

UPDATED NOTICE
SPECIAL MEETING OF THE BOARD OF DIRECTORS
SANTA YNEZ RIVER VALLEY GROUNDWATER BASIN
WESTERN MANAGEMENT AREA GROUNDWATER SUSTAINABILITY AGENCY

will be held on **Wednesday, November 19, 2025, at 2:00 p.m.**
at Vandenberg Village Community Services District, Meeting Room, 3745 Constellation Rd, Lompoc, California

WMA GSA Director Steve Jordan will be attending the meeting via teleconference from the following location:
46250 East El Dorado, Indian Wells, CA 92210.
Members of the public may join Director Jordan at that location.

WMA GSA Alternate Director Meighan Diethofer will be attending the meeting via teleconference from the following location:
1745 Mission Drive, Solvang, CA 93463
Members of the public may join Director Diethofer at that location.

Optional remote public participation is available via Telephone or TEAMS

To access the meeting via telephone, please dial: **+1 469-998-7311,,355334186#** or via the Web at: [Join the meeting now](#)
Meeting ID: **266 512 309 142 3** Passcode: **Ty3Bf2PS**

***** Please Note *****

The above teleconference option for public participation is being offered as a convenience only and may limit or otherwise prevent your access to and participation in the meeting due to disruption or unavailability of the teleconference line. If any such disruption or unavailability occurs for any reason the meeting will not be suspended, terminated, or continued. Therefore in-person attendance of the meeting is strongly encouraged.

AGENDA OF MEETING

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Public Comment (Any member of the public may address the Board relating to any non-agenda matter within the Board's jurisdiction. The time for public comment allotted for each individual shall not exceed three minutes. No action will be taken by the Board at this meeting on any public comment item)
4. Consent agenda - Routine Items for approval or rejected in single motion without separate discussion. Consent items can be removed and placed on the Regular Agenda for discussion and possible action upon request by a Director
 - a. Review and consider approval of meeting minutes for the Special Meeting and Public Hearing of June 25, 2025 [Page 3](#)
 - b. Review and consider approval of meeting minutes for the March 7, 2025, Joint Special Meeting of the Board of Directors for the CMA GSA, EMA GSA, and WMA GSA. [Page 7](#)
 - c. Monthly Financial Reports. [Page 15](#)
5. Action Items
 - a. Review and consider approval of ~~Professional Services Agreement with~~ [Task Order for Stetson Engineers for to prepare the WMA GSA Water Year 2025 Annual Report under the August 28, 2024 Agreement for Engineering, Geology and Hydrogeology Consulting Services](#) and Task Order for Stetson Engineers to prepare the Consolidated Water Year 2025 Annual Report under the Joint Cost Share and Reimbursement Agreement between the EMA, CMA and WMA [Page 31](#)
 - b. Receive update on WMA GSA Groundwater Extraction Fees collection and review and consider approval of Resolution Establishing a Process to Appeal the Groundwater Extraction Fee Levied Upon Parcels Extracting Groundwater [Page 60](#)

- c. Review and consider approval of Professional Services Agreement with Moss, Levy & Hartzheim LLP for Professional Audit Services for Fiscal Years Ended June 30, 2025 and for the WMA GSA to perform biannual audits going forward [Page 66](#)
 - d. Review and consider approval of 2026 WMA GSA Board of Directors Meetings Schedule [Page 96](#)
6. Informational Items
 - a. Receive updates on Proposition 68 Grant Projects from EKI
 - b. Verbal Report from Executive Director on September 2025 Action Plan Workshops
 - c. WMA GSA Legal Counsel Updates
 - d. Verbal Report from Executive Director on the Potential Addition of Ag Director to the WMA GSA Board
7. Consider Date/Time for Next Regular and/or Special Meetings of the WMA GSA
 - a. Next WMA GSA Regular Board Meeting Wednesday, February 25, 2026 at 2:00 PM at VVCSD
 - b. Next Basin-Wide Joint Special Meeting Friday, December 5, 2025, 9:00 AM at Buellton City Council Chambers
8. WMA GSA Board of Director Reports and Requests for Future Agenda Items
9. Adjournment

[This agenda was posted at least 24 hours prior to the special meeting at 3745 Constellation Rd, Lompoc, California, and wma-SantaYnezWater.org in accordance with Government Code Section 54954. In compliance with the Americans with Disabilities Act, if you need special assistance to review agenda materials or participate in this meeting, please contact the Santa Ynez River Valley Groundwater Basin Western Management Area Groundwater Sustainability Agency at (805) 430-9709. Advanced notification as far as practicable prior to the meeting will enable the GSA to make reasonable arrangements to ensure accessibility to this meeting.]

**SANTA YNEZ RIVER VALLEY GROUNDWATER BASIN WESTERN
MANAGEMENT AREA GROUNDWATER SUSTAINABILITY AGENCY
(WMA GSA) BOARD OF DIRECTORS**

**Agenda Item 4a: Minutes of the Special Board Meeting and Public Hearing of
June 25, 2025**

The following is a summary of the actions taken at the WMA GSA Board of Directors Meeting. The official record for the meeting is the recording that can be found at:
wma-santaynezwater.org/wma-gsa-ipa-board-meetings

Agenda Item	Discussion or Action
1. Call to Order and Roll Call	Chair Ball called the meeting to order at approximately 9:01 AM (00:0:00). Executive Director Daniel Heimel, called roll to begin the meeting. Chair Ball, Director Stassi, Director Jordan, Director Garner, Director Keeling (ONLINE), and Director Diethofer (ONLINE) were present.
2. Pledge of Allegiance	(00:00:40)
3. Public Comment	(00:01:00) None
4. Public Hearing for Proposed WMA GSA Groundwater Extraction Fee	<p>4.a. Open Public Hearing (00:01:45)</p> <p>4.b.ii. Report on legal objection letters and WMA GSA responses thereto (00:02:12)</p> <p>4.b. Report from Executive Director (00:05:32)</p> <p>4.b.i. Fee Study Presentation (Raftelis) (00:07:30)</p> <p>4.c. Board Comments and Questions (00:11:38)</p> <p>4.d. Public Comment (00:12:45)</p> <p>Joe Brahm?</p> <p>Unknown</p> <p>Clay Walden</p> <p>Marcy Fernandez</p> <p>Unknown</p> <p>Clay Walden</p> <p>Unknown</p> <p>Kristin Worthley (speaking as member of public)</p> <p>Unknown</p> <p>David</p> <p>Unknown</p> <p>Bill Buelow</p> <p>Linda Heard</p> <p>Randy Sharer</p> <p>Clay Walden</p> <p>Randy Sharer</p> <p>Unknown</p> <p>4.e. Close Public Hearing (01:23:40)</p> <p>4.f. Report on tally of written protests to the proposed Groundwater Extraction Fee (01:25:00)</p>
5. Action Items	

<p>5.a. Review and consider adoption of Resolution Adopting the Groundwater Extraction Fee</p>	<p>Introduction of the Item (01:25:45)</p> <p><u>Board Discussion</u> N/A</p> <p><u>Public Comment</u> (01:28:00) Randy Sharer Unknown Bill Buelow Unknown Unknown Unknown</p> <p><u>Board Action</u> (01:35:10) The Board moved to approve Item 5.a.</p> <p>Motion: Director Stassi Second: Director Jordan Ayes: 4 Nays: N/A Abstains: N/A Passes: 4-0</p>
<p>5.b. Review and consider adoption of Resolution Authorizing the Groundwater Extraction Fee Charges to be Collected on the Tax Roll for Fiscal Year 2025-2030 and Contract for Collection of Special Taxes, Assessments and Other Charges</p>	<p>Introduction of the Item (01:35:50)</p> <p><u>Board Discussion</u> (01:36:10)</p> <p><u>Public Comment</u> (01:38:00) None</p> <p><u>Board Action</u> (01:38:17) The Board moved to approve Item 5.b.</p> <p>Motion: Director Jordan Second: Chair Ball Ayes: 4 Nays: N/A Abstains: N/A Passes: 4-0</p>
<p>5.c. Review and consider approval of request \$250,000 in WMA GSA Member Agency contributions to the WMA GSA for FY 2025/26, transfer of \$98,329.54 in Member Agency credit held in FBO account to WMA GSA, and revised Santa Ynez WMA Joint Powers Authority Cost Sharing and Reimbursement Agreement</p>	<p>Introduction of the Item (01:39:15)</p> <p><u>Board Discussion</u> (01:39:50) Including comment from Bill Buelow and Steve Torigiani</p> <p><u>Public Comment</u> (01:58:40) John (Resident of Vandenberg Village)</p> <p><u>Board Action</u> (02:03:30) The Board moved to approve Item 5.c.</p> <p>Motion: Director Jordan Second: Chair Ball</p>

	<p>Ayes: 4 Nays: N/A Abstains: N/A Passes: 4-0</p>
<p>5.d. Consider approval of Hydrogeology Consultant for Prop 68 Grant Component 5 Monitoring Program Improvements and execution of associated Joint Powers Authorities Cost-Sharing and Reimbursement Agreement Amendment and Task Order and scope modifications to existing EKI contract</p>	<p>Introduction of the Item (02:03:35)</p> <p><u>Board Discussion</u> (02:03:55) Including comment from Bill Buelow</p> <p><u>Public Comment</u> (02:13:43) None</p> <p><u>Board Action</u> (02:15:20) The Board moved to approve Item 5.d.</p> <p>Motion: Chair Ball (with a not-to-exceed of \$82,198, which includes a 10% contingency) Second: Director Jordan Ayes: 4 Nays: N/A Abstains: N/A Passes: 4-0</p>
<p>5.e. Review and consider approval of proposed invoice review and approval procedures for the WMA GSA</p>	<p>Introduction of the Item (02:16:00)</p> <p><u>Board Discussion</u> (02:16:15)</p> <p><u>Public Comment</u> (02:22:05) John (Resident of Vandenberg Village) Randy Sharer</p> <p><u>Board Action</u> (02:26:40) The Board moved to approve Item 5.e.</p> <p>Motion: Chair Ball (with addition of upload of monthly financial reports to the WMA GSA website) Second: Director Jordan Ayes: 4 Nays: N/A Abstains: N/A Passes: 4-0</p>
<p>5.f. Review and consider approval of WMA GSA Executive Director and Legal Counsel Rate Changes</p>	<p>Introduction of the Item (02:27:09)</p> <p><u>Board Discussion</u> (02:29:00)</p> <p><u>Public Comment</u> None</p> <p><u>Board Action</u> (02:29:42) The Board moved to approve Item 5.f.</p> <p>Motion: Director Jordan Second: Director Stassi</p>

	<p>Ayes: 4 Nays: N/A Abstains: N/A Passes: 4-0</p>
<p>6. Consent Agenda</p> <p>6a. Minutes of the Regular Meeting of May 28, 2025</p>	<p>Introduction of the Item (02:30:09)</p> <p><u>Board Discussion</u> N/A</p> <p><u>Public Comment</u> N/A</p> <p><u>Board Action on Consent Agenda (02:30:22)</u> The Board moved to approve the Consent Agenda</p> <p>Motion: Director Jordan Second: Chair Ball Ayes: 4 Nays: N/A Abstains: N/A Passes: 4-0</p>
<p>7. Consider Date/Time for Next Regular and/or Special Meetings of the WMA GSA</p>	<p>Introduction of the Item (02:30:40)</p> <p>WMA GSA Regular Board Meeting Wednesday, August 27, 2025, 2:00 PM at VVCSD Basin-Wide Joint Special Meeting Friday, September 5, 2025 9:00 AM at Buellton CCC</p>
<p>8. WMA GSA Board of Director Reports and Requests for Future Agenda Items</p>	<p>Introduction of the Item (02:33:50)</p> <p><u>Board Discussion (02:33:55)</u></p> <p><u>Public Comment (02:41:00)</u> Clay Walden</p>
<p>9. Adjournment</p>	<p>Meeting adjourned at approximately 11:43 AM (02:42:00)</p>

JOINT MEETING MINUTES

**Santa Ynez River Valley Groundwater Basin Central Management Area
Groundwater Sustainability Agency**

and

**Santa Ynez River Valley Groundwater Basin Eastern Management Area
Groundwater Sustainability Agency**

and

**Santa Ynez River Valley Groundwater Basin Western Management Area
Groundwater Sustainability Agency**

March 7, 2025

A joint special meeting of the Santa Ynez River Valley Groundwater Basin Central Management Area Groundwater Sustainability Agency (CMA GSA), the Santa Ynez River Valley Groundwater Basin Eastern Management Area Groundwater Sustainability Agency (EMA GSA), and the Santa Ynez River Valley Groundwater Basin Western Management Area Groundwater Sustainability Agency (WMA GSA) was held on Friday, March 7, 2025, at 9:00 a.m. at the City of Buellton City Council Chambers, 140 West Highway 246, Buellton, California.

EMA GSA Director Brett Marymee attended the meeting via teleconference from 18800 Corkill Road, Desert Hot Springs, California. This remote participation location was properly noticed on the agenda and the agenda was posted at the remote location, in compliance with Gov. Code Section 54950 et seq. No members of the public joined Director Marymee at the location.

CMA GSA Directors Present: Michael Anderson (non-voting), Acting Alternate Robert Dunlap, Joan Hartmann (non-voting), and John Sanchez,

EMA GSA Directors Present: Joan Hartmann, Acting Alternate Mary Heyden, Brad Joos, J. Brett Marymee (participating by teleconference), and Elizabeth Orona

WMA GSA Directors Present: Jeremy Ball, Joan Hartmann (non-voting), James Keeling, Acting Alternate J. Brett Marymee (participating by teleconference), and Ron Stassi

CMA GSA Alternate Directors Present: Meighan Dietenhofer and Sara Rotman

EMA GSA Alternate Directors Present: Michael Burchardi and Meighan Dietenhofer

WMA GSA Alternate Directors Present: Meighan Dietenhofer, Mike Garner, and Kristin Worthley

Others Present (In Person): Jose Acosta, Cynthia Allen, Charlotte Arnao (Confluences Engineering), Paeter Garcia, Dan Heimel (Confluences Engineering), Rose Hess, Mark Infanti, Larry Lahr (CMA Director participating as member of public due to his late arrival), Kadie McShirley, Tim Nicely (GSI Water Solutions), Amber Thompson, and Matt Young

Others Present (Teleconference): Steve Anderson, Dan Drugan, John Fio (EKI Consulting), Theresa Jurotich (Raftelis), Deby Laranjo, Curtis Lawler (Stetson Engineers), Mike Linden (Aleshire & Wynder, LLP, EMA GSA Legal Counsel), Miles McCammon (Stetson Engineers), Katie O'Malley, Steven O'Neill (Aleshire & Wynder, LLP, EMA GSA Legal Counsel), Sudhir Pardiwala (Raftelis), Carol Redhead, Isaac St. Lawrence (McMurtrey, Hartsock, Worth, & St. Lawrence, WMA GSA Legal Counsel), Steve Torigiani (Young Wooldridge LLP, CMA GSA Legal Counsel), and Susan Xie (EKI Consulting)

1. Call to Order

Ms. Thompson, CMA GSA and WMA GSA Board Secretary, called the meeting to order at 9:30 a.m. The meeting start was delayed due to technical problems for remote participation.

2. Consider Appointment of Moderator to Facilitate Joint GSA Meeting

CMA, EMA, and WMA Director Hartmann volunteered to moderate the joint meeting. There was a unanimous consensus by all GSA Directors.

3. Roll Call

Ms. Thompson called roll. Director Hartmann asked that all Directors introduce themselves.

Central Management Area GSA

One voting CMA GSA Director, one voting Acting Alternate Director, and two non-voting Directors were present providing a quorum. In addition, two Alternate Directors were present.

Eastern Management Area GSA

Three EMA GSA Directors and one Acting Alternate Director were present in person, plus one Director was present via teleconference, as was properly noticed on the agenda, providing a quorum. In addition, two Alternate Directors were present. No adults were present with Director Marymee at the remote location.

Western Management Area GSA

Three voting WMA GSA Directors and one non-voting Director were present in person, plus one Acting Alternate Director was present via teleconference, as was properly noticed on the agenda, providing a quorum. In addition, three Alternate Directors were present in person. No adults were present with Director Marymee at the remote location.

4. Public Comment

There was no public comment.

5. Review and Consider Approval of Minutes of the Joint Special Meeting of December 6, 2024

The minutes for the Joint GSAs Special Meeting of December 6, 2024 were presented for Board consideration. Discussion followed. There was no public comment.

a. CMA GSA Board vote

CMA GSA Director Sanchez made a MOTION to approve the minutes of the Joint GSAs Special Meeting of December 6, 2024, as presented. CMA GSA Acting Alternate Director Dunlap seconded the motion. There was no discussion or public comment. The motion passed 2-0 by voice vote.

b. EMA GSA Board vote

EMA GSA Director Hartmann made a MOTION to approve the minutes of the Joint GSAs Special Meeting of December 6, 2024, as presented. EMA GSA Director Joos seconded the motion. There was no discussion or public comment. The motion passed by the following Roll Call vote:

AYES, Directors: Hartmann, Joos, and Orona

NOES, Directors: None

ABSTAIN, Directors: Heyden, and Marymee (teleconference technical difficulties)

c. WMA GSA Board vote

WMA GSA Director Stassi made a MOTION to approve the minutes of the Joint GSAs Special Meeting of December 6, 2024, as presented. WMA GSA Director Ball seconded the motion. There was no discussion or public comment. The motion passed by the following Roll Call vote:

AYES, Directors: Ball, Keeling, and Stassi

NOES, Directors: None

ABSTAIN, Director: Marymee (teleconference technical difficulties)

6. Receive and Consider Approval of the First Joint Annual Report for the Santa Ynez River Valley Groundwater Basin

Mr. Heimel introduced the item and thanked the consultant teams from GSI Water Solutions and Stetson Engineers for their efforts and coordination to prepare the First Basin Annual Report and overcoming the challenges with consolidating the Water Year 2024 reports for all three management areas of the Basin into one annual report, as was requested by DWR. He stated that the full report is available on the GSAs websites and SantaYnezWater.org.

Mr. Lawler, Stetson Engineers, provided an overview of the First Basin Annual Report, the Executive Summary section, and the sub report sections for the Central Management Area and the Western Management Area. Discussion followed. There was no public comment.

Mr. Nicely, GSI Water Solutions, provided an overview of the sub report section for the Eastern Management Area. Discussion followed. There was no public comment.

- Director Hartmann, CMA/EMA/WMA GSAs, requested staff develop and issue a press release about the completion and availability of the Annual Report and prepare a summary of some of the Annual Report key findings. She suggested publishing the information in the Lompoc and Santa Ynez newspapers. Director Joos, EMA GSA, agreed with the request.
- Director Ball, WMA GSA, requested the press release be sent to Directors for review before publication.

a. CMA GSA Board vote

CMA GSA Director Sanchez made a MOTION to approve the First Joint Annual Report for the Santa Ynez River Valley Groundwater Basin, as presented, and directed staff to submit to DWR before April 1, 2025. CMA GSA Acting Alternate Director Dunlap seconded the motion. There was no discussion or public comment. The motion passed 2-0 by voice vote.

b. EMA GSA Board vote

EMA GSA Director Orona made a MOTION to approve the First Joint Annual Report for the Santa Ynez River Valley Groundwater Basin, as presented, and directed staff to submit to DWR before April 1, 2025. EMA GSA Director Joos seconded the motion. There was no discussion or public comment. The motion passed by the following Roll Call vote:

AYES, Directors: Hartmann, Heyden, Joos, and Orona

NOES, Directors: None

ABSTAIN, Directors: Marymee (teleconference technical difficulties)

c. WMA GSA Board vote

WMA GSA Director Ball made a MOTION to approve the First Joint Annual Report for the Santa Ynez River Valley Groundwater Basin, as presented, and directed staff to submit to DWR before April 1, 2025. WMA GSA Director Keeling seconded the motion. There was no discussion or public comment. The motion passed unanimously by the following Roll Call vote:

AYES, Directors: Ball, Keeling, and Stassi

NOES, Directors: None

ABSTAIN, Directors: Marymee (teleconference technical difficulties)

7. Receive Update on Proposition 68 Grant Projects, Schedule and Financial Status

Ms. Xie and Mr. Fio, EKI, presented an update on Proposition 68 Grant projects Basin wide for Component 2 (Well Extraction Measurement Demonstration Project and Basin Reporting Program), Component 5 (Monitoring Improvement and Expansion), and the projects for WMA GSA Specific Component 6 (Stormwater Capture and Infiltration Project Designs), Component 7 (Water use Efficiency Strategic Plan), and Component 8 (Recycled Water Feasibility Study).

Mr. Heibel provided additional information on Component 2 projects. There was discussion and public comments received during the presentation.

Director Hartmann, CMA/EMA/WMA GSAs, asked about Component 6, Stormwater Capture sites in CMA, EMA, and WMA. Mr. Fio explained that Prop 68 Component 6 is a WMA focused grant project because the WMA GSA requested it be part of the grant application, so the Grant award document specifies funding for sites located in the WMA. He reported the City of Lompoc secured a separate grant project through the County of Santa Barbara for stormwater recharge sites and consultants are looking at sites in the CMA, EMA, and WMA independent of Prop 68 projects.

Ms. Xie provided a brief update on progress to date of Proposition 68 Grant Component 1 (Grant Administration), and progress on projects for Component 3 (CMA/EMA/WMA SGMA Rate Study), Component 4 (Basin GSPs 5-Year Update including Annual Reports), and an overview of the Grant Funding Tracking through December 2024..

Mr. Heibel introduced Proposition 68 Grant Progress Report & Invoice No. 5 which was submitted to DWR in late February 2025 and provided in the meeting packet. Ms. Thompson provided a summary of the grant funds per GSA including the allocation (per the Subgrant Agreement), amount invoiced for reimbursement to date, and the allocation balance available per Grant Component.

Discussion continued and public comments were received after the presentation. There was no action.

8. Receive Verbal Update on the Status of Developing Metering Policy(ies) in the Basin

Mr. Heibel introduced the item and reported on the EMA GSA efforts for developing a metering policy for the EMA. He stated the draft EMA policy is available on EMA website as part of the documents for the February 27th EMA GSA Board meeting. Discussion followed and public comments were received.

- Director Hartmann directed staff to contact the Basin's DWR representative for more information on any DWR preferences for standardized metering policies. Director Ball agreed and would like clarity from the State on this issue especially as to consistency of policy in Basin vs individuality of each management area. Discussion followed.

9. Review and Consider Approval of the GSA Form of Agreement for SGMA Related Services

Mr. Heibel introduced the template Agreement for SGMA Related Services and explained the reason for requesting this Basin-wide contracting agreement template to be approved as to form is to streamline the process in securing consultants for future basin-wide projects. He stated the template will be used when creating specific agreements with specific consultants for specific scopes of work and those individual agreements will be brought to the GSAs for final consideration. There is an anticipated need for other basin wide project agreements in the future.

Mr. O'Neill, EMA GSA Legal Counsel, advised that the template was created jointly by the legal counsels from all three GSAs. It is a set of terms and conditions using set basic contractual language and format to be used for professional services only and utilizing the template will create efficiencies since it has already been approved by all three GSAs Legal Counsels.

Discussion followed and public comment was received. GSA Legal Counsels agreed to revise the template to include a clause to cross reference the cost share agreement.

The Boards agreed to discuss Item No. 10 before considering the vote on Item No. 9.

a. CMA GSA Board vote

See Item No. 10.

b. EMA GSA Board vote

See Item No. 10.

c. WMA GSA Board vote

See Item No. 10.

Approve the template agreement incorporating the changes proposed to add a clause cross reference the cost share agreement as agreed to by GSA legal counsels.

10. Review and Consider Approval of a Proposal from GSI for Action Plan Implementation Support and a Santa Ynez Joint Powers Authority Cost-Sharing and Reimbursement Agreement

Mr. Heimel introduced a proposal received from GSI for GSP Action Plan implementation support and a Cost Sharing and Reimbursement Agreement and stated a lead GSA needs to be identified to contract with GSI for the Action Plan implementation, on behalf of the Basin, with a Scope of Work estimated at \$60,000. Discussion followed.

Director Ball, WMA GSA, questioned why the GSAs are tasked with the Action Plan and expressed concern about if the project is fully reimbursable by the Prop 68 Grant. Mr. Young reminded the Boards that the Action Plan was developed in response to comments received on all three GSPs and that the Action Plan was adopted by all three GSA Boards as an amendment to each of the three GSPs in the Basin, prior to their approval. Mr. Garcia added that with approval of the three GSPs, DWR issued corrective actions for each Management Area. One corrective action issued for all three GSPs was to complete and incorporate the Action Plan in the 5-Year update of the GSPs, and that GSP updates are grant reimbursable.

Director Ball, WMA GSA, expressed concern with the limited amount of time provided for review of the agreements and the proposal being considered. He requested that materials to be considered at future meetings be provided with longer review time.

Staff recommendation was the CMA GSA be the lead agency. Discussion followed. The CMA GSA Board agreed to volunteer to be lead agency for the Action Plan effort.

Board action for Agenda Items No. 9 and 10 were made together.

a. CMA GSA Board vote

CMA GSA Director Sanchez made a MOTION to approve the use of the template agreement for professional services adding language to be consistent with the cost share agreement, as approved by legal counsels, for the purposes of CMA GSA developing a professional services agreement with GSI Water Solutions to provide the services outlined in the Action Plan; authorize CMA GSA Chair to execute the Agreement, if no material changes except those already agreed upon; and execute the associated Cost Share Agreement with CMA GSA as the lead agency. Discussion followed. CMA GSA Acting Alternate Director Dunlap seconded the motion. There was no further discussion or public comment. The motion passed 2-0 by voice vote.

b. EMA GSA Board vote

EMA GSA Director Joos made a MOTION to approve the use of the template agreement for professional services adding language to be consistent with the cost share agreement, as approved by legal counsels, for the purposes of CMA GSA developing a professional services agreement with GSI Water Solutions to provide the services outlined in the Action Plan; authorize EMA GSA Chair to execute the associated Cost Share Agreement with CMA GSA as the lead agency. There was no discussion or public comment. EMA GSA Director Orona seconded the motion. The motion passed by the following Roll Call vote:

AYES, Directors: Hartmann, Heyden, Joos, Marymee, and Orona

NOES, Directors: None

ABSTAIN, Directors: None

c. WMA GSA Board vote

WMA GSA Director Stassi made a MOTION to approve the use of the template agreement for professional services adding language to be consistent with the cost share agreement, as approved by legal counsels, for the purposes of CMA GSA developing a professional services agreement with GSI Water Solutions to provide the services outlined in the Action Plan; authorize WMA GSA Chair to execute the associated Cost Share Agreement with CMA GSA as the lead agency. There was no discussion or public comment. WMA GSA Director Keeling seconded the motion. The motion passed unanimously by the following Roll Call vote:

AYES, Directors: Keeling, Marymee, and Stassi

NOES, Director: Ball

ABSTAIN, Directors: None

11. Receive Information on Field-Visit to United WCD’s Freeman Diversion, March 26, 2025

Mr. Heibel presented the invitation received from United Water Conservation District (WCD) for a presentation and tour of the Freeman Diversion in Ventura County on March 26th. Discussion followed. There was no public comment.

12. Review and Consider a Potential Revised Schedule for the Joint Meetings of the GSA Boards

Mr. Heibel explained the need to change the quarterly joint meetings of the GSA Boards to the second Friday of the last month of each quarter, to allow enough time to receive and review documents prior to the meetings. The extra week is especially needed for the annual report in March. There was no public comment. All GSA Boards agreed to change the meeting schedule to the second Friday of the last month of each quarter, effective March 2026.

13. GSA Board Member Reports and Requests for Future Agenda Items

There were no reports or requests for future agenda items.

14. Adjourn Joint Special Meeting

Director Hartmann, meeting moderator, adjourned the meeting at 11:39 a.m.

**Santa Ynez River Valley Groundwater Basin Central Management Area
Groundwater Sustainability Agency**

John Sanchez, Chair

Amber Thompson, Secretary

**Santa Ynez River Valley Groundwater Basin Eastern Management Area
Groundwater Sustainability Agency**

Brad Joos, Chair

_____, Secretary

**Santa Ynez River Valley Groundwater Basin Western Management Area
Groundwater Sustainability Agency**

Jeremy Ball, Chair

_____, Secretary

Approved on: _____

Balance Sheet

WMA GSA

As of July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1150 Five Star Bank Ckg	12,469.55
Total for Bank Accounts	\$12,469.55
Accounts Receivable	
Other Current Assets	
Total for Current Assets	\$12,469.55
Fixed Assets	
Other Assets	
Total for Assets	\$12,469.55
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	102,817.59
Total for Accounts Payable	\$102,817.59
Credit Cards	
Other Current Liabilities	
2300 Deposits - Well Verification	0.00
2501 Loan from SYRWCD	150,000.00
2503 Loan from City of Lompoc	62,500.00
2504 Loan from MHCSD	71,250.00
2505 Loan from VVCS	71,250.00
Total for Other Current Liabilities	\$355,000.00
Total for Current Liabilities	\$457,817.59
Long-term Liabilities	
Total for Liabilities	\$457,817.59
Equity	
3000 Retained Earnings	27,450.40
32000 Unrestricted Net Assets	-467,913.32
Net Income	-4,885.12
Total for Equity	-\$445,348.04
Total for Liabilities and Equity	\$12,469.55

Profit and Loss

WMA GSA

July 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
4600 Interest Income	7.43
Total for Income	\$7.43
Cost of Goods Sold	
Gross Profit	\$7.43
Expenses	
5360 Insurance	4,892.55
Total for Expenses	\$4,892.55
Net Operating Income	-\$4,885.12
Other Income	
Other Expenses	
Net Other Income	
Net Income	-\$4,885.12

Check Detail Report

WMA GSA

July 1-31, 2025

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
1150 Five Star Bank Ckg						
119						
07/01/2025	Bill Payment (Check)	1116	GSRMA	FY 25-26	Reconciled	-4,892.55
07/01/2025	Bill Payment (Check)	1116	GSRMA			-4,892.55

WMA GSA

General Ledger

July 2025

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
1150 Five Star Bank Ckg								
Beginning Balance								
07/01/2025	Bill Payment (Check)	1116	No	GSRMA	FY 25-26	2000 Accounts Payable	-4,892.55	12,462.12
07/31/2025	Deposit		No		Interest Deposit	4600 Interest Income	7.43	12,469.55
Total for 1150 Five Star Bank Ckg							\$ -4,885.12	
2000 Accounts Payable								
Beginning Balance								
07/01/2025	Bill Payment (Check)	1116	No	GSRMA		1150 Five Star Bank Ckg	-4,892.55	97,925.04
07/01/2025	Bill	004477	No	GSRMA	FY 25-26	5360 Insurance	4,892.55	102,817.59
Total for 2000 Accounts Payable							\$0.00	
2501 Loan from SYRWCD								
Beginning Balance								
Total for 2501 Loan from SYRWCD								150,000.00
2503 Loan from City of Lompoc								
Beginning Balance								
Total for 2503 Loan from City of Lompoc								62,500.00
2504 Loan from MHCSD								
Beginning Balance								
Total for 2504 Loan from MHCSD								71,250.00
2505 Loan from VVCSD								
Beginning Balance								
Total for 2505 Loan from VVCSD								71,250.00
3000 Retained Earnings								
Beginning Balance								
Total for 3000 Retained Earnings								27,450.40
32000 Unrestricted Net Assets								
Beginning Balance								
Total for 32000 Unrestricted Net Assets								-467,913.32
4600 Interest Income								
07/31/2025	Deposit		No		Interest Deposit	1150 Five Star Bank Ckg	7.43	7.43
Total for 4600 Interest Income							\$7.43	
5360 Insurance								
07/01/2025	Bill	004477	No	GSRMA		2000 Accounts Payable	4,892.55	4,892.55
Total for 5360 Insurance							\$4,892.55	

Balance Sheet

WMA GSA

As of August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1150 Five Star Bank Ckg	74,978.31
Total for Bank Accounts	\$74,978.31
Accounts Receivable	
Other Current Assets	
Total for Current Assets	\$74,978.31
Fixed Assets	
Other Assets	
Total for Assets	\$74,978.31
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	205,585.86
Total for Accounts Payable	\$205,585.86
Credit Cards	
Other Current Liabilities	
2300 Deposits - Well Verification	0.00
2501 Loan from SYRWCD	150,000.00
2503 Loan from City of Lompoc	62,500.00
2504 Loan from MHCSD	102,500.00
2505 Loan from VVCSD	102,500.00
Total for Other Current Liabilities	\$417,500.00
Total for Current Liabilities	\$623,085.86
Long-term Liabilities	
Total for Liabilities	\$623,085.86
Equity	
3000 Retained Earnings	27,450.40
32000 Unrestricted Net Assets	-484,228.06
Net Income	-91,329.89
Total for Equity	-\$548,107.55
Total for Liabilities and Equity	\$74,978.31

Profit and Loss

WMA GSA

July 1-August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
4600 Interest Income	16.19
Total for Income	\$16.19
Cost of Goods Sold	
Gross Profit	\$16.19
Expenses	
5360 Insurance	4,892.55
6501 GSP Well Extract/Measure	33,988.66
6503 GSP Impl - GSP 5-yr Update	10,267.64
6504 GSP Impl - Monitoring Network	18,743.98
6505 GSP Impl - Storm Water Capture	14,168.00
6506 GSP Impl - Water Use Effic Plan	5,955.25
6507 GSP Impl - Recycled Water	3,330.00
Total for Expenses	\$91,346.08
Net Operating Income	-\$91,329.89
Other Income	
Other Expenses	
Net Other Income	
Net Income	-\$91,329.89

WMA GSA

General Ledger

August 2025

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
1150 Five Star Bank Ckg								
	Beginning Balance							12,469.55
08/13/2025	Journal Entry	2	No		Loan from MHCS	-Split-	31,250.00	43,719.55
08/13/2025	Journal Entry	3	No		Loan from VVCS	-Split-	31,250.00	74,969.55
08/31/2025	Deposit		No		Interest Deposit	4600 Interest Income	8.76	74,978.31
Total for 1150 Five Star Bank Ckg							\$62,508.76	
2000 Accounts Payable								
	Beginning Balance							205,585.86
Total for 2000 Accounts Payable								
2501 Loan from SYRWCD								
	Beginning Balance							150,000.00
Total for 2501 Loan from SYRWCD								
2503 Loan from City of Lompoc								
	Beginning Balance							62,500.00
Total for 2503 Loan from City of Lompoc								
2504 Loan from MHCS								
	Beginning Balance							71,250.00
08/13/2025	Journal Entry	2	No		Loan from MHCS	-Split-	31,250.00	102,500.00
Total for 2504 Loan from MHCS							\$31,250.00	
2505 Loan from VVCS								
	Beginning Balance							71,250.00
08/13/2025	Journal Entry	3	No		Loan VVCS	-Split-	31,250.00	102,500.00
Total for 2505 Loan from VVCS							\$31,250.00	
3000 Retained Earnings								
	Beginning Balance							27,450.40
Total for 3000 Retained Earnings								
32000 Unrestricted Net Assets								
	Beginning Balance							-484,228.06
Total for 32000 Unrestricted Net Assets								
4600 Interest Income								
	Beginning Balance							7.43
08/31/2025	Deposit		No		Interest Deposit	1150 Five Star Bank Ckg	8.76	16.19
Total for 4600 Interest Income							\$8.76	
5360 Insurance								
	Beginning Balance							4,892.55
Total for 5360 Insurance								
6501 GSP Well Extract/Measure								
	Beginning Balance							33,988.66
Total for 6501 GSP Well Extract/Measure								
6503 GSP Impl - GSP 5-yr Update								
	Beginning Balance							10,267.64
Total for 6503 GSP Impl - GSP 5-yr Update								
6504 GSP Impl - Monitoring Network								
	Beginning Balance							18,743.98
Total for 6504 GSP Impl - Monitoring Network								
6505 GSP Impl - Storm Water Capture								
	Beginning Balance							14,168.00
Total for 6505 GSP Impl - Storm Water Capture								
6506 GSP Impl - Water Use Effic Plan								
	Beginning Balance							5,955.25
Total for 6506 GSP Impl - Water Use Effic Plan								
6507 GSP Impl - Recycled Water								
	Beginning Balance							3,330.00
Total for 6507 GSP Impl - Recycled Water								

Balance Sheet

WMA GSA

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1150 Five Star Bank Ckg	392,636.46
Total for Bank Accounts	\$392,636.46
Accounts Receivable	
Other Current Assets	
Total for Current Assets	\$392,636.46
Fixed Assets	
Other Assets	
Total for Assets	\$392,636.46
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	102,768.27
Total for Accounts Payable	\$102,768.27
Credit Cards	
Other Current Liabilities	
2300 Deposits - Well Verification	0.00
2501 Loan from SYRWCD	275,000.00
2503 Loan from City of Lompoc	116,954.00
2504 Loan from MHCSD	102,500.00
2505 Loan from VVCSD	102,500.00
Total for Other Current Liabilities	\$596,954.00
Total for Current Liabilities	\$699,722.27
Long-term Liabilities	
Total for Liabilities	\$699,722.27
Equity	
3000 Retained Earnings	27,450.40
32000 Unrestricted Net Assets	-484,228.06
Net Income	149,691.85
Total for Equity	-\$307,085.81
Total for Liabilities and Equity	\$392,636.46

Profit and Loss

WMA GSA

July 1-September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
4500 Grant Revenue	233,124.65
4600 Interest Income	35.08
4900 Misc Revenue	8,000.00
Total for Income	\$241,159.73
Cost of Goods Sold	
Gross Profit	\$241,159.73
Expenses	
5360 Insurance	4,892.55
6501 GSP Well Extract/Measure	33,988.66
6503 GSP Impl - GSP 5-yr Update	10,267.64
6504 GSP Impl - Monitoring Network	18,743.98
6505 GSP Impl - Storm Water Capture	14,168.00
6506 GSP Impl - Water Use Effic Plan	5,955.25
6507 GSP Impl - Recycled Water	3,330.00
7000 Misc Expense	121.80
Total for Expenses	\$91,467.88
Net Operating Income	\$149,691.85
Other Income	
Other Expenses	
Net Other Income	
Net Income	\$149,691.85

Check Detail Report

WMA GSA

September 1-30, 2025

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
1150 Five Star Bank Ckg						
348						
09/26/2025	Expense	10963	Onsite Computers and Design		Reconciled	-121.80
09/26/2025	Expense	10963	Onsite Computers and Design	Office 365 1yr & Sophos Central Email Advanced		121.80
363						
09/27/2025	Bill Payment (Check)	1117	EKI Environment & Water, Inc.		Reconciled	-10,271.25
09/27/2025	Bill Payment (Check)	1117	EKI Environment & Water, Inc.			-10,271.25
364						
09/27/2025	Bill Payment (Check)	1118	Confluence Engineering Solutions, Inc		Reconciled	-7,862.50
09/27/2025	Bill Payment (Check)	1118	Confluence Engineering Solutions, Inc			-7,862.50
365						
09/27/2025	Bill Payment (Check)	1119	EKI Environment & Water, Inc.		Reconciled	-53,952.35
09/27/2025	Bill Payment (Check)	1119	EKI Environment & Water, Inc.			-53,952.35
366						
09/27/2025	Bill Payment (Check)	1120	Raftelis		Reconciled	-9,981.25
09/27/2025	Bill Payment (Check)	1120	Raftelis			-9,981.25
367						
09/27/2025	Bill Payment (Check)	1121	Stetson Engineers, Inc.		Uncleared	-14,935.24
09/27/2025	Bill Payment (Check)	1121	Stetson Engineers, Inc.			-14,935.24
368						
09/27/2025	Bill Payment (Check)	1122	SYRWCD		Reconciled	-5,815.00
09/27/2025	Bill Payment (Check)	1122	SYRWCD			-5,815.00

WMA GSA

General Ledger

September 2025

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
1150 Five Star Bank Ckg								
	Beginning Balance							74,978.31
09/02/2025	Deposit		No	EMA	Mobile Capture Deposit	4900 Misc Revenue	4,000.00	78,978.31
09/15/2025	Deposit		No	CMA	Mobile Capture Deposit	4900 Misc Revenue	4,000.00	82,978.31
09/18/2025	Deposit		No	DWR	Wma Grant Inv Basin Admin Comp WMA Grant Inv 6 BASIN ADMIN Comp 2 5	4500 Grant Revenue	29,716.00	112,694.31
09/18/2025	Deposit		No	DWR	Wma Grant Inv Comp WMA Grant Inv 6 Comp 2 3 4 5 6 7 8	4500 Grant Revenue	203,388.07	316,082.38
09/23/2025	Deposit		No	City of Lompoc	Grant Inv Balance as Loa N From Grant Inv Balance as Loa N From Lompoc	2503 Loan from City of Lompoc	52,876.00	368,958.38
09/23/2025	Deposit		No	SYRWCD	ACTION PLAN grant funds as SYR W ACTION PLAN grant funds as SYR WCD LOAN to WMA	2501 Loan from SYRWCD	43,875.54	412,833.92
09/23/2025	Deposit		No	SYRWCD	SYRWCD LOAN to WMA fy25 26	2501 Loan from SYRWCD	81,124.46	493,958.38
09/23/2025	Deposit		No	City of Lompoc	Wma Fbobasin Bal Inv as Loan Fro Wma Fbobasin Bal Inv as Loan From Lompoc	2503 Loan from City of Lompoc	1,578.00	495,536.38
09/26/2025	Expense	10963	No	Onsite Computers and Design		7000 Misc Expense	-121.80	495,414.58
09/27/2025	Bill Payment (Check)	1118	No	Confluence Engineering Solutions, Inc		2000 Accounts Payable	-7,862.50	487,552.08
09/27/2025	Bill Payment (Check)	1121	No	Stetson Engineers, Inc.		2000 Accounts Payable	-14,935.24	472,616.84
09/27/2025	Bill Payment (Check)	1120	No	Raftelis		2000 Accounts Payable	-9,981.25	462,635.59
09/27/2025	Bill Payment (Check)	1122	No	SYRWCD		2000 Accounts Payable	-5,815.00	456,820.59
09/27/2025	Bill Payment (Check)	1117	No	EKI Environment & Water, Inc.		2000 Accounts Payable	-10,271.25	446,549.34
09/27/2025	Bill Payment (Check)	1119	No	EKI Environment & Water, Inc.		2000 Accounts Payable	-53,952.35	392,596.99
09/29/2025	Deposit		No	DWR	Per email from AT 9/23/25 pay \$20.58 more to the WMA for 2/3 of the Component 4 Annual Report Consolidation's over budget amount reimbursed by the grant that was accidentally paid out 1/3 to each GSA. The WMA already received \$10.28 in the 9/18 grant reimbursement deposit for their 1/3.	4500 Grant Revenue	20.58	392,617.57
09/30/2025	Deposit		No		Interest Deposit	4600 Interest Income	18.89	392,636.46
Total for 1150 Five Star Bank Ckg							\$317,658.15	
2000 Accounts Payable								
	Beginning Balance							205,585.86
09/27/2025	Bill Payment (Check)	1122	No	SYRWCD		1150 Five Star Bank Ckg	-5,815.00	199,770.86
09/27/2025	Bill Payment (Check)	1117	No	EKI Environment & Water, Inc.		1150 Five Star Bank Ckg	-10,271.25	189,499.61
09/27/2025	Bill Payment (Check)	1118	No	Confluence Engineering Solutions, Inc		1150 Five Star Bank Ckg	-7,862.50	181,637.11
09/27/2025	Bill Payment (Check)	1119	No	EKI Environment & Water, Inc.		1150 Five Star Bank Ckg	-53,952.35	127,684.76
09/27/2025	Bill Payment (Check)	1120	No	Raftelis		1150 Five Star Bank Ckg	-9,981.25	117,703.51
09/27/2025	Bill Payment (Check)	1121	No	Stetson Engineers, Inc.		1150 Five Star Bank Ckg	-14,935.24	102,768.27
Total for 2000 Accounts Payable							\$ - 102,817.59	
2501 Loan from SYRWCD								
	Beginning Balance							150,000.00
09/23/2025	Deposit		No	SYRWCD	ACTION PLAN grant funds as SYR W ACTION PLAN grant funds as SYR WCD LOAN to WMA	1150 Five Star Bank Ckg	43,875.54	193,875.54
09/23/2025	Deposit		No	SYRWCD	SYRWCD LOAN to WMA fy25 26	1150 Five Star Bank Ckg	81,124.46	275,000.00
Total for 2501 Loan from SYRWCD							\$125,000.00	
2503 Loan from City of Lompoc								
	Beginning Balance							62,500.00
09/23/2025	Deposit		No	City of Lompoc	Grant Inv Balance as Loa N From Grant Inv Balance as Loan From Lompoc	1150 Five Star Bank Ckg	52,876.00	115,376.00
09/23/2025	Deposit		No	City of Lompoc	Wma Fbobasin Bal Inv as Loan Fro Wma Fbobasin Bal Inv as Loan From Lompoc	1150 Five Star Bank Ckg	1,578.00	116,954.00
Total for 2503 Loan from City of Lompoc							\$54,454.00	
2504 Loan from MHCS D								
	Beginning Balance							102,500.00
Total for 2504 Loan from MHCS D								
2505 Loan from VVCSD								
	Beginning Balance							102,500.00
Total for 2505 Loan from VVCSD								
3000 Retained Earnings								
	Beginning Balance							27,450.40
Total for 3000 Retained Earnings								
32000 Unrestricted Net Assets								
	Beginning Balance							-
								484,228.06

WMA GSA

General Ledger

September 2025

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 32000 Unrestricted Net Assets								
4500	Grant Revenue							
09/18/2025	Deposit		No	DWR	Wma Grant Inv Basin Admin Comp WMA Grant Inv 6 BASIN ADMIN Comp 2 5	1150 Five Star Bank Ckg	29,716.00	29,716.00
09/18/2025	Deposit		No	DWR	Wma Grant Inv Comp WMA Grant Inv 6 Comp 2 3 4 5 6 7 8	1150 Five Star Bank Ckg	203,388.07	233,104.07
09/29/2025	Deposit		No	DWR	Inv Comp Additional Owed to Wma Inv 6 Comp 4 Additional owed to WMA	1150 Five Star Bank Ckg	20.58	233,124.65
Total for 4500 Grant Revenue							\$233,124.65	
4600	Interest Income							
	Beginning Balance							16.19
09/30/2025	Deposit		No		Interest Deposit	1150 Five Star Bank Ckg	18.89	35.08
Total for 4600 Interest Income							\$18.89	
4900	Misc Revenue							
09/02/2025	Deposit		No	EMA	Mobile Capture Deposit	1150 Five Star Bank Ckg	4,000.00	4,000.00
09/15/2025	Deposit		No	CMA	Mobile Capture Deposit	1150 Five Star Bank Ckg	4,000.00	8,000.00
Total for 4900 Misc Revenue							\$8,000.00	
5360	Insurance							
	Beginning Balance							4,892.55
Total for 5360 Insurance								
6501	GSP Well Extract/Measure							
	Beginning Balance							33,988.66
Total for 6501 GSP Well Extract/Measure								
6503	GSP Impl - GSP 5-yr Update							
	Beginning Balance							10,267.64
Total for 6503 GSP Impl - GSP 5-yr Update								
6504	GSP Impl - Monitoring Network							
	Beginning Balance							18,743.98
Total for 6504 GSP Impl - Monitoring Network								
6505	GSP Impl - Storm Water Capture							
	Beginning Balance							14,168.00
Total for 6505 GSP Impl - Storm Water Capture								
6506	GSP Impl - Water Use Effic Plan							
	Beginning Balance							5,955.25
Total for 6506 GSP Impl - Water Use Effic Plan								
6507	GSP Impl - Recycled Water							
	Beginning Balance							3,330.00
Total for 6507 GSP Impl - Recycled Water								
7000	Misc Expense							
09/26/2025	Expense	10963	No	Onsite Computers and Design	Office 365 1yr & Sophos Central Email Advanced	1150 Five Star Bank Ckg	121.80	121.80
Total for 7000 Misc Expense							\$121.80	

Balance Sheet

WMA GSA

As of October 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1150 Five Star Bank Ckg	325,620.08
Total for Bank Accounts	\$325,620.08
Accounts Receivable	
Other Current Assets	
Total for Current Assets	\$325,620.08
Fixed Assets	
Other Assets	
Total for Assets	\$325,620.08
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	0.00
Total for Accounts Payable	\$0.00
Credit Cards	
Other Current Liabilities	
2300 Deposits - Well Verification	0.00
2501 Loan from SYRWCD	275,000.00
2503 Loan from City of Lompoc	125,000.00
2504 Loan from MHCSD	102,500.00
2505 Loan from VVCSD	102,500.00
Total for Other Current Liabilities	\$605,000.00
Total for Current Liabilities	\$605,000.00
Long-term Liabilities	
Total for Liabilities	\$605,000.00
Equity	
3000 Retained Earnings	27,450.40
32000 Unrestricted Net Assets	-484,228.06
Net Income	177,397.74
Total for Equity	-\$279,379.92
Total for Liabilities and Equity	\$325,620.08

Profit and Loss

WMA GSA

July 1-October 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
4300 Groundwater Extraction Fee	27,664.38
4500 Grant Revenue	233,124.65
4600 Interest Income	76.59
4900 Misc Revenue	8,000.00
Total for Income	\$268,865.62
Cost of Goods Sold	
Gross Profit	\$268,865.62
Expenses	
5360 Insurance	4,892.55
6501 GSP Well Extract/Measure	33,988.66
6503 GSP Impl - GSP 5-yr Update	10,267.64
6504 GSP Impl - Monitoring Network	18,743.98
6505 GSP Impl - Storm Water Capture	14,168.00
6506 GSP Impl - Water Use Effic Plan	5,955.25
6507 GSP Impl - Recycled Water	3,330.00
7000 Misc Expense	121.80
Total for Expenses	\$91,467.88
Net Operating Income	\$177,397.74
Other Income	
Other Expenses	
Net Other Income	
Net Income	\$177,397.74

Check Detail Report

WMA GSA

October 1-31, 2025

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
1150 Five Star Bank Ckg						
386						
10/17/2025	Bill Payment (Check)	1123	Confluence Engineering Solutions, Inc		Uncleared	-10,037.50
10/17/2025	Bill Payment (Check)	1123	Confluence Engineering Solutions, Inc			-10,037.50
387						
10/17/2025	Bill Payment (Check)	1124	EKI Environment & Water, Inc.		Uncleared	-12,487.25
10/17/2025	Bill Payment (Check)	1124	EKI Environment & Water, Inc.			-12,487.25
388						
10/17/2025	Bill Payment (Check)	1125	McMurtrey Hartsock Worth & St. Lawrence		Uncleared	-3,450.00
10/17/2025	Bill Payment (Check)	1125	McMurtrey Hartsock Worth & St. Lawrence			-3,450.00
389						
10/17/2025	Bill Payment (Check)	1126	SYRWCD		Uncleared	-2,827.24
10/17/2025	Bill Payment (Check)	1126	SYRWCD			-2,827.24
390						
10/17/2025	Bill Payment (Check)	1127	Stetson Engineers, Inc.		Uncleared	-10,302.89
10/17/2025	Bill Payment (Check)	1127	Stetson Engineers, Inc.			-10,302.89
391						
10/20/2025	Bill Payment (Check)	1128	EKI Environment & Water, Inc.		Uncleared	-63,663.39
10/20/2025	Bill Payment (Check)	1128	EKI Environment & Water, Inc.			-63,663.39

WMA GSA

General Ledger

October 2025

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
1150 Five Star Bank Ckg								
Beginning Balance								
10/06/2025	Deposit		No	City of Lompoc	Mobile Capture Deposit	2503 Loan from City of Lompoc	8,046.00	400,682.46
10/10/2025	Deposit		No	Mission Hills CSD	Mobile Capture Deposit	4300 Groundwater Extraction Fee	8,066.89	408,749.35
10/15/2025	Deposit		No	Vandenberg Village CSD	Mobile Capture Deposit	4300 Groundwater Extraction Fee	19,597.49	428,346.84
10/17/2025	Bill Payment (Check)	1124	No	EKI Environment & Water, Inc.		2000 Accounts Payable	-12,487.25	415,859.59
10/17/2025	Bill Payment (Check)	1125	No	McMurtrey Hartsock Worth & St. Lawrence		2000 Accounts Payable	-3,450.00	412,409.59
10/17/2025	Bill Payment (Check)	1126	No	SYRWCD		2000 Accounts Payable	-2,827.24	409,582.35
10/17/2025	Bill Payment (Check)	1123	No	Confluence Engineering Solutions, Inc		2000 Accounts Payable	-10,037.50	399,544.85
10/17/2025	Bill Payment (Check)	1127	No	Stetson Engineers, Inc.		2000 Accounts Payable	-10,302.89	389,241.96
10/20/2025	Bill Payment (Check)	1128	No	EKI Environment & Water, Inc.		2000 Accounts Payable	-63,663.39	325,578.57
10/31/2025	Deposit		No		Interest Deposit	4600 Interest Income	41.51	325,620.08
Total for 1150 Five Star Bank Ckg							\$ -67,016.38	
2000 Accounts Payable								
Beginning Balance								
10/17/2025	Bill Payment (Check)	1125	No	McMurtrey Hartsock Worth & St. Lawrence		1150 Five Star Bank Ckg	-3,450.00	102,768.27
10/17/2025	Bill Payment (Check)	1123	No	Confluence Engineering Solutions, Inc		1150 Five Star Bank Ckg	-10,037.50	89,280.77
10/17/2025	Bill Payment (Check)	1124	No	EKI Environment & Water, Inc.		1150 Five Star Bank Ckg	-12,487.25	76,793.52
10/17/2025	Bill Payment (Check)	1126	No	SYRWCD		1150 Five Star Bank Ckg	-2,827.24	73,966.28
10/17/2025	Bill Payment (Check)	1127	No	Stetson Engineers, Inc.		1150 Five Star Bank Ckg	-10,302.89	63,663.39
10/20/2025	Bill Payment (Check)	1128	No	EKI Environment & Water, Inc.		1150 Five Star Bank Ckg	-63,663.39	0.00
Total for 2000 Accounts Payable							\$ -102,768.27	
2501 Loan from SYRWCD								
Beginning Balance								
Total for 2501 Loan from SYRWCD								275,000.00
2503 Loan from City of Lompoc								
Beginning Balance								
10/06/2025	Deposit		No	City of Lompoc	Mobile Capture Deposit	1150 Five Star Bank Ckg	8,046.00	116,954.00
Total for 2503 Loan from City of Lompoc							\$8,046.00	
2504 Loan from MHCS								
Beginning Balance								
Total for 2504 Loan from MHCS								102,500.00
2505 Loan from VVCSD								
Beginning Balance								
Total for 2505 Loan from VVCSD								102,500.00
3000 Retained Earnings								
Beginning Balance								
Total for 3000 Retained Earnings								27,450.40
32000 Unrestricted Net Assets								
Beginning Balance								
Total for 32000 Unrestricted Net Assets								-484,228.06
4300 Groundwater Extraction Fee								
10/10/2025	Deposit		No	Mission Hills CSD	Mobile Capture Deposit	1150 Five Star Bank Ckg	8,066.89	8,066.89
10/15/2025	Deposit		No	Vandenberg Village CSD	Mobile Capture Deposit	1150 Five Star Bank Ckg	19,597.49	27,664.38
Total for 4300 Groundwater Extraction Fee							\$27,664.38	
4500 Grant Revenue								
Beginning Balance								
Total for 4500 Grant Revenue								233,124.65
4600 Interest Income								
Beginning Balance								
10/31/2025	Deposit		No		Interest Deposit	1150 Five Star Bank Ckg	41.51	35.08
Total for 4600 Interest Income							\$41.51	76.59
4900 Misc Revenue								
Beginning Balance								
Total for 4900 Misc Revenue								8,000.00
5360 Insurance								
Beginning Balance								
Total for 5360 Insurance								4,892.55
6501 GSP Well Extract/Measure								
Beginning Balance								
Total for 6501 GSP Well Extract/Measure								33,988.66
6503 GSP Impl - GSP 5-yr Update								
Beginning Balance								
Total for 6503 GSP Impl - GSP 5-yr Update								10,267.64
6504 GSP Impl - Monitoring Network								
Beginning Balance								
Total for 6504 GSP Impl - Monitoring Network								18,743.98
6505 GSP Impl - Storm Water Capture								
Beginning Balance								
Total for 6505 GSP Impl - Storm Water Capture								14,168.00
6506 GSP Impl - Water Use Effic Plan								
Beginning Balance								
Total for 6506 GSP Impl - Water Use Effic Plan								5,955.25
6507 GSP Impl - Recycled Water								
Beginning Balance								
Total for 6507 GSP Impl - Recycled Water								3,330.00
7000 Misc Expense								
Beginning Balance								
Total for 7000 Misc Expense								121.80

TO: SYRVGB WMA GSA Board of Directors

FROM: Dan Heibel, Executive Director

DATE: November 19, 2025

SUBJECT: Item 5a – Review and consider approval of ~~Professional Services Agreement~~ Task Order for with Stetson Engineers for to prepare the WMA GSA Water Year 2025 Annual Report under the August 28, 2024 Agreement for Engineering, Geology and Hydrogeology Consulting Services and Task Order for Stetson Engineers to prepare the Consolidated Water Year 2025 Annual Report under the Joint Cost Share and Reimbursement Agreement between the EMA, CMA and WMA.

Background

Under the Sustainable Groundwater Management Act (“SGMA”), Groundwater Sustainability Agencies (“GSAs”) are required to submit annual reports to the Department of Water Resources (“DWR”) by April 1 each year following adoption of a Groundwater Sustainability Plan (“GSP”). The Annual Reports convey monitoring and water use data to DWR and to basin stakeholders on an annual basis to gauge performance of the basin relative to the sustainability goals set forth in the GSP. The GSPs for the Santa Ynez River Valley Groundwater Basin Eastern Management Area (“EMA”), Central Management Area (“CMA”), and Western Management Area (“WMA”) GSAs were submitted to DWR in January 2022, and Annual Reports for Water Years¹ 2021, 2022, 2023, and 2024 have been subsequently submitted for each GSP. Stetson Engineers was contracted to prepare the WMA GSA’s GSP and the previous Annual Reports for Water Years 2021 through 2024.

DWR reviewed the 2023 Annual Reports and provided comments in a letter dated May 17, 2024 requesting that subsequent annual reports for the three management areas (EMA, CMA, and WMA) be consolidated into a single annual report (“Consolidated Annual Report”) documenting the aggregated data for the entire Basin while also presenting GSA specific data. To address this, Stetson was contracted to prepare the Water Year 2024 Consolidated Annual Report under the Joint Cost Share and Reimbursement Agreement between the EMA, CMA, and WMA.

Recommendation

Review and consider approval of ~~Task Order for Professional Services Agreement with~~ Stetson Engineers to prepare for the Water Year 2025 Annual Report under the August 28, 2024 Agreement for Engineering, Geology and Hydrogeology Consulting Services (included as Attachment 1) and Task Order

¹The Water Year for the purposes of the WMA GSA GSP includes the time period from October 1st through September 30th of the following year and the year component of the title corresponds to the year that the majority of Water Year resides in (i.e. Water Year 2025 includes data from October – December 2024 and January – September 2025).

for Stetson Engineers to prepare the Consolidated Water Year 2025 Annual Report under the Joint Cost Share and Reimbursement Agreement between the EMA, CMA and WMA (included as Attachment 2).

Attachment

Attachment 1: ~~Professional Services Agreement with~~ Task Order for Stetson Engineers for the Water Year 2025 Annual Report under the August 28, 2024 Agreement for Engineering, Geology and Hydrogeology Consulting Services

Attachment 2: Task Order for Stetson Engineers to prepare the Consolidated Water Year 2025 Annual Report under the Joint Cost Share and Reimbursement Agreement between the EMA, CMA and WMA

**TASK ORDER NO. 2
TO THE AGREEMENT FOR ENGINEERING, GEOLOGY
AND HYDROGEOLOGY CONSULTING SERVICES**

Effective Date of Task Order: _____, 2025

Pursuant to the AGREEMENT FOR ENGINEERING, GEOLOGY AND HYDROGEOLOGY CONSULTING SERVICES (Agreement) made August 28, 2024 by and between the Santa Ynez River Valley Groundwater Basin Western Management Area Groundwater Sustainability Agency, a Joint Powers Authority (WMA GSA) and Stetson Engineers, Inc. (Consultant) the following additional Task Order for the services to be performed by the Consultant, as described in Exhibit A attached hereto, is hereby agreed upon and approved.

The terms of the Agreement, shall remain in full force and effect and are incorporated herein to the extent they are not in direct conflict with this Task Order No. 2.

IN WITNESS WHEREOF, the parties have executed this Agreement at the place and as of the date first written above.

WMA GSA

Santa Ynez River Valley Groundwater
Basin Western Management Area
Groundwater Sustainability Agency

By: _____
Daniel Heimel,
Executive Director

CONSULTANT

Stetson Engineers, Inc.

By: _____
Alan Richards, Principal

Exhibit A: Consultant Proposal

STETSON ENGINEERS
SCOPE OF WORK AND ESTIMATED COST
Western Management Area Groundwater Sustainability Agency (“WMA GSA”)
Water Year 2025 Annual Subreport for SGMA Requirements

Stetson Engineers prepared the Groundwater Sustainability Plan for the Western Management Area Groundwater Sustainability Agency (“WMA GSA”), which the WMA GSA Board approved in January 2022, and the California Department of Water Resources (DWR) approved in January 2024. This GSP was also the basis for receiving recent Proposition 68 grant funding to implement the Projects and Management Actions in the GSP.

For the past four years (Water Years 2021, 2022, 2023, and 2024), Stetson Engineers prepared the annual reports for the WMA GSA. Stetson Engineers also prepared at DWR’s request the joint annual report that incorporated the annual subreports for each GSA (WMA, CMA, and EMA). The scope of work that includes combining and summarizing of the subreports is attached separately.

This scope of work for Stetson is to produce a Water Year 2025 Annual Subreport that will contain all of the SGMA reporting requirements for the WMA GSA, but the subreport will be intended for inclusion in the one annual report for the entire Basin for Water Year 2025. The contents of this subreport will be the same as the previous annual reports but streamlined for inclusion in the annual report for the entire Basin. In addition, DWR requested that additional data be provided on the water quality sustainability indicator in the Water Year 2025 annual report. The total not to exceed cost is estimated at \$36,000. This cost for the annual report does not include separate costs associated with combining the subreports for each GSA into one Basin Annual Report.

The outline of the contents of the subreport for the WMA will be the same as the previous four years because this meets the statutory requirements under SGMA. In addition, the latest Department of Water Resources (DWR) guidance on annual reports (DWR, October 2023) and comments on the annual reports (DWR, May 2024 and August 2025) will be addressed. The critical chapters in the report will be:

- Basin Conditions: This includes the determination of the hydrologic year type.
- Groundwater Hydrographs and Contours: Includes hydrographs for the representative monitoring well network, and required groundwater elevation contour maps (seasonal high and low).
- Water Use: This includes both groundwater and surface water used by each sector (domestic, municipal, and agricultural).

- **Groundwater Storage:** This includes changes in groundwater storage maps and the effects of groundwater use on storage changes.
- **Progress on GSP Sustainability Indicators:** This includes an evaluation of recent data regarding sustainability for groundwater levels, storage, water quality, seawater intrusion, land subsidence, and interconnected surface water and groundwater dependent ecosystems. The DWR August 2025 letter requested that additional data be provided on the water quality sustainability indicator in the Water Year 2025 annual report.
- **Implementation of Project and Management Actions Since Previous Annual Report:** This includes discussing GSA activities in the current water year to achieve sustainability goals.

The 2025 subreport for the WMA will cover the same organization and content as the 2024 WMA subreport. These sections of the SGMA Annual report will be produced over three tasks, including:

- **Task 1. Data collection and analysis.** Groundwater levels, production, and surface water data will be collected for the reporting period. Groundwater level information will be converted into projected groundwater level contours for the management areas and estimates of updated storage calculations. Additional analyses are related to estimating surface water quantities. The latest data for the other sustainability indicators (water quality, seawater intrusion, land subsidence, depletions of interconnected surface water) will also be collected and analyzed per the GSP.
- **Task 2. Report Preparation.** The text and content of the SGMA annual report are described in the regulations (23 CCR § 356.2. Annual Reports). It includes provisions defining general information summarizing the basin and hydrologic conditions, including groundwater elevations, hydrographs, contour maps, summary of extraction data, surface water quantities, available surface water supplies, total water use, and storage maps. A final section summarizes updates on projects and management actions from the groundwater sustainability plan and how other sustainability indicators are being met. Additional supporting information will be provided in the appendices.
- **Task 3. Project Management and Meetings.** Project management costs are estimated at 5% of total cost. This task also includes calls with the other GSAs in the Basin to coordinate efforts. This task involves coordinating with the preparer of the one annual report for the Basin. This task consists of attending GSA meetings to summarize the subreport if needed.

Project Cost

The total not to exceed cost for the Water Year 2025 Annual subreport for the Basin is **\$36,000**. Staff hours for each of the three tasks above are estimated below. All work is on a time and material basis using the attached rate schedule (Attachment A). With this new format to meet the reporting requirements, Stetson will work as efficiently as possible to lower costs further if possible.

Proposed Costs for 2025 Western Management Area Annual Subreport for SGMA

TASK	Labor Hours	Labor Cost	Expenses	Total
Task 1 - Data Collection and Analysis	122	\$20,000	0	\$20,000
Task 2 - Report Preparation	83	\$13,000	0	\$13,000
Task 3 - Project Management and Meetings	14	\$3,000	0	\$3,000
TOTAL	219	\$36,000	0	\$36,000

Project Schedule

The SGMA requires annual reports submitted by April 1st for each GSP's previous water year (WY). For this scope of work, the reporting period for the next annual report is WY 2025 (October 1, 2024, through September 30, 2025), and the final Basin Annual Report would be due April 1, 2026. Because DWR is requesting that pumping data provided to Santa Ynez River Water Conservation District on January 31, 2026, be incorporated into the 2025 annual report, Stetson will produce a first draft of the annual subreport by January 31, 2026, with placeholders for the water use in the last three months of the water year 2025 (July, August, and September 2025). This early draft will provide the GSAs and the preparer of the One Basin annual report more time to review, edit, and incorporate the information in the annual subreport. Stetson will then produce the final draft of the annual subreport by March 15, 2026, after incorporating the final water use data for the year 2025.

Attachment A



Standard Billing Rate Schedule

Professional Fees

Principal	\$266.00	Per Hour
Special Project Director	\$266.00	Per Hour
Project Manager, Senior	\$231.00	Per Hour
Supervisor I	\$231.00	Per Hour
Supervising Soil Scientist	\$215.00	Per Hour
Supervisor II	\$215.00	Per Hour
Supervisor III	\$209.00	Per Hour
Senior I	\$187.00	Per Hour
Senior II	\$169.00	Per Hour
Senior III	\$152.00	Per Hour
Construction Manager	\$152.00	Per Hour
Construction Manager / Oversight	\$135.00	Per Hour
Senior Construction Inspector	\$135.00	Per Hour
Senior Field Geologist	\$152.00	Per Hour
Senior Associate	\$146.00	Per Hour
Associate I	\$140.00	Per Hour
Associate II	\$132.00	Per Hour
Associate III	\$125.00	Per Hour
Associate Soil Scientist	\$125.00	Per Hour
Senior Assistant	\$116.00	Per Hour
Assistant I	\$111.00	Per Hour
Assistant II	\$106.00	Per Hour
Assistant Soil Scientist	\$106.00	Per Hour
Assistant III	\$101.00	Per Hour
GIS Manager	\$140.00	Per Hour
GIS Specialist I	\$114.00	Per Hour
GIS Specialist II	\$104.00	Per Hour
Technical Illustrator	\$101.00	Per Hour
AutoCAD Technician	\$101.00	Per Hour
Soil Technician	\$88.00	Per Hour
Aide I	\$81.00	Per Hour
Aide II	\$70.00	Per Hour
Aide III	\$65.00	Per Hour
Project Coordinator I	\$152.00	Per Hour
Project Coordinator II	\$111.00	Per Hour
Project Coordinator III	\$101.00	Per Hour
Contract Management	\$116.00	Per Hour
Administrative I	\$81.00	Per Hour
Administrative II	\$75.00	Per Hour
Administrative III	\$70.00	Per Hour

Effective January 1, 2026

Direct Expense Rates

Expense Description	Billing Rate
Mileage	\$* / Mile
Reproduction: Black & White (In-House)	\$0.15 / Page
Reproduction: Color - 8.5" x 11" (In-House)	\$0.89 / Page
Reproduction: Color - 11" x 17" (In-House)	\$1.89 / Page
Plotter Reproduction (In-House)	\$1.50 / Sq. Ft.
Survey Equipment	\$120.00 / Day

Notes:

- 1) * Mileage is billed at the current IRS approved mileage rate and may be subject to change.
- 2) Subcontractor services will be charged at cost plus 10% administration fee.
- 3) All other project reimbursable expenses (i.e. telephone, commercial transportation, meals, lodging, postage, outside reproduction, etc.) will be billed at cost.
- 4) Testimony fees are 150% of standard rates and apply to depositions, court time and time spent on stand-by at attorney's request. Travel time and preparation time is charged at standard rates. Stetson Engineers Inc. authorizes only staff at associate classification or higher to testify as expert witnesses.

**2025 Santa Ynez Joint Powers Authorities
Cost-Sharing and Reimbursement Agreement
Task Order No. 02**

Consultant(s): Stetson Engineers Inc.

Contracting GSA: CMA

Effective Date of Task Order: _____, 2025

Approval of Contribution to Shared Costs for Cost-Share Activity

The Santa Ynez River Valley Groundwater Basin Central, Eastern, and Western Management Area (CMA, EMA, and WMA) Groundwater Sustainability Agencies (GSAs) signing below agree that the above-referenced GSA is authorized by said GSAs to enter into a professional services agreement with the above-referenced Consultant(s) for the services to be performed by Consultant(s), as described in Exhibit A attached hereto, and that the GSAs agree to share in the costs of such services as Shared Costs in an amount not to exceed the Total Cost (as defined below), subject to the provisions of the 2025 Santa Ynez Joint Powers Authorities Cost-Sharing and Reimbursement Agreement, dated March 7, 2025, including any and all amendments thereof (“Cost Sharing Agreement”), and the provisions of the professional services agreement between the contracting GSA and Consultant, including, but not limited to, the provisions for handling any cost exceedance.

Total Cost

The total not to exceed cost is \$12,600 (divided evenly at \$4,200/GSA), subject to Total Cost Exceedance as provided in the Cost Sharing Agreement.

Allocation of Shared Costs

Shared Costs shall be allocated as follows:

EMA: not to exceed amount of \$4,200

CMA: not to exceed amount of \$4,200

WMA: not to exceed amount of \$4,200

This Task Order is hereby executed by duly authorized representatives of the parties.

**Santa Ynez River Valley Groundwater Basin
Eastern Management Area
Groundwater Sustainability Agency**

By: _____

Its: _____

**Santa Ynez River Valley Groundwater Basin
Central Management Area
Groundwater Sustainability Agency**

By: _____

Its: _____

**Santa Ynez River Valley Groundwater Basin
Western Management Area
Groundwater Sustainability Agency**

By: _____

Its: _____

EXHIBIT A

Professional Services Agreement with Stetson Engineers for the Consolidated 2025
Santa Ynez River Valley Groundwater Basin Annual Report

AGREEMENT FOR SGMA RELATED PROFESSIONAL CONSULTING SERVICES

THIS AGREEMENT FOR SGMA RELATED PROFESSIONAL CONSULTING SERVICES (“Agreement”) is made as of _____, 2025, by and between the Santa Ynez River Valley Groundwater Basin Central Management Area Groundwater Sustainability Agency, formed and existing as a separate public entity pursuant to the Joint Exercise of Powers Act (Gov. Code, § 6500, et seq.), (“GSA”), on the one hand, and Stetson Engineers, Inc. (“Consultant”), on the other hand. All of the foregoing parties to this Agreement may be referred to herein collectively as the “Parties” or individually as a “Party.” This Agreement is entered into by and between the Parties with reference to the following facts:

A. The Santa Ynez River Valley Groundwater Basin (“Basin”) GSAs, i.e., the Santa Ynez River Valley Groundwater Basin Central Management Area Groundwater Sustainability Agency (“CMA GSA”), the Santa Ynez River Valley Groundwater Basin Eastern Management Area Groundwater Sustainability Agency (“EMA GSA”), and the Santa Ynez River Valley Groundwater Basin Western Management Area Groundwater Sustainability Agency (“WMA GSA”), collectively, the “GSAs,” each adopted and approved SGMA Groundwater Sustainability Plans (“GSPs”) for their respective management areas, in accordance with the Sustainable Groundwater Management Act (“SGMA”).

B. Each of the three GSPs were approved by the California Department of Water Resources (“DWR”).

C. DWR and the Santa Ynez River Water Conservation District (“SYRWCD”), a member agency of each of the GSAs, entered into Agreement Number 46000015625 for a SGMA Implementation Act Grant, as amended (“Grant Agreement”), and SYRWCD and the GSAs have entered into a subgrant agreement for purposes of, among other things, administering the Grant Agreement, including allocation of grant funding reimbursements, as among and between SYRWCD, as Grantee, and the three GSAs.

D. The Project that is subject to the Grant Agreement consists of eight components, and the GSAs have a need to have a single GSA to contract with Consultant to perform services relative to Component 4 which is one of the Grant Agreement components applicable to all three GSAs, which services involve preparation of the Water Year 2025 Annual Report for the GSAs and the Basin pursuant to SGMA and are more particularly described in Attachment “A” to this Agreement.

E. The GSAs have authorized the CMA GSA to contract for performance of said services on behalf of all the GSAs, subject to the provisions of the 2025 Santa Ynez Joint Powers Authorities Cost-Sharing and Reimbursement Agreement, dated March 07, 2025 (“2025 Santa Ynez Joint Power Authorities Cost-Sharing and Reimbursement

Agreement”), as amended by Amendment No. 1 effective June 26, 2025, among the GSAs.

F. Consultant is an independent hydrogeologic consulting firm with extensive experience in the fields of geology, engineering, and hydrogeology, has prepared prior SGMA annual reports and/or portions thereof for one or more GSAs and the Basin, and has represented that Consultant and any subcontractors it hires to perform the services, is qualified and available to perform the services as described in this Agreement.

NOW, THEREFORE, IT IS AGREED that:

1. SERVICES BY CONSULTANT.

- a. Services. The GSA retains Consultant to perform the SGMA Water Year 2025 Annual Report services (“Services”) described in the Scope of Work and Cost Estimate attached hereto as Attachment “A” in an amount not to exceed \$12,600.00 (\$4,200.00 per GSA). The GSA will rely upon Consultant for performance and administration of all Services required to be performed under this Agreement. Notwithstanding anything in this Agreement or any of its attachments to the contrary, Consultant shall not hire any subcontractors to perform any of the Services required to be performed under this Agreement without the prior express written consent of the GSAs.
- b. Notwithstanding anything in this Agreement to the contrary, Consultant shall not be authorized to undertake Services or any other work and shall not be entitled to payment of any fees, costs, or expenses that are greater than the not-to-exceed amount specified in Paragraph 1.a. of this Agreement, absent the prior written approval of the GSAs in accordance with the 2025 Santa Ynez Joint Powers Authorities Cost-Sharing and Reimbursement Agreement and related modification to Attachment “A” of this Agreement in accordance with Paragraph 11(i) of this Agreement.
- c. The Consultant’s Project Manager is responsible for coordinating the work efforts of Consultant to ensure completion of the Services within the required budget and schedule. Consultant shall designate a Project Manager and key personnel from its staff which shall be approved in writing by the GSA, which personnel may be modified from time to time with written consent of the GSA.
- d. Consultant agrees to perform the Services within the designated time frame or schedule described in Attachment “A” or as the Parties may otherwise mutually agree to in writing. Consultant shall diligently perform the obligations and responsibilities, including Services,

required by this Agreement applying the degree and standards of skill and care used by other professionals in the same industry.

- e. Additional Services. The GSAs may determine that additional services by Consultant (“Additional Services”) are required during the course of the Agreement; provided, however, that any Additional Services, or any changes in any scope of work, cost, or schedule for any Services or Additional Services provided under this Agreement must receive prior written approval from the GSAs in accordance with the 2025 Santa Ynez Joint Powers Authorities Cost-Sharing and Reimbursement Agreement before any notice to proceed or other approval is provided to Consultant. In the event the GSAs request Additional Services, Consultant shall submit a written proposal detailing the Additional Services and cost proposal for the work to be performed. Consultant shall not proceed with any Additional Services until a written notice to proceed is received from the GSA in accordance with the 2025 Santa Ynez Joint Powers Authorities Cost-Sharing and Reimbursement Agreement.
- f. Labor and Materials. Consultant shall furnish, at its own expense, all labor, materials, equipment, transportation, and services necessary for the successful completion of the Services. Consultant shall give its complete attention and supervision to the fulfillment of the provisions of this Agreement by its employees and shall be responsible for the timely performance of the Services.
- g. Review. Consultant shall furnish the GSA reasonable opportunities from time to time to ascertain whether the Services are being performed in accordance with this Agreement. All work products and materials furnished by Consultant shall be subject to final review and approval by the GSAs. Reviews and approvals by the GSAs as provided in this Paragraph 1(g) shall not relieve Consultant of any of its obligations under this Agreement.

2. TERM. This Agreement shall be effective as of the date of this Agreement and shall continue until the Services are complete, unless terminated earlier as provided in Paragraph 7 or 8 below.

3. COMPENSATION.

- a. Services. Consultant shall be compensated for the Services provided under this Agreement in accordance with the terms and conditions of Consultant’s Proposal, which is included as Attachment “A” to this Agreement, all of which terms and conditions are expressly incorporated as terms and conditions of this Agreement. Said compensation shall be paid monthly, based on Consultant’s monthly

billings which shall itemize in detail the name of the project to which the work applies, the name of the person doing the work, the hourly rate of the person doing the work, the description of the work performed, and the amount of time spent on the work performed.

- b. Invoices. Within thirty (30) days after the end of each month of the term of this Agreement, Consultant shall submit an invoice to GSA which shall include all details described in Paragraph 3(a) above. The GSA shall pay Consultant the amount of each invoice(s) within sixty (60) days of its receipt and verification by the GSA of Consultant's performance, which determination by the GSA shall be binding and conclusive, yet shall not be unreasonably withheld. The records, invoices, receipts, and other documentation supporting Consultant's invoices shall be available for review by the GSA upon reasonable notice and shall be retained by Consultant for four (4) years after completion of the Services.

All accounting records shall be kept in accordance with generally accepted accounting principles. The GSA shall have the right to audit and review all such documents and records at any time during Consultant's regular business hours or upon reasonable notice. In addition, if this Agreement exceeds ten thousand dollars (\$10,000.00), Consultant shall be subject to the examination and audit of the California State Auditor, at the request of the GSA or as part of any audit of the GSA, for a period of three (3) years after final payment under the Agreement (Govt. Code § 8546.7). Consultant shall participate in any audits and reviews, whether by the GSA or the State, at no charge to the GSA.

- c. Taxes/Insurance/Licenses. Consultant shall be solely responsible for the payment of any federal, state, or local income tax, social security tax, workers' compensation insurance, state disability insurance, and any other taxes or insurance which Consultant is responsible for paying as an independent contractor under federal, state, or local law. Consultant shall procure and maintain all licenses necessary for the performance of the Services, including, without limitation, business licensing, all at the sole cost of Consultant.
- d. Termination. If the Services of Consultant are terminated, in whole or in part, Consultant shall be compensated for all authorized Services performed prior to such termination.

4. INSURANCE.

- a. Comprehensive General Liability. Consultant shall procure and/or maintain in full force and effect during the performance of any

Services or Additional Services pursuant to this Agreement, comprehensive general liability and property damage insurance covering Consultant's performance under this Agreement in an amount of not less than Two Million Dollars (\$2,000,000), combined single limit coverage.

- b. Workers' Compensation. Consultant shall procure and/or maintain in full force and effect during the performance of any Services or Additional Services pursuant to this Agreement, workers' compensation insurance in accordance with the laws of the State of California covering its employees in Consultant's performance under this Agreement.
- c. Professional Liability. Consultant shall procure and/or maintain in full force and effect during the performance of any Services or Additional Services pursuant to this Agreement, professional liability insurance in an amount not less than One Million Dollars (\$1,000,000) coverage.
- d. Comprehensive Automobile Insurance. Consultant shall procure and/or maintain in full force and effect during the performance of any Services or Additional Services pursuant to this agreement, comprehensive automobile insurance with bodily injury and property damage coverage of not less than \$1,000,000.00 per accident, which includes coverage for all owned, non-owned, and hired vehicles used in connection with providing Services or Additional Services under this Agreement.
- e. General Provisions. Prior to the performance of any Services or Additional Services under this Agreement and at any time thereafter, Consultant shall provide the GSA with Certificates of Insurance evidencing the above coverages and listing each of the GSAs, DWR, and their respective officers, directors, employees and agents, as additional insureds. Each Certificate of Insurance shall provide thirty (30) days' advance written notice to each of the GSAs of any change or cancellation of insurance that is required under this Paragraph. The foregoing insurance coverages shall not limit the indemnification obligations of Consultant as set forth in Paragraph 6 below, and the failure by Consultant to maintain said coverages shall constitute a material breach of this Agreement. The insurance provisions of this Agreement shall apply to any of Consultant's subcontractors, unless waived or modified in writing by the GSA and other listed insureds as applicable under this Paragraph 4(e).

5. INTERESTS OF CONSULTANT. Consultant represents and warrants to the GSA that it presently has no interests, and covenants that it shall not acquire any

interests, direct or indirect, financial or otherwise, which would conflict with the performance of any Services or Additional Services to be provided by Consultant under this Agreement. Consultant further covenants that in the performance of this Agreement, no employee having such an interest shall be employed by Consultant. Consultant certifies that no one who has or will have any financial interest under this Agreement or within Consultant is an officer or employee of any of the GSAs.

6. INDEMNIFICATION. Consultant and any of its subcontractors (if any) shall indemnify, defend, and hold harmless each of the GSAs, and their respective directors, elected officials, officers, employees, consultants, attorneys, agents, and assigns, from and against any and all claims, demands, causes of action, suits, losses, judgments, liabilities, expenses and costs, including, without limitation reasonable attorneys' fees and costs, to the extent caused by negligent errors or omissions, recklessness, or willful misconduct of Consultant, or any of its subcontractors, or any of their respective owners, directors, officers, employees, consultants, attorneys, agents, or assigns in the performance or failure of performance of any professional services pursuant to this Agreement.

Additionally, to the fullest extent permitted by law, Consultant and its subcontractors (if any) shall hold harmless, indemnify, and defend each of the GSAs and their respective directors, elected officials, officers, employees, consultants, attorneys, agents, and assigns, from and against any and all claims demands, causes of action, suits, losses, judgments, liabilities, expenses, and costs, including without limitation reasonable attorneys' fees and costs, arising or alleged to have arisen out of injury to any persons, including death, or damage to any property arising or alleged to have arisen from the performance or failure of performance, whether negligent, intentional or otherwise, of any non-design professional services, acts, omissions, or business operation of Consultant, or of any of its subcontractors, or of any of their respective owners, directors, officers, employees, consultants, attorneys, agents, or assigns, pursuant to this Agreement.

7. TERMINATION.

- a. Termination Without Cause. Either the Consultant or the GSA (with the written consent of the other GSAs) may terminate this Agreement for any reason by giving at least fifteen (15) days prior written notice of such termination. Such termination shall not relieve the GSA from responsibility for payment for authorized Services rendered by Consultant prior to the effective date of termination.
- b. Termination With Cause. The GSA with the written consent of the other GSAs may terminate this Agreement with cause, effective immediately upon written notice of such termination to Consultant, based upon the occurrence of any of the following events: the material breach of this Agreement by Consultant; the failure of Consultant to substantially comply with any applicable federal, state,

or local law or regulation; the filing by or against Consultant of any petition under any law for the relief of debtors; or the filing of a criminal complaint against Consultant for any crime, other than minor traffic offenses.

- c. Completed Work. In the event of termination under Paragraph 7(a) or 7(b) above, Consultant shall promptly surrender to the GSA all completed work and work in progress and all materials, records, and notes developed, procured, or produced pursuant to this Agreement. Consultant may retain copies of such work product as a part of its record of professional activity.

8. WITHDRAWAL. [DELETED].

9. REPORTS AND DOCUMENTS. All materials or documents prepared or used to prepare Consultant's work product under this Agreement ("Consultant's Work Product") shall be the shared property of the GSAs and shall be turned over to the GSA upon completion or termination of this Agreement. The GSAs may use, duplicate, disclose and/or disseminate, in whole or in part, in any manner they collectively deem appropriate, Consultant's Work Product.

10. CONFIDENTIAL AND PRIVILEGED INFORMATION. During the term of this Agreement and thereafter, Consultant shall not, directly or indirectly, use, exploit, disclose or divulge to anyone, except authorized representatives of the GSAs, any of Consultant's Work Product that is designated as confidential and privileged by the GSA. Consultant shall comply with any applicable confidentiality agreements with respect to any confidential and privileged information provided to Consultant.

11. GENERAL PROVISIONS.

- a. Notices. All notices, requests, demands, and other communications under this Agreement shall be in writing and shall be deemed to have been given on the date of service if personally served or on the second day after mailing if mailed by first-class mail, registered or certified, return receipt requested, postage prepaid, and properly addressed as follows:

To GSA: William J. Buelow, Plan Manager
Santa Ynez CMA GSA
P.O. Box 719 (3669 Sagunto Street, Suite 101)
Santa Ynez, CA 93460
805-693-1156

With copy to: Steven M. Torigiani, Esq.
The Law Offices of Young Wooldridge, LLP
Stockdale Highway, Suite 202

Bakersfield, CA 9331
661-327-9661

To Consultant: Allan Richards, Principal
Stetson Engineers, Inc.
2171 East Francisco Blvd., Ste. K
San Rafael, CA 94901
415-457-0701

Any Party may change their address for the purpose of this paragraph by giving the other Parties written notice of the new address in the above manner.

b. Independent Contractor. The Parties, in the performance of this Agreement, will be acting in an independent contractor relationship and not as agents, employees, partners, or joint venturers of one another. It is the express intention of the Parties that Consultant is an independent contractor and not the employee of any GSA, that the employees of Consultant are not employees of any GSA and are not entitled to any of the rights, benefits, or privileges attributable to employees of any GSA. Consultant shall have the control of the means, methods, and details of performing its work under this Agreement and shall only be subject to the general direction and supervision of the GSA to ensure the results contracted for are achieved.

c. Labor Code Compliance and other Requirements. Consultant shall abide by all applicable federal and California laws, regulations, and requirements regarding wages including any applicable prevailing wage requirements.

Consultant shall defend, indemnify, and hold harmless each of the GSAs, DWR, and each of their respective directors, elected officials, officers, employees, consultants, attorneys, agents, and assigns, from and against any and all claims, suits, damages, losses, and expenses, including but not limited to reasonable attorneys' fees and costs in defense thereof, that are brought by, or due to, employees of Consultant or employees of any Consultant's subcontractors, including but not limited to wages, overtime compensation, or other payments due to any such employees under this Agreement.

d. Assignment. This Agreement shall not be assigned by Consultant to any third party without the prior written consent of the GSAs, which consent shall not be unreasonably withheld. Any attempted assignment without said required approval shall be voidable at the option of the GSAs.

- e. Waiver. No waiver of a provision of this Agreement shall constitute a waiver of any other provision, whether or not similar. No waiver shall constitute a continuing waiver. No waiver shall be binding unless executed in writing by the Party making the waiver.
- f. Construction of Terms. All parts of this Agreement shall in all cases be construed according to their plain meaning and shall not be construed in favor or against any of the Parties. If any term, provision, covenant, or condition of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, in whole or in part, the remainder of this Agreement shall remain in full force and effect and shall not be affected, impaired, or invalidated. In the event of such invalidity, voidness, or unenforceability, the Parties agree to enter into supplemental agreements to effectuate the intent of the Parties and the purposes of this Agreement.
- g. Controlling Law. This Agreement shall be construed in accordance with and governed by the laws of the State of California, with venue for any litigation related to this Agreement proper only in the County of Santa Barbara, State of California or, if properly filed in federal court, the federal court closest to the County of Santa Barbara.
- h. Authorization. Each Party represents and warrants that the individual(s) executing this Agreement and other documents under this Agreement on behalf of that Party has the capacity and has been duly authorized to execute said document(s) on behalf of the Party indicated.
- i. Entire Agreement. This Agreement and any amendments hereto entered in accordance with this Agreement constitute the entire agreement between the Parties pertaining to the Services or Additional Services and supersedes all prior and contemporaneous agreements, representations, and understandings of the Parties. In accordance with Paragraph 1, above, this Agreement and any attachments thereof may be altered, amended, or modified only by a supplemental writing executed by the Parties to this Agreement and by no other means. Each Party waives their future right to claim, contest, or assert that this Agreement was modified, cancelled, superseded, or changed by any oral agreement, course of conduct, waiver, or estoppel.
- j. This Agreement is a separate independent contract for the purposes set forth herein and this Agreement does not replace or supersede any prior, existing, or future contract(s) between Consultant and the GSA.

- k. Nothing in this Agreement is intended or shall be construed as creating third party beneficiaries or third party standing, except as to the rights and benefits recognized herein with regard to the GSAs, which are a third party beneficiary of this Agreement and have third party standing with regard to its respective rights and benefits conferred by this Agreement.
- l. This Agreement may be executed in counterparts.
- m. Consultant certifies that it and its employees and principals are not debarred, suspended, or otherwise excluded from or ineligible for, participation in federal, state, county, or local government contracts. Consultant certifies that it shall not contract with any subcontractor that is so debarred or suspended.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first written above.

**SANTA YNEZ RIVER VALLEY GROUNDWATER
BASIN CENTRAL MANAGEMENT AREA
GROUNDWATER SUSTAINABILITY AGENCY**

STETSON CONSULTING,

By: _____
William J. Buelow,
Plan Manager

By: _____
Allan Richards
Title: Principal

ATTACHMENT A
[Scope of Work]

STETSON ENGINEERS
SCOPE OF WORK AND ESTIMATED COST
For SANTA YNEZ RIVER VALLEY GROUNDWATER BASIN -
WATER YEAR 2025 ANNUAL REPORT for

Western Management Area Groundwater Sustainability Agency (“WMA GSA”);
Central Management Area Groundwater Sustainability Agency (“CMA GSA”);
and Eastern Management Area Sustainability Agency (“EMA GSA”)

The Santa Ynez River Valley Groundwater Basin (Basin) consists of three Groundwater Sustainability Agencies (GSAs) and Management Areas (MAs): Eastern, Central, and Western (EMA GSA, CMA GSA, and WMA GSA). Each developed separate Groundwater Sustainability Plans (GSPs) by Stetson Engineers (Stetson; WMA and CMA) and GSI Water Solutions, Inc. (GSI; EMA). The GSPs were submitted in January 2022 and approved by DWR in January 2024.

For the past four years (Water Years 2021, 2022, 2023, and 2024), Stetson Engineers prepared the annual reports for the WMA GSA and CMA GSA. In DWR’s review of the 2023 annual reports for the Santa Ynez River Valley Groundwater Basin (Basin), DWR requested that the GSAs consolidate the annual reports of the GSAs into one annual report for the entire Basin (DWR, May 31, 2024). Stetson Engineers prepared at DWR’s request the joint annual report for water year 2024 that incorporated the annual subreports for each GSA (WMA, CMA, and EMA).

This scope of work for Stetson is to produce one SGMA Annual Report for the entire Basin for Water Year 2025. This scope of work assumes subreports of the WMA, CMA, and EMA have been prepared that contain the same information as produced in the previous annual reports for each respective GSA. The same organization and summary analyses are proposed for the 2025 joint report as was performed for the 2024 report.

The outline of the contents of the one-Basin annual report will be the same as the previous years because this meets the statutory requirements under SGMA. In addition, the latest Department of Water Resources (DWR) guidance on annual reports (DWR, October 2023) and comments on the annual reports (DWR, May 2024 and August 2025) will be addressed. The critical new tables and figures in the one Basin report will summarize the Basin’s water use and change in groundwater storage. This will involve summing up these components from the three subreports of the WMA, CMA, and EMA.

The two main tasks for producing the one Basin Annual report include:

- **Task 1. Report Preparation.** The text and content of the SGMA annual report are described in the regulations (23 CCR § 356.2. Annual Reports). It includes provisions defining general information summarizing the basin and hydrologic conditions in the basin, including groundwater elevations, hydrographs, contour maps, summary of extraction data, surface water quantities, available surface water supplies, total water use, and storage maps. A final section summarizes updates on projects and management actions from the groundwater sustainability plan and how other sustainability indicators are being met. Additional supporting information will be provided in the appendices. Efforts in this task include preparing the data and report to upload to the DWR portal.
- **Task 2. Project Management and Meetings.** Project management costs are estimated at 5% of total cost. This task includes calls with the other GSAs in the Basin to coordinate efforts. This task involves attending GSA meetings to summarize the report if needed.

Project Cost

The total not to exceed cost for the Water Year 2025 Annual Report for the Basin is **\$12,600** (divided evenly at \$4,200/GSA). All work is on a time and material basis using the attached rate schedule (Attachment A). Staff hours for each of the tasks above are estimated below. With this new format to meet the reporting requirements, Stetson will work as efficiently as possible to lower costs further if possible.

Proposed Costs for 2025 Santa Ynez Basin Annual Report

TASK	Labor Hours	Labor Cost	Expenses	Total
Task 1 - Report Preparation	74	\$11,500	0	\$11,500
Task 2 - Project Management and Meetings	8	\$1,100	0	\$1,100
TOTAL	82	\$12,600	0	\$12,600

Project Schedule

The SGMA requires annual reports submitted by April 1st for each GSP's previous water year (WY). For this scope of work, the reporting period for the next annual report is WY 2025 (October 1, 2024, through September 30, 2025), and the final Basin Annual Report would be due April 1, 2026. Stetson will produce the final draft of the annual report by March 15, 2026, after incorporating the final water use data for water year 2025. The GSAs would then need to approve the final annual report before submittal to DWR before April 1, 2026.

Attachment A



Standard Billing Rate Schedule

Professional Fees

Principal	\$266.00	Per Hour
Special Project Director	\$266.00	Per Hour
Project Manager, Senior	\$231.00	Per Hour
Supervisor I	\$231.00	Per Hour
Supervising Soil Scientist	\$215.00	Per Hour
Supervisor II	\$215.00	Per Hour
Supervisor III	\$209.00	Per Hour
Senior I	\$187.00	Per Hour
Senior II	\$169.00	Per Hour
Senior III	\$152.00	Per Hour
Construction Manager	\$152.00	Per Hour
Construction Manager / Oversight	\$135.00	Per Hour
Senior Construction Inspector	\$135.00	Per Hour
Senior Field Geologist	\$152.00	Per Hour
Senior Associate	\$146.00	Per Hour
Associate I	\$140.00	Per Hour
Associate II	\$132.00	Per Hour
Associate III	\$125.00	Per Hour
Associate Soil Scientist	\$125.00	Per Hour
Senior Assistant	\$116.00	Per Hour
Assistant I	\$111.00	Per Hour
Assistant II	\$106.00	Per Hour
Assistant Soil Scientist	\$106.00	Per Hour
Assistant III	\$101.00	Per Hour
GIS Manager	\$140.00	Per Hour
GIS Specialist I	\$114.00	Per Hour
GIS Specialist II	\$104.00	Per Hour
Technical Illustrator	\$101.00	Per Hour
AutoCAD Technician	\$101.00	Per Hour
Soil Technician	\$88.00	Per Hour
Aide I	\$81.00	Per Hour
Aide II	\$70.00	Per Hour
Aide III	\$65.00	Per Hour
Project Coordinator I	\$152.00	Per Hour
Project Coordinator II	\$111.00	Per Hour
Project Coordinator III	\$101.00	Per Hour
Contract Management	\$116.00	Per Hour
Administrative I	\$81.00	Per Hour
Administrative II	\$75.00	Per Hour
Administrative III	\$70.00	Per Hour

Effective January 1, 2026

Direct Expense Rates

Expense Description	Billing Rate
Mileage	\$* / Mile
Reproduction: Black & White (In-House)	\$0.15 / Page
Reproduction: Color - 8.5" x 11" (In-House)	\$0.89 / Page
Reproduction: Color - 11" x 17" (In-House)	\$1.89 / Page
Plotter Reproduction (In-House)	\$1.50 / Sq. Ft.
Survey Equipment	\$120.00 / Day

Notes:

- 1) * Mileage is billed at the current IRS approved mileage rate and may be subject to change.
- 2) Subcontractor services will be charged at cost plus 10% administration fee.
- 3) All other project reimbursable expenses (i.e. telephone, commercial transportation, meals, lodging, postage, outside reproduction, etc.) will be billed at cost.
- 4) Testimony fees are 150% of standard rates and apply to depositions, court time and time spent on stand-by at attorney's request. Travel time and preparation time is charged at standard rates. Stetson Engineers Inc. authorizes only staff at associate classification or higher to testify as expert witnesses.

TO: SYRVGB WMA GSA Board of Directors

FROM: Dan Heibel, Executive Director

DATE: November 19, 2025

SUBJECT: Item 5b – Receive update on WMA GSA Groundwater Extraction Fees collection and review and consider approval of Resolution Establishing a Process to Appeal the Groundwater Extraction Fee Levied Upon Parcels Extracting Groundwater.

Background

At a Special Board Meeting, after a duly noticed Public Hearing, the Board of Directors of the Santa Ynez River Valley Groundwater Basin Western Management Area Groundwater Sustainability Agency (WMA GSA) approved WMA GSA Resolution 2025-01 adopting and imposing a Groundwater Extraction Fee (“Fee”) to be levied annually on land extracting groundwater within the WMA GSA boundaries for the purpose of funding the costs of compliance with the Sustainable Groundwater Management Act (SGMA).

An appeal process is proposed should a property owner wish to contest the calculation of the amount of groundwater extracted used as the basis of the fee for their parcel(s). The proposed Resolution Establishing a Process to Appeal the Groundwater Extraction Fee Levied Upon Parcels Extracting Groundwater (Attachment A) provides a framework for an appeal process and a template form for use by landowners wishing to file an appeal.

Recommendation

Receive update on WMA GSA Groundwater Extraction Fees collection and review and consider approval of Resolution Establishing a Process to Appeal the Groundwater Extraction Fee Levied Upon Parcels Extracting Groundwater.

Attachment

Attachment A: Resolution Establishing a Process to Appeal the Groundwater Extraction Fee Levied Upon Parcels Extracting Groundwater

**BEFORE THE BOARD OF DIRECTORS OF
THE SANTA YNEZ RIVER VALLEY GROUNDWATER BASIN
WESTERN MANAGEMENT AREA
GROUNDWATER SUSTAINABILITY AGENCY**

IN THE MATTER OF:

RESOLUTION NO. 2025-03

**ESTABLISHING A PROCESS TO APPEAL THE
GROUNDWATER EXTRACTION FEE LEVIED
UPON PARCELS EXTRACTING GROUNDWATER**

WHEREAS, the Sustainable Groundwater Management Act of 2014 ("SGMA"), including but not limited to Water Code section 10720 et seq., requires Groundwater Sustainability Agencies ("GSAs") to manage medium and high priority groundwater basins throughout the state through the adoption and implementation of Groundwater Sustainability Plans ("GSPs"); and

WHEREAS, the Santa Ynez River Valley Groundwater Basin Western Management Area Groundwater Sustainability Agency ("WMA GSA") was formed and exists to sustainably manage groundwater in the Western Management Area of the Santa Ynez River Valley Groundwater Basin; and

WHEREAS, the California Department of Water Resources ("DWR") recognizes the WMA GSA as the exclusive GSA for the Western Management Area of the Santa Ynez River Valley Groundwater Basin ("WMA") for purposes of compliance with SGMA; and

WHEREAS, the WMA GSA adopted a GSP on January 5, 2022, which was subsequently found to be in compliance with SGMA by DWR; and

WHEREAS, at a special meeting on June 25, 2025, after a duly noticed public hearing, the Board of Directors of the WMA GSA ("Board") adopted WMA GSA Resolution 2025-01 adopting and imposing a Groundwater Extraction Fee ("Fee") to be levied annually on land extracting groundwater within the WMA GSA boundaries for the purpose of charging a fee to fund the costs of compliance with SGMA; and

WHEREAS, the WMA GSA Board desires, through the passage of this Resolution, to adopt an administrative appeal process to permit a landowner to appeal the calculation of the Fee levied against his/her property by the WMA GSA.

NOW, THEREFORE, the Board of Directors for the WMA GSA hereby resolves as follows:

1. The facts set forth in the Recitals to this Resolution are true and correct and establish the factual basis for the WMA GSA's adoption of this Resolution and those Recitals are incorporated by reference.

2. The administrative appeal provided for herein shall only be utilized by a property owner who is subject to the Extraction Fee or a lessor of property who is legally obligated to pay property taxes and assessments on the subject property (herein a “Property Owner”) or an authorized representative of the Property Owner.

3. The administrative appeal provided for herein shall only be for disputes raised by a Property Owner (or a duly authorized representative) regarding the WMA GSA’s determination of the amount of groundwater produced from a parcel or calculation of the Fee levied against a Property Owner. Challenges to the Fee as adopted by WMA GSA Resolution No. 2025-01 and/or the per acre-foot amount of the Fee are not subject to this administrative appeal process.

4. The administrative appeal process is as follows:

- a. Should a Property Owner wish to contest the calculation of the amount of groundwater extracted used as the basis of the fee for their parcel, the Property Owner shall first be required to timely pay the assessed Extraction Fee under protest.
- b. Within thirty (30) days following payment of the Extraction Fee, the Property Owner may file an appeal with the WMA GSA, on a form approved by the WMA GSA’s Executive Director (template attached as Exhibit 1), setting forth the basis upon which the appeal is made.
- c. Timely filing of an administrative appeal in the manner described below shall be a prerequisite to required exhaustion of administrative remedies by the Property Owner. An appeal by a Property Owner will be considered timely filed if, on or before the 30th day following payment of the Fee by the Property Owner, 1) the appeal form is mailed via first-class mail to the WMA GSA Executive Director at the following address: P.O. Box 7098, Los Osos, CA 93412 and postmarked on or before the 30th day after payment; or 2) delivered to the WMA GSA Executive Director by electronic mail at wma@SantaYnezWater.org.
- d. Potential grounds for appeal may include the Property Owner providing evidence sufficiently showing that the parcel(s) in question are (1) not pumping groundwater from the Western Management Area of the Santa Ynez River Valley Groundwater Basin; or (2) that the estimated groundwater usage was not properly calculated by the WMA GSA. The appeal shall include factual and technical evidence that the Property Owner wishes the WMA GSA to consider (e.g., metered well production records, satellite evapotranspiration estimates, irrigated area, electrical usage, or other technical data to support appeal of estimated groundwater extraction) and shall provide the WMA GSA with an email address and phone number for future correspondence related to the appeal.
- e. Within thirty (30) days of filing the appeal, the Executive Director shall consider the appeal, along with any additional evidence regarding the appeal if the Property Owner desires to provide additional evidence, during which time the Executive Director and Property Owner may meet or otherwise confer regarding the merits of the appeal. The Executive Director is authorized by the Board to grant the appeal, in whole or in part, or deny

the appeal. The determination by the Executive Director shall be made no later than forty-five (45) days following the filing of an appeal, and the determination shall be in writing and delivered to the Property Owner via first-class and/or electronic mail. If the Executive Director does not issue a written determination on the appeal within forty-five (45) days of its filing, then the appeal shall be deemed to have been denied in its entirety by the Executive Director. A Property Owner shall have the right to challenge the denial of an appeal and request reconsideration by the WMA GSA Board of Directors, as described in 4(f) below.

- f. Within fifteen (15) days of the denial of an appeal under 4(e) above, a Property Owner may submit a written request for reconsideration to the WMA GSA Board of Directors. The request must be sent by using one or both of the methods (first-class or electronic mail) and to the address(es) set forth in Section 4(c) above. Timely requests for reconsideration will be placed on the agenda for the next Board meeting. The Board shall receive evidence and hear from the Property Owner and staff regarding the merits of the original appeal. The Board is authorized to grant the original appeal, in whole or in part, or deny the appeal, in its sole discretion. The determination of the Board shall be memorialized in the minutes of the Board meeting and shall be final, with no further appeal to the WMA GSA.

5. The WMA GSA reserves the right to rescind any relief provided per this appeal process where it determines that the information provided by the Property Owner filing the appeal was not accurate.

All the foregoing, being on motion of Director _____, seconded by Director _____, is authorized by the following roll-call vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

I HEREBY CERTIFY that the foregoing resolution is the resolution of said WMA GSA as duly passed and adopted by said Board of Directors on the ____ day of _____, 2025.

WITNESS my hand this ____ day of _____, 2025.

Secretary of the Board of Directors

I can be reached regarding this appeal at the following email address _____
and/or the following phone number _____.

I self-certify and declare under penalty of perjury in accordance with the laws of the State of California that the information contained herein is true to the best of my knowledge, after making reasonable inquiry. I further understand that waiver or reduction of the Fee as a result of this appeal is entirely contingent upon the accuracy of information provided with this appeal and at the sole discretion of the WMA GSA Board of Directors.

Signature of Appellant _____

Date of Appeal Submission to WMA GSA _____

TO: SYRVGB WMA GSA Board of Directors

FROM: Dan Heimerl, Executive Director

DATE: November 19, 2025

SUBJECT: Item 5c – Review and consider approval of Professional Services Agreement with Moss, Levy & Hartzheim LLP for Professional Audit Services for Fiscal Years Ended June 30, 2025 and for the WMA GSA to perform biannual audits going forward

Background

As a Joint Powers Authority, the Santa Ynez River Valley Groundwater Basin Western Management Area Groundwater Sustainability Agency (“WMA GSA”) is required to have financial audits done on its books either annually or, at the Board’s direction, biennially (every two years). Staff asked and received proposals from two firms to perform a biennial audit for the WMA GSA. The firms are:

- Bartlett, Pringle, & Wolf - the current auditing firm for the SYRWCD.
- Moss, Levy, & Hartzheim - the current auditing firm for the City of Buellton.

Joint Powers Authorities in the State of California are required to conduct an annual financial audit and submit the audit to the Secretary of State. However, a biennial audit is allowed under the Joint Powers Agreements section of the California Government Code, Section 6505 (f): “All agencies or entities may, by unanimous request of the governing body thereof, replace the annual special audit with an audit covering a two-year period.”

Conducting a biennial audit will provide cost savings with the Auditor invoice and GSA staff time costs. The proposed costs including the contingency are listed below:

- Bartlett, Pringle, & Wolff proposal is \$21,000
- Moss, Levy, & Hartzheim proposal is \$19,860

Both audit firms are excellent and are highly recommended by the SYRWCD and the City of Buellton, as well as other local public agencies. The firm of Moss, Levy and Hartzheim’s proposal is less expensive than Bartlett, Pringle and Wolf’s proposal. Due to the cost difference between the two proposals, staff recommends contracting with Moss, Levy, & Hartzheim to conduct an audit of Fiscal Year 2024/2025.

Recommendation

Review and consider approval of Professional Services Agreement with Moss, Levy & Hartzheim LLP for Professional Audit Services for Fiscal Years Ended June 30, 2025 and for the WMA GSA to perform biannual audits going forward.

Attachment

Attachment 1: Professional Services Agreement with Moss, Levy & Hartzheim LLP for Professional Audit Services for Fiscal Years Ended June 30, 2025

**PROFESSIONAL SERVICES AGREEMENT
FOR AUDIT SERVICES**

1. IDENTIFICATION

THIS PROFESSIONAL SERVICES AGREEMENT (“Agreement”) is entered into by and among the Santa Ynez River Valley Groundwater Basin Western Management Area Groundwater Sustainability Agency, a California Joint Powers Agency ("Client"), and Moss, Levy & Hartzheim, LLP, a certified public accounting firm in California (“Consultant”). Client and Consultant may be referred to in this Agreement collectively as the "Parties" or individually as a "Party."

2. RECITALS

- 2.1 Consultant represents that it is fully qualified to perform the professional services described in the Scope of Work by virtue of its experience and the training, education, and expertise of its principals and employees. Consultant further represents that it is willing to accept responsibility to perform such services in accordance with this Agreement.
- 2.2 Consultant represents that it has no known relationships with third parties, members of Client’s governing board, or employees of Client which would (1) present a conflict of interest with the rendering of services pursuant to this Agreement under Government Code section 1090, the Political Reform Act (Government Code sections 81000 *et seq.*), or other applicable law, (2) prevent Consultant from performing the terms of this Agreement, or (3) present a significant opportunity for the disclosure of confidential information.

NOW, THEREFORE, for and in consideration of the mutual covenants and conditions herein contained, Client and Consultant agree as follows:

3. DEFINITIONS

- 3.1 “Scope of Work”: Such professional services, and Consultant’s fees for such services, are set forth in Consultant’s proposal attached hereto as Exhibit A and incorporated herein by this reference.
- 3.2 “Commencement Date”: November 19th, 2025.
- 3.3 “Project Administrator”: The individual that shall manage Consultant’s performance of this Agreement on Consultant’s behalf. No change shall be made in Consultant’s project administrator without Client’s prior written consent.

4. TERM

The initial term of this Agreement shall commence at 12:00 a.m. on the Commencement Date and shall continue for a period not to exceed one year. This Agreement may be terminated prior to expiration of the initial term in accordance with Section 13

(“Termination”) below, and may be extended beyond the initial term upon written agreement of the Parties.

5. CONSULTANT’S DUTIES

- 5.1 **Services.** Consultant shall perform the services identified in the Scope of Work. Client shall have the right to request, in writing, changes in the Scope of Work. Any such changes mutually agreed upon by the parties, and any corresponding increase or decrease in compensation, shall be incorporated by written amendment to this Agreement.
- 5.2 **Coordination with Client and Legal Counsel.** In performing services under this Agreement, Consultant shall coordinate all contact with Client and its legal counsel, if requested by Client.
- 5.3 **Budgetary Notification.** Consultant shall notify Client, in writing, when fees and expenses incurred under this Agreement have reached eighty percent (80%) of the Maximum Amount. Consultant shall concurrently inform Client of Consultant’s estimate of total expenditures required to complete its current assignments before proceeding, when the remaining work on such assignments would exceed the Maximum Amount.
- 5.4 **Professional Standards.** Consultant shall perform all work to the standards of Consultant’s profession prevailing at the time and place the work is performed. Consultant shall comply with all applicable federal, state, and local laws and regulations. Consultant shall keep itself fully informed of and in compliance with all local, state, and federal laws, rules, and regulations in any manner affecting the performance of this Agreement, including all Cal/OSHA requirements, the conflict-of-interest provisions of Government Code section 1090, and the Political Reform Act (Government Code sections 81000 et seq.).
- 5.5 **Avoid Conflicts.** During the term of this Agreement, Consultant shall not perform any work for another person or entity for whom Consultant was not working at the Commencement Date if such work would present a conflict interfering with performance under this Agreement. However, Client may consent in writing to Consultant’s performance of such work.
- 5.6 **Appropriate Personnel.** Consultant has, or will secure at its own expense, all personnel required to perform the services identified in the Scope of Work. All such services shall be performed by Consultant or under its supervision, and all personnel engaged in the work shall be qualified to perform such services. The Project Administrator shall have direct responsibility for management of Consultant’s performance under this Agreement.
- 5.7 **Substitution of Personnel.** Any persons named in the proposal or Scope of Work constitutes a promise to the Client that those persons will perform and coordinate their respective services under this Agreement. Should one or more of such personnel become unavailable, Consultant may substitute other personnel of at least

equal competence upon written approval of Client. If Client and Consultant cannot agree as to the substitution of key personnel, Client may terminate this Agreement for cause.

- 5.8 **Permits and Approvals.** Consultant shall obtain, at its sole cost and expense, all permits and regulatory approvals necessary for Consultant's performance of this Agreement.
- 5.9 **Notification of Organizational Changes.** Consultant shall notify the Client, in writing, of any change in name, ownership, or control of Consultant's firm or of any subcontractor. Change of ownership or control of Consultant's firm may require an amendment to this Agreement.
- 5.10 **Records.** Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services or expenditures and disbursements charged to Client under this Agreement for a minimum of three (3) years, or for any longer period required by law, from the date of final payment to Consultant under this Agreement. All such documents shall be made available for inspection, audit, and/or copying at any time during regular business hours, upon oral or written request of Client. In addition, pursuant to Government Code section 8546.7, if the amount of public funds expended under this Agreement exceeds ten thousand dollars, all such documents and this Agreement shall be subject to the examination and audit of the State Auditor, at the request of Client or as part of any audit of Client, for a period of three (3) years after final payment under this Agreement.
- 5.11 **Non-Disclosure.** All data, documents, discussion, or other information developed or received by Consultant or provided for performance of this Agreement shall not be disclosed by Consultant without prior written consent by Client. Client shall grant such consent if disclosure is legally required. Upon request, all data of Client or of Client's legal counsel shall be returned to same, as the case may be, upon the termination or expiration of this Agreement.

6. **SUBCONTRACTING**

- 6.1 **General Prohibition.** This Agreement covers professional services of a specific and unique nature. Except as otherwise provided herein, Consultant shall not assign or transfer its interest in this Agreement or subcontract any services to be performed without amending this Agreement.
- 6.2 **Consultant Responsible.** Consultant shall be responsible to Client for all services to be performed under this Agreement.
- 6.3 **Compensation for Subcontractors.** Client shall pay Consultant for work performed by its subcontractors, if any, only at Consultant's actual cost. Consultant shall be liable and accountable for any and all payments, compensation, and federal and state taxes to all subcontractors performing services under this Agreement.

Client shall not be liable for any payment, compensation, or federal and state taxes for any subcontractors.

7. COMPENSATION

- 7.1 **General.** Client agrees to compensate Consultant for the services provided under this Agreement, and Consultant agrees to accept payment in accordance with the fees set forth in Exhibit A in full satisfaction for such services. Compensation shall not exceed the Maximum Amount. Consultant shall not be reimbursed for any expenses unless provided for in this Agreement or authorized in writing by Client in advance.
- 7.2 **Invoices.** Consultant shall submit to Client an invoice, on a monthly basis or as otherwise agreed to by the Client, for services performed pursuant to this Agreement. Each invoice shall identify the Maximum Amount, the services rendered during the billing period, the amount due for the invoice, and the total amount previously invoiced. All labor charges shall be itemized by employee name and classification/position with the firm, the corresponding hourly rate, the hours worked, a description of each labor charge, and the total amount due for labor charges.
- 7.3 **Payment by Client.** Client will pay undisputed amounts invoiced within 60 days of its receipt of the invoice.
- 7.4 **Taxes.** Client shall not withhold applicable taxes or other payroll deductions from payments made to Consultant except as otherwise required by law. Consultant shall be solely responsible for calculating, withholding, and paying all taxes.
- 7.5 **Additional Work.** Consultant shall not be reimbursed for any expenses incurred for work performed outside the Scope of Work unless prior written approval is given by the Client through a fully executed written amendment. Consultant shall not undertake any such work without prior written approval of the Client.
- 7.6 **Client Satisfaction as Precondition to Payment.** Notwithstanding any other terms of this Agreement, no payments shall be made to Consultant until Client is satisfied that the services are satisfactory.
- 7.7 **Right to Withhold Payments.** If Consultant fails to comply with the terms of this Agreement or promptly satisfy an indemnity obligation described in Section 10, Client shall have the right to withhold payments under this Agreement to offset that amount.

8. OWNERSHIP OF WRITTEN PRODUCTS

All reports, documents, or other written material, and all electronic files, including computer-aided design files, developed by Consultant in the performance of this Agreement (such written material and electronic files are collectively known as “written products”) shall be and remain the property of Client without restriction or limitation upon

its use or dissemination by Client except as provided by law. Consultant may take and retain copies of such written products as desired, but no such written products shall be the subject of a copyright application by Consultant.

9. **RELATIONSHIP OF PARTIES**

- 9.1 **General.** Consultant is, and shall at all times remain as to Client, a wholly independent contractor.
- 9.2 **No Agent Authority.** Consultant shall have no power to incur any debt, obligation, or liability on behalf of Client or otherwise to act on behalf of Client as an agent. Neither Client, nor any of its agents, shall have control over the conduct of Consultant or any of Consultant's employees, except as set forth in this Agreement. Consultant shall not represent that it is, or that any of its agents or employees are, in any manner employees of Client.
- 9.3 **Independent Contractor Status.** Under no circumstances shall Consultant or its employees look to Client as an employer. Consultant shall not be entitled to any benefits. Client makes no representation as to the effect of this independent contractor relationship on Consultant's previously earned California Public Employees Retirement System ("CalPERS") retirement benefits, if any, and Consultant specifically assumes the responsibility for making such a determination. Consultant shall be responsible for all reports and obligations including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation, and other applicable federal and state taxes.
- 9.4 **Indemnification of CalPERS Determination.** In the event that Consultant or any employee, agent, or subcontractor of Consultant providing services under this Agreement claims or is determined by a court of competent jurisdiction or CalPERS to be eligible for enrollment in CalPERS as an employee of the Client, Consultant shall indemnify, defend, and hold harmless Client for the payment of any employee and/or employer contributions for CalPERS benefits on behalf of Consultant or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of Client.

10. **INDEMNIFICATION**

- 10.1 **Definitions.** For purposes of this section, "Consultant" shall include Consultant, its officers, employees, agents, or subcontractors, or anyone directly or indirectly employed by either Consultant or its subcontractors, in the performance of this Agreement. "Client" shall include Client, its officers, agents, employees and volunteers.
- 10.2 **Consultant to Indemnify Client.** To the full extent permitted by law, Consultant shall indemnify, hold harmless, and defend Client, and its respective officers, agents, employees, and volunteers from and against any and all claims and losses,

costs, or expenses for any damage due to death or injury to any person and injury to any property to the extent caused by the intentional, reckless, or negligent acts, errors, or omissions of Consultant or any of its officers, employees, agents, or subcontractors in the performance of this Agreement except the negligence of Client and its agents, officers, and employees.

- 10.3 **Material Term.** Consultant acknowledges that Client would not enter into this Agreement in the absence of Consultant's commitment to indemnify and protect Client as set forth herein. Accordingly, the provisions of this indemnity provision are intended by the parties to be interpreted and construed to provide the fullest protection possible under the law to Client.
- 10.4 **Subcontractor to Indemnify Client.** Consultant agrees to obtain executed indemnity agreements with provisions identical to those set forth here in this section from each and every subcontractor or any other person or entity involved by, for, with, or on behalf of Consultant in the performance of this Agreement.
- 10.5 **Scope of Indemnity.** Personal injury shall include injury or damage due to death or injury to any person, whether physical, emotional, consequential, or otherwise, Property damage shall include injury to any personal or real property. Consultant shall not be required to indemnify Client for such loss or damage as is caused by the sole active negligence or willful misconduct of the Client.
- 10.6 **Waiver of Statutory Immunity.** The obligations of Consultant under this section are not limited by the provisions of any workers' compensation act or similar act. Consultant expressly waives its statutory immunity under such statutes or laws as to Client.
- 10.7 **Insurance.** Consultant's liability under this Section 10 (Indemnification) shall not exceed the insurance coverage required under Section 11 (Insurance).
- 10.8 **Consultant Cooperation in Defense of Claims.** In the event any claim or action is brought relating to Consultant's performance in connection with this Agreement, Consultant shall render any reasonable assistance that Client may require.

11. INSURANCE

- 11.1 **Insurance Required.** Consultant shall maintain insurance as described in this section and Client and its officers, directors, employees and agents shall be named as addition insureds on all insurance policies required by this Agreement, and Consultant shall require all of its subcontractors, consultants, and other agents to do the same. Approval of the insurance by the Client shall not relieve or decrease any liability of Consultant. Any requirement for insurance to be maintained after completion of the work shall survive this Agreement.
- 11.2 **Documentation of Insurance.** Consultant shall file with Client complete, certified copies of all required insurance policies, including endorsements affecting the

coverage. However, failure to obtain the required documents prior to the work beginning shall not waive the Consultant's obligation to provide them.

- 11.3 **Comprehensive General Liability.** Consultant shall procure and/or maintain in full force and effect during the performance of any Services or Additional Services pursuant to this Agreement, comprehensive general liability and property damage insurance covering Consultant's performance under this Agreement in an amount of not less than One Million Dollars (\$1,000,000), combined single limit coverage.
- 11.4 **Workers' Compensation.** Consultant shall procure and/or maintain in full force and effect during the performance of any Services or Additional Services pursuant to this Agreement, workers' compensation insurance covering its employees in Consultant's performance under this Agreement.
- 11.5 **Professional Liability.** Consultant shall procure and/or maintain in full force and effect during the performance of any Services or Additional Services pursuant to this Agreement, professional liability insurance in an amount not less than Five Hundred Thousand Dollars (\$500,000) coverage.
- 11.6 **Comprehensive Automobile Insurance.** Consultant shall procure and/or maintain in full force and effect during the performance of any Services or Additional Services pursuant to this agreement, comprehensive automobile insurance with bodily injury and property damage coverage of not less than \$1,000,000.00 per accident, which includes coverage for all owned, non-owned, and hired vehicles used in connection with providing Services or Additional Services under this Agreement.
- 11.7 **Duty to Defend and Indemnify.** Consultant's duties to defend and indemnify Client under this Agreement shall survive the expiration of this Agreement as well as expiration or early termination of this Agreement.

12. NOTICES

Any notices, bills, invoices, or reports required by this Agreement shall be deemed received on: (i) the day of delivery if delivered by hand, facsimile, or overnight courier service during Client's and Consultant's regular business hours; (ii) on the second business day following deposit in the United States mail if delivered by mail, postage prepaid, or (iii) the day of delivery if delivered by email, to the addresses listed below (or to such other addresses as the parties may, from time to time, designate in writing).

If to Client:

Daniel Heimel, Executive Director
Santa Ynez River Valley
Groundwater Basin Western Management
Area Groundwater Sustainability Agency
Mailing Address: PO Box 7098, Los Osos,
CA 93412
wma@santaynezwater.org

If to Consultant:

Adam Guise, CPA, Partner
Moss, Levy & Hartzheim LLP
2400 Professional Parkway, STE 205
Santa Maria, CA 93455
aguise@mlhcpas.com

13. **TERMINATION**

- 13.1 **Client Termination.** Client shall have the right to terminate this Agreement for any reason on five calendar days' written notice to Consultant.
- 13.2 **Consultant Termination.** Consultant shall have the right to terminate this Agreement for any reason on thirty calendar days' written notice to Client.
- 13.3 **Cessation of Work.** Consultant agrees to cease all work under this Agreement on or before the effective date of any notice of termination. Consultant shall upon payment of all sums due to Consultant, return to Client and its legal counsel all Client's or legal counsel's data, documents, objects, materials, or other tangible things upon the termination or expiration of this Agreement.
- 13.4 **Compensation Following Termination.** If Client terminates this Agreement due to no fault or failure of performance by Consultant, then Consultant shall be paid based on the work satisfactorily performed at the time of termination. In no event shall Consultant be entitled to receive more than the amount that would be paid to Consultant for the full performance of the services required by this Agreement.

14. **GENERAL PROVISIONS**

- 14.1 **Governing Law and Venue.** This Agreement is entered into and performed in the State of California and is to be interpreted pursuant to the law of the State of California. Venue in any action arising out of this Agreement shall be in the Superior Court of California for the County of Santa Barbara. For litigation subject to United States District Court jurisdiction, venue shall be in the district court that is geographically closest to Santa Barbara, California.
- 14.2 **Entire Agreement.** The Parties agree that this Agreement contains the entire understanding concerning the subject matter among the Parties and supersedes and replaces all prior negotiations of proposed agreements, written or oral, if any. This Agreement shall not be amended or modified except in writing, executed and agreed to by all the Parties to this Agreement.
- 14.3 **Severability.** If any term, provision, covenant, or condition of this Agreement is held to be invalid, void, or unenforceable, the Parties shall amend this Agreement and/or take other action necessary to achieve the intent of this Agreement.

- 14.4 **No Presumption Against Drafter.** Each party had an opportunity to consult with an attorney in reviewing and drafting this agreement. Any uncertainty or ambiguity shall not be construed for or against any party based on attribution of drafting to any party.
- 14.5 **No Third-Party Beneficiaries.** Except as expressly stated herein, there is no intended third-party beneficiary of any right or obligation assumed by the parties.
- 14.6 **Time of the Essence.** Time is of the essence for each and every provision of this Agreement.
- 14.7 **Attorneys' Fees.** If legal action shall be necessary to enforce any term, covenant or condition contained in this Agreement, the prevailing party shall be entitled to an award of reasonable attorneys' fees and costs expended in the action.
- 14.8 **Counterparts; Electronic Signatures.** This Agreement may be signed in one or more counterparts, each of which shall be deemed an original, but all of which together shall be deemed one and the same instrument. The parties acknowledge and agree that this Agreement may be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, "electronic signature" shall include faxed or emailed versions of an original signature, electronically scanned and transmitted versions (e.g., via pdf) of an original signature, or a digital signature.

TO EFFECTUATE THIS AGREEMENT, the parties have caused their duly authorized representatives to execute this Agreement on the dates set forth below.

CLIENT

CONSULTANT

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Exhibit A: Consultant Proposal

June 5, 2025

Attention: Daniel Heimel, Executive Director
Western Management Area Groundwater Sustainability Agency
P.O. Box 719
Santa Ynez, 93460

We are pleased to respond to the Western Management Area Groundwater Sustainability Agency's (the Agency) Request for independent auditing services.

After 65 years in public accounting and more than 45 years of performing nonprofit and local governmental audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim LLP. The firm has evolved from a one-person operation to a regional public accounting firm with offices in Beverly Hills, Santa Maria, and Culver City with clients throughout the State of California, as well as thirty-one other states. We and the entire staff are pleased with not only the continuing development of the firm, but also the progress and economic health of our clients. We understand that governmental accounting is a specialized industry with its own accounting standards and requirements and that is why we strive to constantly improve the quality of our professional services. This degree of dedication coupled with our ability to inform our clients of any new accounting and auditing issues is paramount to our success.

We feel that our size is such that we are large enough to provide a broad spectrum of services and experience backed by an in-house training program, professional development courses, and an extensive professional library, yet not so large as to become impersonal and rigid. Our informal style allows us to be flexible enough to complete our audits in a timely manner that is the most convenient for each client. Also, this style allows us to be more accessible to our clients when our clients have questions or concerns.

It is our understanding that we will be responsible for expressing an opinion on the Western Management Area Groundwater Sustainability Agency's financial statements in conformity with accounting principles generally accepted in the United States of America. It is also our understanding that we will be responsible for issuing the following:

1. An auditor's opinion letter on the fair presentation of the financial statements of the Agency in accordance with auditing standards generally accepted in the United States of America.
2. A Management Letter addressed to the Board of Directors of the Western Management Area Groundwater Sustainability Agency, setting forth recommendations for improvements in the Agency's accounting systems.
3. We will communicate in a letter to the Executive Director any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the Agency's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. "Non-reportable conditions" discovered by us will also be communicated in the "Management Letter".
4. We will make immediate, written notification to the Board President and Executive Director of all irregularities and illegal acts or indications of illegal acts of which we become aware.

We will make all communications to the Agency as required by the audit standards under which the engagement is performed. Those communications include, but are not limited to:

1. The auditors' responsibility under auditing standards generally accepted in the United States of America.

2. Significant accounting policies.
3. Management judgment and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.
10. Errors, irregularities, and illegal acts.

All work papers and reports will be retained, at our expense, for a minimum of three years (or the retention timeframe established by the professional standards, whichever is longer) unless the firm is notified in writing by the Agency of the need to extend the retention period. The work papers are subject to review by state and county agencies and other individuals designated by the Agency. Accordingly, the work papers will be made available upon request.

In addition, we will respond to the reasonable inquiries of successor auditors and allow successor auditors to review work papers.

All adjusting journal entries made by us will be discussed and explained to the designated personnel prior to recording.

If convenient for the Agency's staff, the approximate target dates for an audit would be as follows:

1. Preliminary audit entrance conference with staff – August 11th
2. Detailed audit plan – August 18th
3. Interim audit fieldwork – September 11th – 12th
4. Year-end audit fieldwork – September 25th
5. Exit conference with staff – September 25th
6. Draft of Financial Statements & Management Letter – November 14st
7. Issue Audit Report and final Management Letter – December 1, 2025
8. Present and discuss annual financial statements with the Board – TBD

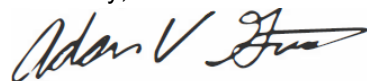
Assistance by the Agency's staff is required during the course of the audit. In general, our PBC List will include requests such as trial balance, general ledger, copies of executed board minutes, year-end account reconciliations, fiscal year check disbursement detail, monthly bank statements, fixed asset roll forward, copies of executed agreements, substantive sample support (invoices, checks, purchase orders), and documentation over control environment. We shall provide a detailed PBC list upon review of the June 30, 2025 trial balance and general ledger.

This proposal is a firm and irrevocable offer until August 6, 2025.

Thank you for your consideration and please do not hesitate to contact the authorized representative listed below with any questions, problems, or concerns.

Adam V. Guise, CPA
Partner
2400 Professional Parkway, Ste. 205
Santa Maria, CA 93455
(805) 925-2579
aguise@mlhcpas.com

Sincerely,



Adam V. Guise, CPA

**WESTERN MANAGEMENT AREA
GROUNDWATER SUSTAINABILITY AGENCY**

**PROFESSIONAL AUDIT SERVICES PROPOSAL
For Fiscal Years Ended June 30, 2025**

Submitted By:

Moss, Levy & Hartzheim LLP
2400 Professional Parkway, Suite 205
Santa Maria, CA 93455
Phone: 805.925.2579
Fax: 805.925.2147

Submitted On:

June 5, 2025

Contact Person:

Adam V. Guise, Partner
aguise@mlhcpas.com

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INDEPENDENCE

Moss, Levy & Hartzheim LLP is independent of the Western Management Area Groundwater Sustainability Agency (the Agency), as defined by auditing standards generally accepted in the United States of America.

LICENSE TO PRACTICE IN CALIFORNIA

Moss, Levy & Hartzheim LLP is a properly licensed certified public accounting firm in the State of California, license # 5863. All certified public accountants engaged in the audit of the Agency are licensed to practice in the State of California and have received at least the minimum number of continuing professional education hours required by the State Board of Accountancy to perform audits under professional standards.

FIRM QUALIFICATIONS AND EXPERIENCE

Moss, Levy & Hartzheim LLP is a minority owned regional firm that performs audits of entities throughout the State of California. The firm currently employs 31 professionals and has annual gross revenues between 5.5 and 6.0 million dollars. Eighty-four percent of the 31 total employees are women or belong to an ethnic minority. The firm has three offices in California; Beverly Hills, Santa Maria, and Culver City.

The firm is in good standing with both the America Institute of Certified Public Accounts and the California Society of Certified Public Accountants.

The audit work will be completed by staff from our Santa Maria office.

The Santa Maria office is currently staffed by six certified public accountants (five partners, and one manager). In addition, the office employs three senior accountants, four staff accountants, and two administrators.

The Agency will have one partner and one alternate partner assigned to the audit at all times. In addition, a supervising manager and one or two staff accountants will be assigned on a full-time basis to the audit from the Santa Maria office. The Agency will also have a computer specialist assigned to the audit on a full-time basis. This individual assists the audit team in documenting the computer system internal control structure.

Please see *Appendix C - Current and/or Recently Completed Governmental Audits*.

PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE

It is the firm's policy to have our partners involved in the management function of our audits. Having multiple partners involved in the engagement allows the Agency to receive immediate responses to questions about accounting and audit topics, concerns, and recommendations.

Mr. Adam Guise will be the partner in charge of the Agency's audit. Mr. Guise will have primary responsibility for the audit. Mr. Guise will be responsible for final review of the Agency's audit report, financial statements. Mr. Guise will also be responsible for addressing any questions or concerns that arise during the fiscal year.

Mr. Craig Hartzheim will be the alternate partner assigned to the audit. As alternate partner, it is his responsibility to be familiar with the Agency, its staff, the audit, and any special problem areas of the Agency in the event that Mr. Guise is unavailable.

Mr. Christopher Padilla will be the manager assigned to the audit. As the manager, Mr. Padilla will oversee the day to day operations of the audit and staff accountants and will review all audit areas. Mr. Padilla will be at the Agency for 100% of the fieldwork. He performs in-house training for governmental auditing staff members and is in charge of keeping the firm updated on aspects of governmental accounting and auditing issues.

PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE (Continued)

Mr. David Ortiz will be the Information Technology Director assigned to the audit. Mr. Ortiz has extensive knowledge in auditing EDP functions. Mr. Ortiz will also perform the statistical sampling procedures for the audit. Also, he will document and test the internal control structure of the computer systems.

In addition to the supervisory staff listed above, one or two staff accountants will be assigned to the audit. All staff accountants have degrees from accredited colleges or universities, have received in-house audit training, and at present have at least one year of auditing experience. All staff accountants will be directly supervised by the fieldwork supervising partner assigned to the audit at all times. All partners and staff members have worked on numerous engagements together. Consistently working together will provide the Agency with a knowledgeable and efficient audit team.

The firm will maintain staff continuity on the engagement throughout the term of the contract, barring any terminations, illnesses, or other unforeseen circumstances. At the request of the Agency, any Moss, Levy & Hartzheim LLP employee assigned to the audit can be removed and replaced by another qualified employee. Moss, Levy & Hartzheim LLP has an advantage in that there is relatively low turnover in employees, as can be seen on individual resumes, and therefore the firm will not use the Agency as a training ground for its employees.

Please see *Appendix A - Resumes* for each individual's resume.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

Please see *Appendix B – References*.

SPECIFIC AUDIT APPROACH

The extent of our work will be what is required to enable us to express an opinion on the financial statements in accordance with:

1. *AICPA Industry Audit Guide for Local Governments*,
2. *AICPA Audit Standards*,
3. Laws of the State of California,
4. Generally Accepted Accounting Principles,
5. Our firm's own additional standards and procedures.

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America.

The primary purpose of the audit is to express an opinion on the financial statements, and such an audit is subject to the inherent risk that material errors or fraud may exist and not be detected by us. If conditions are discovered which lead to the belief that material errors, defalcations, or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the Agency.

Our audit will begin when it is convenient for the Agency's staff. We estimate this date to be in September to perform audit planning and fieldwork. Upon acceptance of the audit proposal, the engagement partner or manager will contact your Executive Director to discuss the scope and timing of the annual audit, to review any accounting issues known at that time, to prepare audit confirmations, and to address any concerns or questions you may have about the impending audit.

We will schedule approximately three days of interim work (planning & internal controls) and four days of fieldwork (substantive testing) each fiscal year. We will utilize the prior fiscal year's financial statements and our learned knowledge of your systems to determine materiality for the different audit sections. Each fiscal year, we will select a sample of transactions to determine to what extent the systems are functioning as described to us. The extent of our sample size will depend upon our assessment of the internal control

SPECIFIC AUDIT APPROACH (Continued)

structure. The selection of transactions for testing will be made using a combination of random, systematic, and haphazard sampling techniques. We will identify the strength of the systems upon which we can rely in planning our substantive tests. Our internal control review will meet all the requirements of the AICPA Statement on Auditing Standards (SAS) No. 55, Consideration of the Internal Control Structure in a Financial Statement Audit, as amended by SAS Nos. 78 and 99, *Consideration of Fraud in a Financial Statement Audit*. We will also perform preliminary analytical review procedures using the prior fiscal year's audited financial statements (if applicable).

We will also review the following documents in order to determine compliance with laws and regulations:

- (a) Minutes of the Board of Directors with special attention to: indications of new income sources, including state and local grants; expenditure authorizations and related disbursements, including any special or restrictive provisions; authorization for bank or other debt incurred; awards to successful bidders; authorization for new leases entered into; changes in licenses, fines or fees; and authorization for significant new employees hired,
- (b) New agreements and amendments to new agreements including but not limited to: grant agreements; debt and lease agreements; labor agreements; joint venture agreements; and other miscellaneous agreements,
- (c) Administrative code, and
- (d) Board approved policies.

The objective in testing transactions for compliance with laws, regulations, and the provisions of contracts and grant agreements is to express an opinion on whether the Agency has complied, in all material respects, with applicable compliance requirements, noncompliance with which could have a material effect on each major program. In selecting audit samples for purposes of tests of compliance, we will plan our tests to support a low assessed level of control risk. We will select transactions from each program or area that requires testing. The selection of transactions to test is based on the auditors' professional judgment.

In addition to the work above, we will perform an analytical review of all significant balance sheet and revenue and expense accounts, which includes a comparison of prior fiscal year financial statements and current fiscal year budget, to the fiscal year-end trial balance.

The primary objective of the year-end audit work is to audit the final numbers that will appear in the Agency's financial statements. Our fieldwork includes procedures required under SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*. We will also maintain compliance with SAS Nos. 103-112 during the fiscal year ended June 30, 2025. These procedures significantly changed the way auditors approach audits and are required for audits with a fiscal year ended beginning after December 31, 2006. This will entail a risk-based audit approach that will increase the time spent on audit planning. Standards also require interviews with audit committee members (if applicable), and/or members of the board of directors and management.

We will also perform audit procedures such as:

- (a) Confirmations, by positive and negative circularization including but not limited to all cash and investment accounts; selected receivable and income balances; all bonds, loans, notes payable, and capital leases; all notes receivable; all insurance carriers; all legal firms contracted by the Agency; and other miscellaneous confirmations as deemed necessary,
- (b) Physical verifications and observations of assets,
- (c) Analysis and review of evidential material,
- (d) Interviews and investigative efforts,
- (e) Electronic data processing testing for computer and software reliability, and
- (f) Numerous other procedures as deemed necessary for audit completion.

SPECIFIC AUDIT APPROACH (Continued)

SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*, impacts both the planning and the performance of the audit. In planning, the audit team will discuss how and where the financial statements might be susceptible to material misstatement due to fraud. To determine this, we will inquire of management, consider results of analytical procedures, and consider other fraud risk factors. We will review the results of our inquiries and identification of potential fraud areas on a daily basis to ensure compliance with SAS No. 99.

We have extensive knowledge in auditing computer systems. We have assisted numerous clients with the implementation of accounting software and database systems. This assistance has provided our firm with a thorough background in computer systems in both software applications, and auditing such systems. It is our policy to have a computer specialist as part of the audit team. This individual assists the audit team in documenting the computer system's internal control structure and highlighting strengths and weaknesses relating to the computer structure of the Agency.

Moss, Levy & Hartzhiem LLP uses networked laptop computers for audit fieldwork that connect to our office computer network via the internet. Software used by our staff includes Word, Excel, PPC Engagement Manager, and AuditWare for financial statements preparation. The firm employs a paperless audit approach. We will request the majority of the audit schedules and information electronically.

As part of the audit, we will compose a management letter, informing you of required audit disclosures, and noting certain observations or recommendations that we feel will assist you in strengthening internal control, and/or gaining efficiency in conducting your daily operations. The management letter is intended to be a helpful tool for management based on our experience, and never a critique of operations or management. The management letter is provided to management in draft form, and is subject to revision and approval, prior to issuance.

We will retain working papers and reports at our expense for a period of three years. In addition, we will make our working papers available, upon your request, to any oversight Agency or successor auditor, if any.

If selected, we will not delegate or subcontract our responsibilities without prior written consent to the Western Management Area Groundwater Sustainability Agency. We will maintain insurance coverage throughout the course of the professional service agreement and provide evidence of coverage.

COST OF SERVICES

All out of pocket expenses are included in the fee and no additional costs will be passed on to the Western Management Area Groundwater Sustainability Agency. The Agency is, however, expected to provide adequate working space, access to a copier and internet access. We will provide all items and equipment, including laptop computers, scanners, calculators, and office supplies.

The maximum biennial audit fees are as follows:

Fiscal Period Ended June 30, 2025: \$ 19,860

Respectfully submitted,



Adam V. Guise, Partner

Moss, Levy & Hartzheim LLP is an Equal Opportunity Employer

APPENDICES

ADAM GUISE, CPA – PARTNER

- California licensed CPA with 18 years of audit experience with governmental, non-profit, and commercial entities.
- A Bachelor of Science degree in Business Administration with concentrations in Public Accounting and Financial Management from California Polytechnic State University, San Luis Obispo.
- Current audit partner for 4 cities, 5 school district audits, 14 special districts, and 5 non-profit organizations including:

*Vandenberg Village Community Services District
Oceano Community Services District
Goleta Sanitary District
San Miguel Community Services District
City of Buellton*

- Has assisted governmental clients with year-end closings, preparation of award winning ACFRs, federal single audits, TDA audits, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirements, including recent courses in the following:
 - 2024, 2023, and 2022 Governmental Accounting Conferences*
 - 2024, 2023, and 2022 School District Conferences*
 - Audit of State and Local Governments*
 - Single Audits of Governmental Entities*
 - Internal Control Over Governmental Financial Reporting*
 - California Ethics: Making Ethical Decisions in the Practice of Public Accounting*
- Previous work experience included 2 years auditing publicly traded corporations with an international public accounting firm.

CRAIG HARTZHEIM, CPA – PARTNER (ALTERNATE)

- California licensed CPA with 33 years of audit experience with governmental, non-profit, and commercial entities.
- Engagement partner for governmental and non-profit audits (Beverly Hills office), currently including 40 special district audits (including Los Angeles County Flood Control District and the County Sanitation District of Los Angeles County), 12 school districts and related audits, and 17 municipal audits.
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning ACFRs, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirements, including recent courses in the following:

2024, 2023, and 2022 Governmental Accounting Conferences
2024, 2023, and 2022 School District Conferences
Audits of States and Local Governments
Preparing Governmental Financial Statements
GAAS Guide
Other Comprehensive Basis of Accounting (OCBOA) Statements
Audit Standards Update
Implementing SAS No. 112
Implementing SAS No. 114
Auditing Update
Grants Management

- A Bachelor of Science degree in Accounting from Marquette University conferred in 1982.
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Certified Public Accountants
- Knowledgeable about all areas of tax law including non-profit and payroll tax issues.

CHRISTOPHER PADILLA – SENIOR AUDITOR

- 9 years of public accounting experience, exclusively with Moss Adams, LLP. His role consistently involved financial statement audits, risk assessments, and internal control testing. Knowledge of FASB and GASB regulatory requirements with extensive experience in both GAAP and GASB-compliant financial statement audits.
- A Bachelor of Science degree in Business Administration with concentrations in Public Accounting and Financial Management from California Polytechnic State University, San Luis Obispo.
- Maintained over 120 hours of continuing professional education (CPE) over a rolling three-year period beginning in 2017 through the present.
 - CPE courses focused on understanding recent accounting pronouncement changes including but not limited to: ASC 842, ASC 326 (CECL), ASC 606, SAS 143, SAS 144, SAS 145, GASB No. 87, GASB No. 101, GASB No. 103.

DAVID ORTIZ – INFORMATION TECHNOLOGY DIRECTOR

- 21 years of audit and computer experience with governmental entities.
- A Bachelor of Science degree in Business Administration with a concentration in Public Accounting from California Polytechnic State University, San Luis Obispo.
- Extensive knowledge of:
 - Network design and implementation
 - Network maintenance and troubleshooting
 - Network security
 - Microsoft, Mac, and Linux operating systems
 - Database systems
 - Various accounting programs

OCEANO COMMUNITY SERVICES DISTRICT

Audit of basic financial statements, preparation of State Controller's Report
2017 to Present

Engagement Partners: Adam Guise
Contact: Carey Casciola, (805) 481-6730
Email: carey@oceanocsd.org
1655 Front St., PO Box 599 Oceano, CA 93475

HERITAGE RANCH COMMUNITY SERVICES DISTRICT

Audit of basic financial statements, preparation of State Controller's Report
2020 to Present

Engagement Partners: Adam Guise
Contact: Kristen Gelos, (805) 227-6230
Email: kristen@heritageranchcsd.ca.gov
4870 Heritage Rd, Paso Robles, CA 93446

CAYUCOS SANITARY DISTRICT

Audit of basic financial statements, preparation of State Controller's Report
2007 to Present

Engagement Partners: Adam Guise
Contact: Gayle Good, (805) 995-3290
Email: ggood@cayucossd.org
200 Ash Avenue, Cayucos, CA 93430

CITY OF BUELLTON

Audit of basic financial statements, preparation of State Controller's Report
2017 to Present

Engagement Partners: Adam Guise
Contact: Shannel Zamora, (805) 686-7422
Email: shannelz@cityofbuellton.com
107 West Highway 246, Buellton, CA 93427

CITY OF PASO ROBLES

Audit of basic financial statements, preparation of State Controller's Report
2024 to Present

Engagement Partners: Adam Guise
Contact: Ryan Cornell, (805) 237-3999
Email: rcornell@prcity.com
821 Pine Street, Paso Robles, CA 93446

WESTERN MANAGEMENT AREA GROUNDWATER SUSTAINABILITY AGENCY

APPENDIX C - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

CITIES

Adelanto
Arcata
Arroyo Grande
Atascadero
Bellflower
Brawley
Buellton
Calabasas
Calexico
Camarillo-Internal control audits
Carpinteria
County of San Diego Redevelopment Agency
Dinuba
El Cerrito
Eureka
Fillmore
Fort Bragg
Goleta
Greenfield
Grover Beach
Gustine
Healdsburg
Holtville
Imperial
Lathrop
Lemon Grove
Lompoc
Lynwood
Oakdale
Ojai
Pacifica
Paradise
Paso Robles
Port Hueneme
Santa Maria
Susanville
Taft
Tracy
Watsonville
Whittier
Winters
Yuba City

PUBLIC FINANCING AUTHORITIES

The majority of our municipalities issue debt through an established public financing authority.

COUNTIES

Los Angeles County (Master List)
San Diego County (Master List)

SCHOOL DISTRICTS

Acton-Agua Dulce Unified School District
Ballard School District
Bellflower Unified School District
Beverly Hills Unified School District
Blochman Union School District
Bradley Elementary School District
Buellton Union School District
Carpinteria Unified School District
Cayucos Elementary School District
Coast Unified School District
Cold Spring School District
College Elementary School District
Cuyama Joint Unified School District
Eastside School District
El Segundo Unified School District
Garvey School District
Goleta Union School District
Graves School District
Heber School District
Hope Elementary School District
Hughes-Elizabeth Lakes Union School District
Keppel Union School District
Lagunita School District
Lakeside Joint School District
Los Alamos Elementary School District
Los Olivos Elementary School District
Magnolia Union School District
Manhattan Beach Unified School District
Meadows Union School District
Mission Elementary School District
Monrovia Unified School District
Montecito Union School District
Mulberry School District
Novato Unified School District
Pacific Elementary School District
San Ardo Elementary School District
San Lucas Elementary School District
San Miguel School District
Santa Rita Union School District
Shandon Unified School District
Solvang Elementary School District
Temple City Unified School District
Templeton Unified School District
Torrance Unified School District
Vista del Mar Elementary School District
Westmoreland Elementary School District
Washington School District

WESTERN MANAGEMENT AREA GROUNDWATER SUSTAINABILITY AGENCY

APPENDIX C - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

COMMUNITY SERVICES DISTRICTS

Cambria CSD
Cuyama CSD
Groveland CSD
Isla Vista CSD
Los Alamos CSD
Los Osos CSD
Mission Hills CSD
Oceano CSD
San Miguel CSD
Vandenberg Village CSD

SANITATION DISTRICTS

Cayucos Sanitary District
County Sanitation Districts of LA County -
All 25 Districts
Encina Wastewater Authority
Goleta Sanitary District
Orange County Sanitation District-Internal audits
South San Luis Obispo County Sanitation District

UTILITY DISTRICT

Georgetown Divide Public Utility District

FIRE PROTECTION DISTRICTS

Cayucos Fire Protection District
Five Cities Fire Authority

CEMETERY DISTRICTS

Atascadero Cemetery District
Carpinteria Cemetery District
Guadalupe Cemetery District
Lompoc Cemetery District
Los Alamos Cemetery District
Oak Hill Cemetery District
San Miguel Cemetery District
Santa Margarita Cemetery District
Santa Maria Cemetery District

BUILDING AUTHORITY

County of San Diego Regional Building Authority

TRANSPORTATION DEVELOPMENT ACTS

Arroyo Grande
Atascadero
Brawley
Calexico
El Centro
Grover Beach
Holtville
Paso Robles
San Luis Obispo Council of Governments
Santa Barbara County Association of Governments
Santa Cruz County Regional Transportation Commission
South County Area Transit

RECREATION AND PARK DISTRICTS

Conejo Recreation and Park District
Mountains Recreation and Conservation
Authority
Pleasant Valley Recreation and Park District
Rancho Simi Park and Recreation District

WATER/IRRIGATION DISTRICTS

Foothill Municipal Water District
Main San Gabriel Basin Watermaster
Montecito Water District
North Marin Water District
Valley County Water District
Valley of the Moon Water District

RESOURCE CONSERVATION DISTRICT

Cachuma
Monterey County
Upper Salinas - Las Tablas

AMBULANCE SERVICES DISTRICTS

Cambria Community Healthcare District
North Coast Emergency Medical Services

TRANSIENT OCCUPANCY TAX AUDITS

Arroyo Grande
Bellflower
Bishop
Calexico
Carmel
Greenfield
Ojai
Santa Maria
Whittier

OTHER PUBLIC SCHOOL ENTITIES

Academia Semillas Del Pueblo Charter School
East Bay Regional Occupational Program
Family Partnership Charter School
Garr Academy of Mathematics and Entrepreneurial
Studies
Santa Barbara County Special Education Local
Plan Area
Pacoima Charter School
Santa Ynez Valley Charter School
Southern California Regional Occupational Center
Stella Academy
Synergy Charter School
Tri-Valley Regional Occupational Program

WESTERN MANAGEMENT AREA GROUNDWATER SUSTAINABILITY AGENCY

APPENDIX C - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

OTHER DISTRICTS

Beach Cities Health District
County of San Diego - Emergency Services Organization
County of San Diego First 5 Commission
County of San Diego In-Home Supportive Services
Public Authority
County of San Diego Health and Human Services Agency
Child Development Program Grant
County of San Diego MIOCR Grant
County of San Diego RLETC Grant
County of Los Angeles Delta Sigma Theta, Head Start
Program, Inc.
County of San Diego District Attorney's Office of
Auto Insurance Fraud Grant, Urban Auto Fraud
Grant and WC Insurance Fraud Grant
Los Angeles County Flood Control District
Marin/Sonoma Mosquito and Vector Control District
Mosquito and Vector Management District
San Diego Geographic Information Source
Tracy Area Public Facilities Financing Agency
West Contra Costa Integrated Waste Management Authority

	2025
Prepare, Audit & Issue Related Reports	\$ 19,860
Total All-Inclusive Maximum Price	<u>\$ 19,860</u>

	No. of Hours	Hourly Rate	2025
Fees:			
Partner	20.00	\$ 225	\$ 4,500
Manager	64.00	\$ 165	10,560
Staff	48.00	\$ 95	4,560
Clerical	4.00	\$ 60	240
Subtotal	<u>136.00</u>		<u>\$ 19,860</u>

Expenses:	
Meals and lodging	N/A
Transporation	N/A
Other (specify)	N/A
Subtotal (expenses)	<u>\$ -</u>
Total All-Inclusive Price	<u>\$ 19,860</u>

Moss, Levy & Hartzheim LLP
 Name of Firm

6/5/25
 Date

Adam Guise, Partner
 Name and Title of Authorized Representative


 Signature

**Santa Ynez River Valley Groundwater Basin
Western Management Area
Groundwater Sustainability Agency**

2026 WMA GSA Board of Directors Meetings

WMA GSA Board regularly meets on either the 3rd or 4th Wednesday of the 2nd month of each quarter (February, May, August, November) at 2:00 pm.

Location: Vandenberg Village Community Services District (Meeting Room), 3745 Constellation Rd., Lompoc, CA

February 25	Regular Meeting
March – tbd	Special Meeting (Annual Report)
May 27	Regular Meeting
August 26	Regular Meeting
November 18 *	Regular Meeting

* Meeting to be held early due to holidays