# East Kaweah Groundwater Sustainability Agency

## MEMORANDUM TO THE BOARD

**TO:** Board of Directors

**FROM:** Michael D. Hagman, Executive Director

**DATE:** July 25, 2025

**SUBJECT:** Staff Report for July 28, 2025 Regular Board Meeting

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**6. ADMINISTRATION:**

a. **Self Help Enterprises:** Presentation by SHE regarding and upcoming Kaweah Subbasin Workshop and participation in a grant for communication and coordination in the KSB.

b. **Payments – Consider Ratifying payments made to meet the obligations of the EKGSA:** The Board will consider taking action to ratify the payments made by staff to meet the obligations of the GSA.

c. **Financial Reports – Consider Accepting the Quarterly Reports:** Staff will present the unaudited financial statements, affidavit of reconciliation, Treasurer's Report, and other finance related reports to the Board for consideration of acceptance.

***Prologue to items d and e:*** At the April 2025 Board meeting, staff was directed to engage Provost and Pritchard (PnP) to develop a rate study for application to pumped water. These charges would apply to water pumped from the aquifer and would be used to satisfy the additional spending on the plans, repayment of the member loans, mitigation and other items. Several questions of policy nature arose during analysis of this rate study. Questions arose regarding when the rate should apply and collected (before pumping or after pumping), charge it on all pumped water or just on Native, etc.

After consideration and development of the preliminary portion of the study, and in consultation with the TAC, a recommendation has been made that the Board consider alternate or associated options. The options provided by the TAC are: 1. Continue with the Rate study (as approved) on water, 2. A Rate study on Transfers (not yet approved), and/or 3. A land based assessment (not yet approved). These can be jointly approved in whole or part.

d. **Proposition 218 – Rate Study:** A rate study analyzes the relationship of costs to beneficial purpose of the action. The rate must find associated benefits to the user. This is done by an engineer's analysis. The engineer will place their Engineering stamp on the study. Costs associated with the rate are administrative, operational, maintenance, and appropriate reserves. The process for generating a rate requires a study, notification to the affected users, a Board hearing, and acceptance of protest at said hearing, then adoption. Staff and the EKGSA TAC have reviewed the presentation and preliminary work by PnP. A substantial question was raised regarding what water the "water extraction" rate would be applied to (ie. all water, just native, overdraft, surface water in the ground, etc.). This question is policy in nature and as such, the TAC recommended it going back to the Board for resolution on the questions. Additionally, the timing of the charge was discussed. In particular, the question arose should the rate be collected in advance of water, or on water that is actually used (ie. charge when it is allocated vs charged when used).

   Further discussions in and amongst the staff, TAC and PnP, determined that coming back to the Board with an alternate solution to the development of this "water extraction" rate. Staff/TAC were concerned that charging water extracted essentially ensures its extraction and compels nonusers to pay when not extracting. As such Staff/TAC are recommending considering the Proposition 218 Land Based Assessment process.

   There was also interest in developing a rate that would be applied to transfers. This process would be similar to the "water extraction" fee. This can be done in association with the other rate study and/or Land Based Assessment.

e. **Proposition 218 – Land Based Assessment:** The current assessment on parcels in the EKGSA was approved by the landowners in 2020 and Resolution 2020-02 levied the assessment and directed staff to collect the fees. The current assessment rate is up to $9.37 per acre.
   Staff / TAC are recommending the Board consider, as an alternative to the Rate approach, to have a Prop 218 election to add another rate to cover the revenue issues. An assessment rate, similar to a water rate, can be established and the amount levied can be lowered based on changes in the budgeted costs or needs of the GSA. This additional rate would be described as an additive rate to the current rate.

***Postlude to items d and e:*** Staff and the TAC recommend a creative approach to revenue. Since the EKGSA is allocating no overdraft, mitigation costs are expected to be minimized but likely not eliminated. Placing a fee on the land would fix the revenues and if the EKGSA is not incurring the costs, they can reduce the land based fee to a minimum. Applying fees to overdraft or even all or some extractions not overdraft has a substantial variability to it.

EKGSA's northern area (west of Stone Corral and down to Ivanhoe) is an area that is recovering very slowly. This area's ground water inflow is influenced in large part by Cottonwood Creek and then next by the St. Johns River. Mountain Course inflow is also a key factor. We are not recovering in the area as much as we had hoped. As such programs to put more water there will be critical to recovery. Recovery will need project and programmatic efforts, both of which generally require money. The EKGSA has one physical project (Flying Dragon) that will allow the EKGSA to recharge within its boundaries. Neighboring GSAs will need to identify their overdraft as causative to this slower recovery.

f. **Budget/Expense Report for the KSB Work Plan:** Attached is an accounting of the Kaweah Subbasin Work Plan effort and foreseeable costs.

g. **Petition to Allow Variance in the Rules:** Two landowners are requesting EKGSA permit them to address their overdraft with retroactive application of transfers.

h. **HEARING – Consider Action on Unpaid Fees/Fines:** Staff will present unpaid 2024 fees/fines and request the Board place these on the County Tax Roll for collection or as a Lien.

7. **GROUNDWATER SUSTAINABILITY PLAN IMPLMENTATION:**

a. **Groundwater Allocation Recommendation:** The EKGSA Technical Advisory Committee makes the following recommendation: EKGSA e the following recommendation for Allocation Year 2026 (October 1, 2025 – September 30, 2026):

1) "Native" allocation of 0.82 AF per acre groundwater ETa per assessed acre, based on the use of Kaweah Watershed inflow changes on the rolling 25-year average compared to the base period.

2) Analysis of the 25-year rolling average of precipitation for the EKGSA determined that the EKGSA should use 0.72 acre foot per acre precipitation offset to the ETa, and it be defaulted to the first water removed from the landowner account,

3) "Tier 1 Penalty" and "Tier 2 Penalty" allocation of 0.00 AF groundwater ETa per irrigated acre

4) Not allow more than 2.50 AF of groundwater ETa per acre and,

5) Maintain a fee of $500 per acre foot to any overage of allocation or other allowances,

6) An equivalent reduction of any overage in AY2026 to the following year allocation.

b. **Resolution 2025-03: Setting the Allocation Year 2023 groundwater allocation.** Board to consider setting the allocation and associated fines/fees by adopting the resolution.

c. ET analysis data provided in the Board packet and staff will brief the Board at the meeting.

d. Update on the Ground Water Sustainability Plan: Staff/Consultants will provide a status report on the EKGSAs standing with approval of the Groundwater Sustainability Plan and probationary status.

e. Work Plan – Staff/Consultants will provide and update on the KSB Work Plan

**CLOSED SESSION**

EAST KAWEAH
GROUNDWATER SUSTAINABILITY AGENCY

315 E. Lindmore Street
Lindsay, CA 93247
Tel: (559) 562-2534
www.ekgsa.org

# NOTICE

## REGULAR MEETING OF THE BOARD OF DIRECTORS

Monday, July 28, 2025, at 3:00 p.m.

Lindmore Conference Room
240 W. Lindmore Street, Lindsay, CA 93247

**Remote Access – ZOOM Meeting ID: 844 6555 6739 and Passcode: 123108**

# AGENDA

1. **Roll Call by Secretary**

2. **Approve the Agenda**

3. **Pledge of Allegiance**

4. **Public Comment**

5. **Minutes:** The Board will review and consider adopting the minutes provided by the Secretary for the April 28, 2025, Regular Board meeting.

6. **Administrative –**

   a. Self Help Enterprises – Announcement of Workshop (Sue Ruiz)
   b. Payments: Consider Ratifying Payments made to meet the obligations of the EKGSA (Hagman/Bennett)
   c. Financial Reports: Consider accepting the Quarterly Reports (Hagman)
   d. Proposition 218 – Rate Study (consider action to engage contractor to provide study: Hagman)
   e. Proposition 218 – Land Based Assessment (consider action to engage contractor to provide study: Hagman)
   f. Budget / Expense Report for the KSB Work Plan – Update Board on KSB Work plan
   g. Petition to Allow Variance in the Rules – Two Landowners are petitioning the Board to allow a variance of the rules to accommodate their actions in AY2024 billing (Hagman/Hunter/Maskell)
   h. HEARING: Consider action on unpaid fees/fines – Staff to request placing unpaid fines on Tax Roll / Property Liens

7. **Groundwater Sustainability Plan Implementation:**

   a. Review and Consider Recommendation by the EKGSA TAC – AY2026 Groundwater Allocation for EKGSA landowners
   b. Resolution 2025-03 Setting the Allocation for Allocation Year 2026
   c. ET Analysis to date (Hagman)

d. Update on Groundwater Sustainability Plan Status (Hagman/Palys)
e. Work Plan – Update Board (Hagman/Klinchuch)

**8. Closed Session**

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

**CONFERENCE WITH LEAD NEGOTIATOR Michael Hagman – Water Purchases Terms: Purchase of property. [Government Code Section 54957.6]**

**9. Schedule Next meeting** – Next regularly scheduled meeting is October 27, 2025, at 3:00 p.m.

**10. Adjournment**

# EAST KAWEAH GROUNDWATER SUSTAINABILITY AGENCY
# BOARD OF DIRECTORS

## MINUTES FOR THE REGULAR MEETING ON APRIL 28, 2025

The East Kaweah Groundwater Sustainability Agency ("EKGSA") Board of Directors duly met for a Regular meeting on Monday, April 28, 2025.

**OPEN SESSION:** Convened at 3:01 p.m. with a quorum.

1. **DIRECTORS PRESENT**: Buldo, Ferrara, Hornung, Micari (3:08 p.m.), Milanesio, Peltzer, Reynolds, Roberts (3:04 p.m.), Wallace (alt LSID), Watson

   **DIRECTORS ABSENT**: Soria

   **OTHERS PRESENT**: Michael Hagman, Executive Director; Kathryn Bennett, Senior Analyst; Scott Maskell, Management Analyst; Joe Hughes, Counsel; Matt Klinchuch, Consulting Engineer; Kaitlin Palys, Consulting Engineer; members of the public.

2. **APPROVE THE AGENDA:** Motion to approve the agenda was made by Director Buldo, seconded by Director Wallace, and carried by the following vote:

   | | |
   |---|---|
   | AYES: | Buldo, Ferrara, Hornung, Micari, Milanesio, Peltzer, Reynolds, Roberts, Wallace, Watson |
   | NOES: | None |
   | ABSTAIN: | None |
   | ABSENT: | Soria |

3. **PLEDGE OF ALLEGIANCE**

4. **PUBLIC COMMENT**: No comments

5. **MINUTES**: The minutes provided by the Secretary from March 24, 2025, Special Board Meeting were included in the packet. After discussion, a motion to adopt them was made by Director Peltzer, seconded by Director Reynolds, and carried by the following vote:

   | | |
   |---|---|
   | AYES: | Buldo, Ferrara, Hornung, Micari, Milanesio, Peltzer, Reynolds, Roberts, Wallace, Watson |
   | NOES: | None |
   | ABSTAIN: | None |
   | ABSENT: | Soria |

6. **ADMINISTRATION:**

   a. **Budget/Expense Report for KSB Work Plan**: No action and deferred to next meeting.

   b. **Groundwater Analysis for Revenue:** Executive Director reviewed an analysis of the 2024 water revenues that ended September 30th and an overdraft analysis for AY2024 and answered questions.

   c. **Ratify Payments:** Senior Analyst provided the EKGSA check register. After some discussion with the Executive Director on the payments, a motion to ratify payments

made to meet the obligations of the EKGSA was made by Director Ferrara, seconded by Director Micari, and carried by the following vote:

| | |
|---|---|
| AYES: | Buldo, Ferrara, Hornung, Micari, Milanesio, Peltzer, Reynolds, Roberts, Wallace, Watson |
| NOES: | None |
| ABSTAIN: | None |
| ABSENT: | Soria |

d. **Financial Reports:** Executive Director presented financial reports and answered questions from the Board. After reviewing, he noted the reports needed updating and didn't ask for approval.

e. **Consider Adoption of Resolution 2025-02:** Executive Director opened the discussion and Senior Analyst provided information on Resolution 2024-02: which certifies to the County of Tulare the validity of the legal process used to place direct charges on the county secured tax role. After questions were raised and answered, the board took action with a motion to adopt **Resolution 2025-02: Resolution Certifying to the County of Tulare the Validity of the Legal Process Used to Place Direct Charges (Special Assessment) on the Secured Tax Roll** by Director Wallace, seconded by Director Buldo and carried by the following vote:

| | |
|---|---|
| AYES: | Buldo, Ferrara, Hornung, Micari, Milanesio, Peltzer, Reynolds, Roberts, Wallace, Watson |
| NOES: | None |
| ABSTAIN: | None |
| ABSENT: | Soria |

f. **Status of Modified Revenue Stream efforts:** The Management Analyst updated the board with the need to push out the close of 2024 two weeks further. After discussion and recommendations, a motion was made to extend invoicing out to May 16th, 2025 with payments due June 30th, 2025 by Director Peltzer, seconded by Director Reynolds and carried by the following vote:

| | |
|---|---|
| AYES: | Buldo, Ferrara, Hornung, Micari, Milanesio, Peltzer, Reynolds, Roberts, Wallace, Watson |
| NOES: | None |
| ABSTAIN: | None |
| ABSENT: | Soria |

g. **Proposition 218 – Rate Study:** Executive Director provided background to the rate study and asked the board to consider engaging Provost & Pritchard to provide the rate study. After discussion and input from the Provost & Pritchard consulting engineer Klinchuch, a motion to approve the engagement of Provost & Pritchard to provide the Proposition 218 rate study was made by Director Ferrara, seconded by Director Watson and carried by the following vote:

| | |
|---|---|
| AYES: | Buldo, Ferrara, Hornung, Micari, Milanesio, Peltzer, Reynolds, Roberts, Wallace, Watson |
| NOES: | None |
| ABSTAIN: | None |
| ABSENT: | Soria |

**7. GROUNDWATER SUSTAINABILITY PLAN IMPLEMENTATION:**

a. **Groundwater Sustainability Plan Status**: Consulting Engineer Palys provided the update on the GSP and results of recent meetings with SWRCB. One suggestion was to upload the GSP onto the DWR portal as well as updates on implementation and mitigation. After questions and discussion, a motion was made to direct staff to upload the GSP to the DWR portal by Director Micari, seconded by Director Wallace, and carried by the following vote:

| | |
|---|---|
| AYES: | Buldo, Ferrara, Hornung, Micari, Milanesio, Peltzer, Reynolds, Roberts, Wallace, Watson |
| NOES: | None |
| ABSTAIN: | None |
| ABSENT: | Soria |

b. **Work Plan – Update:** Executive Director provided a brief update.

**8. CLOSED SESSION:**

The board went into closed session at 4:08 p.m. and after discussion, came out of closed session at 5:00 p.m. There was no reportable action.

**9. SCHEDULE NEXT MEETING:** Next regular Board meeting will be held on July 28, 2025.

**10. ADJOURNMENT:** Meeting adjourned the meeting at 5:14 p.m.

**Michael D. Hagman**
**Secretary, East Kaweah GSA**

# East Kaweah GSA
## Check Register
## For the Period From April 28, 2025 to July 28, 2025

Filter Criteria includes: Report order is by Date.

| Check # | Date | Payee | Amount |
|---|---|---|---|
| 1778 | 5/19/25 | Provost & Pritchard, Inc. | 86,874.67 |
| 1779 | 5/19/25 | IG Harvesting | 1,076.08 |
| 1780 | 5/19/25 | Klein, DeNatale, Goldner | 1,162.50 |
| 1781 | 5/19/25 | Land IQ | 7,431.22 |
| 1782 | 5/19/25 | Mid-Kaweah Groundwater | 56,746.67 |
| 1783 | 5/19/25 | Southern California Edison | 185.10 |
| 1784 | 5/19/25 | Self-Help Enterprises | 139.57 |
| 1785 | 6/10/25 | Provost & Pritchard, Inc. | 48,197.00 |
| 1786 | 6/10/25 | Klein, DeNatale, Goldner | 375.00 |
| 1787 | 6/10/25 | Land IQ | 7,431.22 |
| 1788 | 6/10/25 | Professional Print & Mail, Inc. | 2,847.19 |
| 1789 | 6/10/25 | Southern California Edison | 185.76 |
| 1790 | 6/10/25 | Self-Help Enterprises | 38.57 |
| 1791 | 7/3/25 | Provost & Pritchard, Inc. | 26,252.00 |
| 1792 | 7/3/25 | INTERA, Inc. | 100,667.72 |
| 1793 | 7/3/25 | Klein, DeNatale, Goldner | 360.00 |
| 1794 | 7/3/25 | Land IQ | 7,431.22 |
| 1795 | 7/3/25 | Gregory Liebau | 1,083.75 |
| 1796 | 7/3/25 | Lindmore Irrigation District | 144,500.00 |
| 1797 | 7/3/25 | Self-Help Enterprises | 61.38 |
| 1798 | 7/11/25 | Southern California Edison | 177.48 |
| 1799 | 7/24/25 | INTERA, Inc. | 52,778.00 |
| **Total** | | | **546,002.10** |

I, David Roberts **(Chair)** being appointed by the East Kaweah Groundwater Sustainability Agency (EKGSA), have reviewed the payments annotated on this register and by a vote of the Board, do agree that such payments are for claims against the EKGSA for services or products provided to meet the needs of the EKGSA

**Signed**_____

**Dated: July 28, 2025**

I, Craig Hornung **(Vice-Chair)** being appointed by the East Kaweah Groundwater Sustainability Agency (EKGSA), have reviewed the payments annotated on this register and by a vote of the Board, do agree that such payments are for claims against the EKGSA for services or products provided to meet the needs of the EKGSA

**Signed**_____

**Dated: July 28, 2025**

9

# East Kaweah GSA

## Treasurer's Cash Report 2nd Qtr 2025

**July 11, 2025**

| | | | | |
|---|---|---|---|---|
| **Beginning Cash *** | *April 1, 2025* | | **$** | **674,951.80** |
| **Deposits** | | | | |
| Bank of the Sierra Checking | | 1,128,687.18 | | |
| **Total Deposits** | | | | **1,128,687.18** |
| **Withdrawals** | | | | |
| Bank of the Sierra Checking | | (414,609.43) | | |
| **Total Withdrawals** | | | | **(414,609.43)** |
| **Net Increase/(reduction)** | | | | **714,077.75** |
| **Ending Cash Balance** | *June 30, 2025* | | **$** | **1,389,029.55** |

| | | | | |
|---|---|---|---|---|
| **Balance by Account:** | | | | |
| Bof Sierra General Checking | | 1,389,029.55 | | |
| **Ending Cash Balance** | *June 30, 2025* | | **$** | **1,389,029.55** |

* Beginning cash may be adjusted compared to prior Board meeting report

***FOR MANAGEMENT PURPOSES ONLY***

# East Kaweah GSA
## MEMORANDUM TO THE BOARD

**TO:** Board of Directors

**FROM:** Kathryn Bennett

**DATE:** May 2, 2025

**SUBJECT:** Affidavit of Reconciliation

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I inspected and reconciled the cash accounts of the East Kaweah GSA. The East Kaweah GSA maintains one cash account. For the month of **April 2025**, the district had the following accounts open and with balances:

*Working Accounts* –

General Checking (Bank of the Sierra)

During my reconciliation, I have found the following:

*Working Accounts* –

- No Variances.

After my reconciliation and inspection of the books, it is my opinion that the cash registers reflect the cash activity of the East Kaweah GSA. The East Kaweah GSA staff allowed me full access to the cash registers and ledgers of the Agency. The actual reconciling documents are stored in the Agency vault and can be viewed or copied upon request.

Kathryn Bennett

Kathryn Bennett

# East Kaweah GSA
## MEMORANDUM TO THE BOARD

**TO:** Board of Directors

**FROM:** Kathryn Bennett

**DATE:** June 3, 2025

**SUBJECT:** Affidavit of Reconciliation

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I inspected and reconciled the cash accounts of the East Kaweah GSA. The East Kaweah GSA maintains one cash account. For the month of **May 2025**, the district had the following accounts open and with balances:

*Working Accounts* –

General Checking (Bank of the Sierra)

During my reconciliation, I have found the following:

*Working Accounts* –

- No Variances.

After my reconciliation and inspection of the books, it is my opinion that the cash registers reflect the cash activity of the East Kaweah GSA. The East Kaweah GSA staff allowed me full access to the cash registers and ledgers of the Agency. The actual reconciling documents are stored in the Agency vault and can be viewed or copied upon request.

Kathryn Bennett

# East Kaweah GSA
## MEMORANDUM TO THE BOARD

**TO:** Board of Directors

**FROM:** Kathryn Bennett

**DATE:** July 4, 2025

**SUBJECT:** Affidavit of Reconciliation

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I inspected and reconciled the cash accounts of the East Kaweah GSA. The East Kaweah GSA maintains one cash account. For the month of **June 2025**, the district had the following accounts open and with balances:

*Working Accounts* –

General Checking (Bank of the Sierra)

During my reconciliation, I have found the following:

*Working Accounts* –

- No Variances.

After my reconciliation and inspection of the books, it is my opinion that the cash registers reflect the cash activity of the East Kaweah GSA. The East Kaweah GSA staff allowed me full access to the cash registers and ledgers of the Agency. The actual reconciling documents are stored in the Agency vault and can be viewed or copied upon request.

Kathryn Bennett

East Kaweah GSA
Income Statement
Compared with Budget
For the Six Months Ending June 30, 2025

| | April - June Actual | Year to Date Actual | Annual Budget | Year to Date % Variance |
|---|---|---|---|---|
| **Revenues** | | | | |
| Call for Funds - Governance | $ 61,250.00 | $ 122,500.00 | $ 245,000.00 | 50% |
| Call for Funds - Plan | 0.00 | 0.00 | 0.00 | 0% |
| Call for Funds-Implementation | 0.00 | 0.00 | 0.00 | 0% |
| Penalties on Delinquent Accts | 124.63 | 1,756.46 | 0.00 | 0% |
| Em Call Outs/Fines Charge | 0.00 | 0.00 | 0.00 | 0% |
| Assessment Revenues | 0.03 | 1,029,363.16 | 1,015,843.00 | 101% |
| Assessmenmt Penalty Revenue | 0.00 | 0.00 | 2,500.00 | 0% |
| GWPumpingFees | 0.00 | 0.00 | 0.00 | 0% |
| GW.T1.Penalty | 0.00 | 10,675.00 | 1,500,000.00 | 1% |
| GW.T2.Penalty | 0.00 | 0.00 | 4,000,000.00 | 0% |
| GW.Overdraft.Fine | 0.00 | 0.00 | 0.00 | 0% |
| Mitigation Supply | 2.50 | 228,002.50 | 475,321.00 | 48% |
| Interest Revenue | 847.05 | 847.05 | 0.00 | 0% |
| Other Misc Revenue | 0.00 | 0.00 | 0.00 | 0% |
| Reimbursement Other Govt's | 106,251.06 | 152,231.06 | 122,500.00 | 124% |
| Grant: Plan Grant (P68) | 0.00 | 0.00 | 20,000.00 | 0% |
| Grant: WCB-RCIS | 0.00 | 0.00 | 0.00 | 0% |
| Grant: MLRP 2024 | 52,806.12 | 75,053.52 | 1,500,000.00 | 5% |
| **Total Revenues** | **221,281.39** | **1,620,428.75** | **8,881,164.00** | **18%** |
| **Expenses** | | | | |
| **GOVERNANCE & ADMIN** | | | | |
| Admin Staff Exp | 35,680.00 | 71,360.00 | 142,720.00 | 50% |
| Office Expense | 0.00 | 0.00 | 0.00 | 0% |
| Copying | 2,847.19 | 2,847.19 | 0.00 | 0% |
| Postage | 0.00 | 0.00 | 22,500.00 | 0% |
| Bank Fees | 0.00 | 15.00 | 0.00 | 0% |
| Audit | 0.00 | 0.00 | 11,500.00 | 0% |
| Legal Postings | 0.00 | 0.00 | 0.00 | 0% |
| Other | 0.00 | 2,520.00 | 2,500.00 | 101% |
| Meeting Expense | 0.00 | 1,001.78 | 0.00 | 0% |
| Liability Ins | 0.00 | 10,082.00 | 10,780.00 | 94% |
| **LEGAL** | | | | |
| General Counsel | 2,677.50 | 3,802.50 | 45,000.00 | 8% |
| **ENGINEERING** | | | | |
| General Engineering Expense | 1,482.00 | 1,729.00 | 10,000.00 | 17% |
| Prop 218 - FY2021 | 0.00 | 0.00 | 0.00 | 0% |
| Prop 218 - Water Rate 2025 | 0.00 | 0.00 | 45,000.00 | 0% |
| **FEES - OTHER GOVT'S** | | | | |
| SWRCB Fees | 0.00 | 0.00 | 0.00 | 0% |
| **IMPLEMENTATION STAFF** | | | | |
| Agreement Services | 108,820.00 | 217,640.00 | 435,280.00 | 50% |
| Policy Development | 0.00 | 0.00 | 0.00 | 0% |
| Basin Setting Coordination | 68,658.30 | 68,658.30 | 20,000.00 | 343% |
| **IMPLEMENTATION MONITORING** | | | | |
| Demand Metering | 22,293.66 | 44,587.32 | 90,000.00 | 50% |
| Water Quality Monitoring | 0.00 | 0.00 | 0.00 | 0% |
| Subsidence Monitoring | 0.00 | 0.00 | 0.00 | 0% |

East Kaweah GSA
Income Statement
Compared with Budget
For the Six Months Ending June 30, 2025

| | April - June Actual | Year to Date Actual | Annual Budget | Year to Date % Variance |
|---|---|---|---|---|
| Reporting | 49,798.80 | 70,800.00 | 75,000.00 | 94% |
| Other Implementation | 3,754.72 | 5,997.07 | 5,250.00 | 114% |
| Contract Engineering Spprt | 0.00 | 0.00 | 75,000.00 | 0% |
| Customer Data System | 13,533.60 | 14,967.10 | 110,000.00 | 14% |
| Customer Data System-Basin | 0.00 | 0.00 | 0.00 | 0% |
| Customer Outreach | 43,250.01 | 53,666.51 | 0.00 | 0% |
| Mon. Syst and Projects | 0.00 | 0.00 | 200,000.00 | 0% |
| **GROUNDWATER PLAN** | | | | |
| Consultant GW Plan | 97,615.90 | 189,364.98 | 350,000.00 | 54% |
| Basin Setting Consulting | 0.00 | 0.00 | 0.00 | 0% |
| Grant: Plan Grant (P68) | 0.00 | 0.00 | 20,000.00 | 0% |
| Grant: WCB-RCIS | 0.00 | 0.00 | 0.00 | 0% |
| Plan Update Collection | 0.00 | 0.00 | 50,000.00 | 0% |
| Well Mitigation Program | 0.00 | 0.00 | 1,375,000.00 | 0% |
| Mitigation Water Purch | 0.00 | 0.00 | 0.00 | 0% |
| **PROJECTS** | | | | |
| Flying Dragon Grant | 59,624.12 | 81,871.52 | 2,125,000.00 | 4% |
| Flying Dragon Program | 2,961.57 | 7,811.25 | 0.00 | 0% |
| **Total Expenses** | **512,997.37** | **848,721.52** | **5,220,530.00** | **16%** |
| **Net Income** | **($ 291,715.98)** | **$ 771,707.23** | **$ 3,660,634.00** | **21%** |

# East Kaweah GSA
## Balance Sheet
## June 30, 2025

### ASSETS

| | | |
|---|---|---|
| **Current Assets** | | |
| Sierra Checking - XXX1619 | $ 1,389,029.55 | |
| Assessments Due | 37,864.58 | |
| Water Fees Receivables | 752,339.25 | |
| Mitigation Receivables | (150.00) | |
| Misc Accts Receivable | 72,877.10 | |
| Liens - Amount Sold | 107,995.00 | |
| Assessments Delinquent | 26,195.14 | |
| **Total Current Assets** | | **2,386,150.62** |
| **Property and Equipment** | | |
| Property/Land/Easments | 901,418.32 | |
| **Total Property and Equipment** | | **901,418.32** |
| **Total Assets** | | **$ 3,287,568.94** |

### LIABILITIES AND CAPITAL

| | | |
|---|---|---|
| **Current Liabilities** | | |
| Accounts Payable | $ 325,880.33 | |
| **Total Current Liabilities** | | **325,880.33** |
| **Long-Term Liabilities** | | |
| FY2020 Member Loan | 854,960.00 | |
| **Total Long-Term Liabilities** | | **854,960.00** |
| **Total Liabilities** | | **1,180,840.33** |
| **Capital** | | |
| FB Assigned to Governance | (15,042.99) | |
| FB Assigned to Plan | (500,517.41) | |
| FB-Assigned to Implementation | 1,548,333.21 | |
| Net Income Govenance (2024) | 52,237.15 | |
| Net Income Plan (2024) | (1,415,644.30) | |
| Net Income Implementation (2024) | 1,665,655.72 | |
| Net Income Govenance (2025) | 29,142.53 | |
| Net Income Plan (2025) | (189,364.98) | |
| Net Income Implementation (2025) | 931,929.68 | |
| **Total Capital** | | **2,106,728.61** |
| **Total Liabilities & Capital** | | **$ 3,287,568.94** |

| | Fiscal Year 2025 Approved Budget | 2025 Activity Through June 30 |
|---|---|---|
| ***GOVERNANCE ACTIVITY*** | | |
| **Expenditures** | | |
| Executive/Admin Agreement | $ 142,720 | $ 71,360 |
| Legal | 45,000 | 3,803 |
| Legal Postings | - | - |
| Engineering | 10,000 | 1,729 |
| Auditing | 11,500 | - |
| Insurance | 10,780 | 10,082 |
| Postage | 22,500 | - |
| Miscellaneous | 2,500 | 6,384 |
| **Total Fixed Expenditures** | **$ 245,000** | **$ 93,357** |
| **REVENUES** | | |
| Call for Funds Reconciled | $ - | $ - |
| Call for Funds #1 | 61,250 | 61,250 |
| Call for Funds #2 | 61,250 | 61,250 |
| Call for Funds #3 | 61,250 | - |
| Call for Funds #4 | 61,250 | - |
| **Total Revenue** | **$ 245,000** | **$ 122,500** |
| **Other Miscellaneous Revenue** | **$ -** | **$ -** |
| **Governance Fund - Gain/(Loss)** | **$ -** | **$ 29,143** |
| ***PLAN DEVELOPMENT ACTIVITY*** | | |
| Plan Development | 350,000 | 189,365 |
| Basin Setting Consulting | - | - |
| Other | - | - |
| **Total GSA Plan Development Cost** | **350,000** | **189,365** |
| **REVENUE** | | |
| Plan | - | - |
| **TOTAL REVENUE** | **-** | **-** |
| **Plan Fund - Net Gain/(Loss)** | **$ (350,000)** | **$ (189,365)** |

| | Fiscal Year 2025 Approved Budget | 2025 Activity Through June 30 |
|---|---|---|
| ***IMPLEMENTATION ACTIVITY*** | | |
| **Annual Recurring Implementation Expenses** | | |
| Executive/Admin Agreement | $ 435,280 | $ 217,640 |
| Annual Report | 75,000 | 70,800.00 |
| Basin Setting Coordination | 20,000 | 68,658.30 |
| Demand Metering | 90,000 | 44,587.32 |
| Contract Engineering Support | 75,000 | - |
| Plan Policy Development | - | - |
| Customer Data System/Outreach | 110,000 | 14,967.10 |
| Customer Outreach | - | 53,666.51 |
| Miscellaneous (Customer Data System) | 5,250 | 5,997.07 |
| **Total GSA Annual Recurring Cost** | **$ 810,530** | **$ 476,316** |
| **One Time Implementation Expenses** | | |
| Proposition 218 | $ 45,000 | $ - |
| Grant - Planning Work Prop 68 | 20,000 | - |
| Grant - WCB-RCIS | - | - |
| Monitoring System Projects/Assets | 200,000 | - |
| GSP Rewrite | - | - |
| Water Recharge Projects | 2,125,000 | 89,683 |
| Management Actions | - | - |
| Well Mitigation | 1,375,000 | - |
| Mitigation Water Purch | - | - |
| **Total GSA Plan Implementation Cost** | **3,765,000** | **89,683** |
| **Plan Update Collection** | **50,000** | **-** |
| **Total Implementation Costs** | **$ 4,625,530** | **$ 565,999** |
| **REVENUE** | | |
| Assessment - Land Owners | $ 1,002,322 | $ 1,015,843 |
| Assessment - City of Lindsay | 13,521 | 13,520 |
| Assessment - Fines & Interest | 2,500 | 847 |
| Other Misc Revenue | - | - |
| Assessment Penalty | - | 1,756 |
| Ground Water Pumping Fees | 5,500,000 | 10,675 |
| Mitigation Supply | 475,321 | 228,003 |

| | Fiscal Year 2025 Approved Budget | 2025 Activity Through June 30 |
|---|---|---|
| Fines | - | - |
| Grant - Implentation | 20,000 | - |
| Grant - RCIS (WCB P68) | - | - |
| Grant - MLRP | 1,500,000 | 75,054 |
| Other - Govt's (Annual Report) | 47,500 | 152,231 |
| Other - Govt's (Dashboard) | 75,000 | - |
| **Total Revenue** | **$ 8,636,164** | **$ 1,497,929** |
| **Implementation Fund - Net Gain/(Loss)** | **4,010,634** | **931,930** |
| **Total GSA** | **$ 3,660,634** | |

## Rainfall - Annually
## (inches)

| Water Year | Exeter ID | Ivanhoe ID | Lindmore ID | Lindsay-Strathmore ID | Stone Corral ID | EKGSA Average | EKGSA 25-Yr. Average | 80% of 25-Yr. Average | Yr to Yr Delta | Visalia Rainfall |
|---|---|---|---|---|---|---|---|---|---|---|
| 1997 | 12.73 | 13.54 | 12.24 | 13.56 | 15.18 | **13.45** | - | | | 12.46 |
| 1998 | 23.21 | 19.16 | 22.04 | 24.33 | 25.75 | **22.90** | - | | | 22.75 |
| 1999 | 11.36 | 10.81 | 10.70 | 12.06 | 12.70 | **11.53** | - | | | 9.62 |
| 2000 | 12.62 | 13.27 | 11.31 | 13.07 | 15.30 | **13.11** | - | | | 11.37 |
| 2001 | 8.47 | 9.22 | 7.38 | 8.50 | 10.99 | **8.91** | - | | | 10.05 |
| 2002 | 8.71 | 8.18 | 8.12 | 9.28 | 12.20 | **9.30** | - | | | 10.44 |
| 2003 | 10.22 | 11.06 | 10.09 | 12.26 | 13.30 | **11.39** | - | | | 8.73 |
| 2004 | 7.49 | 7.70 | 7.70 | 8.64 | 7.10 | **7.73** | - | | | 7.99 |
| 2005 | 16.73 | 17.75 | 14.83 | 12.67 | 16.60 | **15.72** | **12.31** | | | 12.16 |
| 2006 | 15.09 | 17.06 | 13.77 | 13.31 | 17.20 | **15.29** | **12.50** | | | 15.44 |
| 2007 | 6.75 | 7.72 | 5.43 | 6.69 | 7.05 | **6.73** | **12.07** | | | 3.81 |
| 2008 | 8.16 | 7.39 | 8.17 | 9.30 | 8.50 | **8.30** | **11.55** | | | 5.02 |
| 2009 | 8.26 | 7.62 | 7.25 | 8.59 | 8.25 | **7.99** | **11.59** | | | 6.41 |
| 2010 | 13.98 | 14.77 | 13.06 | 13.23 | 14.20 | **13.85** | **11.77** | | | 11.06 |
| 2011 | 19.55 | 20.74 | 18.88 | 22.15 | 22.70 | **20.80** | **11.96** | | | 13.65 |
| 2012 | 10.03 | 9.86 | 9.34 | 6.50 | 11.70 | **9.49** | **12.07** | | | 4.39 |
| 2013 | 5.58 | 6.41 | 5.42 | 5.91 | 6.05 | **5.87** | **11.89** | | | 4.42 |
| 2014 | 5.70 | 5.72 | 4.44 | 4.91 | 4.60 | **5.07** | **11.73** | | | 4.65 |
| 2015 | 7.55 | 7.66 | 6.92 | 7.65 | 7.00 | **7.36** | **11.75** | | | 6.16 |
| 2016 | 15.06 | 15.44 | 12.92 | 14.93 | 15.00 | **14.67** | **11.95** | | | 9.77 |
| 2017 | 15.98 | 16.21 | 14.16 | 14.49 | 16.60 | **15.49** | **12.19** | | | 13.96 |
| 2018 | 7.05 | 7.52 | 7.07 | 7.91 | 7.40 | **7.39** | **11.82** | | | 6.17 |
| 2019 | 12.87 | 11.70 | 11.85 | 12.68 | 12.85 | **12.39** | **11.86** | | | 10.74 |
| 2020 | 10.14 | 10.04 | 9.44 | 10.30 | 11.10 | **10.20** | **11.44** | | | 8.03 |
| 2021 | 4.36 | 5.29 | 3.80 | 4.48 | 5.35 | **4.66** | **11.18** | | | 4.53 |
| 2022 | 9.72 | 8.85 | 9.93 | 11.64 | 6.70 | **9.37** | **11.02** | | | 7.37 |
| 2023 | 21.62 | 22.02 | 21.27 | 23.76 | 24.01 | **22.54** | **11.01** | | | 16.81 |
| 2024 | 11.71 | 11.49 | 10.49 | 10.76 | 14.09 | **11.71** | **11.01** | **8.81** | | 11.89 |
| 2025 | 9.28 | 9.20 | 9.61 | 10.28 | 9.85 | **9.64** | **10.87** | **8.70** | **(0.11)** | 8.58 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Average | **11.69** | **11.70** | **10.70** | **11.78** | **12.41** | **11.70** | | | | **9.60** |
| **25-Yr. Average** | **10.80** | **11.06** | **10.05** | **10.83** | **11.62** | **10.87** | | | | **8.89** |
| **80%** | 8.64 | 8.85 | 8.04 | 8.67 | 9.29 | 8.70 | | | | 7.11 |
| Feet | 0.72 | 0.74 | 0.67 | 0.72 | 0.77 | 0.72 | | | | 0.59 |

## LAKE KAWEAH INFLOW

| WATER YEAR | TOTAL AF | % WATER YEAR | 1997-PRESENT DEPT FROM AVG | 1997-PRESENT CUMM DEPT. | 25-Yr Avg | % AVG Long-term | % AVG 1997-Present |
|---|---|---|---|---|---|---|---|
| 1997 | 765,210 | 179% | 331,541 | 331,541 | 471,969 | 110.4% | 108.8% |
| 1998 | 931,424 | 218% | 497,755 | 829,297 | 484,260 | 113.3% | 111.7% |
| 1999 | 265,998 | 62% | -167,671 | 661,626 | 475,097 | 111.2% | 109.6% |
| 2000 | 369,592 | 86% | -64,077 | 597,549 | 473,999 | 110.9% | 109.3% |
| 2001 | 261,785 | 61% | -171,884 | 425,665 | 478,509 | 112.0% | 110.3% |
| 2002 | 308,083 | 72% | -125,586 | 300,080 | 487,056 | 114.0% | 112.3% |
| 2003 | 425,891 | 100% | -7,778 | 292,302 | 470,126 | 110.0% | 108.4% |
| 2004 | 238,284 | 56% | -195,385 | 96,917 | 463,593 | 108.5% | 106.9% |
| 2005 | 627,845 | 147% | 194,176 | 291,093 | 454,167 | 106.3% | 104.7% |
| 2006 | 711,778 | 167% | 278,109 | 569,203 | 473,396 | 110.8% | 109.2% |
| 2007 | 169,336 | 40% | -264,333 | 304,870 | 450,428 | 105.4% | 103.9% |
| 2008 | 333,351 | 78% | -100,318 | 204,552 | 409,396 | 95.8% | 94.4% |
| 2009 | 313,987 | 73% | -119,682 | 84,871 | 402,552 | 94.2% | 92.8% |
| 2010 | 577,432 | 135% | 143,763 | 228,634 | 412,853 | 96.6% | 95.2% |
| 2011 | 864,307 | 202% | 430,638 | 659,272 | 415,948 | 97.3% | 95.9% |
| 2012 | 255,958 | 60% | -177,711 | 481,561 | 418,992 | 98.0% | 96.6% |
| 2013 | 152,691 | 36% | -280,978 | 200,584 | 418,000 | 97.8% | 96.4% |
| 2014 | 102,828 | 24% | -330,841 | -130,257 | 413,790 | 96.8% | 95.4% |
| 2015 | 90,114 | 21% | -343,555 | -473,812 | 412,143 | 96.4% | 95.0% |
| 2016 | 305,572 | 72% | -128,097 | -601,908 | 414,274 | 96.9% | 95.5% |
| 2017 | 999,071 | 234% | 565,402 | -36,506 | 448,274 | 104.9% | 103.4% |
| 2018 | 255,023 | 60% | -178,646 | -215,152 | 436,472 | 102.1% | 100.6% |
| 2019 | 731,620 | 171% | 297,951 | 82,799 | 458,067 | 107.2% | 105.6% |
| 2020 | 200,735 | 47% | -232,934 | -150,134 | 431,435 | 101.0% | 99.5% |
| 2021 | 74,004 | 17% | -359,665 | -509,799 | 413,277 | 96.7% | 95.3% |
| 2022 | 155,370 | 36% | -278,299 | -788,098 | 388,883 | 91.0% | 89.7% |
| 2023 | 1,333,009 | 312% | 899,340 | 111,242 | 404,947 | 94.8% | 93.4% |
| 2024 | 416,095 | 97% | -17,574 | 93,669 | 410,950 | 96.2% | 94.8% |
| 2025 | *340,000* | 80% | -93,669 | 0 | 409,767 | 95.9% | 94.5% |
| | | | | | **WY25 Native** | **0.82** All History | **0.81** Since 1997 |
| **LONG-TERM AVG** | **427,334** | **100%** | | | | | |
| **1997-2017 AVG** | **431,930** | **101%** | | | **WY26 Native** | **0.82** | **0.80** |
| **1997-PRESENT** | **433,669** | **101%** | | | | | |
| **2015-PRESENT** | **445,510** | **104%** | | | | | |
| **2020-PRESENT** | **435,843** | **102%** | | | | | |

**BEFORE THE BOARD OF DIRECTORS**

**OF THE**

**EAST KAWEAH GROUNDWATER SUSTAINABILITY AGENCY**

**COUNTY OF TULARE, STATE OF CALIFORNIA**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE EAST KAWEAH GROUNDWATER SUSTAINABILITY AGENCY ADOPTING GROUNDWATER ALLOCATIONS FOR GROUNDWATER ALLOCATION YEAR 2026 AND AMENDING THE RULES AND REGULATIONS**

**RESOLUTION NO.: 2025-03**

**WHEREAS**, the California Legislature passed a statewide framework for sustainable groundwater management, known as the Sustainable Groundwater Management Act (Wat. Code, § 10720, et seq) that went into effect on January 1, 2015; and

**WHEREAS**, the Sustainable Groundwater Management Act (SGMA) requires all medium- and high-priority groundwater basins, as designated by the California Department of Water Resources (DWR) Bulletin 118, to be managed by a Groundwater Sustainability Agency (GSA) or multiple GSAs; and

**WHEREAS**, on December 8, 2016, Lindmore Irrigation District, Lindsay-Strathmore Irrigation District, Exeter Irrigation District, Ivanhoe Irrigation District, Stone Corral Irrigation District, the City of Lindsay, and the County of Tulare elected to become a GSA for a portion of the Subbasin and created the East Kaweah GSA (Agency); and

**WHEREAS,** to control groundwater extractions, SGMA authorizes a GSA to establish groundwater allocations, among other things (Wat. Code, §10726.4, subd. (a)(2)); and

**WHEREAS**, section 3.00 of the Agency's Rules and Regulations (Rules) provides:

> "Before October 1 of each Allocation Year, if reasonably possible to do so with available information, the Board, by resolution, shall determine the allocations under this Article III available for use within the EKGSA's then-existing boundaries together with any limitation on the maximum volume of groundwater any Eligible Landowner may extract in the subject Allocation Year. The Agency shall promptly thereafter cause written notice of those allocations and any maximum limitation to be (a) mailed to each affected Eligible Landowner using the Eligible Landowner's address of record maintained by the Agency and (b) posted on the Agency's website."

**WHEREAS,** in June and July of this year, the Agency's Technical Advisory Committee considered an analysis provided by the Agency's technical consultant regarding the Subbasin's groundwater conditions;

**WHEREAS**, as a result of the Technical Advisory Committee review of this analysis, both committees recommended that the Agency's Board of Directors (Board) adopt the following allocations for Allocation Year 2026: (a) a "Native Allocation" of 0.82 acre-feet per parcel acre; (b) no "Tier 1 or Tier 2 Penalty Allocation"; and (d) a maximum groundwater extraction of 2.50 AF per parcel acre; and

**WHEREAS,** it is the desire of the Board to adopt the Technical Advisory Committee and the Advisory Committee's recommendation for groundwater allocations for Allocation Year 2025.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of East Kaweah Groundwater Sustainability Agency as follows:

1. The foregoing recitals are true and correct.

2. The following allocations are hereby approved and adopted for Allocation Year 2026:

    a. Each assessed parcel of land greater than two acres in size within the boundaries of the Agency, excluding all land within the boundaries of the City of Lindsay, shall receive a Native Allocation of 0.82 acre-feet per acre at no cost.

    b. No land within the boundaries of the Agency shall receive any Tier 1 or Tier 2 Penalty Allocation.

    c. There will be a maximum groundwater extraction of 0.96 acre-feet per acre if the subject landowner transfers no groundwater into the Agency. If the subject landowner transfers groundwater into the Agency, then the landowner may not extract more than 0.96 acre-feet per acre plus the transferred volume. However, the maximum aggregate groundwater extraction (i.e., Native Allocation plus Mitigation Supply plus transferred volume) in that event may not exceed 2.50 acre-feet per acre. Groundwater extractions will be measured by ETa, per assessed parcel acre. The Agency shall deduct from the subject landowner's allocation for the next Allocation Year any groundwater extraction exceeding these limits.

    d. There will be a penalty equal to $500 multiplied by the volume of groundwater extracted, measured in AF, in excess of 0.85 acre-feet per assessed parcel acre, excluding any extractions of groundwater transferred into the Agency by the subject landowner.

e. Section 1.19 of the Rules defining the term "Rainfall," which is used in section 1.18 of those rules to determine the "Precipitation Credit," is hereby amended in its entirety to read as follows:

"Rainfall" means the 25-year rolling average of annual precipitation (e.g., 10.80 inches for 25-year Rolling Average including spring water year 2025) measured by rain stations within designated management areas of the EKGSA, as those areas may exist from time to time."

As such, the "Precipitation Credit" for Allocation Year 2026 shall be 0.72 acre-feet per acre.

3. The Agency's Executive Director is authorized and directed to provide notice of the foregoing allocation as provided under section 3.00 of the Agency's Rules and Regulations.

**PASSED, APPROVED and ADOPTED** by the Board of Directors of East Kaweah Groundwater Sustainability Agency this 28th day of July 2025.

Upon motion by **Director XXXXXXX** seconded by **Director XXXXXX,** the foregoing Resolution was passed and adopted by the EKGSA Board of Directors on this 28th day of July 2025, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

_____

David Roberts, Chairman

ATTEST:

_____

Michael Hagman,
Secretary of the Board of Directors

**TABLE 1. SUMMARY OF GSA-WIDE (CROPPED AND NON-CROPPED) ET AND PRECIPITATION (EKGSA: 117,335 AC)**

| EKGSA | ET (ac-ft) | Precipitation (ac-ft) |
|---|---|---|
| **2025 Allocation Year to Date (OCT 1, 2024 - MAY 31, 2025)** | 116,331 | 82,230 |
| **2024 Allocation Year to Date (OCT 1, 2023 - MAY 31, 2024)** | 133,075 | 101,119 |
| **2023 Allocation Year to Date (OCT 1, 2022 - MAY 31, 2023)** | 135,413 | 184,459 |
| **2022 Allocation Year to Date (OCT 1, 2021 - MAY 31, 2022)** | 131,629 | 83,200 |
| **Allocation Year 2024 (OCT 1, 2023 - SEP 30, 2024)** | 252,674 | 101,281 |
| **Allocation Year 2023 (OCT 1, 2022 - SEP 30, 2023)** | 261,015 | 193,051 |
| **Allocation Year 2022 (OCT 1, 2021 - SEP 30, 2022)** | 257,412 | 84,548 |