

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY

944 Whitley Avenue, Suite E, Corcoran, CA 93212

559-762-7240 www.swkgsa.org

AGENDA

REGULAR MEETING OF THE BOARD OF DIRECTORS

February 5, 2021

9:00 a.m.

944 Whitley Avenue, Suite E

Corcoran, CA 93212

Per Executive Order N-29-20, which allows local and state legislative bodies to hold meetings via teleconference and to make meetings accessible electronically, this Southwest Kings GSA Board of Directors meeting will be accessible via Zoom and dial in at:

Join Zoom Meeting

<https://us02web.zoom.us/j/88678030129?pwd=eVhjNDdNUWYwRHFvbEhUeE9QY3ZYz09>

Meeting ID: 886 7803 0129

Passcode: 798140

Dial in: +1 669 900 9128 US

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

CALL TO ORDER 9:00 a.m.

ROLL CALL
Steve Jackson, Chair
Mark Grewal
Kimberly Brown
Bernard Puget
Jim Wilson

PUBLIC COMMENT

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

POTENTIAL CONFLICTS OF INTERESTS

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

CONSENT CALENDAR

1. Minutes of the Regular Board Meeting held on December 4, 2020, and the Special Board Meeting held on December 29, 2020.
2. Warrants and Finances (12/01/2020 – 01/28/2021).
3. Treasurer's Report.

ACTION CALENDAR

4. Consider action to approve the Contract for Services with Cuttone & Mastro to perform the audit for year ending December 31, 2020.
 - a. Report by Executive Director
 - b. Discussion
 - c. Public comments/questions
 - d. If desired, motion to approve the contract for services
5. Consider action to approve Geosyntec Task Orders 1 – 4.
 - a. Report by Executive Director / Amer Hussain
 - b. Discussion
 - c. Public comments/questions
 - d. If desired, motion to approve the task orders
6. Consider for discussion and ratification the Second Amendment to the Interim Principles of a GSA Coordination Agreement Between Southwest Kings and Westlands Water District Groundwater Sustainability Agencies.
 - a. Report by Pam Silkwood
 - b. Discussion
 - c. Public comments/questions
 - d. If desired, motion to ratify the agreement

COMMUNICATIONS/DISCUSSION ITEMS

7. Director's Reports/Comments/Suggestions
8. Reports of General Interest
 - a. Tulare Lake Subbasin Update – Deanna Jackson / Amer Hussain
 - b. California Strategies Update – David Armanasco and Rusty Areias
 - c. Legal Counsel Report – Pam Silkwood
 - d. Other updates, as appropriate

ADJOURNMENT

9. Adjourn to the next Regular Board Meeting, scheduled on April 2, 2021, at 10:00 a.m., at 944 Whitley Avenue, Corcoran, or as otherwise directed by the Board.

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

Americans with Disabilities Act of 1990: Under this act, a qualifying person may request that the Authority provide a disability-related modification or accommodation in order to participate in any public meeting of the Authority. Such assistance includes alternative formats for the agendas and agenda packets used for any public meetings of the Authority. Requests for assistance shall be made in person, via telephone, or in written form to the SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY Office at 944 Whitley Avenue, Suite E, Corcoran, CA 93212 (559) 762-7240. Requests must be received at least 48 hours prior to a scheduled public meeting.

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY REGULAR BOARD MEETING MINUTES

December 4, 2020

The Board of Directors of the Southwest Kings Groundwater Sustainability Agency met in the second-floor conference room, 944 Whitley Avenue, Corcoran, California, on Friday, December 4, 2020, at the hour of 9:00 a.m. Per Executive Order N-29-20, the meeting was conducted via Zoom.

Chair Jackson presided and Executive Director Jackson kept the minutes.

DIRECTORS PRESENT: Steve Jackson
Mark Grewal
Kim Brown
Jim Wilson

DIRECTORS ABSENT: Bernard Puget

OTHERS PRESENT: Deanna Jackson, Executive Director
Staci Wilkins, Administrative Assistant
David Armanasco, California Strategies
Rusty Areias, California Strategies
Riley Jones, Tulare Lake Compost
Karen Ormsby, Grand Jury
Cody Tolbert, Chevron
Antonio Solorio
Ashley Goldsmith

Chairman Jackson called the meeting to order at 9:00 a.m.

PUBLIC COMMENT - None offered

CONSENT CALENDAR

Upon the motion of Director Grewal and seconded by Director Brown, the Consent Calendar was unanimously approved. (4-0)

1. Minutes of the October 2, 2020, Regular Board Meeting.
2. Warrants and Finances (9/29/2020 – 11/30/20)
3. Treasurer's Report

ACTION CALENDAR

4. Liability Insurance for Southwest Kings Groundwater Sustainability Agency.

Executive Director Jackson reported that quotes were being obtained to put General Liability and Public Officials Liability insurance in place since it had been discussed in previous years but never purchased. At the time of the meeting, only one firm quote had been received and at least one other was in process. Both Director Grewal and Director Brown suggested pursuing a quote from ACWA and all agreed that this type of insurance is essential. In order for the GSA to qualify for ACWA membership, at least one of the signatories to the JPIA must be a member, and Dudley Ridge Water District is a qualifying member.

No action was taken but direction was given Executive Director Jackson to firm up a quote with ACWA and if necessary, to hold a special meeting to pass a resolution in order to join.

5. Consider for discussion and possible action to approve the **Land IQ Scope of Work Proposal** for calculation of ET consumptive use in the Tulare Lake Subbasin

Executive Director Jackson reported that Land IQ is working with other GSA's to provide valuable data obtained from satellite imagery for field-by-field evapotranspiration (ET) (consumptive use). The Land IQ Proposal included 2021 data and/or a historical review for 2020. The Directors discussed the options and preferred to approve a contract for 2021 data only. The Directors will review the data to determine if the analysis would be of benefit to Southwest Kings GSA going forward. The contract does not include undeveloped land. Cost for one year would be \$13,278 (\$.65/acre/year) for limited stations.

On the motion of Director Grewal and seconded by Director Wilson, the Board voted unanimously to approve the proposal for a one-year contract. (4-0)

6. Consider for discussion and possible action to approve a **Letter of Support for Tri-County Water Authority's Liberty Project**

Executive Director Jackson presented a draft copy of a letter to support Tri-County Water Authority's Liberty Project. This project would be working in conjunction with Tulare Lake Subbasin to coordinate the use of Proposition 68 grant funds, totaling approximately \$2.5 million. Almost all of the GSA's within Tulare County will be submitting grant applications for projects and it will be a very competitive process.

On the motion of Director Brown and seconded by Director Grewal, the Board voted to approve putting forth a letter from Southwest Kings GSA to support the project. (4-0)

COMMUNICATIONS/DISCUSSION ITEMS

7. **Director's Reports/Comments/Suggestion**

None

8. **Reports of General Interest**

1) Tulare Lake Subbasin Update – Deanna Jackson

The subbasin will submit an application for Proposition 68 grant funding. Geosyntec will be the consultant writing the application on behalf of the subbasin. Projects to be included have yet to be determined.

The County of Tulare is providing well drilling applications to the GSA in which the well is being proposed for drilling and it would be good to work with Kings County to propose a similar action.

- 2) California Strategies – David Armanasco and Rusty Areias
David Armanasco and Rusty Arias reported on a recent meeting that was held with Governor Newsom. Most of the meeting was spent discussing how to handle COVID but he did make a few additional comments regarding items of importance. One of Governor's priorities was his Water Resiliency Portfolio and water projects for the Central Valley.
- 3) Legal Counsel Report – Deanna Jackson
Executive Director Jackson gave an update on Westlands Water District GSA. The current tolling agreement will be in place until the end of January, 2021, and it is likely to be extended. They will continue to collaborate inflow and outflow data sharing.
- 5) Other updates, as appropriate
Depending upon any conflicts with other meetings scheduled for February 5, 2021, the next meeting may have to be adjusted to start at 9 00 am. As we get closer to that time, notifications will be sent out for the correct time.

ADJOURNMENT

12. There being no further business to come before the Board on the occasion of December 4, 2020, meeting, Chair Jackson adjourned the meeting at 9:47 a.m. until the next Regular Meeting to be held on February 5, 2021 at 10:00 a.m., at 944 Whitley Avenue, Corcoran, or as otherwise directed by the Board.

Attest:

Kim Brown, Secretary-Treasurer

Steve Jackson, Chair

SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY SPECIAL BOARD MEETING MINUTES

December 29, 2020

The Board of Directors of the Southwest Kings Groundwater Sustainability Agency met in the second-floor conference room, 944 Whitley Avenue, Corcoran, California, on Tuesday, December 29, 2020, at the hour of 9:00 a.m. Per Executive Order N-29-20, the meeting was conducted via Zoom.

Chair Jackson presided and Executive Director Jackson kept the minutes.

DIRECTORS PRESENT: Steve Jackson
Mark Grewal
Kim Brown
Jim Wilson

DIRECTORS ABSENT: Bernard Puget

OTHERS PRESENT: Deanna Jackson, Executive Director
Staci Wilkins, Administrative Assistant
Riley Jones, Tulare Lake Compost

Chairman Jackson called the meeting to order at 9:00 a.m.

PUBLIC COMMENT - None offered

ACTION CALENDAR

1. Consider for discussion and possible action to approve membership with the Association of California Water Agencies and to remit payment in the amount of \$506.48 for the membership fee.

Executive Director Jackson reported that we have been approved for an Affiliate Membership within ACWA. Our annual fee will be \$1,012.96 but the first year they offer a step-up discount of 50%, making our first payment \$506.48. The second year will be discounted by 25% and full payment will be required in year 3.

On the motion of Director Grewal and seconded by Director Brown, the Board voted unanimously to approve the payment to ACWA for the first year of membership. (4-0)

2. Consider for discussion and possible adoption Resolution 20-04 **A RESOLUTION OF THE BOARD OF DIRECTORS OF SOUTHWEST KINGS GROUNDWATER SUSTAINABILITY AGENCY CONSENTING TO ENTER THE JOINT PROTECTION PROGRAMS OF THE ASSOCIATION OF CALIFORNIA WATER AGENCIES/JOINT POWERS INSURANCE AUTHORITY.**

Executive Director Jackson reported that a Resolution is required by JPIA to put before their Executive Committee during its approval process for liability coverage.

On the motion of Director Grewal and seconded by Director Brown, the Board voted unanimously to approve Resolution 20-04. (4-0)

3. Consider for discussion and possible approval of the Application to ACWA JPIA for Liability Insurance.

Executive Director Jackson explained that this is a required document for ACWA Executive Committee consideration in the approval process for JPIA coverage

On the motion of Director Grewal and seconded by Director Brown, the Board voted unanimously to approve the Application for ACWA JPIA Liability Insurance. (4-0)

4. Consider for discussion and possible approval to submit a letter of **Support for the 2021 Kings CWD Recharge Project application for a Sustainable Groundwater Management (SGM) Implementation Round 1 Grant.**

Executive Director Jackson presented a draft copy of the letter of support for the Kings County Water District project which has been selected for submission for the Prop 68 grant funding by the Tulare Lake Subbasin. Although this project would not require the \$5M maximum it was the project that best matched the scoring criteria for this round of funding. Each GSA has been asked to write a letter of support for the project which will then be submitted with the application. Other GSA projects will be considered for selection to be submitted in the next round of funding in 2022.

On the motion of Director Brown and seconded by Director Grewal, the Board voted to approve putting forth a letter from Southwest Kings GSA to support the project. (4-0)

COMMUNICATIONS/DISCUSSION ITEMS

5. **Director's Reports/Comments/Suggestion**

None

ADJOURNMENT

6. There being no further business to come before the Board on the occasion of December 29, 2020, meeting, Chair Jackson adjourned the meeting at 9:15 a.m. until the next Regular Meeting to be held on February 5, 2021 at 10:00 a.m., at 944 Whitley Avenue, Corcoran, or as otherwise directed by the Board.

Attest:

Kim Brown, Secretary-Treasurer

Steve Jackson, Chair

DRAFT

Southwest Kings Groundwater Sustainability Agency

CHECK DETAIL

December 2020 - January 2021

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	CLR	AMOUNT
101 Checking					
12/15/2020	Check	SVCCHRG	Account analysis fee November	R	-35.34
			Account analysis fee November		35.34
Bill.com Money Out Clearing					
12/01/2020	Bill Payment (Check)	California Strategies and Advocacy, LLC	Inv #1120096-- bill.com Check Number: 48822970		-3,600.00
					-3,600.00
12/01/2020	Bill Payment (Check)	Tri County Water Authority	Inv #404-- bill.com Check Number: 48873705		-7,000.00
					-7,000.00
12/01/2020	Bill Payment (Check)	Geosyntec Consultants, Inc.	Inv #32417944-- bill.com Check Number: 48820379		-3,599.53
					-3,599.53
12/01/2020	Bill Payment (Check)	M. Green and Company, LLP	Inv #146807-- bill.com Check Number: 48836518		-400.00
					-400.00
12/15/2020	Bill Payment (Check)	Provost & Pritchard Consulting Group	Inv #82384-- bill.com Check Number: 49239358		-49.00
					-49.00
12/15/2020	Bill Payment (Check)	Tri County Water Authority	Inv #417-- bill.com Check Number: 49290129		-7,000.00
					-7,000.00
01/04/2021	Bill Payment (Check)	Geosyntec Consultants, Inc.	Inv #32421509-- bill.com Check Number: 49752141		-916.65
					-916.65
01/04/2021	Bill Payment (Check)	ACWA	Inv #01/01/2021-- bill.com Check Number: 49747919		-506.48
					-506.48

Note

No assurance is provided on these financial statements.



CUTTONE & MASTRO

CERTIFIED PUBLIC ACCOUNTANTS

December 31, 2020

Southwest Kings Groundwater Sustainability Agency
944 Whitley Avenue, Suite E
Corcoran, CA 93212

To Board of Directors and Management

We are pleased to confirm our understanding of the services we are to provide Southwest Kings Groundwater Sustainability Agency for the year ended December 31, 2020.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities including the related notes to the financial statements, which collectively comprise the basic financial statements of Southwest Kings Groundwater Sustainability Agency as of and for the year ended December 31, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Southwest Kings Groundwater Sustainability Agency's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Southwest Kings Groundwater Sustainability Agency's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The Management's Discussion and Analysis is required by generally accepted accounting principles and will be subjected to certain limited procedures but will not be audited.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental

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regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Southwest Kings Groundwater Sustainability Agency's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Southwest Kings Groundwater Sustainability Agency in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also prepare any necessary journal entries.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

We have also been engaged to prepare the annual State Controller's Financial Transaction Report from information you provide. It will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Cuttone & Mastro, Certified Public Accountants and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Cuttone & Mastro, Certified Public Accountants personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a regulator or its designee. The regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Michael B. Cuttone, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit as soon workpapers for the audit are provided and to issue our reports no later than August 1, 2021.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$4,100. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be

rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Southwest Kings Groundwater Sustainability Agency's financial statements. Our report will be addressed to the board of directors of Southwest Kings Groundwater Sustainability Agency. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Southwest Kings Groundwater Sustainability Agency and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Cuttone & Mastro

RESPONSE:

This letter correctly sets forth the understanding of Southwest Kings Groundwater Sustainability Agency.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

ATTACHMENT A

TASK ORDERs No. 1 through 4

2021 FISCAL YEAR PROFESSIONAL SERVICES

This Task Order is effective as of June 11, 2020 by and between Southwest Kings Groundwater Sustainability Agency (SWKGSA) and Geosyntec Consultants Inc. (“Geosyntec”) pursuant to the terms and conditions set forth in the Master Professional Services Agreement executed between the parties, the terms which are incorporated in this Task Order by reference. The terms of the Agreement are incorporated in this Task Order by reference.

1) The professional services to be performed under these Task Orders include the following:

Task Order 1 – Project Management

Consultant serves as the lead consultant to oversee, manage, and coordinate the following:

- Meeting and Communicating with SWKGSA related teams such as Stakeholders, Board Members, as well as other GSA/Subbasin related entities.
- Continued assistance with SWKGSA project coordination including tracking Project schedule and consultation to ensure that the project meets the technical goals and objectives.
- Coordinate with SWKGSA Management and attend Board of Directors, stakeholders, and committee meetings as requested by SWKGSA. Consultant will be prepared to make periodic presentations to the Board on project progress.
- Coordinate with surrounding GSAs. These coordination efforts include attending meetings, phone calls and other communications.
- Engage with other consultant teams with respect to information and assumptions, assessing groundwater models, water balances, and other relevant information including databases.

Task Order 2 – Monitoring Program

This task incorporates expected effort for implementation of the GSP. Expected tasks include the following:

- Assisting with data collection in the GSA, data analysis, and transmittal for inclusion in GSP documents.
- Collect semi-annual groundwater water levels and provide water quality data for the SWKGSA Annual Report due in April 2021.
- Well elevation survey to SGMA BMP standards.
- Reviewing and evaluating GSA thresholds and objectives

Task Order 3 – Surrounding Basin Coordination

This task may include some or all of the following services, pending discussion with the GSP and GSA teams and stakeholders:

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

Task Order 4 – Projects

This task incorporates expected effort for implementation of the GSP. Expected tasks include the following:

- Reviewing surface water storage and recharge projects upstream.
- Coordination with surrounding basins to develop projects for surface water storage and recharge

2)The project schedule is as follows:

These Task Orders 1 through 4 cover work for FY 2021 from January 1, 2021 to December 31, 2021.

3)The Compensation to be paid to Consultant for the performance of the Services under these Task Orders is as follows:

These Task Orders authorize on a time and materials basis for an estimated total fee of \$35,000 broken into the following tasks:

- Task Order 1 – Project Management – \$10,000
- Task Order 2 – Monitoring Program – \$10,000
- Task Order 3 – Surrounding Basin Coordination – \$7,500
- Task Order 4 – Projects – \$8,000

4) The Deliverable to be provided under these Task Orders are as follows:

- Task Order 1 – Board & AC presentations and memorandums are required.
- Task Order 2 – Well elevation survey, data collection and review of Annual Report, Evaluation of threshold and objectives.
- Task Order 3 – Coordination with surrounding GSAs and Subbasins.
- Task Order 4 – Review projects and coordinate for development

Detailed monthly invoices shall be provided and prepared according to requirements of the Agreement. Billing rates shall be consistent with those provided in Consultants 2021 Statement of Qualifications.

SOUTHWEST KINGS
GROUNDWATER SUSTAINABILITY
AGENCY

GEOSYNTEC CONSULTANTS

By: _____

By:

Name: _____

Name: Amer Hussain

Title: _____

Title: Principal

Date: _____

Date: _____

**Second Amendment to the Interim Principles of a GSA Coordination Agreement
Between
Southwest Kings and Westlands Water District
Groundwater Sustainability Agencies**


This Second Amendment to the Interim Principles of a GSA Coordination Agreement Between Southwest Kings and Westlands Water District Groundwater Sustainability Agencies, dated May 15, 2020 ("Agreement"), is hereby entered into by and between the Southwest Kings Groundwater Sustainability Agency ("SWK GSA") and the Westlands Water District ("WWD"), hereinafter referred to jointly as "Parties" and may be referred to individually as a "Party."

NOW, THEREFORE, in consideration of the mutual and dependent covenants herein contained, it is hereby mutually agreed by the Parties hereto as follows:

1. The Parties hereby amend the Agreement to extend the Termination date contained in paragraph 6 of the Agreement until January 30, 2022.
2. All other provisions of the Agreement remain in full force and effect.
3. Each person signing below represents that he or she has authority to bind the Party he or she represents.
4. This Amendment is effective as of the date last signed below.

Southwest Kings
Groundwater Sustainability Agency

Westlands Water District

By: 
Name: Pamela Sirkwood
Title: General Counsel
Date: 1/27/2021

By: _____
Name: _____
Title: _____
Date: _____