



MEMORANDUM

FROM: Mark Larsen
DATE: August 25, 2025
SUBJECT: Rural Community & Combined Stakeholders Summary
CC:

Committee Business:

- Minutes from the July 28, 2025 meeting were approved with one correction.
- No public comments were received.

Administration & Invoicing:

- Staff reported launch of the new GKGSa website; members were encouraged to provide feedback on functionality and accuracy.
- WY 2023 invoicing continues to be audited; approximately \$465,000 remains outstanding, down from prior months. The Board has initiated the Proposition 218 lien process, with a public hearing set for early October.
- WY 2024 invoicing shows limited carryover purchases and slower collections, though some surface water imports continue.

Rules & Regulations – Water Transfers:

- Extensive discussion was held regarding potential revisions to the water transfer policy to provide flexibility while ensuring groundwater sustainability.
- Current policy limits transfer distances and imposes escalating loss factors (10–20%) beyond one zone. Staff presented options to:
 - Extend transfers up to four zones,
 - Reduce loss percentages, and
 - Restrict transfers to **sustainable yield only**, excluding Tiered water.
- Members debated whether loosening restrictions would create a more functional marketplace, help surface water users capture value, and provide groundwater-only users with access to needed supply.
- Concerns raised included:
 - Potential economic hardship if Tiered water is fully restricted,
 - Possible inequities in current allocation (not all irrigated acres fully accounted for),
 - Risks of localized overdraft or subsidence from concentrated transfers,
 - Loss of GSA revenue if Tiered water sales decline.
- Alternatives suggested: piloting broader transfer flexibility, monitoring impacts by zone, and potentially adopting allocation frameworks more aligned with neighboring GSAs.

Allocation Updates:

- Don Tucker (4Creeks) confirmed WY 2026 allocation values remain consistent with prior presentations:
 - Native Sustainable Yield: **0.62 ac-ft/acre**
 - Tier 1: **0.31 ac-ft/acre**
 - Tier 2: **0.23 ac-ft/acre**
 - Precipitation: 0.5–1.0 ac-ft/acre (location-dependent)
→ **Total Range: ~1.16 ac-ft/acre plus precipitation**
- Discussion also addressed evaluating irrigated acreage more precisely using Land IQ data to refine allocation formulas.

Well Mitigation & Monitoring:

- Updates provided on well mitigation efforts with Self-Help Enterprises; three wells are in process under new contracting procedures. A monthly reporting framework is being established.
- Monitoring priorities identified include areas near Tulare, Kings County, eastern basin boundaries, and northwest zones where subsidence concerns remain.

Kaweah Subbasin Coordination:

- GSA staff reported continued engagement with State Board staff regarding basin management and water quality sampling. The Subbasin anticipates feedback on draft BMPs and return-to-DWR recommendations this fall.

Other Business:

- Introduction of new staff member Sierra, who will support committee work and outreach.
- Next meeting scheduled for **September 22, 2025**.



MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS HELD AUGUST 11, 2025

At approximately 1:00 p.m. on August 11, 2025, at GKGSA, 227 N. West Street, Visalia, California, Chairman Chris Tantau of the Greater Kaweah GSA called to order a meeting of the Board of Directors of the Greater Kaweah Groundwater Sustainability Agency Joint Powers Authority (“GKGSA”).

Directors	Pete Vander Poel Stephen Johnson Chris Tantau Eric Shannon Rudy Mendoza (alt) Jared De Groot	David Van Groningen Joe Cardoza Dennis Mills (alt) Clinton Church Brian Watte
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Directors Absent:	Andrew Brazil	Paul Boyer
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Also Present:	Mark Larsen Aubrey Mauritson Don Tucker Geoff Vanden Heuval Pancho Scott Rogers	Gene Kilgore Trelawney Bullis Blair Bayne Mike Hagman Lisa McEwen
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PUBLIC COMMENT:

Chairman Tantau opened the meeting for public comment. No comment was presented.

CORRESPONDENCE AND ANNOUNCEMENTS:

Miscellaneous Items

General Manager Larsen reported the GSA had officially moved to its new office location. A report of new annual expenses will be presented next month given the change in location. Mr. Larsen reported the audit will occur during the next board meeting. Mr. Larsen also indicated there is a typo on the agenda, with an accidental duplicate agenda item. In addition, Mr. Larsen noted the GSA has hired a new employee, Sierra Rodriguez, who joined the agency last week.

GSA REPORTS AND COMMITTEE DISCUSSION:

Water Forum Update

General Manager Larsen provided a report.

Committees and Activities

Technical Advisory Committee

July 17, 2025 - Summary

General Manager Larsen advised that the TAC met on July 17, 2025. A copy of the summary is attached as Agenda Item #4b.i, and incorporated by reference. Chairman Tantau reported the summary of the meeting includes various recommendations from the TAC.

Next Meeting Scheduled for August 21, 2025 at 1:30 p.m.

General Manager Larsen advised that the next Technical Advisory Meeting will be held on August 21, 2025 at 1:30 p.m.

Combined Rural Communities & Stakeholder Committees

July 28, 2025 - Summary

General Manager Larsen advised that the Combined Rural Communities and Stakeholder Committees met on July 28, 2025. A copy of the summary is attached as Agenda Item #4.b.ii, and incorporated by reference. Chairman Tantau reported on recommendations from the Stakeholder Committee.

Next Meeting Scheduled for August 25, 2025 at 1:30 p.m.

The next meeting of the combined committees will be held on August 25, 2025, at 1:30 p.m.

Kaweah Subbasin Management

Grants Status

General Manager Larsen provided a report.

LandIQ/Water Dashboard Status

General Manager Larsen provided a report.

MLRP Status

General Manager Larsen provided a report. Attached hereto and incorporated by reference as Agenda Item 4iii is a copy of the MLRP flier advertising for applications.

Discussion ensued.

**Director Vander Poel arrived at this time.*

CONSENT CALENDAR:

Consider Approval of Minutes for the July 14, 2025, Board Meeting

General Manager Larsen referred the Board to Agenda Item #5a, a copy of the July 14, 2025, minutes, which are attached hereto and incorporated by reference.

Director D. Mills moved and Director Shannon seconded to approve the July 14, 2025, minutes. The Board unanimously approved the motion.

LAND-BASED ASSESSMENT RESOLUTIONS ANNUAL FOLLOW UP ACTION ITEMS

Consider Approval of Two Resolutions for County of Tulare and County of Kings Each, Establishing the Assessment Rate

General Manager Larsen referred the Board to Agenda Item #6a, a copy of two Resolutions for the County of Tulare and County of Kings Establishing the Assessment Rate, which are attached hereto and incorporated by reference.

Discussion ensued.

Director Shannon moved and Director Watte seconded to approve the Resolution for the County of Tulare Establishing the Assessment Rate. The Board unanimously approved the motion.

Director D. Mills moved and Director Johnson seconded to approve the Resolution for the County of Kings Establishing the Assessment Rate. The Board unanimously approved the motion.

Set Date for Public Hearing to Enforce Tier 1 and Tier 2 Penalty Delinquencies (Water Code Section 10732(b)(2).)

General Manager Larsen provided an overview of the process for enforcement. He reported there is about 95 delinquent accounts.

Discussion ensued.

Director Shannon moved to set October 13, 2025 as the public hearing date for GKGSA's hearings on Tier 1 and Tier 2 Penalty Delinquencies. Director Church seconded, and the motion was unanimously carried.

DASHBOARD GROUNDWATER INVOICING

Status Report on 2023 Water Year

Program Coordinator Ruiz provided a report.

Consider Setting a Public Hearing Date, According to California Water Code §10732(b)(2), to Consider Process to File Certificates of Lien Against Property of Delinquent Landowners

The agenda item was previously handled above.

WY 2024 Status

Program Coordinator Ruiz reported they are still receiving some payments, but collections have slowed.

Discussion ensued.

Public comment from Geoff Vanden Heuvel.

Discussion continued.

WY 2025 ALLOCATION

Status Report

Don Tucker, 4Creeks, provided a report. Attached hereto and incorporated by reference as Agenda Item 8 is a copy of his PowerPoint presentation. He noted precipitation was slightly down from the prior year's allocation. For the following year, Mr. Tucker noted the allocations will be as follows:

- Native Sustainable Yield 0.62 ac-ft/acre
- Tier 1 Penalty Allocation 0.31 ac-ft/acre
- Tier 2 Penalty Allocation 0.23 ac-ft/acre
- Precipitation Range East-West from 1.00 to 0.5 ac-ft/acre

The total allocation for landowners in the GKGSA thus ranges from 1.66 to 2.24 ac-ft per acre depending on the location of the parcel.

Public comment from Trelawney Bullis.

Discussion ensued.

Public comment from Geoff Vanden Heuvel.

Discussion continued.

MITIGATION PLAN

Status Report

General Manager Larsen provided a report on the well mitigation progress.

Review First Pilot Well Mitigation Total Expense

General Manager Larsen provided a report. Mr. Larsen reviewed the first pilot project that was completed. Attached hereto and incorporated by reference as Agenda Item 9b is a copy of the excel spreadsheet Mr. Larsen presented to the board.

Discussion ensued.

Public comment from Geoff Vanden Heuvel.

Discussion continued.

Director Cardoza arrived at this time.

Consider Approval of Current Pilot – Dry Well Mitigation Claims

General Manager Larsen reported the GSA has received no new claims since the last board meeting.

**Director Stephens left the meeting at this time.*

GREATER KAWEAH LAND FOLLOWING PROGRAM

Review and Discuss 2026 Program Options

General Manager Larsen provided a report. Attached hereto and incorporated by reference as Agenda Item 10 is a copy of the program outline and details.

Discussion ensued.

Public comment from Gene Kilgore.

Discussion continued.

Public comment from Scott Rogers.

Discussion continued.

Consider Approval of 2026 Program Specifics

Director Van Groningen moved to approve the 2026 Program Specifics for the Land Fallowing Program as presented in the agenda packet, with a maximum amount of up to \$1 million to the program at a fixed price of \$400 per acre. Director Vander Poel seconded, and the motion was unanimously carried.

Discussion ensued re the application process.

GREATER KAWEAH MONITORING WELL NETWORK

Status Report

General Manager Larsen provided a report. Work continues to identify locations for monitoring wells.

Discussion ensued.

Review Presentation from Thomas Harder and Company on Priority Monitoring Well Locations

Tom Harder from Thomas Harder and Company, provided a report. Attached hereto and incorporated by reference as Agenda Item #11b is a copy of his report.

Discussion ensued.

KAWEAH SUBBASIN GROUNDWATER SUSTAINABILITY PLANS (GSPs)

Status Report

General Manager Larsen reported that he still anticipates a recommendation from the State Board staff to the State Board this fall to return to the Kaweah Subbasin back to DWR. State board staff has been heavily focused on groundwater quality issues the past month. DWR has released its draft Best Management Practices for land subsidence which has a heavy emphasis on “critical head”.

Discussion ensued.

Public comment from Geoff Vanden Heuvel.

Discussion continued. Mr. Larsen noted there is a comment period for the draft BMPs for land subsidence. The Kaweah Subbasin, as a whole, plans to provide comments.

Public comment from Geoff Vanden Heuvel.

Discussion ensued.

**Director Vander Poel left the meeting at this time.*

KAWEAH SUBBASIN WELL DATA MONITORING SYSTEM (DMS)

Status Report

General Manager Larsen provided a report.

Review DMS Task Order 10 Amendment – Mid-Kaweah GSA (To Be Managed by Cost Share Agreement)

General Manager Larsen provided a report. Attached hereto and incorporated by reference as Agenda Item #13b is a copy of the Task Order 10 Amendment – Mid-Kaweah GSA.

Discussion ensued.

KAWEAH SUBBASIN WELL REGISTRATION

Status Report

General Manager Larsen provided a report. GKGSA continues to move forward with the process. EKGSA has decided to downgrade its aggressiveness on the program. Mid Kaweah continues to proceed. Efforts on verification of well locations is underway.

Discussion ensued.

Public comment from Gene Kilgore.

KAWEAH/TULE WATER BANKING PROJECT:

Status Report

General Manager Larsen provided a report. Chairman Tantau provided a summary.

Public comment from Geoff Vanden Heuvel and Gene Kilgore.

Discussion continued.

Public comment from Scott Rogers.

Consider Approval of Memorandum of Understanding Kaweah-Tule Cross Valley Groundwater Banking Investigation with Lower Tule River Irrigation District (LTRID) Professional Services Agreement

Attached hereto and incorporated by reference as Agenda Item 15b is a copy of the Memorandum of Understanding Kaweah-Tule Cross Valley Groundwater Banking Investigation with Lower Tule River Irrigation District (LTRID) Professional Services Agreement.

Discussion ensued.

Director Van Groningen moved to approve the Memorandum of Understanding Kaweah-Tule Cross Valley Groundwater Banking Investigation with Lower Tule River Irrigation District (LTRID) Professional Services Agreement. Director Cardoza seconded, and the motion was unanimously carried.

NEXT MEETING DATE

Scheduled Meeting September 8, 2025 at 1:00 p.m.

Chairman Tantau announced that the next regular meeting of the Groundwater Sustainability Agency will commence on Monday, September 8, 2025, at 1:00 p.m.

CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
[Government Code Section 54956.9(d)(2)]
Number of Potential Cases: Two

The Board of Directors, while in closed session pursuant to Government Code Section 54956.9(d)(2), met with General Counsel Aubrey Mauritsen regarding two potential items of anticipated litigation.

CLOSED SESSION ITEMS

Report Action Taken in Closed Session Required by Government Code 54957.1

The Board of Directors returned to open session. Chairman Tantau advised that there was no reportable action.

ADJOURNMENT

As there was no further business to come before the Board of Directors, the meeting was concluded.

Mark Larsen, Secretary

**GREATER KAWEAH GROUNDWATER
SUSTAINABILITY AGENCY
(A JOINT POWER AUTHORITY)**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Year Ended December 31, 2024

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

DECEMBER 31, 2024

BOARD OF DIRECTORS

Chris Tantau	Chairman
Stephen Johnson	Vice-Chairman
Eric Shannon	Director
Ernie Taylor	Director
Brian Watte	Director
Pete Vander Poel	Director
Clinton Church	Director
Joe Cardoza, III	Director
Paul Boyer	Director

ADMINISTRATION

Mark Larsen	General Manager/Secretary
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TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
FINANCIAL STATEMENTS	
Governmental Fund Balance Sheet and Statement of Net Position	9
Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance and Statement of Activity	10
Notes to Financial Statements	11
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule	17



CLOVIS | HANFORD | PORTERVILLE | **TULARE** | VISALIA

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JAMES G. DWYER, CPA

GREG GROEN, CPA, RETIRED

WM. KENT JENSEN, CPA

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TYLER J. CODAY, CPA

MONICA RAMIREZ, CPA

GINILU VANDERWALL, CPA

Independent Auditors' Report

Board of Directors
Greater Kaweah Groundwater
Sustainability Agency

Opinions

We have audited the financial statements of the governmental activity and general fund of Greater Kaweah Groundwater Sustainability Agency ("the Agency"), as of and for the year ended December 31, 2024, 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 accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activity and general fund of Greater Kaweah Groundwater Sustainability Agency, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 management's discussion and analysis and budgetary comparison information 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.

M. Green and Company LLP

Tulare, California
August 28, 2025

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024

This section of the Greater Kaweah Groundwater Sustainability Agency (the Agency) annual financial report presents our discussion and analysis of the Agency's financial performance during the fiscal year that ended on December 31, 2024. Please read it in conjunction with the Agency's financial statements, which immediately follow this section.

General

The Greater Kaweah Groundwater Sustainability Agency was formed pursuant to the Sustainable Groundwater Management Act of 2014 (SGMA). Under SGMA, Groundwater Sustainability Agencies (GSAs) are entities formed by local government agencies with land use authority or water supply or water management responsibilities. Greater Kaweah Groundwater Sustainability Agency was formed on August 23, 2016, when the participating agencies, listed below, entered into a Joint Exercise of Powers Agreement (JPA). The JPA spells out GSA Board membership, initial funding, voting and other governance issues.

Greater Kaweah Groundwater Sustainability Agency Participating Member Agencies

Kaweah Delta Water Conservation District (KDWCD)
Kings County Water District (KCWD)
Lakeside Irrigation Water District (LIWD)
St. Johns Water District (SJWD)
Tulare County (TC)
California Water Service Company (CWSC)

Greater Kaweah Groundwater Sustainability Agency is one of three (3) GSAs that overlie the Kaweah Subbasin (Subbasin) without overlap. Kaweah Subbasin covers approximately 440,000 acres. Greater Kaweah Groundwater Sustainability Agency is located in the Northern and Western part of the Subbasin covering portions of Tulare and Kings Counties. The other two GSAs that overlie the Subbasin are East Kaweah GSA and Mid-Kaweah GSA.

The Kaweah Subbasin (Basin No. 5-22-11) is classified as a high-priority subbasin by the California Department of Water Resources (DWR). It is one of 21 basins and subbasins in California that have been identified by DWR as critically over drafted. The three GSAs of the Kaweah Subbasin have each developed a Groundwater Sustainability Plan (GSP) to address the management of groundwater within the Subbasin and executed a Coordination Agreement for the Subbasin to utilize the same data and methodologies ensuring consistent interpretations of the Basin Setting, and they have submitted the GSP and the Coordination Agreement to DWR. The GSP is required under SGMA to bring the Kaweah Subbasin into groundwater sustainability by 2040. The goal of the GSP is to reach Subbasin-wide groundwater sustainability within 20 years of the GSP's implementation. In accordance with SGMA, the GSP will be reevaluated and updated, at a minimum, every 5 years (2025, 2030, 2035 and 2040) to revise, as necessary, sustainability goals and management criteria, monitoring, and implementation of groundwater projects and management strategies.

See independent auditors' report.

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024

From 2017-2021 the Agency's membership had advanced the Agency the following funds:

	2017	2018	2019	2020	2021	Total
KDWCD	\$ 47,777	\$ 255,450	\$ 255,450	\$ 297,992	\$ 397,912	\$ 1,254,581
KCWD	17,384	92,950	92,950	108,430	144,788	456,502
LIWD	16,776	89,700	89,700	104,639	139,725	440,540
SJWD	13,008	69,550	69,550	81,133	108,337	341,578
TC	15,804	84,500	84,500	98,572	131,625	415,001
CWSC	10,820	57,850	57,850	67,484	90,113	284,117
Totals	<u>\$ 121,569</u>	<u>\$ 650,000</u>	<u>\$ 650,000</u>	<u>\$ 758,250</u>	<u>\$ 1,012,500</u>	<u>\$ 3,192,319</u>

All remaining funds were returned in October 2024.

To date, approximately \$4.1 million has been spent to develop the GSP.

The 2024 budget was adopted by the Board on December 11, 2023. This budget has total operating expenditures of \$3,366,000. Due to the nature of the billings being handled at the County level and the Agency not being in control of them, they elect to not budget for revenues.

FINANCIAL HIGHLIGHTS

- The Agency's revenues exceeded its expenses by \$13,316,992.
- The Agency had \$246,633 in accounts payable as of December 31, 2024.
- The Agency issued no new debt in 2024, but did incur operational expenses that remained unpaid as of December 31, 2024.

OVERVIEW OF THE FINANCIAL STATEMENTS

The report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements also include notes that further explain some of the information presented in the financial statements and provide more detailed data.

Basic Financial Statements

The basic financial statements include two kinds of statements, the government-wide financial statements, and the fund financial statements. Each presents a different view of the Agency. The government-wide financial statements provide both short-term and long-term information about the Agency's overall financial status, whereas the fund financial statements present the financial picture by its individual parts or funds. Both are described in greater detail below.

See independent auditors' report.

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024

Government-Wide Statements

The government-wide financial statements present the financial picture of the Agency from the economic resources measurement focus using the accrual basis of accounting, which is similar to that used by private-sector companies. They provide both short-term and long-term information about the Agency's overall financial status. These statements (governmental fund balance sheet and statement of net position and statement of governmental fund revenues, expenditures and changes in fund balance and statement of activity) include all assets and deferred outflows of resources of the Agency as well as all liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of governmental fund revenues, expenditures and changes in fund balance and statement of activity regardless of when cash is received or paid.

The government-wide financial statements report the Agency's net position and how it has changed. Net position, the difference between the Agency's assets and deferred outflows of resources and liabilities and deferred inflows of resources, is one way to measure the Agency's financial health. Over time, increases or decreases in the Agency's net position are an indicator of whether its financial position is improving or deteriorating. However, to assess the overall health of the Agency, one needs to consider additional non-financial factors such as changes in the Agency's member base, and the ability to adjust assessments.

The government-wide financial statements in this annual report include only governmental type activities. In governmental type activities, most of the Agency's revenue is derived from benefit assessments to land within the Agency's boundaries.

Fund Financial Statements

The fund financial statements present the financial picture of the Agency in more detail than the government-wide statements by describing the individual parts or funds. Funds are accounting devices used to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by bond covenants. The Agency may establish other funds to control and manage money for particular purposes at its discretion, such as tracking certain revenues and expenses for grants, or construction projects.

The Agency currently has only one fund type known as a governmental fund. Governmental fund type statements are presented on the modified accrual basis of accounting and a current financial resource focus. Only assets expected to be used up and liabilities that come due during the year or soon thereafter are reflected. No capital assets, if any, are included. Only revenues for which cash is received during or soon after the end of the year are included. Only expenditures for goods or services that have been received and for which payment is due during the year or soon thereafter are included.

See independent auditors' report.

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024

CONDENSED FINANCIAL STATEMENT INFORMATION

Condensed government-wide financial information is as follows:

Statement of Net Position

	<u>2024</u>	<u>Restated 2023</u>	<u>Increase</u>
Assets:			
Current assets	\$ 33,242,805	\$ 12,838,785	\$ 20,404,020
Liabilities:			
Current liabilities	\$ 11,795,227	\$ 4,708,199	\$ 7,087,028
Net Position:			
Unrestricted	21,447,578	8,130,586	13,316,992
Total liabilities, deferred inflows of resources, and net position	<u>\$ 33,242,805</u>	<u>\$ 12,838,785</u>	<u>\$ 20,404,020</u>

Explanation of selected line items:

- Current assets consist primarily of \$12,294,172 of cash and cash equivalents, \$17,932,642 of penalties receivable, and \$1,431,149 in amounts due from other agencies.
- Current liabilities consist primarily of \$246,633 in accounts payable, \$286,682 in unearned revenue and \$11,261,912 in prepaid penalties.
- There was a restatement to net position of \$7,315,819 due to water penalty receivable being understated.

Please see the statement of net position for further detail.

See independent auditors' report.

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024

Statement of Activity and Changes in Net Position

	2024	Restated 2023	Increase
General Revenues:			
Landowner assessments	\$ 1,872,002	\$ 1,865,078	\$ 6,924
Grant revenue	915,068	1,373,107	(458,039)
Interest	104,279	86,093	18,186
Water penalties	13,307,982	7,315,819	5,992,163
Assessment penalties	684	586	98
	<hr/>	<hr/>	<hr/>
Total general revenues	16,200,015	10,640,683	5,559,332
Expenses	<hr/>	<hr/>	<hr/>
	2,883,023	2,464,433	418,590
	<hr/>	<hr/>	<hr/>
Change in net position	13,316,992	8,176,250	5,140,742
Net position, beginning of year	<hr/>	<hr/>	<hr/>
	8,130,586	(45,664)	8,176,250
Net position, end of year	<hr/>	<hr/>	<hr/>
	\$ 21,447,578	\$ 8,130,586	\$ 13,316,992

Explanation of selected line items:

- Expenses consist primarily of governance expenses of \$648,494, groundwater plan expenses of \$782,646 and LandFlex grant expenses of \$911,072.
- Total expenses increased by \$418,590 in large part because of the increase of land following program expense.

BUDGETARY HIGHLIGHTS

The Agency runs on a calendar year. Each year, the Board shall adopt a budget for the Agency for the ensuing year. A budget shall be adopted no later than December 1 of the preceding year.

Over the course of the year, the Agency may revise its budget as it attempts to deal with unexpected changes in revenues and expenditures. The original 2024 budget was adopted on December 11, 2023. A schedule of the Agency's budget amounts compared with actual revenues and expenditures is provided in the required supplementary information section of the audited financial report.

See independent auditors' report.

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The 2025 budget was formally adopted on December 9, 2024. The budget includes \$8,752,000 in expenditures.

The Agency has moved its location to a new building and anticipates additional costs for moving expenses and leasehold improvements.

CONTACTING THE AGENCY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Agency's finances and to demonstrate the Agency's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Agency's administrative office at (559) 302-9987 or at 227 North West Street, Visalia, California 93291, or by email at mlarsen@greaterkaweahgsa.org.

See independent auditors' report.

**GREATER KAWEAH GROUNDWATER
SUSTAINABILITY AGENCY**

**GOVERNMENTAL FUND BALANCE SHEET
AND STATEMENT OF NET POSITION
DECEMBER 31, 2024**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<u>ASSETS:</u>			
Cash and cash equivalents	\$ 12,294,172	\$ -	\$ 12,294,172
Assessments receivable	136,442	-	136,442
Penalties receivable	17,932,642	-	17,932,642
Prepaid expenses	997,194	-	997,194
Due from Kaweah Delta Water Conservation District	1,431,149	-	1,431,149
Due from other governments	451,206	-	451,206
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 33,242,805</u>	<u>\$ -</u>	<u>\$ 33,242,805</u>
<u>LIABILITIES:</u>			
Accounts payable	\$ 246,633	\$ -	\$ 246,633
Unearned revenue	286,682	-	286,682
Prepaid penalties	11,261,912	-	11,261,912
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>11,795,227</u>	<u>-</u>	<u>11,795,227</u>
<u>FUND BALANCE/NET POSITION:</u>			
Fund balance, unassigned	21,447,578	(21,447,578)	-
Net position, unrestricted	<u>-</u>	<u>21,447,578</u>	<u>21,447,578</u>
	<u> </u>	<u> </u>	<u> </u>
Total fund balance/net position	<u>21,447,578</u>	<u>-</u>	<u>21,447,578</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balance/net position	<u>\$ 33,242,805</u>	<u>\$ -</u>	<u>\$ 33,242,805</u>

See notes to financial statements.

**GREATER KAWEAH GROUNDWATER
SUSTAINABILITY AGENCY**

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activity</u>
<u>GENERAL REVENUES:</u>			
Landowner assessments	\$ 1,872,002	\$ -	\$ 1,872,002
Grant revenue	915,068	-	915,068
Interest	104,279	-	104,279
Water penalties	13,307,982	-	13,307,982
Assessment penalties	684	-	684
	<hr/>	<hr/>	<hr/>
Total general revenues	16,200,015	-	16,200,015
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES/EXPENSES:</u>			
Current:			
Governance	648,495	-	648,495
Groundwater plan	782,646	-	782,646
Subbasin coordination	155,940	-	155,940
Monitoring/measurement/data development	124,163	-	124,163
Grant writing	1,155	-	1,155
Rate studies	1,610	-	1,610
Annual report	23,744	-	23,744
Land fallowing program	231,392	-	231,392
Well mitigation	2,806	-	2,806
LandFlex grant expense	911,072	-	911,072
	<hr/>	<hr/>	<hr/>
Total expenditures/expenses	2,883,023	-	2,883,023
	<hr/>	<hr/>	<hr/>
Net change in fund balance	13,316,992	(13,316,992)	-
Increase in net position	-	13,316,992	13,316,992
	<hr/>	<hr/>	<hr/>
<u>FUND BALANCE/NET POSITION:</u>			
January 1, 2024, as restated	8,130,586	-	8,130,586
	<hr/>	<hr/>	<hr/>
December 31, 2024	\$ 21,447,578	\$ -	\$ 21,447,578
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See notes to financial statements.

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024

NOTE 1 – Summary of Significant Accounting Policies

Organization

The Greater Kaweah Groundwater Sustainability Agency ("the Agency") was formed and organized on August 23, 2016, under the provisions of the Sustainable Groundwater Management Act of 2014 for the purpose of forming a joint powers agency to serve as a Groundwater Sustainability Agency (GSA) in the Kaweah Subbasin, a region that overlies portions of Tulare and Kings Counties. The Agency is administered by a nine member Board of Directors, each serving four year terms. Directors are appointed as follows:

- (1) Two elected members of the governing body of Kaweah Delta Water Conservation District (KDWCD),
- (2) One elected member of the governing board of each member entity, other than KDWCD,
- (3) A representative of California Water Service Company (Cal Water), nominated by Cal Water and appointed by the Board,
- (4) A representative of the Stakeholder Committee nominated by said committee and appointed by the Board,
- (5) A representative of the Rural Communities Committee nominated by said committee and appointed by the Board.

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

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.

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024

NOTE 1 – Summary of Significant Accounting Policies (continued)

Basis of Presentation

Government-wide Statements: The statement on net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions.

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 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.

Budgetary Procedures

The Agency operates under a budget prepared and approved annually by the Board of Directors. The budget is prepared on a detailed line item basis. Revenues are budgeted by source and expenditures are budgeted by use (service and supplies, other charges and contingencies). Once approved, the Board of Directors may amend the adopted budget when unexpected modifications are required in estimated revenues and expenditures.

Allowance for Doubtful Accounts

The Agency considers all accounts receivable to be fully collectible. Therefore, an allowance for doubtful accounts is not reflected in these financial statements.

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:

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 restricted fund balance resources as of December 31, 2024.

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024

NOTE 1 – Summary of Significant Accounting Policies (continued)

Fund Balances (continued)

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, 2024.

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, 2024.

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, 2024.

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.

Net Position 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 investment in capital assets as of December 31, 2024.

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024

NOTE 1 – Summary of Significant Accounting Policies (continued)

Net Position Classifications (continued)

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, 2024.

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.

Prepaid Penalties

Water penalties paid in advance of the subsequent calendar year assessment due date is recorded as prepaid penalties.

Unearned Revenue

Landowner assessments paid in advance of the subsequent calendar year assessment due date is recorded as unearned revenue.

Landowner Assessments

Landowners inside the Agency approved a Proposition 218 assessment levy up to a maximum of \$10 per acre at a duly held public hearing on May 10, 2021. The governing board then approved resolutions to establish assessment of \$10 per acre to be placed on Tulare and Kings Counties property tax rolls. These assessments are payable in two installments on November 1 and March 1.

NOTE 2 – Cash and Cash Equivalents

Statutes authorize districts to invest cash in obligations of the U.S. Treasury and U.S. agencies, certificates of deposit, banker's acceptances, repurchase agreements, insured money market accounts, commercial paper, county investment pools, and the State Treasurer's Local Agency Investment Fund.

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024

NOTE 2 – Cash and Cash Equivalents (continued)

Cash and cash equivalents consisted of the following at December 31, 2024:

Cash in Valley Strong Credit Union	\$ 11,539,335
Cash in Tulare County Investment Pool	<u>754,837</u>
Total cash and cash equivalents	<u>\$ 12,294,172</u>

The California Government Code requires California banks and savings and loan associations to collateralize a district's deposits by pledging government securities. The market value of the pledged securities must equal at least 110 percent of a district's deposits. California law also allows financial institutions to collateralize a district's deposits by pledging first trust deed mortgage notes having a value of 150 percent of a district's total deposits. The district may waive collateral requirements for deposits which are fully insured up to \$250,000 by Federal Deposit insurance.

At December 31, 2024, cash deposits in excess of federally insured limits were \$11,443,823. The Agency's cash and cash equivalents held in the Tulare County Investment Pool are held in pools with funds of other districts in the county and invests the cash. These pooled funds are not subject to credit risk categorization and are carried at cost which approximates fair value. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

NOTE 3 – Related Party Transactions

The agreement to form a joint power authority was signed August 23, 2016, by the five member governments. A memorandum of agreement with California Water Service Company (Cal Water) was signed March 13, 2017. The Agency pays Kaweah Delta Water Conservation District (KDWCD), a member of the Agency, for administrative services. During the year the Agency paid \$416,115 to KDWCD for such services. At year end the Agency owed \$186,235 to KDWCD.

Kaweah Delta Water Conservation District (KDWCD) collects landowner assessments from the County of Kings on behalf of the Agency. KDWCD then transfers the money collected from the County of Kings to the Agency. At year end KDWCD owed the Agency \$1,431,149 in collected landowner assessments.

NOTE 4 – Due from Other Governments

The Agency uses Tulare County and Kings County tax assessments to assess the landowners. When tax assessments are collected by the counties, but not yet distributed to the Agency they are considered to be due from other governments. Amounts due from other governments at December 31, 2024, are as follows:

Due from Tulare County	\$ 144,441
Due from Kings County	<u>306,765</u>
Due from other governments	<u>\$ 451,206</u>

GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024

NOTE 5 – Commitments

The Agency is part of the Department of Water Resources' (DWR) LandFLEX reimbursable grant in which they pay landowners that agree to fallow a portion of their land and then the agency is subsequently reimbursed from the DWR. The total amount committed to be paid to the landowners and received from the DWR was \$2,092,625. In the year ended December 31, 2024, the Agency has fulfilled this commitment.

The Agency has created a Greater Kaweah Land Fallowing Program in which they pay landowners that agree to fallow a portion of their land for the 2025 water year. The total amount committed to paying enrolled participants is \$483,485. As of December 31, 2024, no amounts had been paid. It is expected these payments will occur in December 2025 and January 2026.

The Agency signed a groundwater modeling agreement with Montgomery & Associates on February 4, 2021, along with two other GSAs within the Kaweah Subbasin. The Agency's one third committed portion of this agreement is \$36,244. In the year ended December 31, 2024, the Agency has fulfilled this commitment.

The Agency signed an agreement with Land IQ, Inc. on June 14, 2021, for determination of evapotranspiration, precipitation, and crop type at the field level. This is a three-year agreement with monthly service invoicing \$10,347 for a total of \$372,492. In the year ended December 31, 2024, the Agency has fulfilled this commitment.

The Agency signed a consultant agreement with Blue Chair Communications on October 28, 2021, for landowner groundwater allocation awareness campaign outreach services at the rate of \$75 per hour. Termination of the agreement with cause can be given by either party by a sixty-day notice. At December 31, 2024, the Agency has incurred \$9,642.

The Agency has signed various agreements with Provost & Pritchard to assist in well video services, water accounting framework analysis, water budget & restructuring, annual water monitoring and reporting, grant applications and reporting, technical support, Water Dashboard development services, and other services. Some of these agreements have been agreed to along with two other GSAs within the Kaweah Subbasin. The Agency's committed portion of these agreements is \$365,500. At December 31, 2024, the Agency has incurred \$83,829 with the remaining \$283,671 to be performed.

The Agency signed an agreement with Kaweah Delta Water Conservation District to share costs of subbasin NDVI work, along with two other GSAs within the Kaweah Subbasin.

NOTE 6 – Prior Period Adjustment

In discussion with management during the audit of the Agency's December 31, 2024 financial statements, it was discovered that December 31, 2023 penalties receivable was understated by \$7,315,819 due to water penalty billed amounts being unknown at the issuance of the previous audit. These adjustments caused the General Fund's Fund Balance and the Statement of Net Position to be understated by \$7,315,819.

NOTE 7 – Subsequent Events

Management has evaluated subsequent events through August 28, 2025, the date the financial statements were available to be issued and has determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

**GREATER KAWEAH GROUNDWATER
SUSTAINABILITY AGENCY**

**BUDGETARY COMPARISON SCHEDULE
DECEMBER 31, 2024**

<u>GENERAL REVENUES:</u>	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Landowner assessments	\$ 1,865,000	\$ 3,680,000	\$ 1,872,002	\$ (1,807,998)
Grant revenue	45,000	1,402,480	915,068	(487,412)
Interest	30,000	90,000	104,279	14,279
Water penalties	3,370,000	9,000,000	13,307,982	4,307,982
Assessment penalties	-	-	684	684
Total general revenues	<u>5,310,000</u>	<u>14,172,480</u>	<u>16,200,015</u>	<u>2,027,535</u>
<u>EXPENDITURES:</u>				
Current:				
Governance	856,000	856,000	648,495	207,505
Groundwater plan	865,000	865,000	782,646	82,354
Subbasin coordination	30,000	30,000	155,940	(125,940)
Monitoring/measurement/data development	245,000	245,000	124,163	120,837
Grant writing	20,000	20,000	1,155	18,845
Rate studies	-	-	1,610	(1,610)
Annual report	30,000	30,000	23,744	6,256
Land fallowing program	370,000	320,000	231,392	88,608
Well mitigation	3,000,000	1,000,000	2,806	997,194
LandFlex grant expense	-	-	911,072	(911,072)
Member reimbursement	200,000	-	-	-
Total expenditures	<u>5,616,000</u>	<u>3,366,000</u>	<u>2,883,023</u>	<u>482,977</u>
Excess revenues (expenditures)	<u>\$ (306,000)</u>	<u>\$ 10,806,480</u>	<u>\$ 13,316,992</u>	<u>\$ 2,510,512</u>

See independent auditors' report.

GREATER KAWEAH - RELOCATION

Estimated - ANNUAL INCREASE TO FIXED OPERATING EXPENSES

Company	Initial Fee	Monthly Fee	Annual	
Comcast - Internet*	\$282.01	\$129.94	\$1,559.28	
Cintas - Supplies, Safety*	\$1,000.00	\$350.00	\$4,200.00	
Vivint - Security*	\$95.47	\$46.47	\$557.64	
Epic Print - Signs and Cards	\$1,000.00	\$0.00	\$0.00	
OACYS - Copier*	\$351.00	\$639.00	\$7,668.00	
Edison - Electric	\$1,200.00	\$350.00	\$4,200.00	
OACYS - Tech Support, *	\$6,385.00	\$182.50	\$2,190.00	
OACYS - Phone*		\$170.00	\$2,040.00	
Tschannen - Rent*	\$4,000.00	\$4,000.00	\$48,000.00	
Vermillion - Insurance		\$1,147.75	\$1,147.75	
Tschannen - Utilities: gas, trash, water		\$200.00	\$2,400.00	
Staples - Office Supplies		\$175.00	\$2,100.00	
Martin - Pest Control*		\$50.00	\$600.00	
Postage Meter*	\$1,000.00	\$52.49	\$629.88	
		\$0.00	\$0.00	
		\$0.00	\$0.00	
		\$0.00	\$0.00	
		\$0.00	\$0.00	
	\$15,313.48	Annual =	\$77,292.55	Estimate \$90,000

* Under contract

Estimated ONE-TIME MOVE/RELOCATION EXPENSES

Items	EXPENSE	
Board Tables & Chairs, Desks, Public Chairs	\$8,530.00	
TV, Speakers/Camera, Owl, Computer	\$5,657.84	
Miscellaneous, Tools...	\$915.60	
Waterline, Gate, Carpet Cleaning	\$1,270.00	
Initial stock office tools, paper, supplies	\$454.95	
	\$16,828.39	Estimate
Total Initial and One-Time Expenses	\$32,141.87	\$25,000-35,000

TECHNICAL MEMORANDUM

August 13, 2025

To: Mark Larsen, GKGSA General Manager
From: Don Tucker – 4Creeks, Inc.
cc: David De Groot – 4Creeks, Inc



Subject: Greater Kaweah GSA – Water Year 2026 Precipitation Allocation

This technical memorandum describes the 2026 Water Year Precipitation Allocation for the Greater Kaweah GSA.

Allocate 25 year Rolling Average Precipitation

Article IV. 4.03(a)1. (B): Precipitation [Allocation]

Precipitation is calculated as the 25-year rolling average total precipitation for the entire GKGSA jurisdictional area. The long-term average is based on precipitation data collected from calibrated weather stations within and adjacent to the GKGSA, allocated to a precipitation zone which varies from west to east. Precipitation allocations by zone will be provided by the technical consultant prior to each water year.

The 25-year precipitation data date range for the Water Year 2026 allocation include precipitation data from 1999 through 2025 collected at calibrated Department of Water Resources (DWR), California Irrigation Management Information System (CIMIS) and LandIQ weather stations shown on **Exhibit A**.

Allocation Zones

To account for the variability in precipitation from the eastern (13 inches) to western (6 inches) portions of the GKGSA, allocation zones have been developed for allocating precipitation as shown in **Exhibit A**. Each zone represents 1-inch intervals based on the 25-year rolling average precipitation contours. Allocation zones are defined to the nearest Public Land Survey System (PLSS) Section boundary.

Exhibit B list Water Year 2026 precipitation allocations in inches by PLSS Section and Assessor Parcel Number (APN).

Landowners can calculate their total precipitation credit in acre-feet by APN as described below:

1. Locate APN in Exhibit B and the corresponding 2026 WY precipitation allocation in **INCHES**.
2. Divide the precipitation allocation in **INCHES** by 12 to convert to **FEET**.
3. Multiple precipitation allocation in **FEET** by gross acreage of parcel to determine APN **ACRE-FEET** allocation.

Greater Kaweah

GSA

WY 2026
Precipitation
Allocation
by Zone

Legend

- County Boundary
- Kaweah Subbasin
- Greater Kaweah GSA
- Friant-Kern Canal
- Waterways
- Major Roads
- Weather Stations Used in Analysis

Precipitation Zones

- 6"
- 7"
- 8"
- 9"
- 10"
- 11"
- 12"
- 13"

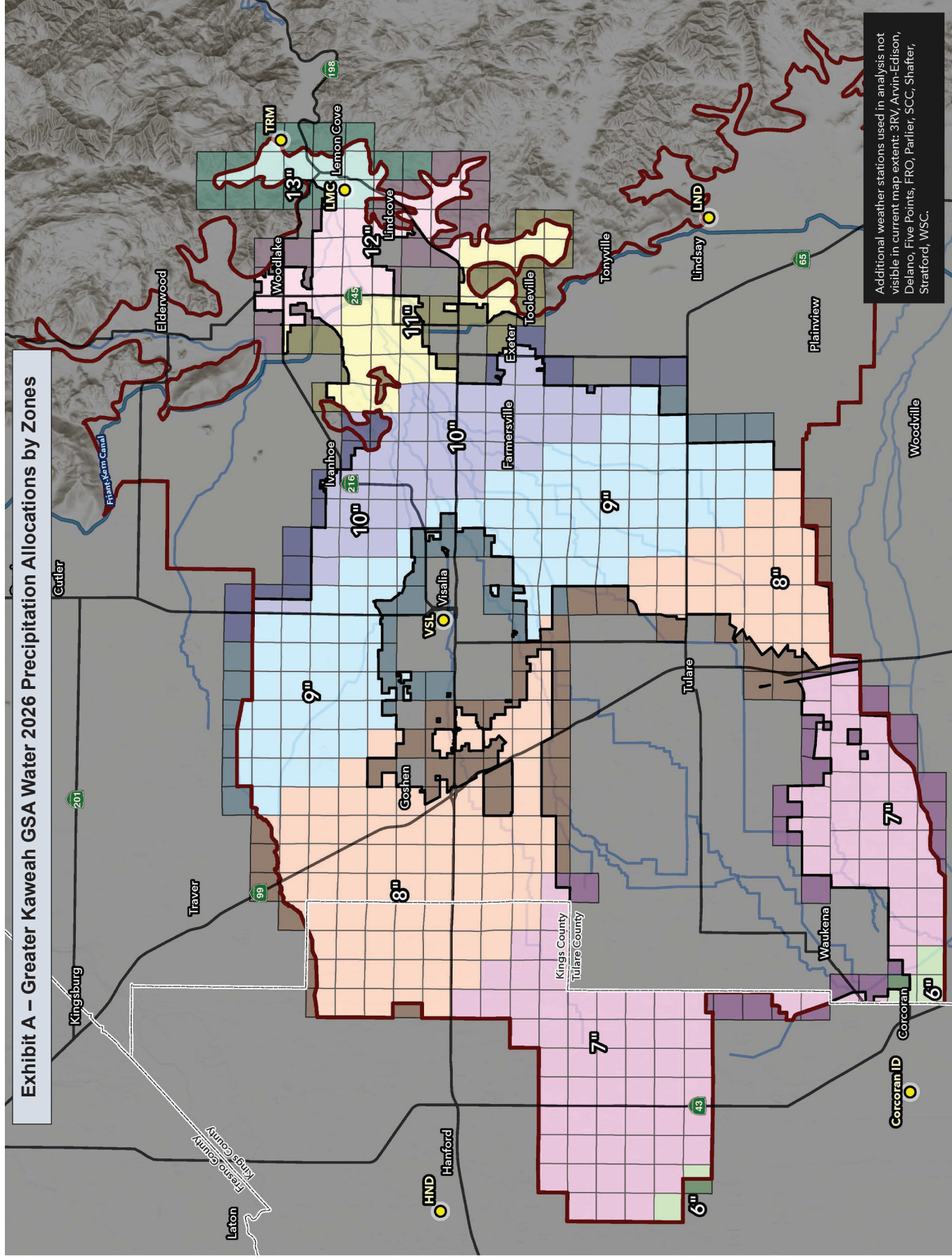


0 1.5 3 Miles



4CREEKS

Exhibit A – Greater Kaweah GSA Water 2026 Precipitation Allocations by Zones



Additional weather stations used in analysis not visible in current map extent: 3RV, Arvin-Edison, Delano, Five Points, FRO, Parlier, SCC, Shafter, Stratford, WSC.

TECHNICAL MEMORANDUM



4CREEKS

To: Greater Kaweah GSA Board of Directors

From: Don Tucker – 4Creeks, Inc.

cc: Mark Larsen – GKGSA General Manager
David De Groot – 4Creeks, Inc

Date: August 11, 2025

Re: Greater Kaweah GSA – Water Year 2026 Groundwater Allocations

In accordance with the current amended Greater Kaweah Groundwater Sustainability Agency (GKGSA or GSA) Rules and Regulations adopted by the Board of Directors, the following technical memorandum summarizes the recommended Water Year 2026 (October 2025 through September 2026) groundwater allocations made available for landowners within the GSA. Article IV. Allocation of Water, Section 4.02 Determination of Allocations of the Rules and Regulations states the following:

“Each year prior to, or as soon as practical, October 1, the GKGSA Technical Group shall determine the allocations available for use within the GKGSA’s various Management Areas based on the data and calculations and the approved methodologies provided herein. The General Manager shall cause such determination to be noticed to all affected Owners prior to October 1, or as close as practical.”

Categories of groundwater allocation within the GSA include the following:

1. Net Sustainable Yield
 - A. Native Sustainable Yield
 - B. Total Precipitation
2. Temporary Tier 1 and Tier 2

The two water categories are described along the proposed allocation amount available to GKGSA landowners.

Sustainable Yield Allocation

A) Native Sustainable Yield - Landowners within the Kaweah Subbasin share native, natural occurring waters, comprised of mountain block inflow recharge from the Sierra Nevada’s and natural channel loss from the Kaweah River. This water is referred to as Native Sustainable Yield and when equally shared among gross lands within the Kaweah Subbasin and is derived from the Kaweah Subbasin Water Accounting Framework (WAF). For Water Year 2026 the Native Sustainable Yield allocation amounts to **0.62 acre-feet per acre is available for consumptive use.**

B) Total Precipitation - Landowners receive credit for the Total Precipitation based on 25-year rolling average (1999-2025), using calibrated weather station data collected within and adjacent to the GSA and allocated at a Public Land Survey System (PLSS) township-range-section basis. For the Water Year 2026 Total Precipitation allocations range from **13 inches (east) to 6 inches (west) per acre**.

Temporary Tier 1 & Tier 2 Allocation

The GSA recognizes that in order to avoid substantial economic impact, a reasonable timeframe is required for landowners to adjust from historical groundwater overdraft to a sustainability. The GSA has adopted a ramp-down schedule for landowners to transition to sustainability, referred to as Tier 1 & Tier 2 Temporary Water. The adopted ramp-down schedule for Tier 1 & Tier 2 Temporary Water is provided as **Table 1**.

Table 1 - GK GSA Temporary Water Rampdown Schedule

Water Years	Tier 1	Tier 2	Total Allowable
2023-2025	40%	50%	90%
2026-2030	40%	30%	70%
2031-2035	20%	20%	40%
2036-2040	20%	0%	20%

The Tier 1 & Tier 2 Temporary Water allocations are based on historical volumes of groundwater overdraft, calculated using the average annual change in groundwater storage from water years 2010-2022, amounting to 124,600 acre-feet.

In reference to the ramp-down schedule, Water Year 2026 represents the first year of the 70% total allowable Temporary Water allocation (30% Tier 1 & 40% Tier 2). The total allowable volume Temporary Water allocation amounts to 87,220 acre-feet (49,840 acre-feet of Tier 1 & 37,380-acre-feet of Tier 2). Divided by 161,100 acres of irrigated acres in the GSA, the acre-foot per acre allocation amounts to 0.54 acre-feet per acre (0.31 acre-feet per acre of Tier 1 & 0.23 acre-feet per acre of Tier 2).

Table 2 - Water Year 2026 Temporary Water Allocation

	Tier 1	Tier 2	Total Allowable
Total Allowable (acre-feet)	49,840	37,380	87,220
Per Acre (acre-feet/acre)	0.31	0.23	0.54

Summary of Water Year 2026 Groundwater Allocation

Table 3 summarizes the Water Year 2026 groundwater allocations for the Greater Kaweah GSA.

Table 3 - Summary of Water Year 2026 Groundwater Allocations

Groundwater Allocation Category	Acre-feet per Acre
1) Sustainable Yield	0.62 + Total Precipitation
<i>A) Native Sustainable Yield</i>	<i>0.62</i>
<i>B) Total Precipitation (25-year rolling average)</i>	<i>Varies</i>
2) Temporary Water	0.54
<i>Tier 1</i>	<i>0.31</i>
<i>Tier 2</i>	<i>0.23</i>
Total WY 2026 Groundwater Allocations	1.16 + Total Precipitation

RESOLUTION NO.2025- [05]
OF THE BOARD OF DIRECTORS OF THE GREATER KAWEAH GSA

IMPOSITION OF GROUNDWATER EXTRACTION PENALTIES

WHEREAS, the Greater Kaweah Groundwater Sustainability Agency Joint Powers Authority (“GKGSA”) has adopted and submitted to the Department of Water Resources a Groundwater Sustainability Plan (“GSP”), a 2022 Amended GSP, and has drafted a 2024 Amended GSP, pursuant to the Sustainable Groundwater Management Act of 2014 (“SGMA”) which outlines various plans and management actions to reach sustainability by 2040;

WHEREAS, DWR determined the 2022 Amended GSP to be inadequate and as a result the GKGSA and other Kaweah Subbasin GSAs are currently in the process of revising and updating the GSPs to correct deficiency areas noted by DWR;

WHEREAS, Water Code Section 10726.4(a)(2) provides that a GSA is authorized to control groundwater extractions by limiting or regulating groundwater extractions;

WHEREAS, Section 7.3.9 of the 2024 Amended GSP contemplates the imposition of penalties for excessive groundwater extraction as a disincentive for pumping;

WHEREAS, the GKGSA has determined that the consumptive use of groundwater by water users within its boundaries in excess of the Sustainable Yield Allocation as described in the GKGSA Rules and Regulations, without mitigation, may impede GKGSA’s ability to achieve sustainability;

WHEREAS, in order to achieve the decrease in groundwater extraction necessary to achieve sustainability under the GSP, the GKGSA desires to (1) limit extraction and consumptive use of groundwater to the Sustainability Yield Allocation, and (2) disincentive pumping in excess of the Sustainable Yield Allocation by imposing penalties for such extractions;

WHEREAS, Section 5.01 of the GKGSA Rules and Regulations provides that three categories of penalties shall be imposed for groundwater extraction and consumptive use in excess of the Sustainable Yield Allocation Tier 1 and Tier 2 Penalty Allocation and Tier 3;

WHEREAS, Section 5.01(a) of the GKGSA Rules and Regulations further requires the GKGSA’s Board of Directors to establish a Tier 1, Tier 2, and Tier 3 penalty rate;

WHEREAS, the penalties imposed herein shall be imposed only to those irrigated parcels located within the Greater Kaweah Agricultural Management Area;

WHEREAS, for Water Year 2026, pursuant to the 2024 Amended GSP, rules and regulations and other policies, the GKGSA has established a Tier 1 and Tier 2 Penalty Allocation of a total of 0.54 acre-feet per acre for lands eligible to receive a Tier 1 and Tier 2 Penalty Allocation. If the total Tier 1 and Tier 2 Penalty Allocations are actually pumped, the total volume extracted is estimated to be approximately 87,220 acre-feet.

WHEREAS, based on the 2024 Amended GSP, it is estimated that approximately 800 domestic wells could go dry in the GKGSA if minimum thresholds were reached for groundwater levels and land subsidence during the course of the implementation period which ends in 2040;

WHEREAS, the GKGSA anticipates reducing the risk to domestic wells going dry through its amendments to the 2024 Amended GSP, but those amendments are not yet complete;

WHEREAS, it is estimated that a domestic well mitigation program to mitigate for the total anticipated wells to go dry based on the 2024 Amended GSP would cost approximately forty-three million, five hundred thousand dollars and zero cents (\$43,500,000.00). Assuming the Transitional Pumping Program ends within 15 years, the annual cost needed for a domestic well mitigation program based on the 2024 Amended GSP thus would result in an approximate cost of two million nine hundred thousand dollars and zero cents (\$2,900,000.00);

WHEREAS, to reduce the need for well mitigation and subsequent cost the GKGSA, the GKGSA has approved a pilot Land Fallowing Program which anticipates to fallow approximately 1,200 acres annually. The GKGSA anticipates the cost of such program could reach an amount of approximately two million dollars and zero cents (\$2,000,000.00) annually; and

WHEREAS, as a result of the foregoing, the GKGSA Board desires to set the annual penalty rates as set forth below. The rates below would be sufficient to collect the needed funding of approximately four million and nine hundred thousand and zero cents (\$4,900,000.00) for a domestic well program and Land Fallowing Program if the Tier 1 and Tier 2 Penalty Allocation quantities were actually pumped in Water Year 2026.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

1. The following penalties for excessive groundwater extraction and consumptive use within the boundaries of the Greater Kaweah Management Area are as follows:
 1. \$[XXX].00] per acre foot for Tier 1 Penalty Allocation.
 2. \$[XXX].00] per acre foot for Tier 2 Penalty Allocation.
 3. \$500.00 per acre foot for Tier 3.

BE IT FURTHER RESOLVED that the General Manager shall provide notice of the above-described penalty rates as required by Section 5.04.

PASSED AND ADOPTED this 8th day of September 2025 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Chris Tantau, Board Chair

I hereby certify that the foregoing is a full, true and correct copy of the Resolution adopted by the Board of Directors of the GKGSA at its meeting held on September 8, 2025.

ATTEST:

Mark Larsen, Board Secretary

**Greater Kaweah Groundwater Sustainability Agency and Self-Help Enterprises Pilot
Well Mitigation Project Completion Report**

PID#15173

Background

On June 11, 2024, Self-Help Enterprises (SHE) entered into an agreement (Exhibit 1) with Greater Kaweah Groundwater Sustainability Agency (GKGSA) to perform long-term physical mitigation of the dry well for Participant # 15173. The domestic well at the property went dry in January 2023, necessitating interim hauled and bottled water services until a long-term solution could be constructed.

Project Summary

SHE and GKGSA determined the most feasible and cost-appropriate long-term solution to be construction of a new domestic well and destruction of the dry well.

First, the well owners solicited bids from two drillers, then SHE staff vetted the estimates for the following criteria: current licensing through the State Contractor License Board, state and federal suspension and debarment, liability and workers compensation insurance, and construction and permitting specifications. The property owners selected a vetted estimate and entered into a contract with the driller to perform the agreed upon work. The property owner also entered into an agreement with SHE on June 24, 2024, to finance the project. The grant agreement between SHE and the well-owners is a five-year unrecorded agreement that does not place a lien on the property; however, the agreement requires the owners to maintain residence on the property and maintain ownership of the property for a period of five years. If the property transfers title within five years, the grant must be repaid. If the property owners adhere to the conditions of the grant for the five-year term, the grant shall be released.

The new well was drilled to a depth of 400' and was completed August 16, 2024. The total depth of the old well was 200' and destruction of the well was completed August 20, 2024. Well Completion Reports are attached as Exhibit 2. Additionally, SHE staff installed a solar powered water level monitoring system at the well head on May 6, 2025, allowing SHE and the property owners access to real-time water level measurement data.

Construction of the new well was followed by water quality sampling and analysis, revealing Maximum Contaminant Level exceedances of 1,2,3 TCP, Nitrate, and Perchlorate. A reverse osmosis point-of-use (POU) and granular activated carbon point-of-entry (POE) device were installed and effectively mitigated the three constituents of concern. Initial and post-filter results are depicted in Table 1 and laboratory reports are attached as Exhibit 3. SHE staff

provided written educational materials as well as in-person counseling on good stewardship, operation, and maintenance of the new well, filtration systems, and monitoring device.

Table 1. Water Quality Results

Constituent	MCL	Initial Sample Date	Initial Result	Post-filter Sample Date	Post-filter Result
Copper (ug/L)	1,300	1/31/2025	ND (<50)		
Lead (ug/L)	15	1/31/2025	ND (<5)		
E. Coli	Absent	8/19/2024	ND (Absent)		
Total Coliform	Absent	8/19/2024	ND (Absent)		
1,2,3 TCP (ug/L)	0.005	8/29/2024	0.009	3/21/2025	ND (<0.005)
Arsenic (ug/L)	10	8/29/2024	1		
DBCP (ug/L)	0.2	8/29/2024	0.14		
EDB (ug/L)	0.05	8/29/2024	ND (<0.02)		
Nitrate (mg/L)	10	8/29/2024	12.4	3/21/2025	1.8
Perchlorate (ug/L)	6	8/29/2024	19.2	3/21/2025	ND (<1)
Total Chromium (ug/L)	50	8/29/2024	17		
Uranium (ug/L)	30	8/29/2024	13		
Uranium Radiological (pCi/L)	20	8/29/2024	8.62		
Gross Alpha Radiological (pCi/L)	15	8/29/2024	9.85		

Exhibit 4 includes photos of the dry well before mitigation, the dry well after destruction, the new well with POE and water level monitoring system, and the POU.

Project Challenges

The project proceeded in a fashion typical of most domestic well mitigation projects with one minor delay. The delay was encountered at the water quality mitigation phase. The POU device was installed in November 2024; however, the property owners were uncertain about accepting installation of the POE device due to concerns about long-term cost to operate the system as well as placement of the system due to water flowing to different areas of the home through two separate influent tracts. The filtration vendor scheduled and visited the home three separate times to install the filter and was unsuccessful in their attempts. SHE counseled the property owner and was able to alleviate concerns by identifying an area for filter placement that would bypass the back half of the home (where water is not used for consumption, bathing, etc.). Additionally, SHE informed the owners of the three-year maintenance plan included with the program, as well as how to bypass the system entirely

if they elect not to use it after the maintenance plan expires. SHE recommended budgeting for long-term operation and maintenance and reiterated the importance of using treated water. Ultimately, the POE system was installed in March 2025.

Conclusions

The pilot project successfully restored access to reliable, safe water for the participants while providing an opportunity for GKGSA and SHE to work through the programmatic processes and challenges together to inform mitigation implementation into the future. This well replacement was the first completed by SHE with GSA funding, demonstrating a region-wide shift to local accountability for domestic wells affected by groundwater overdraft. Currently, GKGSA has approved an additional two households to receive mitigation and several more reviews are underway.

**GREATER KAWEAH GROUNDWATER SUSTAINABILITY AGENCY
PILOT WELL MITIGATION AGREEMENT**

This Pilot Well Mitigation Agreement (“Agreement”) is made this 11th day of June 2024, by and between Self-Help Enterprises, a not-for-profit organization (“SHE”) and the Greater Kaweah Groundwater Sustainability Agency, a public agency (“GKGSA”).

RECITALS

A. GKGSA is a Groundwater Sustainability Agency formed under and pursuant to the provisions of the Sustainable Groundwater Management Act (“SGMA”) (California Water Code Section 10720 et seq.) and is required to prepare and implement a Groundwater Sustainability Plan (“GSP”) in order to provide for the sustainable management of groundwater basins;

B. GKGSA has approved such GSP, and entered into a Coordination Agreement with Mid-Kaweah GSA and East Kaweah GSA by which the GSAs have agreed to coordinate the development and implementation of their GSPs and mitigation actions;

C. The Coordination Agreement describes a Kaweah Subbasin Mitigation Program Framework designed to “evaluate and protect beneficial users from lowering groundwater levels” (Coordination Agreement, section 6.4.5) and states that each GSA will adopt a Mitigation Program consistent with the framework;

D. GKGSA has drafted a Mitigation Plan that implements the Framework within GKGSA’s jurisdiction;

E. One area of focus of the Mitigation Plan is mitigating detrimental impacts to domestic wells within the GKGSA;

F. SHE is a community development organization that operates in the Kaweah Subbasin jurisdiction;

G. One of SHE’s programs is to provide assistance to rural communities to provide clean drinking water;

H. GKGSA is in negotiations with SHE to formalize an agreement whereby SHE will identify beneficial well users within the GKGSA for whom well mitigation is necessary, and assist well owners in contracting with well contractors to perform the necessary well mitigation. GKGSA intends to fund said operations and ensure compliance with the Mitigation Plan;

I. SHE has identified a family, with a domestic well located on Tulare County APN [REDACTED] [REDACTED] which is within the GKGSA boundaries. The aforementioned family is in need of well replacement as the family’s domestic well went dry in January 2023 and the family has been without a source of drinking water for that time (herein after referred to as “Dry Well”); and

J. GKGSa desires to enter into this Agreement to mitigate the Dry Well as a pilot well mitigation program, to determine the ability of the GSAs and SHE to perform well mitigation, and to identify any issues with a future formal arrangement between the Parties.

NOW THEREFORE, in and for consideration of the mutual covenants, conditions, and promises hereinafter set forth, the Parties hereby agree as follows:

AGREEMENT

1. Recitals. The above recitals are hereby incorporated by reference and made a part of this Agreement as though fully set forth herein.

2. Scope. The Parties agree the scope of this Agreement is limited to mitigation regarding the single domestic Dry Well as identified herein with the limitations and restrictions as provided herein. The Agreement should not be construed as a commitment, obligation, promise, guarantee or any other representation regarding any future commitments, obligations, or otherwise, on behalf of the GKGSa for mitigation services or activities.

3. Well Mitigation Actions. SHE hereby agrees to undertake the following mitigation actions:

- a. Perform any necessary remaining investigations, assessments, or testing of conditions of the Dry Well;
- b. Make final determination of required actions to mitigate the Dry Well (i.e., drill a new well, deepen existing well, relocate well, etc.);
- c. Collect or update bid(s) from well contractors for work;
- d. Coordinate and communicate with the family regarding the mitigation actions;
- e. Promote collaboration between well contractor and the family regarding (1) the contract between the family and the well contractor, (2) scheduling access to the Dry Well, and (3) performing the necessary work;
- f. Perform water quality testing for constituents of concern on the newly constructed well after work has been completed, and report findings to GKGSa.

4. GKGSa Consultation and Cooperation. SHE hereby agrees to consult with and coordinate with GKGSa staff, including but not limited to GKGSa Board of Directors, Technical Advisory Committee, and any consultants hired by GKGSa, regarding the mitigation actions. SHE further agrees that it will not commence, cause to be commenced, or allow commencement of, any well drilling or other construction work without first consulting with GKGSa and obtaining its written consent to the proposed actions.

5. GKGSa Reimbursement. GKGSa hereby agrees to reimburse SHE the following costs:

- a. The cost to drill a new well to a depth of 400 feet, or other construction actions necessary to mitigate the Dry Well, in an amount not to exceed \$50,000.00. A

cost estimate for the well construction is attached hereto and incorporated by reference as Exhibit A.

- b. The administration costs for SHE to provide emergency water supply, mitigate for the Dry Well, and perform appropriate water quality testing for constituents of concern, in an amount not to exceed \$30,000. An average cost estimate for SHE's administration activities is attached hereto and incorporated by reference as Exhibit B.
- c. GKGSa shall not be obligated to reimburse SHE for any costs in excess of the limitation stated above in subsections (a) and (b), unless the Parties agree to alternative costs in writing.

GKGSa shall make the appropriate payment to reimburse, directly to SHE, upon SHE completing their Close Out Process with the well owner and well contractor, and after the GKGSa receives the following from SHE: a notice of project completion; a certified copy of the water quality testing results; and a detailed invoice for the total costs of items.

6. Access to Lands. SHE hereby agrees to coordinate with the well owner to allow GKGSa staff and consultants access to the construction site as necessary for administering the mitigation process.

7. Successor and Assigns. All of the terms, covenants, and provisions hereof shall inure to the benefit of and be binding upon the respective successors and assigns of the Parties hereto.

8. Indemnification. To the fullest extent permitted by law, SHE shall indemnify, hold harmless, and defend GKGSa, its directors, officers, employees, consultants, agents, or authorized volunteers, and each of them, from any and all claims, demands, causes of action, damages, costs, expenses, losses, or liabilities, in law or in equity, of every kind or nature whatsoever, arising out of or in any manner directly or indirectly connected to this Agreement, including but not limited to any action related to water quality, water quantity, water supply, water source, well performance, well location, or well construction.

9. Default. Failure to perform any of the terms of this Agreement shall be deemed a material default of either party.

10. Remedies. If either party defaults, or otherwise materially breaches this Agreement, each party may demand rescission of this Agreement, or any other action it deems appropriate for the implementation of the Mitigation Plan or the performance of this Agreement.

11. Compliance with all Laws. The Parties are required to comply with all laws, regulations, permitting, including but not limited to GKGSa Rules and Regulations.

12. Attorney's Fees. In the event of a dispute between the Parties related to or arising from this Agreement or any of the actions or events described herein, the prevailing party in any litigation or arbitration shall be entitled to recover all costs and fees associated with the action or arbitration, including, without limitation, all attorney's fees and expert witness fees.

13. Governing Law. The laws of the State of California shall govern under the interpretation and enforcement of this Agreement.

14. Interpretation. The Parties agree that the terms and provisions of this Agreement embody their mutual intent and that such terms and conditions are not to be construed more liberally in favor, or more strictly against, any party.

15. Partial Invalidity. If any term or provision of this Agreement, or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, a provision shall be added to this Agreement as similar in terms to such invalid or unenforceable provision as may be possible, and be legal, valid and enforceable, and the remainder of this Agreement or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each remaining term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

16. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall constitute one and the same instrument.

IN WITNESS WHEREOF, this Agreement is executed and made effective on the date first written above.

SELF-HELP ENTERPRISES

By: 

Thomas J. Collishaw

GKGSA

By: 

Mark Larsen, General Manager

[illegible]

East Kaweah GSA
Greater Kaweah GSA
Mid-Kaweah GSA

Kaweah Subbasin
Groundwater Sustainability Agencies

GROUNDWATER QUALITY REPORT

SPRING 2025



Prepared for



Prepared by







PROVOST & PRITCHARD
CONSULTING GROUP



NEW Seasonal Reporting in 2025

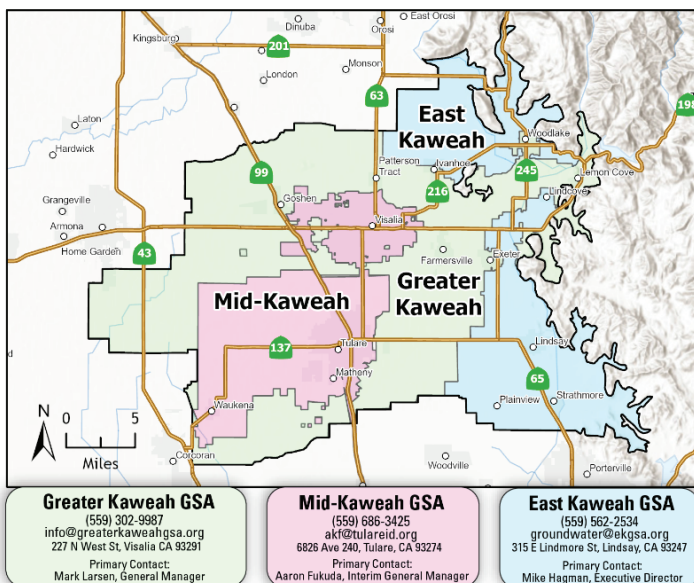
The three Kaweah Subbasin Groundwater Sustainability Agencies (GSAs) have expanded groundwater quality monitoring efforts in compliance with their 2024 Amended Groundwater Sustainability Plans (GSPs). Changes include seasonal (spring/fall) sampling of an expanded list of constituents of concern (COCs) at 71 representative monitoring sites screened at various depths across the Subbasin.

This Spring 2025 Groundwater Quality Report is intended to inform groundwater users of the Spring 2025 groundwater quality conditions in the Kaweah Subbasin.

<p>Page 2</p>  <p>Definitions of Terms and summary of groundwater quality in the context of the Sustainable Groundwater Management Act (SGMA)</p>	<p>Page 4</p>  <p>Free and affordable groundwater quality testing and mitigation resources</p>	<p>Pages 5 - 14</p>  <p>Spring 2025 raw groundwater quality monitoring results</p>	<p>Page 15</p>  <p>Answers to frequently asked questions</p>
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The groundwater quality results presented herein reflect raw, untreated groundwater quality data collected through the Kaweah Subbasin's Representative Monitoring Program, which samples groundwater at the wellhead prior to any treatment. It's important to note that approximately 85% of drinking water users in the Subbasin receive treated water from regulated public water systems that must comply with strict water quality standards established by the U.S. Environmental Protection Agency and the California State Water Resources Control Board. These public water systems use treatment processes to ensure tap water meets all health standards before distribution.

While all drinking water may contain trace amounts of various substances, the presence of detectable contaminants in either raw or treated water does not necessarily indicate a health risk, as public water suppliers frequently monitor and treat their supplies to maintain compliance with all applicable health standards.



RECEIVE FUTURE GROUNDWATER QUALITY NOTIFICATIONS BY REGISTERING YOUR DOMESTIC WELL

The Groundwater Quality Report(s) are an interim measure until the Kaweah Subbasin's Well Registration Program's phase 1 of implementation is complete. The phase 1 completion date is contingent on the participation of domestic well owners in the Program. Following completion of phase 1, domestic well owners who registered their well via the Kaweah Subbasin's Well Registration Program and consent to email and/or text notifications will receive emailed notifications when a nearby groundwater quality representative monitoring site/well experiences an exceedance of a monitored constituent of concern.

The Kaweah Subbasin Well Registration Program is scheduled to roll out later this year— stay tuned!

The Kaweah Subbasin GSAs encourage all well owners to register their wells to receive groundwater quality notifications, support proactive impact-avoidance measures, and reduce uncertainty in analyses that form decision making.

Contact your GSA for more information.

Terminology

Ag Suitability Standards: Criteria evaluating land's suitability for agricultural use, often based on soil quality, water availability, and other factors.

COC (Constituent of Concern): A contaminant or substance (e.g., nitrate, arsenic) that poses potential risks to water quality or human health.

GSA (Groundwater Sustainability Agency): Local agencies formed under SGMA to manage groundwater basins sustainably.

MCL (Maximum Contaminant Level): Legally enforceable limit for a contaminant in drinking water, set to protect public health (EPA/state-regulated).

Minimum Threshold: The lowest allowable groundwater level or quality standard set by a GSA to avoid undesirable results (e.g., subsidence, seawater intrusion).

SGMA (Sustainable Groundwater Management Act): California's 2014 law requiring sustainable groundwater management by GSAs.

SMCL (Secondary Maximum Contaminant Level): Non-enforceable water quality guidelines for aesthetics (taste, odor, color) rather than health risks.

Groundwater Quality under SGMA

The Kaweah Subbasin Groundwater Sustainability Agencies (GSAs) are responsible for ensuring local compliance with the Sustainable Groundwater Management Act (SGMA). The Kaweah Subbasin's monitoring network is designed to detect new groundwater quality degradation resulting from groundwater management activities.

However, **an exceedance of a Maximum Contaminant Level (MCL), Secondary Maximum Contaminant Level (SMCL), or Agricultural Water Quality Objective does not inherently fall under SGMA's jurisdiction for mitigation.** The degradation must have been caused by (GSA-approved) groundwater management activities after January 1, 2015, to be within the scope of SGMA.

Under SGMA, the GSAs' authority is limited to groundwater pumping and management activities occurring after January 1, 2015. Despite these limitations, the GSAs remain committed to transparency by notifying the public of water quality findings and sharing data with agencies responsible for treatment, mitigation, or further study.

Most groundwater quality issues in the Kaweah Subbasin stem from 'legacy contamination' (pre-SGMA [pre-January 1, 2015]) sources or activities unrelated to groundwater management, such as:

- **Agricultural practices:** Diffuse leaching from past pesticide and fertilizer applications.
- **Wastewater systems:** Septic system discharges.
- **Industrial activities:** Legacy contamination from industrial operations.

Constituents of concern and their known sources identified in the Kaweah Subbasin are available on the following page.

ATTENTION

Due to SGMA's restricted scope, **the GSAs may be unable to address certain questions or recommendations**, such as water billing rates, municipal water conservation measures, or mitigation for wells impacted by pre-SGMA contamination (unless worsened by post-2015 management). However, Kaweah Subbasin **GSA staff can help direct inquiries to the appropriate agencies or organizations for further assistance.**



Sources of Constituents of Concern in the Kaweah Subbasin

1,2,3-Trichloropropane	Undisclosed waste by-product unknowingly applied with soil fumigant application between 1950-1984			Industrial cleaning agent and degreaser		
1,2-Dibromo-3-chloropropane	Use of soil fumigant (for the control of nematodes) prior to 1979					
Arsenic	Naturally occurring	Pumping, lowering of groundwater levels, and expelling of pore water from compacted clay layers due to subsidence				
Gross Alpha	Naturally occurring					
Hexavalent Chromium	Naturally occurring	Metal plating operations	Agriculture practices			
Nitrate as N	Naturally occurring	Legacy loading from the fertilization of irrigated land	Animal waste (dairies)	Septic return flows		
Perchlorate	Naturally occurring	Rocket propellant	Explosives, fireworks, road flares, matches	Airbag initiators	Electroplating operations	Disinfectants and herbicides
Tetrachloroethylene	Dry cleaners	Metal degreasing	Various industrial facilities			
Uranium	Naturally occurring	Phosphate fertilizers	Assisted recharge of high-bicarbonate water			
Chloride	Naturally occurring	Agricultural, municipal, and industrial activities that lead to chloride salts buildup				
Specific Conductivity	Naturally occurring	Agricultural, municipal, and industrial activities that lead to dissolved salts buildup				
Sulfate	Naturally occurring	Agricultural, municipal, and industrial activities that lead to sulfate salts buildup				
Total Dissolved Solids	Naturally occurring	Agricultural, municipal, and industrial activities that lead to dissolved salts buildup	Septic return flows			
pH	Naturally occurring	Fertilizers and chemicals used in farming	Septic return flows			
Boron	Naturally occurring	Anthropogenic causes need further evaluation				
Sodium	Naturally occurring	Agricultural, municipal, and industrial activities that lead to sodium buildup				

FREE AND AFFORDABLE GROUNDWATER QUALITY TESTING

Interested in knowing the raw groundwater quality at your specific domestic well? The Kaweah Water Foundation, Kings Water Alliance, and Tule Basin Water Foundation (TBWF, managing the Tule Basin Management Zone) offer resources for free nitrate testing of domestic wells in the Kaweah Subbasin. TBWF has been offering co-contaminant testing through SAFER since October 2023 and plans to have in-home treatment systems available in 2026.

UPCOMING

The Kaweah Water Foundation and Tule Basin Water Foundation were recently awarded a grant to test additional co-contaminants beyond nitrate, expected to roll out in 2026.

Kaweah Water Foundation (KWF)

(559) 325-4463

• admin@kaweahwater.org
• <https://kaweahwater.org/>

PO Box 748, Visalia, CA 93279

Kings Water Alliance (KWA)

(559) 549-6747

• info@kingswateralliance.org
• <https://kingswateralliance.org/mzip/>

P.O. Box 8259 • Fresno, CA 93747

Tule Basin Water Foundation (TBWF)

(559) 429-6970

• admin@tbwaterfoundation.org
• <https://tbwaterfoundation.org/contact/>

324 S. Santa Fe St, Suite A • Visalia, CA 93292

If interested in sampling constituents beyond the list of constituents that the KWF or KWA offer free testing for, the following laboratories offer water testing. If you test your well and would like to contribute the results to the Kaweah Subbasin's research on groundwater quality across the Subbasin, please contact your respective GSA (contact information on Page 1).

Fruit Growers Laboratory, Inc.

(559) 734-9473

• <https://fglinc.com>

9411 W Goshen Ave, Visalia, CA 93291

Dellavalle Laboratory, Inc.

(559) 233-6129

• <https://dellavallelab.com>

584 N Douty St, Hanford, CA 93230

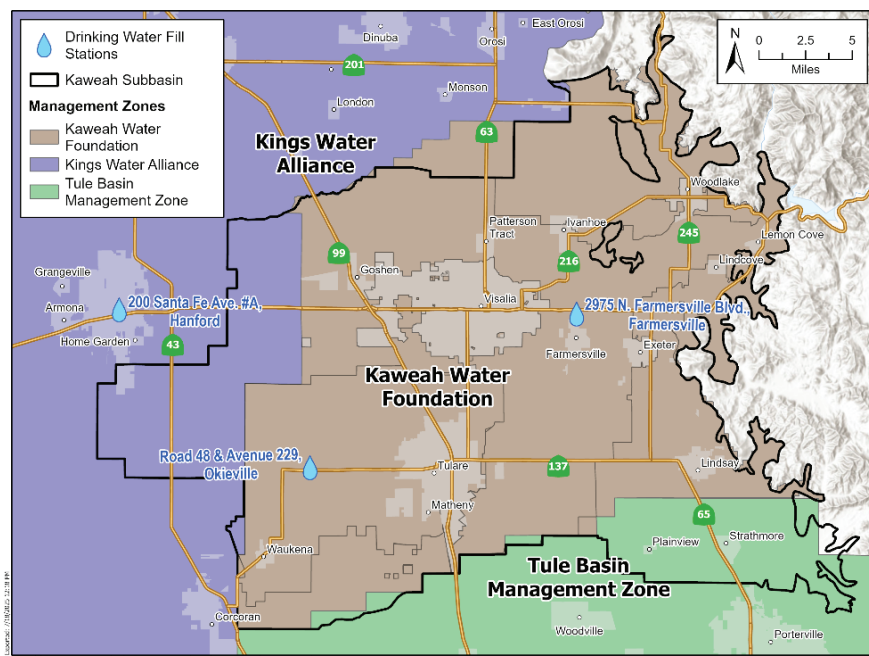
Note: for customers of public (city well systems, community water systems, state small water systems), please see your water provider's respective consumer confidence report(s) for a summary of the system's water quality (post-treatment).

KAWEAH SUBBASIN MITIGATION PROGRAM

Domestic well owners who have identified a groundwater quality concern through private well or other mechanisms of testing are encouraged to contact the Kaweah Subbasin's Mitigation Program partner, Self-Help Enterprises, directly if interested in pursuing a domestic well mitigation claim under the Kaweah Subbasin Mitigation Program. Mitigation support may be available to domestic wells impacted by groundwater management activities that occurred after January 1, 2015. Contact Self-Help Enterprises at (559) 802-1285 or via email at waterquality@selfhelpenterprises.org.

In addition to the Kaweah Subbasin Mitigation Program, access to emergency drinking water supplies are also available via the local Irrigated Lands Regulatory Program organizations in coordination with the Management Zones described above. For emergency access to free and safe drinking water, Kaweah Basin Water Quality Association and Kings River Water Quality Coalition operate drinking water kiosks within and immediately adjacent to the Kaweah Subbasin.

- **Hanford** at the transit station at 200 Santa Fe Ave. #A, Hanford, CA 93230
- **Okieville** on the corner of Road 48 & Avenue 229
- **Farmersville** at the Kaweah Delta Conservation District at 2975 N Farmersville Blvd, Farmersville, CA 93223



Groundwater Quality Monitoring Results

As of November 2024, the list of Constituents of Concern (COCs) in the Kaweah Subbasin includes those shown in the table here. Constituents were identified as being of concern if there was historically at least one exceedance of the water quality standard within the Subbasin, based on the best available data.

Not all COCs identified in the Kaweah Subbasin pose a health risk if consumed at levels above those listed in the table under ‘Minimum Threshold/Groundwater Quality Standard’. The COCs that pose health risks are identified as a ‘Primary MCL’. The COCs identified as a Secondary MCL and agriculturally-based standards are still identified as COCs as they may cause aesthetic (visual, scent, taste) risks or unsuitable for salt-sensitive crops.



Jacob Salinas (KWF) following collection of a groundwater quality sample at a Kaweah Subbasin representative monitoring site well (April 2025)

Constituent	Minimum Threshold/ Groundwater Quality Standard	MCL Units
Drinking Water Quality Standards (Primary MCL)		
Nitrate as N	10	mg/L
1,2,3-Trichloropropane (1,2,3 TCP)	0.005	µg/L
Gross Alpha	15	pCi/L
Uranium	20	pCi/L
Arsenic	10	µg/L
1,2-Dibromo-3-chloropropane (DBCP)	0.2	µg/L
Perchlorate	6	µg/L
Tetrachloroethene (PCE)	5	µg/L
Chromium, Hexavalent (Cr6)	10	µg/L
Aesthetic (Non-Health Based) Standards (Secondary MCL)		
Total Dissolved Solids	1000	mg/L
Specific Conductivity	1600	umhos/cm
Chloride	500	mg/L
Sulfate	500	mg/L
pH	8.5	-
Agriculturally Based Standards (Ag Suitability Standards)		
Sodium	69	mg/L
Boron	0.7	mg/L



Primary MCL
Health-Based Standards



Secondary MCL
Aesthetics-Based Standards



Agricultural Suitability Standards
Agricultural Standards for Crop Sensitivity

IMPORTANT NOTE

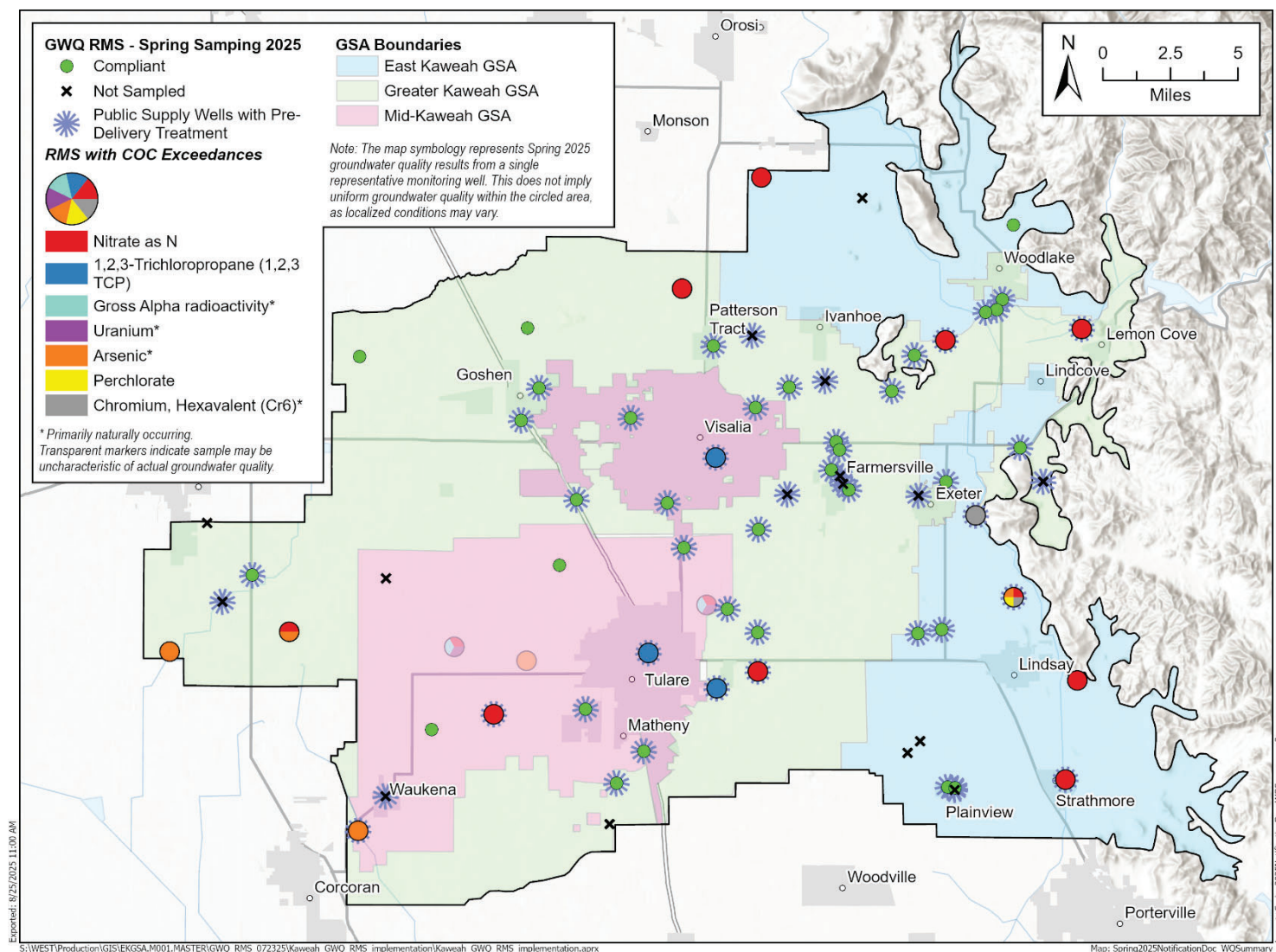
The groundwater quality results reported herein reflect the raw groundwater quality and not the treated water provided by public water systems.

Drinking Water Quality (Health-Based) Monitoring Results

Spring 2025 raw groundwater quality monitoring results for Health-Based COCs (Primary MCLs) are summarized in the map below.

Although most groundwater quality degradation in the Kaweah Subbasin is considered ‘legacy contamination’ (pre-SGMA), the Kaweah Subbasin Technical Team is in the process of evaluating if the degradation has worsened after January 1, 2015 and if the degradation was caused by (GSA-approved) groundwater management activities.

Several Representative Monitoring Site (RMS) wells were not sampled due to site access, well maintenance, or abandonment issues. The representative monitoring site locations at those marked as ‘x’ may change in the future. All changes will be reflected in future reports.



Note: The results reflect raw, untreated groundwater at the representative monitoring site at the time of sampling. All public water systems are required to treat exceedances of the health-based COCs prior to delivering to customers. If you own a domestic well near an identified exceedance, see the free and affordable groundwater quality testing resources above and information on the Kaweah Subbasin's Mitigation Program for assistance.

Drinking Water Quality (Health Based) Monitoring Results (Primary MCL)

Kaweah Groundwater Quality Monitoring Results at Designated Representative Monitoring Sites (Spring 2025)											
RMS ID	GSA	Sampling Field Note	Drinking Water Quality Standards (Primary MCL)								
			Nitrate as N 10 (mg/L)	1,2,3-Trichloropropane (1,2,3 TCP) 0.005 (µg/L)	Gross Alpha 15 (pCi/L)	Uranium 20 (pCi/L)	Arsenic 10 (µg/L)	1,2-Dibromo-3-chloropropane (DBCP) 0.2 (µg/L)	Perchlorate 6 (µg/L)	Tetrachloroethene (PCE) 5 (µg/L)	Chromium, Hexavalent (Cr6) 10 (µg/L)
CA5400567_002_002	EKGSA	Sampled	8.6	Non-Detect	3.47	Non-Detect	1	Non-Detect	2.3	Non-Detect	11.4
CA5400647_003_003	EKGSA	Sampled	5.3	Non-Detect	1.05	1.45	1	Non-Detect	0.7	Non-Detect	0.2
CA5400682_001_001	EKGSA	Sampled	8.3	Non-Detect	0.90	1.13	3	Non-Detect	1.1	Non-Detect	3.3
CA5410006_014_014	EKGSA	Sampled	7.6	Non-Detect	5.03	2.97	3	0.02	1.5	Non-Detect	2.8
CA5410007_003_003	EKGSA	Not Sampled	--	--	--	--	--	--	--	--	--
CA5410007_005_005	EKGSA	Sampled	14.5	Non-Detect	3.33	1.61	11	Non-Detect	10.8	Non-Detect	10.9
CA5410012_002_002	EKGSA	Sampled	15.3	Non-Detect	1.9	2.04	2	Non-Detect	3.7	Non-Detect	1.9
CA5410039_002_002	EKGSA	Not Sampled	--	--	--	--	--	--	--	--	--
CA5410039_004_004	EKGSA	Sampled	3.5	Non-Detect	0.72	1.11	4	Non-Detect	0.4	Non-Detect	3.8
LID-5th NE	EKGSA	Not Sampled	--	--	--	--	--	--	--	--	--
LID-5th SW	EKGSA	Not Sampled	--	--	--	--	--	--	--	--	--
MG Well	EKGSA	Sampled	18	Non-Detect	7.11	5.24	2	Non-Detect	1.1	Non-Detect	1.4
SA-TUSK-KAW19	EKGSA	Not Sampled	--	--	--	--	--	--	--	--	--
WCR2022-015193	EKGSA	Sampled	3	Non-Detect	1.54	1.94	5	Non-Detect	0.3	Non-Detect	0.7
WCR2022-15044	EKGSA	Sampled	17.8	Non-Detect	3.05	2.9	1	Non-Detect	Non-Detect	Non-Detect	0.6
18S23E07N001M	GKGSa	Sampled	8.4	Non-Detect	12	8.22	3	Non-Detect	Non-Detect	Non-Detect	Non-Detect
20S21E02J002M	GKGSa	Sampled	Non-Detect	Non-Detect	0.15	Non-Detect	16	Non-Detect	Non-Detect	Non-Detect	0.5
CA1600013_001_001	GKGSa	Not Sampled	--	--	--	--	--	--	--	--	--
CA1600290_001_001	GKGSa	Sampled	6.3	Non-Detect	8.38	8.76	7	Non-Detect	Non-Detect	Non-Detect	Non-Detect
CA1610004_015_015	GKGSa	Sampled	Non-Detect	Non-Detect	13.2	Non-Detect	10	Non-Detect	Non-Detect	Non-Detect	0.4
CA5400519_001_001	GKGSa	Sampled	3.8	Non-Detect	12.9	14.8	5	Non-Detect	0.2	Non-Detect	1.1
CA5400616_001_001	GKGSa	Sampled	19	Non-Detect	0.61	2.38	1	Non-Detect	1.2	Non-Detect	Non-Detect
CA5400710_002_002	GKGSa	Not Sampled	--	--	--	--	--	--	--	--	--
CA5400714_001_001	GKGSa	Sampled	4.5	Non-Detect	1.24	0.86	3	Non-Detect	0.1	Non-Detect	0.3
CA5400844_002_002	GKGSa	Not Sampled	--	--	--	--	--	--	--	--	--
CA5400846_002_002	GKGSa	Not Sampled	--	--	--	--	--	--	--	--	--
CA5400873_001_001	GKGSa	Not Sampled	--	--	--	--	--	--	--	--	--
CA5402038_002_002	GKGSa	Sampled	5.6	Non-Detect	2.92	2.08	2	Non-Detect	0.5	Non-Detect	0.9
CA5403031_002_002	GKGSa	Sampled	6.2	Non-Detect	4.65	6.41	1	Non-Detect	0.7	Non-Detect	0.7
CA5403032_001_001	GKGSa	Sampled	4.3	Non-Detect	2.58	0.86	2	Non-Detect	0.3	Non-Detect	1.4
CA5403050_001_001	GKGSa	Sampled	1.5	Non-Detect	0.53	2.18	1	Non-Detect	0.2	Non-Detect	0.7
CA5403055_001_001	GKGSa	Sampled	15.8	Non-Detect	2.99	2.29	3	Non-Detect	0.9	Non-Detect	0.9
CA5403076_002_002	GKGSa	Sampled	18.7	Non-Detect	6.09	11.1	2	Non-Detect	1	Non-Detect	1.9
CA5403090_001_001	GKGSa	Sampled	8.6	Non-Detect	9.19*	10.9	Non-Detect	Non-Detect	0.6	Non-Detect	0.3
CA5403130_001_001	GKGSa	Sampled	2.2	Non-Detect	2.67	0.81	1	Non-Detect	Non-Detect	Non-Detect	Non-Detect

Light Grey Unconfirmed if sample is characteristic of groundwater quality at the time of sampling - resample needed
Dark Grey Sample is not characteristic of groundwater quality at the time of sampling due to sampling error

*Initial exceedance considered anomalous; confirmation sample below regulatory threshold reported.

Kaweah Groundwater Quality Monitoring Results at Designated Representative Monitoring Sites (Spring 2025)													
RMS ID	GSA	Sampling Field Note	Drinking Water Quality Standards (Primary MCL)										
			Nitrate as N 10 (mg/L)	1,2,3-Trichloropropane (1,2,3 TCP) 0.005 (µg/L)	Gross Alpha 15 (pCi/L)	Uranium 20 (pCi/L)	Arsenic 10 (µg/L)	1,2-Dibromo-3-chloropropane (DBCP) 0.2 (µg/L)	Perchlorate 6 (µg/L)	Tetrachloroethene (PCE) 5 (µg/L)	Chromium, Hexavalent (Cr6) 10 (µg/L)		
CA5403141_001_001	GKGS	Sampled	1.4	Non-Detect	1.37	1.36	3	Non-Detect	0.7	Non-Detect	0.2		
CA5410003_007_007	GKGS	Not Sampled	--	--	--	--	--	--	--	--	--		
CA5410003_012_012	GKGS	Sampled	5.3	Non-Detect	3.13	1.61	3	0.04	1.4	Non-Detect	1.8		
CA5410004_001_001	GKGS	Not Sampled	--	--	--	--	--	--	--	--	--		
CA5410004_004_004	GKGS	Not Sampled	--	--	--	--	--	--	--	--	--		
CA5410004_005_005	GKGS	Sampled	0.5	Non-Detect	1.09	Non-Detect	Non-Detect	Non-Detect	0.1	Non-Detect	0.6		
CA5410004_007_007	GKGS	Sampled	0.5	Non-Detect	0.92	Non-Detect	Non-Detect	Non-Detect	Non-Detect	Non-Detect	0.6		
CA5410004_014_014	GKGS	Sampled	Non-Detect	Non-Detect	0.97	Non-Detect	1	Non-Detect	Non-Detect	Non-Detect	0.1		
CA5410006_015_015	GKGS	Sampled	7.6	Non-Detect	4.3	4.73	2	Non-Detect	0.6	Non-Detect	3		
CA5410015_069_069	GKGS	Sampled	5.2	0.008	2.26	1.31	5	Non-Detect	0.2	Non-Detect	1.8		
CA5410016_076_076	GKGS	Sampled	6.5	Non-Detect	3.62	6.29	2	Non-Detect	0.4	Non-Detect	1.1		
CA5410016_178_178	GKGS	Sampled	0.8	Non-Detect	7.92	0.76	Non-Detect	Non-Detect	Non-Detect	Non-Detect	0.3		
CA5410016_182_182	GKGS	Sampled	0.5	Non-Detect	0.1	0.96	5	Non-Detect	Non-Detect	Non-Detect	1		
CA5410020_004_004	GKGS	Sampled	Non-Detect	Non-Detect	3.54	1.81	3	Non-Detect	Non-Detect	Non-Detect	Non-Detect		
CA5410020_008_008	GKGS	Sampled	5.4	Non-Detect	1.93	1.56	3	Non-Detect	0.2	Non-Detect	0.4		
CA5410020_009_009	GKGS	Sampled	5.5	Non-Detect	0.77	Non-Detect	4	Non-Detect	0.1	Non-Detect	0.5		
S4-TUSK-KAW03	GKGS	Sampled	13.6	Non-Detect	1.24	1.07	22	Non-Detect	1.4	Non-Detect	Non-Detect		
S4-TUSK-KAW05	GKGS	Not Sampled	--	--	--	--	--	--	--	--	--		
S4-TUSK-KAW07	GKGS	Sampled	5.9	Non-Detect	4.19	2.73	3	Non-Detect	Non-Detect	Non-Detect	3.2		
S4-TUSK-KAW12	GKGS	Not Sampled	--	--	--	--	--	--	--	--	--		
S4-TUSK-KAW18	GKGS	Sampled	18.3	Non-Detect	3.64	5.17	2	Non-Detect	0.6	Non-Detect	1.1		
CA5400919_001_001	MKGS	Sampled	14.2	Non-Detect	8	7.53	1	Non-Detect	1	Non-Detect	0.2		
CA5402030_002_002	MKGS	Not Sampled	--	--	--	--	--	--	--	--	--		
CA5410015_014_014	MKGS	Sampled	Non-Detect	Non-Detect	1.44	Non-Detect	4	Non-Detect	Non-Detect	Non-Detect	Non-Detect		
CA5410015_048_048	MKGS	Sampled	5.5	0.021	3.91	3.21	1	Non-Detect	0.5	Non-Detect	1.3		
CA5410015_065_065	MKGS	Sampled	Non-Detect	Non-Detect	0.99	Non-Detect	3	Non-Detect	Non-Detect	Non-Detect	Non-Detect		
CA5410016_058_058	MKGS	Sampled	1.9	Non-Detect	0.82	0.77	1	Non-Detect	0.1	Non-Detect	0.3		
CA5410016_060_060	MKGS	Sampled	4.2	Non-Detect	5.03	4.25	Non-Detect	Non-Detect	0.4	Non-Detect	1		
CA5410016_081_081	MKGS	Sampled	3.3	Non-Detect	1.01	2.49	1	Non-Detect	0.4	Non-Detect	1.4		
CA5410016_094_094	MKGS	Sampled	2.4	0.024	2.84	1.36	1	Non-Detect	0.2	Non-Detect	1.2		
CA5410016_166_166	MKGS	Sampled	--	--	--	--	--	--	--	--	--		
KSB-1320d2	MKGS	Sampled	3.4	Non-Detect	1.48	Non-Detect	14	Non-Detect	Non-Detect	Non-Detect	1.6		
KSB-1409d2	MKGS	Sampled	6.5	Non-Detect	0.26	1.3	2	Non-Detect	0.7	Non-Detect	0.78		
MK-1 lower2	MKGS	Sampled	Non-Detect	Non-Detect	0.37	Non-Detect	8	Non-Detect	Non-Detect	Non-Detect	0.04		
MK-2 lower2	MKGS	Not Sampled	2.1	Non-Detect	2.91	1.69	Non-Detect	Non-Detect	0.3	Non-Detect	0.9		
OK-1 upper1	MKGS	Sampled	13.3	Non-Detect	31	40	Non-Detect	Non-Detect	Non-Detect	Non-Detect	0.21		
SW-1 upper	MKGS	Sampled	55.6	Non-Detect	19.6	53.3	Non-Detect	Non-Detect	0.9	Non-Detect	1.1		
CA5410007_005_005	EKGS	Sampled	14.5	Non-Detect	3.33	1.61	11	Non-Detect	10.8	Non-Detect	10.9		

Light Grey Unconfirmed if sample is characteristic of groundwater quality at the time of sampling - resample needed
Dark Grey Sample is not characteristic of groundwater quality at the time of sampling due to sampling error

Aesthetic-Based (Non-Health Based) Monitoring Results (Secondary MCL)

Kaweah Groundwater Quality Monitoring Results at Designated Representative Monitoring Sites (Spring 2025)									
RMS ID	GSA	Sampling Field Note	Aesthetic (Non-Health Based) Standards (Secondary MCL)						
			Total Dissolved Solids	Specific Conductivity	Chloride	Sulfate	pH		
			1000	1600	500	500	8.5		
			(mg/L)	(umhos/cm)	(mg/L)	(mg/L)	(-)		
CA5400567_002_002	EKGSA	Sampled	1030	1530	400	47.2	8.1		
CA5400647_003_003	EKGSA	Sampled	320	621	51	27.9	8.5		
CA5400682_001_001	EKGSA	Sampled	190	383	22	8.8	8.2		
CA5410006_014_014	EKGSA	Sampled	860*	1500*	480	45	8.1		
CA5410007_003_003	EKGSA	Not Sampled	--	--	--	--	--		
CA5410007_005_005	EKGSA	Sampled	390	773	100	27.7	8.4		
CA5410012_002_002	EKGSA	Sampled	350	629	36	42.8	8.1		
CA5410039_002_002	EKGSA	Not Sampled	--	--	--	--	--		
CA5410039_004_004	EKGSA	Sampled	190	352	13	11.9	8.3		
LID-5th NE	EKGSA	Not Sampled	--	--	--	--	--		
LID-5th SW	EKGSA	Not Sampled	--	--	--	--	--		
MG Well	EKGSA	Sampled	580	920	26	175	8.1		
S4-TUSK-KAW19	EKGSA	Not Sampled	--	--	--	--	--		
WCR2022-015193	EKGSA	Sampled	380	580	16	51.7	8.3		
WCR2022-15044	EKGSA	Sampled	560	910	130	86.8	8.2		
18S23E07N001M	GKGSA	Sampled	1590	2510	630	191	7.9		
20S21E02J002M	GKGSA	Sampled	460	718	64	38.5	8.2		
CA1600013_001_001	GKGSA	Not Sampled	--	--	--	--	--		
CA1600290_001_001	GKGSA	Sampled	350	654	110	41.5	8		
CA1610004_015_015	GKGSA	Sampled	140	249	12	5.6	9.4		
CA5400519_001_001	GKGSA	Sampled	390	678	53	46.6	8.1		
CA5400616_001_001	GKGSA	Sampled	530	701	21	124	8		
CA5400710_002_002	GKGSA	Not Sampled	--	--	--	--	--		
CA5400714_001_001	GKGSA	Sampled	150	236	6	5.9	8.1		
CA5400844_002_002	GKGSA	Not Sampled	--	--	--	--	--		

Light Grey Unconfirmed if sample is characteristic of groundwater quality at the time of sampling (resample needed)

Dark Grey Sample is not characteristic of groundwater quality at the time of sampling due to sampling error

*Initial exceedance considered anomalous; confirmation sample (resample) below regulatory threshold reported. Reported value reflects results from confirmation sample.

Kaweah Groundwater Quality Monitoring Results at Designated Representative Monitoring Sites (Spring 2025)							
RMS ID	GSA	Sampling Field Note	Aesthetic (Non-Health Based) Standards (Secondary MCL)				
			Total Dissolved Solids	Specific Conductivity	Chloride	Sulfate	pH
			1000 (mg/L)	1600 (umhos/cm)	500 (mg/L)	500 (mg/L)	8.5 (-)
CA5400846_002_002	GKGSA	Not Sampled	--	--	--	--	--
CA5400873_001_001	GKGSA	Not Sampled	--	--	--	--	--
CA5402038_002_002	GKGSA	Sampled	210	298	7	21.3	8
CA5403031_002_002	GKGSA	Sampled	210	355	12	27.1	8.2
CA5403032_001_001	GKGSA	Sampled	230	455	49	12.5	8.1
CA5403050_001_001	GKGSA	Sampled	130	179	6	7.4	8.1
CA5403055_001_001	GKGSA	Sampled	350	574	20	60.3	8
CA5403076_002_002	GKGSA	Sampled	390	580	21	20	8.2
CA5403090_001_001	GKGSA	Sampled	180	367	18	13	8
CA5403130_001_001	GKGSA	Sampled	160	232	13	25.2	7.9
CA5403141_001_001	GKGSA	Sampled	110	196	8	13	8.1
CA5410003_007_007	GKGSA	Not Sampled	--	--	--	--	--
CA5410003_012_012	GKGSA	Sampled	310	523	68	24.3	8.1
CA5410004_001_001	GKGSA	Not Sampled	--	--	--	--	--
CA5410004_004_004	GKGSA	Not Sampled	--	--	--	--	--
CA5410004_005_005	GKGSA	Sampled	90	168	6	7.8	7.5
CA5410004_007_007	GKGSA	Sampled	80	157	4	8.2	7.9
CA5410004_014_014	GKGSA	Sampled	90	163	4	3.1	8.3
CA5410006_015_015	GKGSA	Sampled	2080	3010	810	50.2	8.1
CA5410015_069_069	GKGSA	Sampled	120	242	7	8.1	8.4
CA5410016_076_076	GKGSA	Sampled	210	310	16	17.3	--
CA5410016_178_178	GKGSA	Sampled	120	176	3	3.8	--
CA5410016_182_182	GKGSA	Sampled	120	192	8	6.8	--
CA5410020_004_004	GKGSA	Sampled	190	364	5	2.9	8.4
CA5410020_008_008	GKGSA	Sampled	250	446	25	21.2	8
CA5410020_009_009	GKGSA	Sampled	270	384	16	23.8	8.1

Kaweah Groundwater Quality Monitoring Results at Designated Representative Monitoring Sites (Spring 2025)							
RMS ID	GSA	Sampling Field Note	Aesthetic (Non-Health Based) Standards (Secondary MCL)				
			Total Dissolved Solids	Specific Conductivity	Chloride	Sulfate	pH
			1000 (mg/L)	1600 (umhos/cm)	500 (mg/L)	500 (mg/L)	8.5 (-)
S4-TUSK-KAW03	GKGSA	Sampled	250	365	38	31.8	7.6
S4-TUSK-KAW05	GKGSA	Not Sampled	--	--	--	--	--
S4-TUSK-KAW07	GKGSA	Sampled	240	330	18	14.8	8.2
S4-TUSK-KAW12	GKGSA	Not Sampled	--	--	--	--	--
S4-TUSK-KAW18	GKGSA	Sampled	450	657	26	30.1	8.3
CA5400919_001_001	MKGSA	Sampled	260	438	29	28.2	7.9
CA5402030_002_002	MKGSA	Not Sampled	--	--	--	--	--
CA5410015_014_014	MKGSA	Sampled	180	321	22	7.6	9.1
CA5410015_048_048	MKGSA	Sampled	140	255	8	15.3	8.1
CA5410015_065_065	MKGSA	Sampled	250	420	45	18.6	9
CA5410016_058_058	MKGSA	Sampled	90	156	4	6.5	--
CA5410016_060_060	MKGSA	Sampled	160	243	8	15.5	--
CA5410016_081_081	MKGSA	Sampled	150	233	6	11.5	--
CA5410016_094_094	MKGSA	Sampled	130	191	6	8.6	--
CA5410016_166_166	MKGSA	Sampled	150	203	10	7.5	--
KSB-1320d2	MKGSA	Sampled	130	209	8	11.5	9.7
KSB-1408d2	MKGSA	Sampled	170	275	17	42.3	8.8
MK-1 lower2	MKGSA	Sampled	240	409	45	3.9	8.3
MK-2 lower2	MKGSA	Not Sampled	--	--	--	--	--
OK-1 upper1	MKGSA	Sampled	400	600	16	30.1	7.9
SW-1 upper	MKGSA	Sampled	1260	1430	110	40.7	7.8
CA5410007_005_005	EKGSA	Sampled	390	773	100	27.7	8.4

Light Grey

Unconfirmed if sample is characteristic of groundwater quality at the time of sampling (resample needed)

Dark Grey

Sample is not characteristic of groundwater quality at the time of sampling due to sampling error

Agriculturally Based (Non-Health Based) Monitoring Results				
Kaweah Groundwater Quality Monitoring Results at Designated Representative Monitoring Sites (Spring 2025)				
RMS ID	GSA	Sampling Field Note	Agriculturally-Based Standards (Ag Suitability Standards)	
			Sodium	Boron
			(mg/L)	(mg/L)
CA5400567_002_002	EK GSA	Sampled	184	0.17
CA5400647_003_003	EK GSA	Sampled	56	0.06
CA5400682_001_001	EK GSA	Sampled	45	0.05
CA5410006_014_014	EK GSA	Sampled	163	0.23
CA5410007_003_003	EK GSA	Not Sampled	--	--
CA5410007_005_005	EK GSA	Sampled	89	0.14
CA5410012_002_002	EK GSA	Sampled	53	0.1
CA5410039_002_002	EK GSA	Not Sampled	--	--
CA5410039_004_004	EK GSA	Sampled	46	0.06
LID-5th NE	EK GSA	Not Sampled	--	--
LID-5th SW	EK GSA	Not Sampled	--	--
MG Well	EK GSA	Sampled	62	0.1
S4-TUSK-KAW19	EK GSA	Not Sampled	--	--
WCR2022-015193	EK GSA	Sampled	48	Non-Detect
WCR2022-15044	EK GSA	Sampled	142	Non-Detect
18S23E07N001M	GK GSA	Sampled	333	0.12
20S21E02J002M	GK GSA	Sampled	163	0.5
CA1600013_001_001	GK GSA	Not Sampled	--	--
CA1600290_001_001	GK GSA	Sampled	80	0.05
CA1610004_015_015	GK GSA	Sampled	50	0.29
CA5400519_001_001	GK GSA	Sampled	107	0.27
CA5400616_001_001	GK GSA	Sampled	39	0.07
CA5400710_002_002	GK GSA	Not Sampled	--	--
CA5400714_001_001	GK GSA	Sampled	16	0.02
CA5400844_002_002	GK GSA	Not Sampled	--	--

Light Grey

Unconfirmed if sample is characteristic of groundwater quality at the time of sampling (resample needed)

Dark Grey

Sample is not characteristic of groundwater quality at the time of sampling due to sampling error



Kaweah Groundwater Quality Monitoring Results at Designated Representative Monitoring Sites (Spring 2025)				
RMS ID	GSA	Sampling Field Note	Agriculturally-Based Standards (Ag Suitability Standards)	
			Sodium	Boron
			69	0.7
			(mg/L)	(mg/L)
CA5400846_002_002	GKSA	Not Sampled	--	--
CA5400873_001_001	GKSA	Not Sampled	--	--
CA5402038_002_002	GKSA	Sampled	21	0.02
CA5403031_002_002	GKSA	Sampled	10	Non-Detect
CA5403032_001_001	GKSA	Sampled	37	Non-Detect
CA5403050_001_001	GKSA	Sampled	15	0.02
CA5403055_001_001	GKSA	Sampled	20	Non-Detect
CA5403076_002_002	GKSA	Sampled	19	Non-Detect
CA5403090_001_001	GKSA	Sampled	44	0.04
CA5403130_001_001	GKSA	Sampled	12	0.02
CA5403141_001_001	GKSA	Sampled	13	0.04
CA5410003_007_007	GKSA	Not Sampled	--	--
CA5410003_012_012	GKSA	Sampled	66	0.1
CA5410004_001_001	GKSA	Not Sampled	--	--
CA5410004_004_004	GKSA	Not Sampled	--	--
CA5410004_005_005	GKSA	Sampled	11	0.02
CA5410004_007_007	GKSA	Sampled	10	0.02
CA5410004_014_014	GKSA	Sampled	14	Non-Detect
CA5410006_015_015	GKSA	Sampled	227	0.21
CA5410015_069_069	GKSA	Sampled	39	Non-Detect
CA5410016_076_076	GKSA	Sampled	35	0.02
CA5410016_178_178	GKSA	Sampled	6	0.02
CA5410016_182_182	GKSA	Sampled	31	0.04
CA5410020_004_004	GKSA	Sampled	16	Non-Detect
CA5410020_008_008	GKSA	Sampled	27	Non-Detect
CA5410020_009_009	GKSA	Sampled	22	Non-Detect

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Unconfirmed if sample is characteristic of groundwater quality at the time of sampling (resample needed)
Sample is not characteristic of groundwater quality at the time of sampling due to sampling error

Kaweah Groundwater Quality Monitoring Results at Designated Representative Monitoring Sites (Spring 2025)				
RMS ID	GSA	Sampling Field Note	Agriculturally-Based Standards (Ag Suitability Standards)	
			Sodium	Boron
			69	0.7
			(mg/L)	(mg/L)
S4-TUSK-KAW03	GKSA	Sampled	56	0.03
S4-TUSK-KAW05	GKSA	Not Sampled	--	--
S4-TUSK-KAW07	GKSA	Sampled	38	0.04
S4-TUSK-KAW12	GKSA	Not Sampled	--	--
S4-TUSK-KAW18	GKSA	Sampled	34	0.04
CA5400919_001_001	MKSA	Sampled	61	0.03
CA5402030_002_002	MKSA	Not Sampled	--	--
CA5410015_014_014	MKSA	Sampled	69	0.8
CA5410015_048_048	MKSA	Sampled	30	Non-Detect
CA5410015_065_065	MKSA	Sampled	91	0.8
CA5410016_058_058	MKSA	Sampled	6	0.01
CA5410016_060_060	MKSA	Sampled	14	0.02
CA5410016_081_081	MKSA	Sampled	18	0.02
CA5410016_094_094	MKSA	Sampled	17	0.02
CA5410016_166_166	MKSA	Sampled	14	0.02
KSB-1320d2	MKSA	Sampled	40	0.05
KSB-1408d2	MKSA	Sampled	39	Non-Detect
MK-1 lower2	MKSA	Sampled	90	0.8
MK-2 lower2	MKSA	Not Sampled	--	--
OK-1 upper1	MKSA	Sampled	40	0.02
SW-1 upper	MKSA	Sampled	26	0.03
CA5410007_005_005	EKSA	Sampled	89	0.14

Light Grey

Unconfirmed if sample is characteristic of groundwater quality at the time of sampling (resample needed)

Dark Grey

Sample is not characteristic of groundwater quality at the time of sampling due to sampling error

Frequently Asked Questions

Why are there new monitoring requirements in the Kaweah Subbasin?

The new monitoring requirements in the Kaweah Subbasin are in response to deficiencies identified by the State Water Resources Control Board's (SWRCB) review of the initial 2020 and subsequent 1st Amended GSPs in the Kaweah Subbasin. The SWRCB recommendations included expanding the list of COCs, increasing monitoring of all identified COCs, and notifying the public when exceedances occur.

Where can I find more information about the Kaweah Subbasin's groundwater quality monitoring?

More information on the Kaweah Subbasin's groundwater quality monitoring can be found in Chapter 4, Section 4.1 and Section 4.6 of the 2024 2nd Amended GSPs. Links to access the 2024 2nd Amended GSPs are available on each GSA's website:

ekgsa.org

greaterkaweahgsa.org

midkaweah.org

Who pays for the representative monitoring program implementation costs?

Monitoring costs, including sampling, laboratory results, and interpretation of laboratory results by the GSA's respective technical teams are paid for by the GSAs. The GSAs appreciate opportunities for cost and resource sharing with public suppliers that see a mutual benefit from this increased sampling (or in instances in which their existing sampling cycle overlaps the GSAs). One way to reduce costs is for public suppliers with staff in-house who routinely perform groundwater quality sampling to perform the sampling for the GSAs. Please contact your GSA to discuss opportunities for resources and cost sharing, as well as monitoring coordination. GSA contact information is available on page 1.

How are the groundwater quality representative monitoring results used by the GSAs?

Groundwater quality results at RMS wells are used in analyses to identify if there is groundwater quality degradation within the scope of SGMA occurring within the Subbasin, and if so, to inform corrective and mitigative actions to be taken. The monitoring results become public through reporting to the Department of Water Resources in Annual Reports submitted to the state's publicly accessible SGMA Portal by April 1 every year, as well as by notifications to landowners via seasonal reports (such as this report), or the direct landowner notification planned for implementation following completion of Phase 1 of the Well Registration Program (after sufficient domestic well owner participation in the Well Registration Program has been achieved).

TASK ORDER 16 AMENDMENT

CONTRACT: Groundwater Sustainability Plan Implementation Support

CONSULTANT: Montgomery & Associates

TASK ORDER NUMBER: 16

TASK ORDER DESCRIPTION: Groundwater Accounting Framework – Amendment #1

DATE: August 27, 2025

Montgomery & Associates (M&A) is submitting Amendment #1 to the Groundwater Accounting Framework (GAF) Task Order 16 for additional work to develop the technical basis for a GAF agreement between GSAs. The original Task Order covered work through June 2025 and included the following accomplishments:

- Evaluating the development process of the GAF pumping volumes from the model future water budgets
- Updating the GAF annual sustainable pumping volumes apportioned to each GSA
- Providing a recommended starting point for the GAF agreement
- Hosting meetings and facilitating GAF discussions to move toward a formal GAF agreement
- Developing an agricultural pumping formula that could be used by the GSAs to estimate annual agricultural pumping and reconcile pumping volumes and possible financial terms of the GAF agreement
- Providing relevant GAF documents and spreadsheet workbooks for review by the GSAs

Amendment #1 includes work to be completed from July 2025 through March 2026; the scope of work is provided below. The technical basis for the GAF will rely on data provided by the GSAs and results from the updated 2025 Kaweah Subbasin groundwater model.

SCOPE OF WORK

This amendment covers the following 4 tasks:

1. Develop a surface water routing and accounting framework, including coordination with the GSA teams and 1 in-person meeting in the Tulare area
2. Refine GAF process and update the GAF numbers using the 2025 model
3. Prepare a technical memorandum summarizing GAF development
4. Manage the tasks including leading meetings, preparing invoices, and providing technical support as requested by the GSAs, including assistance on developing a formal GAF agreement

BUDGET AND SCHEDULE

Table 1 provides estimated tasks budgets.

Table 1. Estimated Task Budgets to Complete GAF

Task	Activities	Assumptions	Estimated Cost
1. Surface Water Supply Routing	<ul style="list-style-type: none"> Extend surface water budget work Present and confirm with GSAs at 1 in-person meeting 	GSAs will provide requested information	\$20,000
2. Update GAF numbers	<ul style="list-style-type: none"> Refine water budget to GAF process Update and provide GAF workbooks for review Update GAF numbers based on 2025 model 	GSAs will provide feedback on GAF process	\$25,000
3. Prepare GAF Tech Memo	<ul style="list-style-type: none"> Prepare draft technical memorandum Prepare final technical memorandum based on GSA comments 		\$45,000
4. PM & tech support	<ul style="list-style-type: none"> Invoices and project coordination Host core team meetings Provide requested technical support 	5 core team meetings	\$50,000
Total			\$140,000

The total estimated cost for Amendment #1 to Task Order 16 is **\$140,000**.

Figure 1 shows the anticipated schedule.

	2025				2026		
Task	Sep	Oct	Nov	Dec	Jan	Feb	Mar
1. Surface water supply routing							
2. Update GAF numbers							
3. Prepare GAF tech memo						Draft 2/27	Final 3/31
4. PM & tech support	◆		◆		◆	◆	◆
GAF Agreement (GSAs)	Develop legal & financial principles		Draft agreement by end of 2025		Final agreement by end of Mar 2026		

Figure 1. Anticipated Schedule for Completing GAF

The additional GAF work will occur between July 2025 through March 2026 and in conjunction with the 2025 groundwater model update.

M&A will not invoice beyond the estimated budget without prior approval from MKGSA. This Task Order will be billed in accordance with M&A's most recent fee and rate schedule. M&A will only invoice MKGSA for actual work completed on a time and materials basis. Invoices will be sent monthly to MKGSA and will reference the appropriate Task Order Number.



Authorization

This Amendment #1 to Task Order 16 has been executed under the referenced Master Services Agreement between the Mid-Kaweah GSA and Montgomery & Associates. By signing below, the parties agree to all terms and conditions of this Task Order and the Master Services Agreement.

CONSULTANT: Errol L. Montgomery
& Associates, Inc.

CLIENT: Mid-Kaweah Groundwater
Sustainability Agency

Signature: _____

Signature: _____

Printed Name: Timothy P. Leo, P.G., C.Hg.

Printed Name: Aaron Fukuda

Date: _____

Date: _____

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