 Final SWRCB Staff Report as they relate to the monitoring networks will be addressed. The monitoring networks will also be revised as needed based on the modifications made to other chapters within the GSP. This task is divided into subtasks based on the applicable sustainability indicators.

Task 2.6.1 Monitoring Network for Groundwater Levels

- Lead Author: LSCE
  - Assess the existing monitoring network in the context of the GWL SMCs
  - Ensure the network is spatially and vertically distributed adequately to monitor impacts to beneficial users
  - Revise the monitoring network as needed
  - Collaborate with Geosyntec to identify wells that can be monitored for both GWL and GWQ
  - Identify data gaps and a timeline to fill identified data gaps by the GSAs
  - Update and develop figures, tables and appendices

Task 2.6.2 Monitoring Network for Groundwater Storage

- Lead Author: LSCE
  - Assess the existing monitoring network and revise as needed

- Ensure adequate distribution of the network to assess changes in groundwater storage and compliance with SMCs
- Identify data gaps and a timeline to fill identified gaps by the GSAs
- Update and develop figures, tables, and appendices

Task 2.6.3 Monitoring Network for Water Quality

- Lead Author: Geosyntec
  - LSCE will provide technical review
  - Collaborate with Geosyntec in identifying wells that can be monitored for both GWL and GWQ

Task 2.6.4 Monitoring Network for Land Subsidence

- Lead Author: LSCE
  - Assess and revise current monitoring network to address deficiencies
  - Ensure network is spatially distributed to monitor for impacts to beneficial users and uses and capture undesirable results
  - Collaborate with agencies engaged in existing monitoring efforts
  - Identify data gaps and a timeline to fill identified gaps by the GSAs
  - Update and develop figures, tables, and appendices

Task 2.6.5 Monitoring Network for Interconnected Surface Water

- Lead Author: Geosyntec
  - LSCE will provide technical review

Table 2.7. Section 6 – Projects and Management Actions to Achieve Sustainability Goal

Under this task, the Projects and Management Actions (PMAs) developed in the 2020 and 2022 GSPs for each GSA will be revisited. These PMAs will be updated as needed and new PMAs will be added where appropriate. The well mitigation and exceedances policies will also be incorporated into the PMAs for each GSA.

- Lead Author: Geosyntec
  - LSCE will provide technical review

Task 2.8. GSP Section 7 – Plan Implementation

This task will address and describe the updated Plan Implementation which will include GSP implementation costs, schedule, identify funding options/alternatives, data management system, annual reporting and periodic evaluation. This task will also include updating the well mitigation policy and development of the exceedance policy.

- Lead Author: Geosyntec
  - LSCE will provide technical review

Task 3 – GSP Review and Finalization

This task encompasses the final technical review, addressing GSA and public comments, and finalization of the GSP. The following work will be completed under this task by LSCE:

- Conduct final technical review of the compiled GSP
- Address comments arising from Geosyntec's final technical review of the compiled GSP (one round of comments)
- Address one round of comments from GSAs (one round of comments)
- Address comments from public comment period (one round of comments)

LSCE assumes that Geosyntec will lead the formatting and compiling of the final document with support from LSCE as needed.

Task 4. Project Management

This task provides for project management and administrative activities such as ongoing examination regarding adherence to the scope, cost estimate, and schedule, invoicing, and billing review.

PROJECT BUDGET AND SCHEDULE

LSCE's estimated cost to complete the scope of work outlined in this proposal is based on our current understanding of the project and our prior experience with GSP development and revisions. Our estimated budget for this work is $614,204.

Table 1 provides the cost estimate for the full project term. The estimate includes a summary of costs by subtask, labor hours by employee classification, applicable billing rates, and anticipated direct and indirect expenses. LSCE will invoice monthly on a time-and-materials basis in accordance with our 2026 Schedule of Fees **(Attachment B)**.

Fees shall remain in effect for the full contract period. LSCE will not proceed with any work that deviates from the approved scope and budget until approval to proceed is granted. LSCE has commenced work as of May 2026 on Task 1 with Geosyntec. The tasks outlined in this scope are expected to be completed by the end of March 2027. This schedule is dependent on coordination efforts with SWRCB staff and Tulare Lake Subbasin GSAs during the proposed schedule.

This scope of work, budget and schedule does not include preparation for SWRCB meetings that address the probationary status of the TLSB as the schedule for such a meeting has not been finalized at the time of the preparation of this scope of work.

Thank you for giving us the opportunity to prepare this scope of work and cost estimate in support of Tulare Lake Subbasin's GSP revisions.

Sincerely,

LUHDORFF AND SCALMANINI
CONSULTING ENGINEERS

William 2. Halligan

Will Halligan, PG
Senior Principal Hydrogeologist

Mary Morkin-Garica, PG
Senior Hydrogeologist

Pavan Dhaliwal
Senior Hydrogeologist

Attachment(s):
Table 1: Cost Estimate
Attachment A: Summary Table of Proposed Deficiencies and Potential Actions to Address Deficiencies
Attachment B: 2026 Schedule of Fees for Engineering and Field Services

LSCE File 26-1-097

June 3, 2026

Table 1: Cost Estimate

Tulare Lake GSP Support

Task Description			Cost by Task
Task 1 - Meetings and Outreach			
Task 1.1	Internal Meetings		$47,784
Task 1.2	Weekly Technical Meetings		$36,336
Task 1.3	Meetings with GSAs		$19,740
Task 1.4	Meetings with SWRCB		$30,280
Task 1.5	Public Workshops		$10,388
Task 2 - GSP Revisions			
Task 2.1	Executive Summary		$7,896
Task 2.2	Introduction		$3,948
Task 2.3	Plan Area		$3,948
Task 2.4	Basin Setting		$74,296
Task 2.5	SMCs		$165,340
Task 2.6	Monitoring Networks		$128,980
Task 2.7	PMAs		$7,896
Task 2.8	Plan Implementation		$4,868
Task 3 - Response to Comments and Finalizing GSP			$54,624
Task 4 - Project Management			$12,880
		SUM	$609,204
	Direct Cost (travel, logding, other as applicable)		$5,000
		TOTAL	**$614,204**

Cost share for Southwest Kings GSA: $113,001.25

$1,839.80/ month

ALTUM
Aqua Logic. LLC

June 1, 2026

Deanna Jackson
Executive Director
Tri-County Water Authority GSA – Tulare Lake
Acting on Behalf of the Tulare Lake Subbasin

Delivered Via E-mail Only

Re: Proposal for Consulting Services

Dear Ms. Jackson:

Altum Aqua Logic, LLC ("Altum") is pleased to submit this proposal for consulting services to the Tri-County Water Authority GSA – Tulare Lake in its capacity as the contract holder on behalf of the Tulare Lake Subbasin (the "Subbasin"). This letter and any subsequent modifications contemplated herein will describe all of the proposed terms of our engagement. When executed by an authorized representative of the Subbasin, this letter and any subsequent modifications contemplated herein will constitute an agreement between Subbasin and Altum to be construed in accordance with California law.

Our services under this agreement will support solely Subbasin's collective efforts related to the State Water Resources Control Board ("SWRCB") Probationary process. No services in support of individual Groundwater Sustainability Agencies ("GSAs") within the Subbasin and unrelated to efforts to revise the Groundwater Sustainability Plan(s) will be provided under this agreement; to the extent individual GSAs desire Altum's assistance, it will be provided pursuant to separate agreements between Altum and that entity.

As of the drafting of this proposal, the Subbasin is on probation with SWRCB under SWRCB obligations outlined in the Sustainable Groundwater Management Act ("SGMA") and is actively considering alterations to the Groundwater Sustainability Plan(s) for the Subbasin ("GSP"). The Subbasin consists of five GSAs: El Rico GSA, Mid-Kings River GSA, South Fork Kings GSA, Southwest Kings GSA, and Tri-County Water Authority GSA – Tulare Lake ("Subbasin Members").

We propose the following categories of services to be provided by Altum under this agreement:

Category 1 – SWRCB Process Support

Under Category 1 – SWRCB Process Support, Altum will serve as the main point of contact between the Subbasin and SWRCB board and staff members. Altum will engage with SWRCB board and staff on behalf of the Subbasin and manage SWRCB board and staff communications with the Subbasin. Altum will arrange Subbasin Members communications with SWRCB board and staff and, where appropriate, facilitate those conversations.

If requested, Altum will manage the GSP revision timeline, including communicating with technical consultants on the development timeline for key GSP components. Where appropriate, Altum may attend and participate in technical group meetings.

If requested, Altum may participate in public meetings with SWRCB board and staff as a representative of the Subbasin.

Category 2 – Meeting Facilitation Support

Under Category 2 – Meeting Facilitation Support, Altum will attend Subbasin managers meetings, either in person or virtually with in person attendance whenever it is feasible. When requested, Altum will facilitate and moderate meetings and conversations including those between Subbasin Members, Subbasin Members and SWRCB, Subbasin technical consultants and SWRCB, and/or any other mutually agreeable meetings related to the Subbasin SWRCB probation process. Altum will participate in discussions with Subbasin Members regarding the SWRCB probation process and any related documentation or materials.

If requested, Altum may participate in public outreach meetings as facilitation support.

Category 3 – General Strategic Advice

Altum will provide general, strategic and resource management support to the Subbasin as requested. Category 2 services include "high level" review of GSP drafts, feedback on GSP related documents and/or policies, collaboration with technical consultants on key GSP issues, and general strategic guidance related to the SWRCB probation process. Altum expects this support to be delivered via phone call or e-mail to Subbasin GSAs. When requested, Altum will provide a monthly report of activities to include, at minimum, meetings attended, documents and/or policies reviewed, and a summary of communications with SWRCB.

Term of Engagement

The term of this engagement will begin upon execution of the agreement and end on December 31, 2026, unless terminated by either party. Our engagement may be terminated at any time for any reason by either party with written notice, effective as of the date the notice is received. If and when our services conclude, our fee will be prorated, billed, and due for the partial services rendered. This agreement may be extended with mutual written agreement from both parties.

Fees and Billing

Altum's fee for strategic support under this agreement will be $10,000 per month, payable in advance each month.

Our statements are payable upon presentation, with payment expected within 30 days. We reserve the right to impose a late charge of 0.833% per month on all amounts not paid within 30 days. In the event any legal action or collection activity is necessary to enforce the terms of this agreement, the prevailing party in such action will be entitled, as part of its remedy to payment for reasonable costs and attorney fees incurred in connection with that action. In addition, we have the right to suspend all services for the Subbasin if statements are not paid within 30 days. Our continuing to provide services during any such delinquency is not a waiver of our ability to suspend services at any time thereafter.

We do not charge for routine out of pocket expenses such as normal long-distance telephone calls, automobile travel within California, facsimile transmissions and in-house photocopying. Should we anticipate a need to incur extraordinary out of pocket expenses in connection with our work for Subbasin, we would obtain approval in advance and bill them to you at our cost.

Information and Work Product

We take our obligations to safeguard your private information seriously, so we want to take this opportunity to confirm our commitment to maintaining the confidentiality of confidential information. No voluntary disclosure of any of your data or information not already part of the public domain will be made without your permission unless we are legally required to make such disclosure. Please remember, however, that communications between us are not privileged. We will promptly advise Subbasin if any of your information is requested of us.

Upon full and final payment of all amounts due Altum in connection with this engagement, all right title, and interest in the deliverables (including, but not limited to, reports, notes and other documents, including all documents on electronic media) that contain confidential information provided by, or pertaining to, Subbasin ("Client Property") will become the sole and exclusive property of Subbasin.

Except for Subbasin Property, Altum will retain sole and exclusive ownership of all right, title and interest in all of Altum's work papers, proprietary information, information and documents developed by Altum, information and documents based upon publicly available data, processes, methodologies, know-how and software (the "Altum Property"), including such information as existed prior to the delivery of the services under this agreement and, to the extent such

information is of general application, anything that Altum may discover, create or develop during the performance of the services under this agreement.

To the extent Altum's deliverables to Subbasin contain Altum Property, upon full and final payment of all amounts due Altum in connection with this engagement, Subbasin shall have a non-exclusive, non-assignable, royalty-free, perpetual license to use such Altum Property in connection with the deliverables and the subject of the engagement and for no other or further use without Altum's express, prior written consent. Altum's deliverables are to be used solely for the purposes intended by this engagement and may not be disclosed, published or used in whole or in part for any other purpose.

Other Matters

Altum will not (and cannot) provide legal, engineering, or lobbying services. However, we will coordinate our services with whoever you select to provide those services to you, should they be necessary.

No voluntary disclosure of any of your data or information not already part of the public domain will be made without your express written permission unless we are legally required to make such disclosure. We will promptly advise you in writing if any of your information or data is requested of us, so that you may seek a protective order or other appropriate remedy at your expense, and in the event such protective order or other remedy is not obtained, any disclosure of your information or data by us will be limited to the extent required by applicable law.

We cannot make any promises or guarantees about the outcome of the matters as to which you have asked us to assist you, and nothing in this letter or in our statements to you should be so construed. When we provide you our opinion as to the probable outcome of any matter, it is with the understanding that our opinion is just that, and not a promise or guarantee. We cannot make any warranty, either express or implied, as to any recommendations or professional advice.

We provide services on a wide variety of water-related matters to other clients, some of whom are or may in the future operate in the same geographic and industry areas in which you are operating or may operate. By executing this agreement, you are acknowledging that we are free to work with those other clients on matters unrelated to you and that it is possible that we might take positions on behalf of other clients that are not consistent with yours. We will, of course, at all times avoid overt conflicts of interest and we will promptly notify you if we become aware that any such conflict arises.

Altum's liability to Subbasin for any claim or action arising in connection with services provided to Subbasin, whether in tort, contract, strict liability or otherwise, is limited to $50,000 or the amounts paid to Altum by Subbasin, whichever is greater.

This agreement shall not be assigned, and no obligations hereunder may be delegated by either party without the prior written consent of the other, which may be withheld for any reason. This agreement may not be amended, modified or otherwise waived except pursuant to a written instrument executed by the parties.

Approval

If the foregoing meets with your approval, please sign and date one copy of this agreement and return it to us. Please retain the other copy for your records. We will begin working with you immediately upon your execution of this agreement.

In executing this agreement, Altum and the Subbasin Members agree to operate in good faith and with mutual respect.

If you have any questions concerning our fee and expense arrangements or procedures or the scope of our services, please feel free to contact me.

Sincerely,

Stacie Ann Silva
Principal Owner
Altum Aqua Logic, LLC

Accepted terms and conditions for engagement of Altum Aqua Logic, LLC:

Tri-County Water Authority GSA – Tulare Lake
Acting on behalf of the Tulare Lake Subbasin Groundwater Sustainability Agencies

By:_____

Date:_____

Attachment: Silva Resume 260601

ALTUM
Aqua Logic, LLC

STACIE ANN SILVA

(559) 967-1804 | sas@altumaqua.com

EDUCATION

PEPPERDINE UNIVERSITY
CARUSO SCHOOL OF LAW
Master of Legal Studies
Dispute Resolution Concentration
Class of 2022

CAL POLY, SAN LUIS OBISPO
B.S. in Ag Systems Management
Minor in Agribusiness
Minor in Water Policy
Class of 2018

SKILLS

Solutions-Oriented Approach
Cross-Culture Dispute Resolution
Conflict Mediation
Agency Research
Effective Communication
Data Management
Project Management
Water Risk Analysis
Water Supply Analysis

COURSEWORK

Administrative Law
Agribusiness Credit & Finance
Agriculture Policy
Conflict and Dispute Resolution
Contract Law
Environmental Law
Irrigation Water Management
Property Law
Public Policy and Administration
Water Resource Law and Policy

EMPLOYMENT EXPERIENCE

ALTUM AQUA LOGIC, LLC
Principal Owner
July 2022 - Present

- Function as sole executive of consulting firm
- Analyze and Interpret ongoing implementation of CA Sustainable Groundwater Management Act (SGMA) at client, local, and state levels
- Track and Report on status of public agency activities in 90+ GSAs in 50+ subbasins
- Develop comprehensive understanding of key California water issues, including SGMA, Colorado River, and HRL
- Assist clients with implementation and involvement in key water issues

NEW CURRENT WATER & LAND, LLC
Senior Associate and Special Programs Manager
June 2018 - July 2022

- Led client project implementation: Kaweah Regional Conservation Investment Strategy
- Reviewed all submitted Groundwater Sustainability Plans and communicated document quality to clients
- Tracked SGMA implementation activities for clients
- Identified potential implications of agency actions and determined risk of noncompliance with SGMA
- Assessed and Communicated client risks and opportunities related to water supply and SGMA

OUTSIDE EXPERIENCE

SEQUOIA RIVERLANDS TRUST
Board Chair | December 2024 - Present
Board Director | December 2023 - Present

CAL POLY ALUMNI - FRESNO CHAPTER
Member | September 2018 - December 2024

SOROPTOMIST INTERNATIONAL OF CLOVIS
Treasurer & Member | August 2022 - Present

CAL POLY CORPORATION
Corporation Board Director | 2017 - 2018

CONFLICT OF INTEREST CODE FOR THE SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations Section 18730) that contains the terms of a standard conflict-of-interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendix (or Appendices), designating positions and establishing disclosure categories, shall constitute the conflict-of-interest code of the **Southwest Kings Groundwater Sustainability Agency (Agency).**

Individuals holding designated positions shall file their statements of economic interests with the **Agency,** which will make the statements available for public inspection and reproduction. (Gov. Code, § 81008.) All statements will be retained by the **Agency.**

DESIGNATED POSITIONS

Designated Positions	Disclosure Categories
Attorneys	1, 2
Engineering Consultants	1, 2
Consultants/New Positions	*

** Consultants/new positions shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation: The Board of Directors may determine in writing that a particular consultant or new position, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirements described in this section. Such determination shall include a description of the consultant's or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The Board's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict-of-interest code (Gov. Code, § 81008).*

PUBLIC OFFICIALS WHO MANAGE PUBLIC INVESTMENTS

The following positions are NOT covered by the conflict-of-interest code because they must file under Government Code section 87200. Those who file under Government Code section 87200 are required to file electronically with the Fair Political Practices Commission (Gov. Code, § 87500, subd. (a)(2)(L)); therefore, these positions are listed for informational purposes only:

- Members of the Board of Directors

An individual holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that

their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by Government Code section 87200.

CONFLICT OF INTEREST CODE FOR THE OUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

DISCLOSURE CATEGORIES

Category 1

Interests in real property located within the jurisdiction or within two miles of the boundaries of the jurisdiction or within two miles of any land owned or used by the Agency, including any leasehold, beneficial, or ownership interest or option to acquire such interest in real property. Interests in real property of an individual includes a share of interest in real property of any business entity or trust in which the designated employee or his or her spouse, domestic partner, or dependent children own directly or indirectly or beneficially a ten percent interest.

Category 2

Investments and business positions in business entities, which have within the last two years done business or may in the future do business in the Southwest Kings Groundwater Sustainability Agency, and income, including loans, gifts, and travel payments from sources that provide services, supplies, materials, machinery, or equipment of the type utilized by the Agency.