

MEMORANDUM



FROM: Mark Larsen
DATE: September 18, 2025
SUBJECT: Technical Advisory Committee Notes
 (Not intended to be Minutes but a summary of the general discussion)

CC:

The Technical Advisory Committee (TAC) convened to review allocation adjustments for Water Year 2026, potential revisions to groundwater transfer policies, ongoing subbasin coordination efforts, and progress updates from the GKGSA core teams.

Key Discussion Items

Water Year 2026 Allocations:

The Committee reviewed a proposal to align Greater Kaweah's allocation framework with the other Kaweah Subbasin GSAs by adjusting the native sustainable yield to 0.83 AF/acre. The adjustment would incorporate deep percolation of precipitation into the native yield and reduce the precipitation component accordingly. Consultants noted this change provides greater flexibility for transfers and maintains consistency within the subbasin. Implementation would require revisions to the Rules and Regulations. The Committee supported forwarding this proposal to the Board for October consideration.

Transfer Policy Discussion:

Members considered expanding native sustainable yield transfers to occur anywhere within the Greater Kaweah boundary without distance or loss restrictions. Tiered water transfers would remain prohibited. Discussion emphasized monitoring requirements for receiving parcels and consideration of localized management zones to protect vulnerable areas. The TAC recognized the need for flexibility while remaining responsive to potential localized impacts and future two-aquifer management planning.

Inter-GSA Coordination:

Staff provided updates on transfer coordination among neighboring GSAs: East Kaweah has paused transfers due to groundwater level impacts. Mid-Kaweah is beginning cross-boundary discussions. Greater Kaweah continues to allow outgoing transfers with mutual GSA approval but has not yet permitted incoming transfers.

State and DWR Update:

The State Water Resources Control Board has not yet scheduled a Kaweah Subbasin hearing. The delay is attributed to timing conflicts with the Kern Subbasin hearing and the upcoming November election.

GKGSA received a support letter from Community Water Center and Leadership Council, commending GKGSA's drinking water protection and well mitigation efforts.

Core Team Updates:

Groundwater Levels: Awaiting modeling refinements to update datasets.

Water Quality: 2024 Annual Report finalized and posted; Fall sampling in progress with goal to complete all 71 RMS sites.

Interconnected Surface Water: Phase I monitoring underway; installation of two new transducers with telemetry scheduled at Dry Creek and Sequoia Preserve.

Subsidence: Monitoring well installations planned in southwest area; utilizing inactive wells where feasible.

Well Inventory & Registration: GIS-based well inventory nearing completion; Well Registration Program launching October 1, 2025, with support available at the State of the Basin Event.

Next Steps

- Staff and consultants to prepare Board presentation on allocation adjustments and transfer policy concepts.
- Continue coordination with DWR and State Board regarding hearing schedule.
- Advance well registration outreach and core team implementation efforts.



MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS HELD SEPTEMBER 8, 2025

At approximately 1:00 p.m. on September 8, 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	Chris Tantau Brian Watte Andrew Brazil Eric Shannon Joe Cardoza	David Van Groningen Pete Vander Poel Clinton Church Paul Boyer Jared De Groot
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Directors Absent:	Stephen Johnson
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Also Present:	Mark Larsen Rachel Glauser Don Tucker Gene Kilgore Tyler Coday	Dennis Mills John Gailey Geoff Vanden Heuval Paul Nunes
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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 DWR is hosting public meetings regarding their draft Best Management Practices document for land subsidence. September 17, 2025, will be the probationary hearing for the Kern Subbasin. On October 22, 2025, the GKGSA will be hosting a “state of the basin” and “well registration process” workshop. In addition, GKGSA has arranged several tours of the Kaweah Subbasin.

GSA REPORTS AND COMMITTEE DISCUSSION:

Water Forum Update

General Manager Larsen provided a report.

Committees and Activities

Technical Advisory Committee

August 21, 2025 - Canceled

General Manager Larsen reminded the board of the prior TAC meeting discussion on July 17, 2025 regarding subbasin subflows. Don Tucker, from 4Creeks, further elaborated on the discussion regarding subflows.

Discussion ensued.

**Pete Vander Poel and Joe Cardoza arrived at this time.*

Next Meeting Scheduled for September 18, 2025 at 1:30 p.m.

General Manager Larsen advised that the next Technical Advisory Meeting will be held on September 18, 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 September 22, 2025 at 1:30 p.m.

The next meeting of the combined committees will be held on September 22, 2025, at 1:30 p.m.

Kaweah Subbasin Management

Grants Status

General Manager Larsen provided a status report on the MLRP application process.

LandIQ/Water Dashboard Status

General Manager Larsen had no report.

Discussion ensued.

CONSENT CALENDAR:

Consider Approval of Minutes for the August 11, 2025, Board Meeting

General Manager Larsen referred the Board to Agenda Item #5a, a copy of the August 11, 2025, minutes, which are attached hereto and incorporated by reference.

Director Shannon moved and Director Watte seconded to approve the August 11, 2025, minutes. The Board unanimously approved the motion.

FINANCIAL

Presentation of the Final Audit by M Green & Company

Tyler Coday from M. Green provided a presentation. Attached hereto and incorporated by reference as Agenda Item 6b is a copy of the audit.

Consider approval of Annual Audit Financial Report for the year ending December 2024

Director Vander Poel moved to approve the Annual Audit as presented in the agenda packet. Director Shannon seconded and the board unanimously approved.

Fiscal Year 2025 status report

General Manager Larsen provided a report. The move to the new office location has caused a significant shift in the current fiscal year. Attached hereto and incorporated by reference as Agenda Item 6c is a copy of the updated expenses.

Consider approval of Fiscal Year 2025 Budget Revision (Relocation Initial and Fixed Costs)

Director Cardoza moved and Director Van Groningen seconded to approve the Fiscal Year 2025 Budget Revision as presented in the agenda packet. The board unanimously approved.

Discussion ensued.

DASHBOARD GROUNDWATER INVOICING

Status Report on 2023 Water Year

Program Coordinator Ruiz had no new report.

Status Report on 2024 Water Year

Program Coordinator Ruiz had no new report.

GREATER RULES AND REGULATIONS

Transfer Policy status report

General Manager Larsen provided a report. At the last stakeholder committee discussion, a recommendation was made to be able to transfer Native Sustainable Yield anywhere within the GKGSA boundary, with no restrictions.

Discussion ensued.

Public comment from Geoff Vanden Heuvel.

Direction was provided to staff to draft revisions to the Rules and Regulations in line with the foregoing recommendations.

Consider approval of revisions to Rules and Regulations

The board took no action.

WY 2026 ALLOCATION

Status Report

General Manager Larsen provided a report.

Review Technical Memorandum from 4Creeks setting Water Year 2026 Allocations

Don Tucker, 4Creeks, provided a report. Attached hereto and incorporated by reference as Agenda Item 9c 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 13.0 inches to 6.0 inches.

Discussion ensued.

Review and consider recommendations from the Combined Committees who met August 25, 2025

Chairman Tantau reported at the last stakeholder committee a recommendation was made to adjust the allocation for Precipitation and Native Sustainable Yield.

General Manager Larsen reported on how other GSAs allocate Precipitation and Native Sustainable Yield. Attached hereto and incorporated by reference as Agenda Item 9b is a summary of the GSA allocations for Precipitation and Native Sustainable Yield in the Kaweah Subbasin.

Discussion ensued.

Public comment from Dennis Mills.

Discussion continued.

Public comment from Johnny Gailey.

Don Tucker provided an estimate of the deep percolation of precipitation.

Public comment from Scott Rogers.

Public comment from Johnny Gailey.

Discussion ensued.

Public comment from Dennis Mills.

Discussion continued.

Direction was provided to staff to draft revisions to the Rules and Regulations in line with the foregoing recommendations to allow for the deep percolation of precipitation to be included in the Native Sustainable Yield allocation and subsequently removed from the Precipitation allocation.

Review and Consider Approval of Resolution setting Water Year 2026 Penalty Rate for Tier 1, Tier 2, and Tier 3

General Manager Larsen reported current penalty rates are: \$150.00 for Tier 1; \$250.00 for Tier 2; and \$500.00 for Tier 3.

Director Shannon moved and Director Boyer seconded to approve the current rates. The board unanimously approved.

Discussion ensued.

The motion passed with seven votes in favor and three opposed.

MITIGATION PLAN

Status Report

General Manager Larsen did not have a general status report.

Haul Water Supply and access site update

General Manager Larsen provided a status report. Currently, the GSA is utilizing City of Farmersville city supply water at the Kaweah Delta Water Conservation District fill station site. Provost & Pritchard continues to work on developing plans to move the access site to the Paregien Project.

Discussion ensued.

Review Monthly Claim Report

Attached hereto and incorporated by reference is Agenda Item #10c is a copy of the current monthly report.

Review First Pilot Well Mitigation final report: PID-15173

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 10d is a copy of the final report for the first well mitigation.

Discussion ensued.

Public comment from Dennis Mills.

Discussion continued.

Public comment from Scott Rogers.

Discussion ensued.

Consider Approval of Current Pilot – Dry Well Mitigation Claim(s)

No action item needed this month.

GREATER KAWEAH LAND FALLOWING PROGRAM

2025 Program status report

General Manager Larsen provided a report. Numerous applications have come in with a total value over \$1,000,000.00.

Discussion continued.

Staff will continue to collect applications through the end of the month. If needed, staff will bring back to the board for further consideration to increase the maximum amount contributed to the

program based on total applications received.

GREATER KAWEAH MONITORING WELL NETWORK

Status Report

General Manager Larsen did not have a general status report.

Update from Thomas Harder & Company on Priority Monitoring Well Locations

Tom Harder from Thomas Harder and Company provided a report. He has several potential locations and contacts for monitoring wells.

Discussion ensued.

Public comment from Johnny Gailey and Dennis Mills.

Discussion continued.

KAWEAH SUBBASIN GROUNDWATER SUSTAINABILITY PLANS (GSPs)

Status Report

General Manager Larsen reported he met with State Board staff on August 15, 2025. Staff was very focused on representative monitoring wells and sampling for water quality.

Discussion ensued.

Review Spring 2025 Groundwater Quality Report

Attached hereto and incorporated by reference as Agenda Item 13b is a copy of the Spring 2025 groundwater quality report.

Discussion ensued.

Public comment from Scott Rogers.

Update on Core Team activity

General Manager Larsen provided a report. The land subsidence core team is reviewing the draft Best Management Practices for land subsidence and will plan to provide comment.

GROUNDWATER ACCOUNTING FRAMEWORK – AMENDMENT #1:

Status Report

General Manager Larsen provided a report. The subbasin continues to meet on a regular basis to continue further dialogue. More information will be provided as material items develop.

Public comment from Geoff Vanden Heuvel.

Discussion ensued.

Public comment from Don Tucker.

Discussion ensued.

Public comment from Geoff Vanden Heuvel.

Discussion ensued.

Review GAF Task Order 16 Amendment – Mid-Kaweah GSA (to be managed by Cost Share Agreement)

General Manager Larsen reviewed the task order.

Discussion ensued.

KAWEAH SUBBASIN WELL INVENTORY AND WELL REGISTRATION

Status Report

General Manager Larsen reported that well registration is poised to begin. Staff will conduct outreach in October.

Discussion ensued.

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 did not adjourn to closed session.

CLOSED SESSION ITEMS

Report Action Taken in Closed Session Required by Government Code 54957.1

As the board of directors did not adjourn to closed session, there were no reportable items.

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

Balance Sheet

Accrual Basis

As of September 1, 2025

	Sep 1, 25
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash in Treasury - Fund 741	296.98
1001 · Valley Strong Business Checking	13,852,261.75
1002 · Valley Strong Money Market	2,450,633.67
1003 · Valley Strong Bus Share Savings	5.00
1004 · Cash in Treasury - Fund 313	707,408.53
1005 · Valley Strong Public Bus. MM	5,166,573.34
Total Checking/Savings	22,177,179.27
Accounts Receivable	
1200 · Accounts Receivable	-29,029.63
1215 · Grant Receivable	-915,067.50
Total Accounts Receivable	-944,097.13
Other Current Assets	
1201 · Assessments Receivable - TC	57,265.00
1202 · Assessments Receivable - KC	2,784.80
1500 · Due from Tulare County	166,321.71
1501 · Due from Kings County	571,004.38
Total Other Current Assets	797,375.89
Total Current Assets	22,030,458.03
TOTAL ASSETS	22,030,458.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	253,269.90
Total Accounts Payable	253,269.90
Other Current Liabilities	
2100DUP · Due to Other AgenciesDUP	4,173,871.88
2150DUP · Due to KDWCDDUP	-488,967.55
2500 · Prepaid Penalties	4,868,059.59
2501 · Unearned Revenue - KC	71,928.40
2502 · Unearned Revenue - TC	209,129.63
Total Other Current Liabilities	8,834,021.95
Total Current Liabilities	9,087,291.85
Total Liabilities	9,087,291.85
Equity	
3200 · Retained Earnings	3,066,096.96
Net Income	9,877,069.22
Total Equity	12,943,166.18
TOTAL LIABILITIES & EQUITY	22,030,458.03

Greater Kaweah Groundwater Sustainability Agency
Accounts Payable by Account
July 1 through September 1, 2025

Date	Num	Name	Memo	Amount
2100 · Due to Other Agencies				
07/10/2025	FY2025-351	KDWCD	Dennis Keller Consulting	33.75
Total 2100 · Due to Other Agencies				33.75
5100 · Payroll (fully burdended)				
07/10/2025	FY2025-351	KDWCD	KDWCD Staff time	35,964.53
08/18/2025	FY2025-359	KDWCD	KDWCD Staff time	40,088.02
Total 5100 · Payroll (fully burdended)				76,052.55
5110 · Office Administration				
5111 · Supplies, Equipment, Postage				
07/10/2025	07/10/2025	Larsen, Mark	Mark Larsen Reimbursement	1,768.53
07/10/2025	20250710	Valley Strong Cred...	Jack N the Box	11.98
07/10/2025	20250710	Valley Strong Cred...	Amazon	82.64
07/10/2025	20250710	Valley Strong Cred...	Amazon	739.48
07/10/2025	20250710	Valley Strong Cred...	Best Buy	70.50
07/10/2025	20250710	Valley Strong Cred...	Best Buy	271.25
07/10/2025	20250710	Valley Strong Cred...	Half Moon Education	339.00
07/10/2025	20250710	Valley Strong Cred...	Jimmy Johns	125.00
07/10/2025	20250710	Valley Strong Cred...	Save Mart	15.10
07/10/2025	20250710	Valley Strong Cred...	Constant Contact	62.00
07/10/2025	20250710	Valley Strong Cred...	Save Mart	10.10
07/10/2025	20250710	Valley Strong Cred...	QuickBooks	35.00
07/10/2025	20250710	Valley Strong Cred...	4imprint	227.32
07/10/2025	20250710	Valley Strong Cred...	Save Mart	19.99
07/10/2025	20250710	Valley Strong Cred...	Microsoft Office	16.50
07/11/2025	200281	Oacys Technology	Onsite, Remote timed billing	882.50
07/11/2025	199933	Oacys Technology	Monthly managed IT - May	182.50
07/28/2025	20250728	Bruce and Olena T...	\$4,000 Months Rent August	4,000.00
07/28/2025		A Touch Above Re...	Carpet Cleaning	650.00
07/29/2025	TAG R	Ruddys	Replacement Fridge	1,035.09
07/29/2025	200306	Oacys Technology	VOIP Installation	135.96
07/29/2025	200307	Oacys Technology	Hosted Voice Account	160.58
07/31/2025			Service Charge	15.00
08/05/2025	Reimb20250...	Ruiz, Stephanie	April -June 2025 Mileage Reimburse...	101.79
08/05/2025	20250805	Strategic Maitenen...	Install Water Line	325.00
08/06/2025	20250806	Valley Strong Cred...	Microsoft	15.00
08/06/2025	20250806	Valley Strong Cred...	Amazon	2,883.63
08/06/2025	20250806	Valley Strong Cred...	Vivint	95.47
08/06/2025	20250806	Valley Strong Cred...	Bed Bath and Beyond	948.59
08/06/2025	20250806	Valley Strong Cred...	Martin Pest Control	50.00
08/06/2025	20250806	Valley Strong Cred...	Adobe Annual	239.88
08/06/2025	20250806	Valley Strong Cred...	Good Service	800.57
08/06/2025	20250806	Valley Strong Cred...	Chipotle	132.37
08/06/2025	20250806	Valley Strong Cred...	Save Mart	15.00
08/06/2025	20250806	Valley Strong Cred...	Smart and Final	86.24
08/06/2025	20250806	Valley Strong Cred...	Vivint	7.99
08/06/2025	20250806	Valley Strong Cred...	Smart and Final	10.00
08/06/2025	20250806	Valley Strong Cred...	USPS Change of Address	1.25
08/06/2025	20250806	Valley Strong Cred...	Constant Contact	62.00
08/06/2025	20250806	Valley Strong Cred...	Amazon	37.98
08/06/2025	20250806	Valley Strong Cred...	Nelsons	11.25
08/18/2025	200690	Oacys Technology	Monthly Service	6,385.12
08/18/2025	20250818	Oacys Technology	Monthly Service	349.83
08/31/2025			Service Charge	20.00
Total 5111 · Supplies, Equipment, Postage				23,434.98
5112 · Publications, Notices, Website				
07/10/2025	INV-002672	Break9	Water Exchange App Hosting, Applic...	1,360.25
07/24/2025	12728	Epic Print & Promo	New Address Business Cards	244.13
07/28/2025	12732	Epic Print & Promo	New Signs for West St Office	871.62
08/05/2025	INV-002709	Break9	Monthly Hosting Fee	500.00
Total 5112 · Publications, Notices, Website				2,976.00
5110 · Office Administration - Other				
08/05/2025	20250805	Pitney Bowes	Office Postage Prepayment	0.00
08/05/2025	20250805	Southern California...	Electric Bill & Deposit July 2025	1,206.65

Greater Kaweah Groundwater Sustainability Agency
Accounts Payable by Account
July 1 through September 1, 2025

Date	Num	Name	Memo	Amount
08/06/2025	20250806	Valley Strong Cred...	Intuit	38.00
08/06/2025	20250806	Valley Strong Cred...	Microsoft	216.00
08/06/2025	20250806	Valley Strong Cred...	Staples	257.54
08/06/2025	20250806	Valley Strong Cred...	Flowers by Legacy	320.85
08/06/2025	20250806	Valley Strong Cred...	Smart and Final	80.48
08/06/2025	20250806	Valley Strong Cred...	Microsoft	240.00
08/06/2025	20250806	Valley Strong Cred...	Smart and Final	16.50
08/06/2025	20250806	Valley Strong Cred...	Smart and Final	10.00
08/06/2025	20250806	Valley Strong Cred...	Comcast	282.01
08/06/2025	20250806	Valley Strong Cred...	USPS Stamps	31.20
08/06/2025	20250806	Valley Strong Cred...	Dollar Tree	11.83
08/06/2025	20250806	Valley Strong Cred...	Microsoft Annual	129.99
08/06/2025	20250806	Valley Strong Cred...	Lowe's	148.57
08/06/2025	20250806	Valley Strong Cred...	Nelson Ace	141.01
08/06/2025	20250806	Valley Strong Cred...	Costco	542.45
08/06/2025	20250806	Valley Strong Cred...	Amazon	206.14
08/06/2025	20250806	Valley Strong Cred...	Smart & Final	64.83
08/06/2025	20250806	Valley Strong Cred...	Best Buy	225.67
08/06/2025	20250806	Valley Strong Cred...	Costco	2,718.49
08/06/2025	20250806	Valley Strong Cred...	Amazon	1,566.55
08/06/2025	20250806	Valley Strong Cred...	Amazon	138.33
08/06/2025	20250806	Valley Strong Cred...	Amazon	142.20
08/06/2025	20250806	Valley Strong Cred...	Tasty Donuts	19.39
08/06/2025	20250806	Valley Strong Cred...	Smart & Final	42.10
08/06/2025	20250806	Valley Strong Cred...	Lowe's	10.13
08/06/2025	20250806	Valley Strong Cred...	Amazon	688.94
08/06/2025	20250806	Valley Strong Cred...	Nelsons	13.01
08/06/2025	20250806	Valley Strong Cred...	Lowe's	38.08
08/06/2025	20250806	Valley Strong Cred...	Amazon	86.79
08/06/2025	20250806	Valley Strong Cred...	Amazon	190.94
08/06/2025	20250806	Valley Strong Cred...	Amazon	37.92
08/06/2025	20250806	Valley Strong Cred...	Amazon	20.28
08/06/2025	20250806	Valley Strong Cred...	Amazon	216.98
08/06/2025	20250806	Valley Strong Cred...	Amazon	231.06
08/06/2025	20250806	Valley Strong Cred...	Nelsons	106.62
08/06/2025	20250806	Valley Strong Cred...	Lowe's	315.54
08/06/2025	20250806	Valley Strong Cred...	Amazon	18.04
08/06/2025	20250806	Valley Strong Cred...	Amazon	15.15
08/06/2025	20250806	Valley Strong Cred...	Amazon	48.83
08/06/2025	20250806	Valley Strong Cred...	Nelsons	131.39
Total 5110 · Office Administration - Other				10,966.48
Total 5110 · Office Administration				37,377.46
5120 · Communication, Outreach, Media				
07/28/2025	121628	Provost & Pritchard	Farmersville Fill Station	591.00
08/25/2025	2025-38	Provost & Pritchard	State of the Subbasin	3,029.70
Total 5120 · Communication, Outreach, Media				3,620.70
5300 · Professional Services				
5310 · Legal				
07/03/2025	163379	Ruddell, Bixler, Ma...	25124.01	4,115.00
07/10/2025	77168	Kahn, Soares & C...	For services rendered June 2025	7,500.00
07/28/2025	163418	Ruddell, Bixler, Ma...	Monthly Attorney Dues	1,825.00
08/05/2025	77352	Kahn, Soares & C...	For services rendered July 2025	7,500.00
Total 5310 · Legal				20,940.00
Total 5300 · Professional Services				20,940.00
5400 · GSP Development & Implementatio				
5401 · Dashboard Development & Support				
07/03/2025	4C009659	4 Creeks	Greater Kaweah GSA	3,135.00
Total 5401 · Dashboard Development & Support				3,135.00
5402 · GSP Development & Updates				
07/03/2025	4C009659	4 Creeks	Greater Kaweah GSA	3,135.00
07/28/2025	24-251.102.7	Thomas Harder & ...	Mitigation Support	285.00

Greater Kaweah Groundwater Sustainability Agency
Accounts Payable by Account
July 1 through September 1, 2025

Date	Num	Name	Memo	Amount
07/28/2025	24-251.102.7	Thomas Harder & ...	Land Subsidence	5,693.75
07/28/2025	24-251.102.7	Thomas Harder & ...	Update GSP Support	2,215.00
07/28/2025	24-251.102.7	Thomas Harder & ...	ISW Support	3,626.25
08/18/2025	24-251.102.8	Thomas Harder & ...	Mitigation Support	142.50
08/18/2025	24-251.102.8	Thomas Harder & ...	Mitigation Support	6,632.50
08/18/2025	24-251.102.8	Thomas Harder & ...	Update GSP Support	110.00
08/18/2025	4C010305	4 Creeks	GSP Updates	1,750.00
08/25/2025	2025-40	EKGSA	2025 - 1/3 cost of Intera Task 9.2 Jul...	16,897.57
Total 5402 · GSP Development & Updates				40,487.57
5403 · Mgmt. Actions & Policy Dev.				
07/28/2025	24-251.102.7	Thomas Harder & ...	Water Accounting Support	55.00
08/18/2025	4C010305	4 Creeks	Admin	1,203.50
Total 5403 · Mgmt. Actions & Policy Dev.				1,258.50
5405 · Annual Reporting				
08/18/2025	4C010305	4 Creeks	Monthly Technical Assistance	3,210.00
Total 5405 · Annual Reporting				3,210.00
5406 · Engineering				
07/03/2025	4C009659	4 Creeks	Greater Kaweah GSA	2,802.50
07/03/2025	4C009659	4 Creeks	Greater Kaweah GSA	63.00
07/10/2025	120773	Provost & Pritchard	GIS Support Services	988.00
07/28/2025	24-251.102.7	Thomas Harder & ...	Groundwater Analysis	11,172.50
07/28/2025	24-251.102.7	Thomas Harder & ...	Meetings	3,905.00
07/28/2025	24-251.102.7	Thomas Harder & ...	Meetings	4,255.00
07/29/2025	2025-36	EKGSA	2025 - 1/3 cost of Intera Task 9.2 Jun...	15,088.00
08/18/2025	24-251.102.8	Thomas Harder & ...	Water Accounting Framework Support	785.00
08/18/2025	24-251.102.8	Thomas Harder & ...	Groundwater Model	3,701.25
08/18/2025	24-251.102.8	Thomas Harder & ...	Meetings	3,335.00
08/18/2025	24-251.102.8	Thomas Harder & ...	Meetings	8,556.25
08/18/2025	24-251.102.8	Thomas Harder & ...	ISW Support	7,345.00
08/18/2025	4C010305	4 Creeks	Staff Meetings	742.50
08/18/2025	4C010305	4 Creeks	Misc. Tech Support	1,272.50
Total 5406 · Engineering				64,011.50
Total 5400 · GSP Development & Implementatio				112,102.57
5410 · Subbasin Coordination				
07/11/2025	2025-25	EKGSA	2025 - 1/3 cost of Intera Task 9.2	14,773.96
07/11/2025	2025-33	EKGSA	March, April, & May 1/3 Cost INTER...	29,051.57
Total 5410 · Subbasin Coordination				43,825.53
5420 · Monitoring/Measueement/Data				
5422 · GW Quality (Quarterly)				
07/28/2025	544458A	FGL Environmental	Groundwater Quality Testiung	677.00
07/28/2025	544880A	FGL Environmental	GWQ Testing Misc Analysis	61.00
08/18/2025	545473A	FGL Environmental	Groundwater Quality Testing	77.00
08/18/2025	545444A	FGL Environmental	Groundwater Quality Testing	77.00
08/20/2025	545472A	FGL Environmental	Groundwater Quality Testing	53.00
Total 5422 · GW Quality (Quarterly)				945.00
5424 · Landowner Demand Tracking				
07/03/2025	6937	Land IQ	Professional Services for July 2025	10,346.89
07/29/2025	7022	Land IQ	Professional Services for August 2025	10,346.89
Total 5424 · Landowner Demand Tracking				20,693.78
5425 · New Monitoring Wells				
07/28/2025	24-251.102.7	Thomas Harder & ...	Monitoring Wells	12,626.78
08/18/2025	24-251.102.8	Thomas Harder & ...	Monitoring Wells	33,745.00
Total 5425 · New Monitoring Wells				46,371.78
Total 5420 · Monitoring/Measueement/Data				68,010.56

Greater Kaweah Groundwater Sustainability Agency
Accounts Payable by Account
July 1 through September 1, 2025

Date	Num	Name	Memo	Amount
TOTAL				<u>361,963.12</u>

Greater Kaweah Groundwater Sustainability Agency
Profit & Loss Budget Performance
 July 1 through September 1, 2025

	Jul 1 - Sep 1, 25	YTD Jan 1 - Sep 1, 25	Annual Budget	YTD \$ Over Budget	YTD % of Budget
Income					
4000 · Assessments	30,318.22	1,717,663.36	1,678,500.00	39,163.36	102.33%
4001 · Penalties - KC	0.00	0.00	0.00	0.00	0.0%
4002 · Interest - KC	37,301.30	148,620.76	0.00	148,620.76	100.0%
4005 · Tulare County Assessmer	19,761.19	19,761.19	0.00	19,761.19	100.0%
4100 · Grant Income	0.00	-253,116.90	3,000,000.00	-3,253,116.90	-8.44%
4150 · Miscellaneous Income	0.00	45,129.81	30,000.00	15,129.81	150.43%
4200 · Penalty Fund					
4210 · Overdraft Penalty Func	1,097,265.90	4,336,866.17	9,100,000.00	-4,763,133.83	47.66%
4220 · Carryover Water Fund	871,330.54	4,298,575.79	4,900,000.00	-601,424.21	87.73%
4200 · Penalty Fund - Other	0.00	919,970.90	0.00	919,970.90	100.0%
Total 4200 · Penalty Fund	1,968,596.44	9,555,412.86	14,000,000.00	-4,444,587.14	68.25%
Total Income	2,055,977.15	11,233,471.08	18,708,500.00	-7,475,028.92	60.05%
Expense					
2100 · Due to Other Agencies	33.75	33.75	0.00	33.75	100.0%
2150 · Due to KDWCD	0.00	0.00	0.00	0.00	0.0%
5100 · Payroll (fully burdened)	76,052.55	305,652.44	483,000.00	-177,347.56	63.28%
5110 · Office Administration					
5111 · Supplies, Equipment, F	23,434.98	43,678.57	8,000.00	35,678.57	545.98%
5112 · Publications, Notices, I	2,976.00	12,517.22	28,000.00	-15,482.78	44.7%
5110 · Office Administration -	10,966.48	10,966.48	0.00	10,966.48	100.0%
Total 5110 · Office Administratio	37,377.46	67,162.27	36,000.00	31,162.27	186.56%
5120 · Communication, Outreach	3,620.70	3,620.70	20,000.00	-16,379.30	18.1%
5200 · Insurance	0.00	1,147.75	11,000.00	-9,852.25	10.43%
5300 · Professional Services					
5310 · Legal	20,940.00	87,969.00	250,000.00	-162,031.00	35.19%
5320 · Audit	0.00	9,715.00	15,000.00	-5,285.00	64.77%
5300 · Professional Services -	0.00	0.00	0.00	0.00	0.0%
Total 5300 · Professional Service	20,940.00	97,684.00	265,000.00	-167,316.00	36.86%
5400 · GSP Development & Implementatio					
5401 · Dashboard Developme	3,135.00	95,643.16	140,000.00	-44,356.84	68.32%
5402 · GSP Development & Uj	40,487.57	105,085.06	200,000.00	-94,914.94	52.54%
5403 · Mgmnt. Actions & Poli	1,258.50	158,641.50	200,000.00	-41,358.50	79.32%
5404 · DMS Update & Manage	0.00	2,646.25	30,000.00	-27,353.75	8.82%
5405 · Annual Reporting	3,210.00	27,845.00	40,000.00	-12,155.00	69.61%
5406 · Engineering	64,011.50	259,867.19	350,000.00	-90,132.81	74.25%
5400 · GSP Development & In	0.00	0.00	0.00	0.00	0.0%
Total 5400 · GSP Development &	112,102.57	649,728.16	960,000.00	-310,271.84	67.68%
5410 · Subbasin Coordination	43,825.53	60,741.38	30,000.00	30,741.38	202.47%
5420 · Monitoring/Measueument/Data					
5421 · GW Level (Semi Annua	0.00	0.00	10,000.00	-10,000.00	0.0%
5422 · GW Quality (Quarterly)	945.00	42,310.45	20,000.00	22,310.45	211.55%
5423 · Subsidence (Annual)	0.00	0.00	15,000.00	-15,000.00	0.0%
5424 · Landowner Demand Tr	20,693.78	93,122.01	130,000.00	-36,877.99	71.63%
5425 · New Monitoring Wells	46,371.78	52,232.38	300,000.00	-247,767.62	17.41%
5426 · Well Video Logging	0.00	0.00	0.00	0.00	0.0%
5420 · Monitoring/Measueumer	0.00	-235.85	0.00	-235.85	100.0%
Total 5420 · Monitoring/Measuen	68,010.56	187,428.99	475,000.00	-287,571.01	39.46%
5430 · Grant Writing	0.00	1,155.00	0.00	1,155.00	100.0%
5440 · Rate Studies, Prop 218, Pi	0.00	0.00	60,000.00	-60,000.00	0.0%
5450 · Annual Report	0.00	0.00	0.00	0.00	0.0%
5510 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.0%
5520 · JPA Member Reimbursem	0.00	0.00	0.00	0.00	0.0%
5521 · GK Land Following Progr	0.00	0.00	420,000.00	-420,000.00	0.0%
5522 · Well Mitigation	0.00	0.00	3,000,000.00	-3,000,000.00	0.0%
5600 · Projects & Management Actions					
5610 · Mitigation Plan	0.00	0.00	0.00	0.00	0.0%
5620 · Monitoring Wells	0.00	0.00	0.00	0.00	0.0%
5630 · Projects	0.00	0.00	0.00	0.00	0.0%
5600 · Projects & Managemer	0.00	0.00	0.00	0.00	0.0%
Total 5600 · Projects & Managen	0.00	0.00	0.00	0.00	0.0%
66000 · Payroll Expenses	0.00	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepar	0.00	-17,952.58	0.00	-17,952.58	100.0%
Total Expense	361,963.12	1,356,401.86	5,760,000.00	-4,403,598.14	23.55%
Net Income	1,694,014.03	9,877,069.22	12,948,500.00	-3,071,430.78	76.28%

RESOLUTION NO. 2025-06
OF THE BOARD OF DIRECTORS OF THE
GREATER KAWEAH GSA

**RESOLUTION ORDERING ENFORCEMENT AND COLLECTION OF TIER 1 AND
TIER 2 PENALTIES**

WHEREAS, pursuant to the GKGSA Groundwater Sustainability Plan and Rules and Regulations, the GKGSA established a Sustainable Yield allocation of 0.83 acre-feet per acre, a Tier 1 Penalty Allocation of 0.83 acre-feet per acre, and a Tier 2 Penalty Allocation of 1.04 acre-feet per acre for the Water Year 2023.

WHEREAS, on November 13, 2023, the GKGSA Board of Directors approved Resolution 2023-04 which authorized a per acre-foot penalty rate of \$60.00 per acre-foot for consumption of Tier 1 Penalty Allocation, \$120.00 per acre-foot for consumption of Tier 2 Penalty Allocations, and \$500.00 per acre-foot for any consumption beyond Tier 2 Penalty Allocations;

WHEREAS, Exhibit A, attached hereto and incorporated by reference provides a list of Landowners owing Penalties (hereinafter “Landowners”) and the total amounts owed for each Landowner;

WHEREAS, beginning on April 6, 2024, and monthly thereafter, Landowners with outstanding penalties were provided notice of the Penalty consumption and total amount owed;

WHEREAS, sixty (60) days after the first invoice showing Tier 1 Penalties was sent, the Tier 1 Penalty Amounts owed were determined delinquent;

WHEREAS, pursuant to the Rules and Regulation Sections 4.06 and 5.01, Landowners are entitled to appeal any allocation amounts, including Tier 1 and Tier 2, and any amounts charged against Landowners;

WHEREAS, the Board of Directors has considered all protests and appeals received from Landowners, if any;

WHEREAS, the Board of Directors desire to take further enforcement actions to enforce the Penalties against Landowners;

WHEREAS, the Board of Directors held a public hearing on October 13, 2025, pursuant to Water Code § 10732(b)(2) to seek further enforcement actions;

WHEREAS, the Landowners were provided notice of the hearing via U.S. Mail on September 26, 2025;

WHEREAS, Landowners have been provided repeated notice of its overdraft consumption; and

WHEREAS, the Board has considered all relevant circumstances related to groundwater

consumption in excess of the Sustainable Yield Allocation as defined in the Rules and Regulations, including but not limited to, the nature and persistence of the violation, the extent of harm caused by the violation, the length of time over which the violation occurred, and any corrective action the landowner may have taken with respect to such harm.

NOW, THEREFORE, IT IS HEREBY ORDERED AND RESOLVED that, having considered the evidence and the aforementioned factors, the Board finds as follows:

1. During Water Year 2023 Landowners have consumed groundwater in excess of Landowners' Sustainable Yield Allocation for their Property in the amounts detailed in Exhibit A.

2. Landowners' excessive groundwater extraction as described herein has caused harm to the agency's ability to manage groundwater within the statutory requirements of SGMA, and has contributed to likelihood of the GSA experiencing undesirable results which SGMA was designed to prevent;

3. The excessive groundwater consumption has caused harm to the land within the agency's jurisdiction by contributing to chronic lowering of groundwater levels, reduction of groundwater storage, degraded water quality, increased land subsidence, and depletions of surface water;

4. A penalty in the amount attached on Exhibit A shall be imposed on Landowners;

5. Staff is authorized to proceed with further enforcement of the attached penalties by filing Certificates of Lien against said Landowners with the County of Tulare Recorder's Office pursuant to Water Code Section 36729.

THE FOREGOING RESOLUTION was passed and adopted by the GKGSA Board of Directors on this 13th day of October, 2025, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Chris Tantau, Chair

Mark Larsen, Secretary

Certificate of Secretary

I do hereby certify that I am the Secretary of the Greater Kaweah Groundwater Sustainability Agency Joint Powers Authority, a groundwater sustainability agency organized and existing under the laws of the State of California, and that the foregoing Resolution was duly adopted by the Board of Directors of said Agency at a meeting thereof duly and regularly held in Visalia, California on the 13th day of October, 2025, at which meeting a quorum of the said Board of Directors was at all times present and acting, and that said Resolution has not been rescinded or amended in whole or any part thereof, and remains in force and effect.

IN WITNESS WHEREOF, I have signed this Certificate on this 13th day of October, 2025, at Visalia, California.

Mark Larsen, Secretary
Greater Kaweah GSA

~~THIRD~~FOURTH
AMENDED RULES AND
REGULATIONS
OF THE
GREATER KAWEAH GROUNDWATER
SUSTAINABILITY AGENCY

Adopted: 8/15/2022

First Amended Adopted: 9/27/2022

Second Amended Adopted: 9/11/2023

Third Amended Adopted: 02/12/2024

Fourth Amended Adopted: [date]



GREATER KAPEAH
GROUNDWATER
SUSTAINABILITY
AGENCY

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Article I. General

Section 1.01 Purpose

These rules and regulations are established by the Board of Directors of the Greater Kaweah Groundwater Sustainability Agency (GKGSA) in order to provide for the sustainable management of groundwater within the GKGSA.

Section 1.02 Authority

Division 6 Conservation, Development and Utilization of State Water Resources Part 2.74, Chapter 5, Section 10725.2 expressly states as follows:

“A groundwater sustainability agency may adopt rules, regulations, ordinances, and resolutions for the purpose of this part, in compliance with any procedural requirements applicable to the adoption of a rule, regulation, ordinance, or resolution by the groundwater sustainability agency.”

Section 1.03 Groundwater Sustainability Plan

Pursuant to Division 6 Conservation, Development and Utilization of State Water Resources Part 2.74, Chapter 5, Section 10725, a groundwater sustainability agency may exercise the powers described in Chapter 5 provided the groundwater sustainability agency adopts and submits a groundwater sustainability plan to the Department of Water Resources. These Rules and Regulations are designed to implement the provisions of the GKGSA Groundwater Sustainability Plan (GSP), and may be amended at any time if necessary to achieve consistency with the groundwater sustainability plan and steps needed to achieve sustainability.

Section 1.04 Definitions

“Coordination Agreement” means the Kaweah Subbasin Coordination Agreement developed and agreed to pursuant to Division 6 Conservation, Development and Utilization of State Water Resources Part 2.74, Chapter 5, Section 10727.6, and any amendments or additions thereto.

“Dairy” or “Dairies” means the production facility of a commercial dairy operation that includes the milk barn, feed area, animal housing, and manure storage as permitted as the Dairy Facility Footprint by the local permitting agencies, including but not limited to, the County, local Air District, and State Water Board.

“Farm Unit” means two or more accounts combined by common landowners.

“GKGSA” means Greater Kaweah Groundwater Sustainability Agency.

“GKGSA GSP” means the GKGSA Groundwater Sustainability Plan developed and submitted to the Department of Water Resources pursuant to Division 6 Conservation, Development and Utilization of State Water Resources Part 2.74, Chapter 5, Section 10727, *et al.*

“GKGSA Technical Group” means the GKGSA’s Consulting Engineer, the GKGSA’s designated Hydrogeologist, and the GKGSA’s designated Agronomist, or other qualified consultants(s).

“Operator” means an authorized representative of an owner.

“Owner” means fee title owner of land within the GKGSA boundaries.

“Processing Plants” means [TBD].

“SGMA” means the Sustainable Groundwater Management Act, pursuant to Division 6 Conservation, Development and Utilization of State Water Resources Part 2.74, Chapter 5, Section 10720, *et seq.*

“Temporary Tier 1 Allocation” or “Tier 1” means groundwater consumed in excess of Sustainable Yield and less than Tier 2 in an amount to be determined accordingly to the methodology established herein.

“Temporary Tier 2 Allocation” or “Tier 2” means groundwater consumed in excess of the Tier 1 and less than Tier 3 in an amount to be determined accordingly to the methodology established herein.

“Transfer” means a voluntary transfer of an allocation from a willing Seller (Owner or Farm Unit) to a willing buyer (Third Party).

“Prohibited Tier 3 Pumping” or “Tier 3” means groundwater consumed in excess of Tier 2.

“Water year” means the 12-month period October 1, for any given year through September 30, of the following year. The water year is designated by the calendar year in which it ends and which includes 9 of the 12 months. Thus, the year ending September 30, 1999 is called the “1999” water year.

Section 1.05 Effective Date and Changes

These rules and regulations shall become effective upon adoption and may be added to, amended and/or repealed at any time by resolution of the Board of Directors of the GKGSA and such additions, amendments, and/or repeals shall become effective upon their adoptions or as otherwise specified by the Board of Directors.

Section 1.06 Actions Against the GKGSA

Nothing contained in these Rules and Regulations shall constitute a waiver by the GKGSA or estop

the GKGSA from asserting any defenses or immunities from liability as provided in law, including, but not limited to, those provided in Division 3.6 of Title 1 of the Government Code.

Section 1.07 Rights of Access

The GKGSA staff and/or others authorized by the GKGSA's General Manager shall notify and request consent from the owner of any land prior to their entry. Any such entry must be for the sole and exclusive purpose of conducting GKGSA business.

Section 1.08 Severability of Provisions

If any provision of these rules and regulations, or the application thereof to any person or circumstance, is held invalid, the remainder of these rules and regulations, and the application of its provisions to other persons or circumstances, shall not be affected thereby.

Article II. Groundwater Monitoring

Section 2.01 Well Registration

(a) Registration Requirement

Any groundwater extraction facilities shall be registered with the Agency within 30 days of the completion of drilling activities or within 30 days after notice is given to the owner or operator of such facility. The owner or operator of an extraction facility shall register the extraction facility and provide, in full, the information required to complete the form provided by the Agency that includes, but not limited to, the following:

- i. Name and address of the operator(s).
- ii. Name and address of the Owner(s) of the land upon which the extraction facility is located.
- iii. A description of the equipment associated with the extraction facility.
- iv. Location, parcel number and state well number of the water extraction facility.

(b) Change in Owner or Operator

The name of the owner of each extraction facility, the parcel number on which the facility is located, along with the names of all operators for each extraction facility shall be reported to the Agency within 30 days upon any change of ownership or operators, together with such other information required by the General Manager.

(c) Penalty

Failure to register within the timeframe provided herein shall result in an administrative penalty.

Section 2.02 Groundwater Use Measurement

In order to enable verification of production, each Owner or operator who uses groundwater must have an accurate method for quantifying use. Use shall be generated based upon one of the following two bases, at the option of the Owner or operator: (1) information provided from flowmeters which have been connected to the relevant well continuously for the preceding year or (2) evapotranspiration information obtained via satellite technology. Subject to Section 3.05 below, and except as otherwise provided in this Section, each owner shall have the option to select the methodology used for measuring or estimating the Owner's groundwater extraction.

If the owner does not (1) communicate an election to use flowmeters to the GKGSA by October 1 of each water year; and (2) provide all relevant information needed for the GKGSA to verify measurements from each flowmeter 30 days from the end of the prior month, then the GKGSA will default to utilize the evapotranspiration data to determine groundwater consumption for that period. If the Owner desires to change his or her election after October 1, he or she may do so by presenting such request to the General Manager who then shall present for approval to the Board of Directors. And owner may only opt to change his or her election once annually.

(a) Criteria for Using Meters

The following criteria and information shall be provided to the GKGSA:

- i. Manufacturer and Model of flowmeter;
- ii. Date Flow Meter Installed;
- iii. Diameter of Pipe and Size of Flow Meter;
- iv. Identification of who installed flowmeter and calibrated flowmeter per manufacturer specifications;
- v. Inspection records will be required to submit to GKGSA per schedule outlined in the manufacturer specifications.
- vi. Pictures to identify flowmeter installed correctly (e.g., adequate straight pipe sections before and after the flowmeter);
- vii. Type of crop, age of crop (if perennial), single/double/triple crop (if annual), irrigation methodology (e.g., flood, drip, sprinkler) for the irrigated acres serviced by the water from the flow meter; and
- viii. If multiple flowmeters on a farm, a map identifying the locations of the various flowmeters and lands serviced collectively by these flowmeters.

Additionally, the owner of the flowmeter will allow access to staff from the GKGSA to physically inspect the flowmeter, if needed.

For each month following an election under this subsection, the owner shall report to the GKGSA, no later than 30 days following the last day of the month, the quantity of groundwater extracted at each parcel for which the election is made, as measured by the flowmeter(s). Failure to timely report the quantity of groundwater extraction to the GKGSA, in accordance with this section, for any

parcel to which the election applies for any month shall be deemed a withdrawal of the election as to those parcels for those months, in which case groundwater extraction shall be measured by the evapotranspiration method described in subsection (b) below.

For all wells constructed after the date of the first adoption of the GKGSA Rules and Regulations flowmeters are required.

(b) Criteria for Using Evapotranspiration Method

Groundwater extraction shall be measured according to the evapotranspiration method described in this subsection for any parcels to which a valid election under subsection (a) above has not been made, or for which that election is deemed withdrawn in accordance with subsection (a).

Crop evapotranspiration (ET) is estimated using a combination of remote sensing data and ground-based equipment. The satellite data is entered into a model, which is used to estimate the ET rate and ET spatial distribution of an area in any given time period. When appropriately calibrated to land-based ET and/or climate stations and validated with crop surveys, the satellite-based model provides an estimate of crop ET (i.e., consumptive use).

Article III. Groundwater Accounting/Data Management System

Section 3.01 Authority

Division 6 Conservation, Development and Utilization of State Water Resources Part 2.74, Chapter 5, Section 10726.4, expressly authorizes a groundwater sustainability agency to establish accounting rules to allow unused groundwater extraction allocations to be carried over and transferred.

Section 3.02 Online Water Accounting Dashboard

The GKGSA shall establish an online dashboard for Owners to account for total water use within the GKGSA. Owners may allow operators access and control of their account(s). Owners may combine their accounts which are under common ownership to create Farm Units.

Section 3.03 Categories of Water

The online dashboard shall account for water through the following seven categories:

a) Precipitation

As described in Section 4.03(a) below, Precipitation may be credited to an Owner's account.

b) Surface Water Credits and Debits for Direct Delivery

As described in Section 3.06, an Owner's account may be credited or debited with surface water.

c) Native Sustainable Yield Allocation

As described in Section 4.03(a) below, Native Sustainable Yield may be credited to an Owner's account. Carryover and transfers as described in Section 4.03(c), may be credited and debited from an Owner's account.

d) Temporary Tier 1 Allocation

As described in Section 4.03(b), the account of Owners engaged in irrigation of lands actively used in agricultural production may be allocated an amount for groundwater used above Sustainable Yield, but below Tier 2. Carryover and transfers may be credited and debited from Owner accounts in accordance with Section 4.03(c).

e) Temporary Tier 2 Allocation

As described in Section 4.03(b), the account of Owners engaged in irrigation of lands actively used in agricultural production may be allocated an amount for groundwater used above Tier 1. Carryover and transfers may be credited and debited from Owner accounts in accordance with Section 4.03(c).

f) Groundwater Credits

As described in Section 4.03(c), an Owner's account may be credited or debited with groundwater credits.

g) Recharge and Banking Credits and Debits

As described in 3.07, an Owner's account may be credited or debited with recharge or banking activities. Transfers will be recognized by the GSA when authorized by the applicable surface water entity.

h) Recycled Water

An Owner's account may be credited or debited with recycled water. Prior to a debit or credit proper documentation must be provided and approved by GKGSA staff.

i) Prohibited Tier 3 Pumping

As provided in Sections 4.03(b) and (c), no pumping beyond Tier 2 is allowed. No carryover or transfers are allowed in excess of any Tier 2 Allocation. As further set forth in Section 4.03(c)(iii)(1) and Article V, an Owner who consumes water in excess of all remaining credits shall be liable for a Tier 3 Penalty Rate, reduction in future Tier 1 and Tier 2 Allocations, and shall be

subject to any and all other remedies as may be available to the GKGSA in law or in equity.

Section 3.04 Priority of Use

Each owner with multiple categories of credits under these rules and regulations shall have the power to elect which of such credits are to be debited or transferred in connection with such consumption, except for Precipitation and Prohibited Tier 3 Pumping. Precipitation will be debited first from an Owner's account. Prohibited Tier 3 Pumping will only be accounted for after all other available sources of water are exhausted. In order to be effective, Owner must elect priorities no later than thirty (30) days prior to the end of each quarter. Priorities will remain as elected by the Owner until the Owner chooses to change the chosen priority. If the Owner does not timely elect the priority of allocations to be debited by that date, the default priority will follow in order of Section 3.03 (a)-(h) above.

Section 3.05 Net Groundwater Consumptive Use Reporting and Debiting

(a) Methodology

The amount of net groundwater consumptive use will be calculated monthly, within 60 days of the end of the prior month, using one of the measurement methods described in Section 2.02.

If the Owner is using flowmeters, calculations will be prepared by the GKGSA's Consulting Engineer to determine the net groundwater consumed using the following formulas:

$$\text{Net Consumed Groundwater Used} = \text{Gross Groundwater Pumped (Flowmeter)} - \text{Estimated Return Flow}$$

If the Owner is using the evapotranspiration method, the net consumed use will be provided by the GKGSA's qualified consultant.

After the calculation is completed, each month as described in this Section, the net groundwater consumed will be debited from the applicable account.

In the event that a watercourse, including but not limited to canals, ditches, riparian areas, is located within the boundaries of a parcel, the area of such watercourse shall not be evaluated for any consumed use of groundwater.

(b) Appeal Process

Within thirty (30) days of notification of the net consumed groundwater use, any Owner may protest the amount or the method. The written protest must be submitted to the General Manager at the GKGSA's Main Office.

The General Manager shall investigate matters related to the protest, may consult with the GKGSA Technical Group, and may present any relevant information, along with any recommendation, to the Board within sixty (60) days of receipt of the protest. The Board shall act on the written protest and supporting documentation within sixty (60) days of receipt of all relevant information, including the possibility of authorizing a separate methodology not identified in these Rules and Regulations.

Section 3.06 Surface Water Reporting

Any Owner within the GKGSA which utilizes surface water shall cause to be reported from the applicable surface water entity, the diversion of surface water to direct irrigation.

Section 3.07 Recharge and Banking Reporting

An Owner within the GKGSA which is performing recharge or banking activities shall report, or cause to be reported, the diversion of surface water to underground storage to the GKGSA. Prior to crediting or debiting the Owner's account, the GKGSA shall ensure the request is consistent with any applicable banking or recharge policy. The GKGSA acknowledges that several special districts, organized and existing under the laws of the State of California for the purpose of facilitating the beneficial use of the waters of the State, operate within GKGSA's boundaries. Several such districts have adopted and implemented banking and recharge policies in order to facilitate the underground storage and beneficial use of surface water. GKGSA shall honor the groundwater banking and recharge policies of all such entities within its jurisdictional boundaries.

Article IV. Allocation of Water

Section 4.01 Purpose

Consistent with Division 6 Conservation, Development and Utilization of State Water Resources Part 2.74, Chapter 5, Section 10726, the purpose of this Article is to provide for the sustainable management of groundwater within the GKGSA jurisdictional area and Kaweah Subbasin, and to fulfill the legislative goals and policies of SGMA. Nothing in this Article shall be used to determine or alter water rights.

Section 4.02 Determination of Allocations

Each year prior to, October 1, or as soon as practical, 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.

Section 4.03 Greater Kaweah Agricultural Management Area

(a) Sustainable Yield Allocation

Each year, the GKGSA Technical Group shall establish a use allocation for each agricultural assessor's parcel within the Greater Kaweah Management Area boundary, as defined in the attached

map identified and incorporated by reference as Exhibit A. The allocation for each Owner shall be calculated as follows:

1. Sustainable Yield for the Kaweah Subbasin shall first be calculated over a base period representative of long-term conditions in the basin and including any temporary surplus, that can be withdrawn annually from a groundwater supply without causing an undesirable result. Sustainable Yield for the Kaweah Subbasin shall first be calculated using the methodologies as agreed upon in the Kaweah Subbasin Coordination Agreement, incorporated herein by reference. Total Sustainable Yield allocated to the GKGSA shall be comprised of the following two components:

(A) Native Sustainable Yield. Native Sustainable Yield is calculated as the long-term average of percolation from rainfall, streambed percolation natural channel loss water within the natural tributaries of the Kaweah River, agricultural land irrigation return flow from pumped groundwater, and mountain front recharge assigned to the Greater Kaweah GSA as defined in the Kaweah Subbasin Coordination Agreement, Appendix 3 – Water Accounting Framework, and the calculated underflow from the Sierra Nevada Mountains as defined in the Kaweah Subbasin Coordination Agreement, ⁺ return flow of deep percolation of precipitation.⁺

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(B) Precipitation. 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, interpolated to lands within the GKGSA. The deep percolation of precipitation is removed from the 25 year rolling average total and accounted for in the Native Sustainable Yield component of Sustainable Yield. Allocations are determined by individual Public Land Survey System Township-Range-Section (PLSS TRS) within the GKGSA. Precipitation allocations by PLSS TRS will be provided by the technical consultant prior to each water year, 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. Reduced by deep percolation of precipitation.

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2. GKGSA's Total Sustainable Yield shall be the sum of the GKGSA's portion of the total Kaweah Subbasin Native Sustainable Yield based on a gross acreage and Precipitation within the GKGSA.
3. The GKGSA's available Total Sustainable Yield will deduct the sustainable yield allocations for the communities. The remaining balance will be divided by the total acreage within the GSA to establish a per acre allocation for each parcel.
4. Each parcel within the Greater Kaweah Management Area will receive allocations in the amount equal to the gross assessor parcel acreage multiplied by the per acre allocation established in Section 4.03(a)(3).

⁺From the 2020 Coordination Agreement; and any future amendments.

Native Sustainable Yield allocations shall be made on an annual basis.

**As additional data becomes available and as projects, monitoring, and management actions are implemented, the Sustainable Yield may be adjusted to reflect the new data. The Allocations are not currently based on the aquifer from which the water is pumped, due to lack of data.*

(b) Transitional Tier 1 Penalty Allocation

In addition to the Sustainable Yield Allocation, irrigated parcels as of January 31, 2020, which are identified as enrolled in the Irrigated Lands Regulatory Program, other regulatory programs that document historical irrigation use (i.e., Dairy General Order), or as identified by other certified crop map or Land IQ datasets shall be allocated a Tier 1 and Tier 2 Allocation(s) for only so long as permitted under these Rules and Regulations. Once a parcel has been identified as an irrigated parcel, the parcel will remain in the Transitional Pumping Program until the program expires. If a parcel is not identified as an irrigated parcel as of January 31, 2020, an Owner may file a request to the GKGSA General Manager to be included in the Transitional Pumping Program. For agricultural development of parcels after January 31, 2020, the Owner may also file a request to the GKGSA General Manager to allow such lands to receive a Tier 1 or Tier 2 Allocation(s), which such allocation shall be prorated based on the date of development. GKGSA shall develop forms as needed to assist Owners with the request.

Changes in the total irrigated acres will affect the Tier 1 and/or Tier 2 Allocation(s). To achieve consistency with the GKGSA GSP, the amount of Tier 1 and/or Tier 2 Allocation(s) may vary year to year.

The allocations shall be consistent with the objectives of the GKGSA GSP, and will ramp-down pumping overtime calculated by a percentage of total overdraft as follows:

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

All Temporary Tier 1 and Tier 2 Allocations shall be made on an annual basis.

(c) Carryover and Transfers

(i) Sustainable Yield Allocation

1) Carryover of Native Sustainable Yield

If an Owner uses less than his or her Native Sustainable Yield allocation in a given year, the difference between the allocation amount for that year and the amount of groundwater used and/or transferred for that year shall be carried over to the next year.

If the carryover amount for the year in question continues to remain unused as a groundwater credit, it may be carried over on a five-year rolling basis. The impact of the total quantity of water used in any five-year period shall be consistent with the provisions of the GKGSA GSP.

Portion of Native Sustainable Yield allocation successfully carried over from the previous year shall be credited to the Owner's account as groundwater credits.

An Owner is not allowed to carryover Precipitation.

Example:

Native Sustainable Yield

Water Year 2023

Unused portion of WY 2023 Native Sustainable Yield allocation → groundwater credit → may be carried over until the end of Water Year 2028.

Water Year 2024

Unused portion of WY 2024 Native Sustainable Yield allocation → groundwater credit → may be carried over until the end of Water Year 2029.

2) Transfer of Native Sustainable Yield

An Owner or Farm Unit may Transfer¹ all or a portion of the Native Sustainable Yield allocation which has been carried over from a previous year and thereby converted to groundwater credits, provided that the transfer satisfies the conditions below. Transferred Native Sustainable Yield shall be credited to the transferee's account as groundwater credits.

1. The proposed transferee will put the allocation to use within the GKGSA; and
2. The place of use is no further than three zones from where the transferor's location of allocation; and
3. The transfer agreement is memorialized in writing, using a form provided by the GKGSA.

Attached hereto as Exhibit C is the Kaweah Subbasin Analysis Zones. The transfer shall be subject to the following leave behind:

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	Immediate adjacent Zone from Transferor Place of Use Allocation	Total distance of two zones from Transferor Place of Use Allocation (e.g., Zone 35 to 32)	Total distance of three zones from Transferor Place of Use Allocation (e.g., Zone 35 to 11)
Native Sustainable Yield	0%	10%	20%

An Owner is not allowed to transfer Precipitation.

No action shall occur on any proposed transfer unless all past due assessments, interest and penalties owed to the GKGSA by either transferee or transferor have been paid prior to the date that the proposed transfer is submitted to the General Manager. An Owner precluded from transferring may protest to the board, and the board may consider, exceptions to the foregoing on a case-by-case basis.

Any transfers of Sustainable Yield pursuant to this Section 4.03(c)(i)(2) shall be subject to modification or termination by the GKGSA in the event that the GKGSA determines that the implementation or continued implementation of the transfer in question does or will tend to cause undesirable results.

An Owner will only be permitted to use his or her allocation of Native Sustainable Yield outside of the GKGSA Boundaries where:

1. The parcel upon which the Owner intends to put the allocation to beneficial use is owned or commonly owned by the same Owner;
2. The allocation will be used within the Kaweah Subbasin and within a groundwater sustainability agency which allows similar use outside its GSA boundaries;
3. The use outside the GSA boundaries is memorialized in writing, using a form provided by the GKGSA; and
4. Both the GKGSA and the groundwater sustainability agency of where the water is put to beneficial use are informed of the agreement.

Groundwater credits derived from the transfer of Native Sustainable Yield may be carried over for five years from the Water Year allocation date of the transfer.

Example:

Native Sustainable Yield Transfer
Water Year 2023

Unused portion of WY 2023 Native Sustainable Yield allocation transferred to a separate Owner on October 1, 2025 minus applicable leave behind → groundwater credit → may be carried over until the end of Water Year 2030.

(ii) *Temporary Tier 1 and Tier 2 Allocations*

1) *Carryover of Tier 1 and Tier 2*

If an Owner uses less than his or her total Tier 1 and Tier 2 Allocations, the difference between the allocation amount for the relevant period and the amount of the Tier 1 and Tier 2 Allocation used and/or transferred during that period year may be carried over to the next year. An Owner is only entitled to carryover provided Owner pays the GSA within 60 days of the start of the new Water Year, or from the date of annual invoicing, whichever is greater, the applicable Tier 1 or Tier 2 Penalty Rate for the quantity of Tier 1 or Tier 2 sought to be carried over. The applicable Tier 1 or Tier 2 Penalty Rate shall be the rate of the Water Year allocation date. For example, an Owner desiring to carryover 10 acre-feet of Water Year 2023 Tier 1 into Water Year 2024 shall pay the Water Year 2023 rate previously set by the board. The GKGSA General Manager may extend the timeline provided herein on good cause, but in no event will extend the timeline for payment longer than six months.

Portions of Tier 1 and Tier 2 allocations successfully carried over from the previous year shall be credited to the Owner's account as groundwater credits.

If the carryover amount for the year in question continues to remain unused as a groundwater credit, it may be carried over for a total of five years. No Tier 1 or Tier 2 Penalty Allocation may carry over for longer than five years from the date of the allocation. The impact of the total quantity of water used in any five-year period shall be consistent with the provisions of the GKGSA GSP.

Example:

Tier 1 Penalty Allocation Carryover

Water Year 2023

Unused portion of WY 2023 Tier 1 Penalty Allocation → carried over until the end of Water Year 2028.

2) *Transfer of Tier 1 and Tier 2 Allocations*

An Owner or Farm Unit may transfer his or her Tier 1 or Tier 2 Allocation to a Third Party, if all of the following conditions apply:

1. The proposed transferee will put the allocation to use within the GKGSA.
2. The place of use is no further than three zones from where the transferor's location of allocation; and
3. The transfer agreement is memorialized in writing, using a form provided by the GKGSA identifying the quantity and signed by both parties.

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Attached hereto as Exhibit C is the Kaweah Subbasin Analysis Zones. The transfer shall be subject to the following additional leave behind:

	Transfer within Zone	Immediate adjacent Zone from Transferor Place of Use Allocation	Total distance of two zones from Transferor Place of Use Allocation (e.g., Zone 35 to 32)	Total distance of three zones from Transferor Place of Use Allocation (e.g., Zone 35 to 11)
Tier 1	20%	30%	40%	70%
Tier 2	40%	50%	60%	90%

No action shall occur on any proposed transfer unless all past due assessments, interest and penalties owed to the GKGSA by either transferee or transferor have been paid prior to the date that the proposed transfer is submitted to the General Manager. A transferee may not subsequently transfer the allocation to another individual or entity. An owner precluded from transferring may protest to the board, and the board may consider, exceptions to the foregoing on a case-by-case basis.

Any transfers of Tier 1 or Tier 2 pursuant to this Section 4.03(c)(ii)(2) shall be subject to modification or termination by the GKGSA in the event that the GKGSA determines that the implementation or continued implementation of the transfer in question does or will tend to cause undesirable results

Example:

Water Year 2023

Unused portion of 2023 Tier 1 Penalty Allocation transferred to separate Owner on October 1, 2025
→ may be carried over five years from the date of initial allocation to end of Water Year 2028.

(iii) Prohibited Tier 3 Pumping

1) No Carryover or Transfers

No carryover or transfer of Tier 3 extractions is allowed. In addition to penalties associated with Tier 3 extractions as defined herein, the quantity of Tier 3 water consumed shall be deducted from the owner's Tier 1 and 2 Allocation account the following year(s). If the Owner's Tier 1 and 2 Allocation account is depleted, further enforcement actions may be taken by the GKGSA. An Owner may protest any penalties or restrictions he or she incurs as a result of this Section.

(d) Opt-Out

An owner who has not received a Transitional Tier 1 Penalty Allocation, but who has received a Sustainable Yield Allocation pursuant to Section 4.03(a) of these Rules and Regulations may elect

to opt out of the GKGSA Rules and Regulations for the subsequent water year by submitting a request to the GKGSA. Should the Owner wish to participate in the future, at that time, all current assessments, fees, interest, and penalties will be paid prior to participation. An Owner is not allocated any water during the period in which he or she has chosen to opt out and will not be allocated any prior year's allocation upon choosing to opt in.

(e) Fallowed Lands

Parcels which have received a Tier 1 or Tier 2 Penalty Allocation may fallow lands associated with the allocation. Once verified, the fallowed lands will not be debited for any consumptive use on said lands. All parcels must be maintained to limit the growth of any vegetation. Parcels which have been fallowed during a portion of any water year shall receive a pro rata debit (for example, a parcel which begins fallowing at the beginning of June would still be charged for consumptive use for the period October – May).

Section 4.04 Community Management Areas

[To be determined]

Section 4.05 Special Uses Management Area

A separate management area (“**Special Uses Management Area**”) shall be established for the purpose of accounting for certain water users. The area shall be comprised of lands where dairies and processing plants, are situated (hereinafter “**Special use Parcels**”).

(a) Sustainable Yield, Tier 1 and 2 Allocations

All Special use Parcels shall receive credits in the same manner as parcels within the Greater Kawaeh Agricultural Management Area, as described in Section 4.03.

(b) Consumption

The Assessor's Parcel(s) that includes the production facility shall be debited for the area of the production facility within the parcel, as described below. If there is a remaining balance of said Assessor's Parcel(s), the consumptive use will be debited pursuant to Section 2.02.

(i) Dairies

The consumptive use of groundwater within the Special Uses Management Area for Dairies shall be achieved by the methodology contained in the attached Exhibit B, “Net Groundwater Consumption Within a Dairy Facility Area”. Alternatively, an Owner may elect to use flowmeters as described in Section 3.05(a).

(ii) Processing Plants

[TBD]

(c) Carryovers and Transfers

All Special Use Parcels shall be permitted to carry-over and transfer groundwater extraction credits as permitted by Section 4.03 of these Rules and Regulations.

Section 4.06 Appeal Process

(a) Notification of Allocations and Extraction Limits

The General Manager shall provide written notice to each Owner and if requested, the operator, of the groundwater allocations described herein.

(b) Protest of Allocation and Extraction Limits

Within thirty (30) days of the date identified in the written notification described in Section 4.05(a), an Owner may protest the extraction allocations and extraction limits identified in the notification. The written protest must be submitted to the General Manager at the GKGSA's Office.

The General Manager shall investigate matters related to the protest, may consult with the GKGSA Technical group, and may present any relevant information, along with any recommendation, to the Board within sixty (60) days of receipt of the protest. The Board shall act on the written appeal and supporting documentation within one hundred and twenty (120) days of receipt of all relevant information.

Section 4.07 Emergency Ordinances

Nothing in this Article shall prevent the GKGSA, in the event of an emergency, from enacting emergency regulations or ordinances to prevent harm to Owners within the GKGSA.

Article V. Fees & Penalties

Section 5.01 Penalties

(a) Penalty for Excess Use

If any Owner within the Greater Kaweah Management Area exceeds his or her Sustainable Yield Allocation, he or she shall be liable for penalties as follows: (1) liability rate in an amount to be determined annually by the Board, for each Tier 1 and Tier 2 Allocation acre-foot consumed; and (2) additional liability rate, in an amount to be determined annually by the Board, for each Tier 3 acre-foot consumed.

(b) SGMA Penalties

Any Owner, operator or other person who violates the provisions of these rules and regulations is subject to the criminal and civil sanctions set forth in SGMA.

(c) Civil Remedies

Upon the failure of any person to comply with any provision of these Rules and Regulations, the GKGSA may petition the Superior Court for a temporary restraining order, preliminary or permanent injunction, or such other equitable relief as may be appropriate. The right to petition for injunctive relief is an additional right to those, which may be provided elsewhere in these Rules and Regulations or otherwise allowed by law. The GKGSA may petition the Superior Court to recover any sums due to the GKGSA.

(d) Protest of Penalty Determination

Within 30 days of the date identified in the written notification described in Section 4.05(a), an Owner or registered operator may appeal a penalty determination in writing. The written appeal must be submitted to the General Manager, at the GKGSA's Main Office.

(e) Submission to Board

Upon receipt of an appeal, the General Manager may request additional information or evidence from the appellant. The General Manager shall then submit the appeal, along with any relevant information and any recommendation, to the Board. The Board may, in its discretion, either issue a decision based upon the written appeal and supporting documentation, or hold a hearing concerning the matter.

Section 5.02 Groundwater Extraction Fees

The Board may propose fees, including groundwater extraction fees, consistent with Division 6 Conservation, Development and Utilization of State Water Resources Part 2.74, Chapter 5, Section Sections 10730 through 10730.6, and the California Constitution. The Owner shall pay to the GKGSA all Groundwater Extraction Fees within 60 days of the date of any invoice submitted by the GKGSA.

Section 5.03 Real Property Assessments

The Board may propose land-based assessments consistent with Division 6 Conservation, Development and Utilization of State Water Resources Part 2.74, Chapter 5, Section 10730, and the California Constitution.

Article VI. Surface Water Recharge in the Underground

Section 6.01 Recharge

Owners may use existing facilities to store surface water underground within the GKGSA boundaries. An owner who stores surface water pursuant to this Section may subsequently put such

water to his or her own beneficial use within the GKGSA boundaries, or may transfer the water to another owner for use within the GKGSA boundaries. The use of stored water pursuant to this Section must be achieved utilizing on-farm activities. All water stored pursuant to this Section must be used within the GKGSA boundaries. Each Owner who stores surface water pursuant to this Section shall provide accurate, verifiable records of the quantity and source of surfacewater stored for recharge, confirmed by the district or entity that supplied the surface water.

The Owner shall adhere to any rules promulgated by any district or entity supplying the surface water. Surface water stored and documented in compliance with the requirements of this Section shall be credited to the relevant owner's account as a surface water credit. Each Owner shall be solely responsible for locating, purchasing, accessing, or otherwise acquiring surface water for the purposes of recharge pursuant to this Section. This policy applies only to all non-districted lands and districted lands which choose to adhere to this Article VI.

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for recharge, confirmed by the district or entity that supplied the surface water.

The Owner shall adhere to any rules promulgated by any district or entity supplying the surface water. Surface water stored and documented in compliance with the requirements of this Section shall be credited to the relevant owner's account as a surface water credit. Each Owner shall be solely responsible for locating, purchasing, accessing, or otherwise acquiring surface water for the purposes of recharge pursuant to this Section. This policy applies only to all non-districted lands and districted lands which choose to adhere to this Article VI.

[end of document]

DRAFT

TECHNICAL MEMORANDUM

October 8, 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, interpolated to lands within the GKGSA. The deep percolation of precipitation is removed from the 25 year rolling average total and accounted for in the Native Sustainable Yield component of Sustainable Yield. Allocations are determined by individual Public Land Survey System Township-Range-Section (PLSS TRS) within the GKGSA. Precipitation allocations by PLSS TRS 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, precipitations allocations are determined by individual Public Land Survey System Township-Range-Section (PLSS TRS) within the GKGSA, generalized ranges of precipitation allocations are shown in **Exhibit A**.

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

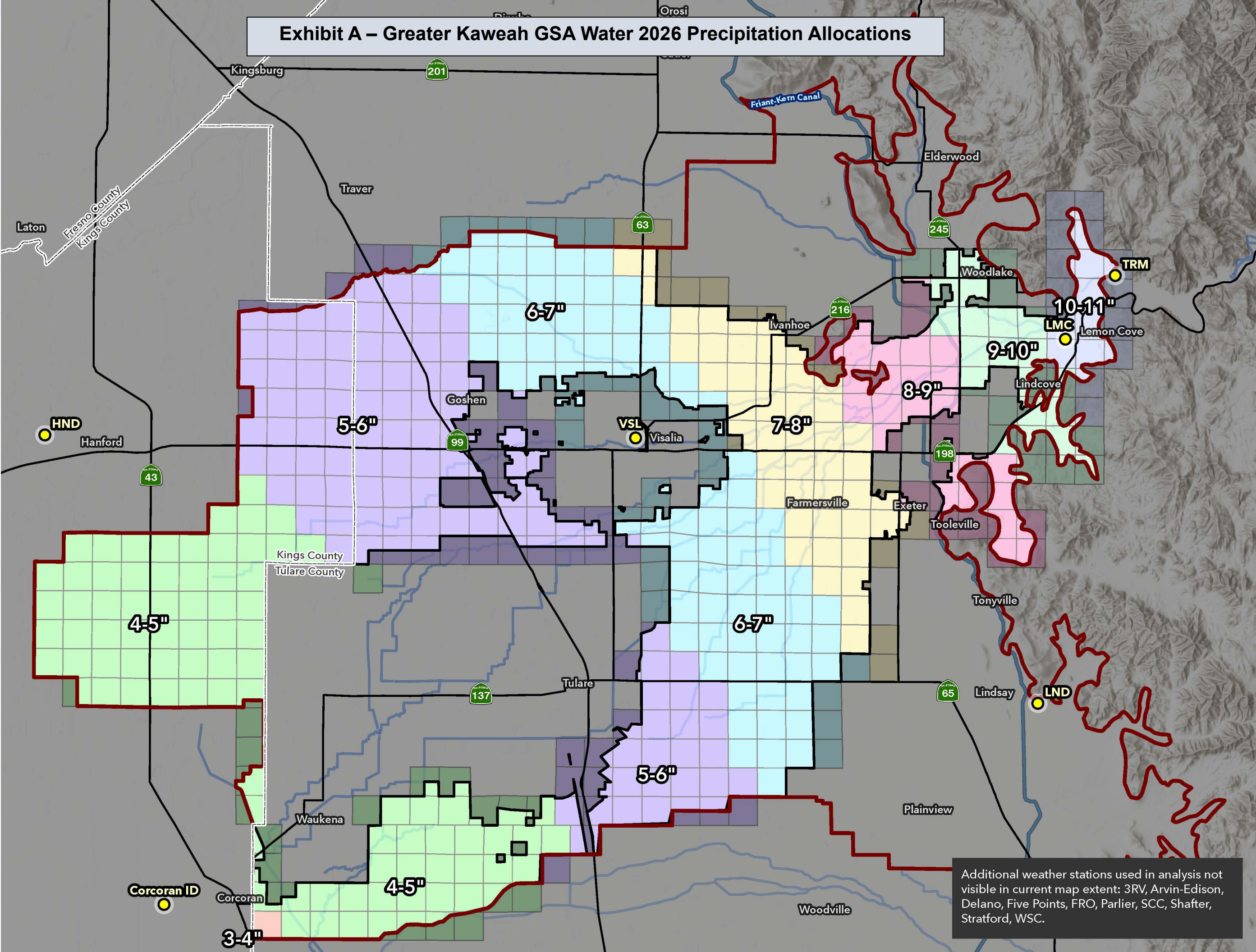
Legend

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

Precipitation Zones

- 3 - 4"
- 4 - 5"
- 5 - 6"
- 6 - 7"
- 7 - 8"
- 8 - 9"
- 9 - 10"
- 10 - 11"

Exhibit A – Greater Kaweah GSA Water 2026 Precipitation Allocations



0 1.5 3
Miles

4CREEKS

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: October 8, 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 with the proposed allocation amount available to GKGSA landowners.

Sustainable Yield Allocation {see GKGSA RRs – Article IV, Section 4.03 (a)}

- A) Native Sustainable Yield** - Landowners within the Kaweah Subbasin share native, natural occurring waters, comprised of
- 1) Percolation of precipitation
 - 2) Kaweah River streambed percolation
 - 3) Pumped groundwater return flow
 - 4) Mountain front recharge

This water is referred to as Native Sustainable Yield and equally shared among gross lands within the Kaweah Subbasin; derived from the Kaweah Subbasin Water Accounting Framework (WAF).

For Water Year 2026 the Native Sustainable Yield allocation for landowners in the GKGSA amounts to **0.83 acre-feet per acre available for consumptive use**.

B) Precipitation - Landowners receive credit for the Precipitation based on 25-year rolling average (1999-2025), less the amount of percolation of precipitation allocated as part of Native Sustainable Yield. Calibrated weather station data collected within and adjacent to the GSA are used for determining the 25-year rolling average. Each Assessor Parcel Number (APN) will receive a unique Precipitation allocation, as precipitation varies from the eastern to western portion of the GSA. For the Water Year 2026 Precipitation allocations range from **11 inches (east) to 3 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 sustainability. The GSA has adopted a ramp-down schedule as a percentage of historical overdraft that can be allocated 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 allocations is provided as **Table 1**.

Table 1 - GKGSA 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%

Historical overdraft for applying the ramp-down schedule to, was calculated based on the average annual change in groundwater storage from water years 2010-2022, amounting to annual average overdraft of 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 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) as shown in **Table 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	0.83 + Precipitation
<i>A) Native Sustainable Yield</i>	<i>0.83</i>
<i>B) Precipitation (25-year rolling average less Perc of Precip)</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	1.37 + 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. \$[150.00] per acre foot for Tier 1 Penalty Allocation.
 2. \$[250.00] 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: 8

NOES:2

ABSTAIN:

ABSENT: 1

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