Cosumnes Groundwater Authority
Meeting of the Board of Directors
Agenda

When: Wednesday, November 4, 2026
9:00 am – 12:00 pm

Where: Sloughhouse Resource Conservation District
13147 Jackson Road
Sloughhouse, CA 95683

Zoom: **Microsoft Teams**
Join the meeting now
Meeting ID: 233 605 414 004 7
Passcode: EX6Be6Y3

PUBLIC COMMENT – Any member of the public may address the Board concerning any matter on the agenda before or during its consideration of the matter. Public comment is limited to three (3) minutes per person. For good cause, the Board Chair may waive these limitations.

ACCESSIBILITY - If you have a disability and require a reasonable accommodation to fully participate in this event, please contact CGA Staff before the day of the meeting via email [info@CosumnesGroundwater.org] or telephone [209-712-7120] to discuss your accessibility needs.

Call to Order

1. Introductions
    a. Determine if Quorum is Present

Consent Calendar

2. Consent Items
    a. Agenda – November 4, 2026
    b. Minutes – October 7, 2026
    c. Financial/Treasurer's Report – October 2026

Regular Business Action Items

1. Plan Amendment
    a. Public draft released
2. Periodic Evaluation
    a. Admin draft released
3. FY 25/26 Audit Report

Informational Items

4. Groundwater Basin Manager Report
5. DWR North Central Regional Office Update

6. Committee Reports
    a. O&E Committee
7. Director/Member GSA Comments/Reports

Public Comment on Non-Agenda Items (Limit of 3 minutes per speaker)

8. Public Comment: *Comment will be received for items not on the agenda, but within the jurisdiction of the agency. The Board will hear comments but may not act on issues raised on non-agenda items.*

Identification of items for future meetings

The Board approved the following future agenda items by consensus:

-

Adjourn Meeting

Cosumnes Groundwater Authority
Meeting of the Board of Directors

Meeting Minutes
October 7, 2026 – 9:00 am

***** A recording of this meeting can be found on the CGA website at:***
https://www.cosumnesgroundwater.org/meetings/

Call to Order

I. Introductions / Determine if Quorum is Present
Directors in Attendance: Rick Ferreira, Herb Garms, Teresa Flewellyn, John Mulrooney, Russ Parker, Fritz Buchman, Matt Pratton, Mike Wackman, Mark Stretars

Consent Calendar

2. Consent Items
    a. Agenda – October 7, 2026
    b. Minutes – September 23, 2026
    c. Financial/Treasurer's Report – September 2026

Motion: Director Mulrooney moved to pass the Consent Calendar as presented.
Director Stretars seconded the motion.
The motion passed with a voice vote.

Regular Business Action Items

3. Periodic Evaluation & Plan Amendment Update
    a. Admin draft released to the Board and GSA's for review
    b. Subsidence definition was updated based on late meeting with DWR to include protecting critical infrastructure like the Folsom South Canal
    c. All GSA comments are requested by 10/21
4. Parcel Assessment Update
    a. Updated parcel assessment was presented and discussed.
5. FY 26/27 Draft Budget
    a. Budget amendment was presented with new parcel assessment
    Motion: Director Mulrooney moved to accept the new budget amendment as presented.
    Director Parker seconded the motion
    Motion passed with a voice vote
6. FY 26/27 Funding Agreement
    a. Funding agreement was presented with new parcel assessment figures and updated tables.
    Motion: Director Mulrooney moved to accept the FY 26/27 funding agreement.
    Director Stretars seconded.
    Motion passed with a voice vote.

Informational Items

7. Groundwater Basin Manager Report
Written report provided
8. DWR North Central Regional Office Update
No report provided
9. Committee Reports
    a. O&E Committee
        i. None

10. Director/Member GSA Comments/Reports
    a. SRCD – Thank you for a successful audit
    b. Amador – request a presentation on the modeling for dewatered wells in the Amador GSA area at December meeting.

Public Comment on Non-Agenda Items (Limit of 3 minutes per speaker)

11. Public Comment: *Comment will be received for items not on the agenda, but within the jurisdiction of the agency. The Board will hear comments but may not act on issues raised on non-agenda items.*
    a. *None*

Identification of items for future meetings

The Board approved the following future agenda items by consensus:

- *GSP Plan Amendment Public Draft*
- *Period Evaluation Admin Draft*
- *Legal RFPs*

Adjourn Meeting

Meeting Adjourned at 10:43 am. Next meeting will be on November 4, 2026 at 9:00 am.

Cosumnes Groundwater Authority

Balance Sheet

As of November 3, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Money Market	328,368.53
Public Checking (4246) - 1	219,132.40
Total Bank Accounts	**$547,500.93**
Accounts Receivable	
1200 Accounts Receivable (A/R)	117,391.61
1250 Due from other governments	63,654.43
Total Accounts Receivable	**$181,046.04**
Total Current Assets	**$728,546.97**
TOTAL ASSETS	**$728,546.97**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	**$23,619.99**
Total Current Liabilities	**$23,619.99**
Total Liabilities	**$23,619.99**
Equity	**$704,926.98**
TOTAL LIABILITIES AND EQUITY	**$728,546.97**

Cosumnes Groundwater Authority

Budget vs. Actuals

July, 2026-June, 2027

	TOTAL			
	Actual	Budget	Over Budget	% of Budget
Income				
4100 Member Contributions	488,313.00	488,313.00	0.00	100.0 %
Interest Income	3,156.48		3,156.48	
Total Income	**$491,469.48**	**$488,313.00**	**$3,156.48**	**100.65 %**
Gross Profit	**$491,469.48**	**$488,313.00**	**$3,156.48**	**100.65 %**
Expenses				
5000 Staff Personnel Expenses (Contract)				
Personnel - Contract	24,950.00	80,000.00	-55,050.00	31.19 %
Total for 5000 Staff Personnel Expenses (Contract)	**$24,950.00**	**$80,000.00**	**-$55,050.00**	**31.19 %**
5100 Legal Services	2,213.75	10,000.00	-7,786.25	22.14 %
5200 Public Outreach	368.24	10,000.00	-9,631.76	3.68 %
5400 Annual Report Technical Support - Task 1		33,000.00	-33,000.00	0.0 %
5410 Data Management System Support - Task 3		0.00	0.00	
5420 GSP Technical Support - Task 4	24,819.72	47,000.00	-22,180.28	52.81 %
5430 Groundwater Monitoring - Task 2		10,000.00	-10,000.00	0.0 %
5440 On Call Tech Support/RCAs - Task 5	15,874.04	15,000.00	874.04	105.83 %
5455 GSP Periodic Evaluation - Task 1	120,739.51	160,270.00	-39,530.49	75.34 %
5460 GSP Plan Amendment - Task 2	53,852.50	213,931.00	-160,078.50	25.17 %
5470 GSP Amendment - Task 3	82,844.84		82,844.84	
5500 Miscellaneous. Expenses	15.06	10,000.00	-9,984.94	0.15 %
5600 Financial Audit and Accounting Services	19,350.00	10,000.00	9,350.00	193.5 %
5640 Funding Exploration		10,000.00	-10,000.00	0.0 %
5700 Data Gaps		5,000.00	-5,000.00	0.0 %
5800 Administrative Supplies & Subscriptions	$51.86	$5,000.00	-$4,948.14	1.04 %
Broadcast Email	180.00		180.00	
Insurance	1,703.59		1,703.59	
Microsoft	105.04		105.04	
Other Subscriptions	799.80		799.80	
Quickbooks	510.00		510.00	
Total for 5800 Administrative Supplies & Subscriptions	**$3,350.29**	**$5,000.00**	**-$1,649.71**	**67.01 %**
Total Expenses	**$348,377.95**	**$619,201.00**	**-$270,823.05**	**56.26 %**
Net Operating Income	**$143,091.53**	**-$130,888.00**	**$273,979.53**	**-109.32 %**
Net Income	**$143,091.53**	**-$130,888.00**	**$273,979.53**	**-109.32 %**

Cosumnes Groundwater Authority

Invoice List

July, 2025-June, 2026

Date	Transaction type	Num	Customer full name	Amount	Open balance
08/27/2025	Invoice	52	Galt Irrigation District (GID)	5,250.93	0.00
01/01/2026	Invoice	54	Amador County Groundwater Management Authority	10,558.00	10,558.00
01/01/2026	Invoice	55	City of Galt	20,376.00	0.00
01/01/2026	Invoice	56	Clay Water District	15,003.00	0.00
01/01/2026	Invoice	57	County of Sacramento	51,770.00	0.00
01/01/2026	Invoice	58	Galt Irrigation District (GID)	191,677.00	6,482.41
01/01/2026	Invoice	59	Omochumne Hartnell Water District	31,352.00	0.00
01/01/2026	Invoice	60	Sloughhouse Resource Conservation District (SRCD)	166,194.00	166,194.00

Cosumnes Groundwater Authority

Bills to be paid

All Dates

DATE	TRANSACTION TYPE	NUM	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE
Downey Brand (916) 444-1000						
10/29/2026	Bill	633748	11/28/2026	-25	750.75	750.75
Total for Downey Brand					**$750.75**	**$750.75**
Ledger Dispatch						
10/16/2026	Bill		10/16/2026	18	368.24	368.24
Total for Ledger Dispatch					**$368.24**	**$368.24**
Lindsey Carter						
10/30/2026	Bill		11/29/2026	-26	6,100.00	6,100.00
Total for Lindsey Carter					**$6,100.00**	**$6,100.00**
Richardson & Company LLP (916) 564-8727						
10/05/2026	Bill		10/05/2026	29	19,350.00	19,350.00
Total for Richardson & Company LLP					**$19,350.00**	**$19,350.00**
TOTAL					**$26,568.99**	**$26,568.99**

CGA Credit Card Reconciliation
Expenses as of October 30, 2026
Paid by: Five Star Bank Credit Card

Date	Description	Amount
10/2/26	Microsoft – October 2026 Subscription	$26.26
10/2/26	USPS Certified Letters GSP Public Noticing	$25.48
10/2/26	Messenger Publishing – Galt Herald Public Noticing	$1782.00
10/9/26	ParcelQuest – Monthly Subscription	$199.95
10/9/26	Quickbooks – October 2026 Subscription	$140.00
10/11/26	Mail Chimp – October 2026 Subscription	$45.00
10/20/26	Powers Electric – New Sounding Wire for Monitoring Sounder	$471.52
	TOTAL	**$2690.21**

Cosumnes Groundwater Authority
Board of Directors Meeting

Agenda Date:	November 4, 2026
Agenda Item #:	1
Agenda Item Subject:	Plan Amendment
To:	CGA Board of Directors
From:	Groundwater Basin Manager

Background

GSA comments and suggestions were incorporated into the public draft and will continue to be incorporated as they are received.

The public draft is now available with a public comment period open for written comments until December 4th.

Public Hearings will be held at individual GSA meetings in January.

Attachment: None

Recommendations

- Any final recommendations or changes to the plan amendment are welcome.

Cosumnes Groundwater Authority
Board of Directors Meeting

Agenda Date:	November 4, 2026
Agenda Item #:	2
Agenda Item Subject:	Periodic Evaluation
To:	CGA Board of Directors
From:	Groundwater Basin Manager

Background

The 5-year Periodic Evaluation admin draft will be presented by EKI. This is essentially a combined 5-year annual report of the GSP progress. It is due to DWR on January 27th.

Attachment: None

Recommendations

- GSA comments are welcome one the periodic evaluation.

Cosumnes Groundwater Authority
Board of Directors Meeting

Agenda Date:	November 4, 2026
Agenda Item #:	3
Agenda Item Subject:	FY 25/26 Audit
To:	CGA Board of Directors
From:	Groundwater Basin Manager

Background

The FY 25/26 audit was concluded with no deficiencies found. Several journal entries were made to adjust outstanding Accounts Receivable and Accounts payables, based on meeting time frames.

Only suggestion or caution from the auditor was that membership dues were not collected earlier in the fiscal year, which could cause cash flow issues in the future. It was explained that this is based on revenue collection from tax revenue, but still raises red flags on potential cash flow issues with the auditors.

Attachment: None

Recommendations

- To accept the FY 25/26 audit as presented.

RICHARDSON & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

550 Howe Avenue, Suite 210
Sacramento, California 95825

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GOVERNANCE LETTER

To the Board of Directors
Cosumnes Groundwater Authority
Elk Grove, California

We have audited the financial statements of the Cosumnes Groundwater Authority (the Authority) for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We communicated such information to you in our engagement letter dated August 25, 2026 and to a member of the Board of Directors during the audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note A to the financial statements. The Authority adopted GASB Statement No. 103, *Financial Reporting Model Improvements*, which resulted in operating revenues being renamed other nonoperating revenues. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive accounting estimate affecting the financial statements is the collectability of outstanding receivables. We evaluated the key factors and assumptions used to develop the estimate in determining that it was reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosures related to the related party transactions and commitments and contingencies disclosed in Notes C and D to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We posted three adjustments and closing entries during our audit, including and entry to accrue accounts payable for a consultant, true-up membership contributions for reductions from approved appeals and other reclassifications for reporting purposes.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 2, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

* * * * *

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Richardson & Company, LLP

October 2, 2026

COSUMNES GROUNDWATER AUTHORITY

Audited Financial Statements

June 30, 2026

COSUMNES GROUNDWATER AUTHORITY

Audited Financial Statements

June 30, 2026 and 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Cosumnes Groundwater Authority
Elk Grove, California

Opinion

We have audited the accompanying financial statements of the Cosumnes Groundwater Authority (the Authority), as of and for the years ended June 30, 2026 and 2025, and the related notes to the financial statements, which collectively comprise Authority's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of June 30, 2026 and 2025, and the changes in its financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

The Authority has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Richardson & Company, LLP

October 2, 2026

COSUMNES GROUNDWATER AUTHORITY

STATEMENTS OF NET POSITION

June 30, 2026 and 2025

	2026	2025
ASSETS		
Current Assets		
Cash and investments	$ 896,237	$ 499,350
Due from other governments	232,790	330,148
TOTAL ASSETS	$ 1,129,027	$ 829,498
LIABILITIES		
Current Liabilities		
Accounts payable	$ 181,257	$ 6,956
TOTAL LIABILITIES	181,257	6,956
NET POSITION		
Restricted for groundwater sustainability activities	947,770	822,542
TOTAL NET POSITION	947,770	822,542
TOTAL LIABILITIES AND NET POSITION	$ 1,129,027	$ 829,498

The accompanying notes are an integral part of these financial statements.

COSUMNES GROUNDWATER AUTHORITY

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Years Ended June 30, 2026 and 2025

	2026	2025
OPERATING REVENUES		
Member contributions	$ 486,744	$ 484,712
Reimbursement revenue - County of Sacramento		28,028
Reimbursement revenue - Sloughhouse Resource Conservation District		9,000
Charges for services		1,000
TOTAL OPERATING REVENUES	486,744	522,740
OPERATING EXPENSES		
Other technical support	135,199	33,583
Annual report expense	129,504	32,353
Administration	70,750	33,750
Accounting and auditing	11,295	8,925
Legal	10,050	12,273
Groundwater monitoring	9,111	3,389
Miscellaneous	8,174	3,506
TOTAL OPERATING EXPENSES	374,083	127,779
OPERATING INCOME	112,661	394,961
OTHER NONOPERATING REVENUES		
Investment income	12,567	6,654
TOTAL OTHER NONOPERATING REVENUES	12,567	6,654
INCREASE IN NET POSITION	125,228	401,615
Net position at beginning of the year	822,542	420,927
NET POSITION AT END OF YEAR	$ 947,770	$ 822,542

The accompanying notes are an integral part of these financial statements.

COSUMNES GROUNDWATER AUTHORITY

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2026 and 2025

	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	$ 584,102	$ 364,789
Cash paid to suppliers for goods and services	(199,782)	(161,287)
NET CASH PROVIDED BY OPERATING ACTIVITIES	384,320	203,502
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	12,567	6,654
NET CASH PROVIDED BY INVESTING ACTIVITIES	12,567	6,654
NET INCREASE IN CASH AND CASH EQUIVALENTS	396,887	210,156
Cash and cash equivalents at beginning of year	499,350	289,194
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 896,237	$ 499,350
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating income	$ 112,661	$ 394,961
Changes in operating assets and liabilities:		
Due from other governments	97,358	(157,951)
Accounts payable	174,301	(14,708)
Due to other governments		(18,800)
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 384,320	$ 203,502

The accompanying notes are an integral part of these financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Cosumnes Groundwater Authority (the Authority) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the Authority are described below.

Reporting Entity: The Authority was formed under a Joint Exercise of Powers Agreement on November 22, 2021 pursuant to the Joint Powers Act of the State of California (Government Code §§ 6500 et seq) between the Galt Irrigation District, Omochumne-Hartnell Water District, Clay Water District, the City of Galt, Sloughhouse Resource Conservation District, Amador County Groundwater Management Authority and the Sacramento County Groundwater Sustainability Agency (collectively "member agencies") for the purpose of acting as the Groundwater Sustainability Agency (GSA) for the San Joaquin Valley, Consumnes Subbasin. The California State Legislature enacted the 2014 Sustainable Groundwater Management Act (SGMA) requiring the formation of a GSA to develop, implement and enforce a groundwater sustainability plan (GSP) for each of the state's groundwater basins of medium or high priority.

The Authority is governed by a Board of Directors comprised of one appointed member from each of the seven member agencies. The Authority had no employees, capital assets or long-term liabilities as of June 30, 2026 and 2025.

Member agencies provide member contributions to the Authority assessed in equal installments in February and June each year that fund their respective share of the Authority's operating, administrative and other costs per section 5.2 of the Joint Exercise of Powers Agreement. Five of seven member agencies have established groundwater sustainability fees under California Water Code Section 10730 for this purpose, with the remaining two members funding the Authority's contributions from existing funds. Section 10730 of the California Water Code allows groundwater sustainability agencies to impose fees, including, but not limited to, permit fees and fees on groundwater extraction or other regulated activity, to fund the Authority's costs, including, but not limited to, preparation, adoption, and amendment of a groundwater sustainability plan (GSP) and investigations, required updates to the GSP, inspections, compliance assistance, enforcement, and program administration, including a prudent reserve.

Basis of Presentation: The Authority's resources are accounted for in these financial statements as an enterprise fund type of the proprietary fund group. The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to stakeholders on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. Net position represents the amount available for future operations.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise funds are accounted for using the economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of this fund are included on the statement of net position. Net position is segregated into the net investment in capital assets, amounts restricted and amounts unrestricted. Enterprise fund-type operating statements present increases (i.e., revenue) and decreases (i.e., expenses) in net assets.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Authority uses the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Nonexchange revenues are recognized when all eligibility requirements have been met. Cost reimbursement grant revenues are recognized when program expenditures are incurred in accordance with program guidelines. When such funds are received before eligibility requirements are met they are recorded as unearned revenues until earned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Authority are member contributions comprised of groundwater sustainability fees and charges for services. Operating expenses include professional services and administration. All revenues and expenses not meeting this definition are reported as other nonoperating revenues and expenses, including investment income.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

Net Position: Net position is categorized at the net investment of capital assets, restricted and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets into one component of net position. Accumulated depreciation and amortization and any capital related payables, such as debt, reduces the balance in this category. The Authority had no capital assets or capital payables at year-end.

Restricted – This category presents external restrictions imposed by creditors, grantors, contributors, laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The Authority's net position is restricted for groundwater sustainability activities.

Unrestricted – This category represents net position of the Agency not restricted for any project or other purpose. The Board of Directors approved a reserve of net position of $235,430 in the fiscal year 2025-2026 budget for preparation of a required Periodic Evaluation and Amendment of the GSP (e.g., Five-Year Update), which is expected to begin during the year ended June 30, 2027.

Fee Study: The Board of Directors approved an April 2024 Rate and Fee Study that recommends a base charge of $35.47 for groundwater using parcels, a public water systems extraction charge of $5.98 per acre feet extracted and an irrigated acreage charge for agricultural irrigators of $10 per irrigated acre. Whether to charge fees in the fee study will be determined by each of the Authority's member agencies, so the ultimate revenue generated by the fees outlined in the Rate and Fee Study is currently unknown.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts. Actual results could differ from those estimates.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Pronouncements: In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability, including 1) certain topics and disclosures in Management's Discussion and Analysis; 2) requiring the display of inflows and outflows of unusual and infrequent items to be reported separately as the last presented flow(s) of resources prior to the net change in resources flows in the government-wide, governmental fund, and proprietary fund statement of resources flows; 3) changing the definition of proprietary fund nonoperating revenues and expenses to include subsidies received and provided, contributions to permanent and term endowments, revenues and expenses related to financing, resources from the disposal of capital assets and inventory and investment income and expenses and defines operating revenues and expenses as revenue and expenses other than nonoperating revenue and expenses; 4) requires major component units to be presented separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements; and 5) requires budgetary comparison schedules to be reported as Required Supplementary Information (RSI), requires the presentation of variances between original and final budget amounts and final budget and actual amounts in the RSI and requires the explanation of significant variances to be reported in notes to the RSI. The provisions of this Statement were implemented during the year ended June 30, 2026 and resulted in nonoperating revenue being renamed other nonoperating revenue in accordance with this statement.

In December 2025, the GASB issued Statement No. 105, *Subsequent Events*. This Statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This Statement describes the date the financial statements are available to be issued as the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This Statement also requires the date through which subsequent events have been evaluated to be disclosed. This Statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The provisions of this Statement are effective for fiscal years beginning after June 15, 2026. The District is currently analyzing the impact of the implementation of this Statement.

NOTE B – CASH AND CASH EQUIVALENTS

The District's cash and cash equivalents consisted of bank deposits in the amount of $896,237 and $499,350 at June 30, 2026 and 2025, respectively.

Investment Policy: The Authority may invest assets in accordance with Government Code, Section 53600, Chapter 4 – Financial Affairs. The Authority has no investment policy, and the Board of Directors has only approved the use of bank deposits.

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Authority had no investments at year-end.

NOTE B – CASH AND CASH EQUIVALENTS (Continued)

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Authority had no investments at year-end.

Custodial Credit Risk for Deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of this investment or collateral securities that are in the possession of another party. The California Government Code and the Authority's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2026 and 2025, the carrying amount of the Authority's deposits was $896,237 and $499,350 balance in the financial institution was $896,237 and $499,350, respectively. Uninsured bank balances totaled $646,237 and $249,350 at June 30, 2026 and 2025, respectively.

NOTE C – RELATED PARTY TRANSACTIONS

As discussed in Note A, the Authority is composed of seven member agencies that share common Board Members. The Sloughhouse Resource Conservation District is a member agency that provided various administrative and technical services to the Authority under an administrative services agreement. For the year ending June 30, 2026 and 2025, the Authority reimbursed the Sloughhouse Resource Conservation District $3,871 and $33,750, respectively, for groundwater monitoring, public outreach, administration, technical support and supplies.

NOTE D – COMMITMENTS AND CONTINGENCIES

The Authority had the following contractual commitments outstanding as of June 30:

	2026	2025
Technical support - annual report, groundwater monitoring, DMS and GSP support	$ 172,186	$ 80,675
	$ 172,186	$ 80,675

Concentrations: The Authority is funded solely by member contributions. A reduction of this revenue source, should it occur, would have a significant impact on the Authority's operations. The Authority currently maintains reserve funds to pay expenses prior to the first installment of member contributions being received.

Cosumnes Groundwater Authority
Board of Directors Meeting

Agenda Date:	November 4, 2026
Agenda Item #:	4
Agenda Item Subject:	Groundwater Basin Manager Report
To:	CGA Board of Directors
From:	Groundwater Basin Manager

Background

a. Recommended Corrective Actions Progress

All RCA's were addressed in the Plan Amendment. Work will remain ongoing in these areas as well.

b. FY 25/26 Audit

Audit concluded and final journal entries were made.

c. 2026-27 Workplan

The 2026-27 workplan has been developed and includes review from EKI, O&E and breaks down tasks and objectives to address RCAs, Periodic Evaluation and Plan Amendment.

This plan has been created for the work that is needed this fiscal year.

d. Staff Meeting Report – October 2026

To increase transparency between staff and the Board, a monthly meeting report will be provided to include a summary of each meeting that was attended in representation of CGA and any deliverables, outcomes or action items

Attachment: 2026-27 Workplan-Working Draft

Recommendations

a. Provide feedback if any is needed

FY 26/27 Workplan – As of 10.30.26

	Ongoing/Monthly	July 2026	August 2026	September 2026	October 2026	November 2026
Operations	Financial Reporting (Invoicing, Account Reconciliation, Credit Card Reports, financial statements, QuickBooks management) – *Staff, Treasurer, Board* Bi-Monthly Board Meetings (additional meetings as requested) – *Staff, Board*	Submit Direct Levy Data (groundwater fee) to Sacramento County Department of Finance (GSAs) Officer Elections	FY 25/26 Audit – Initiated Insurance Policy Renewals	FY 25/26 Audit – Finalize	FY 25/26 Audit – Finalized Funding agreement approved Budget amendment approved	
Recommended Corrective Actions/Periodic Evaluation/Plan Amendment	EKI Progress Meetings (review progress on RCAs and timeline) – *Staff, EKI, Board members as requested*	Finalize PMAs	Finalize PMAs, model changes and potential deficiencies	Finalized plan amendment draft	Plan Amendment Admin Draft Released to GSA's	Public Plan Amendment Draft Released and Public Comment period open Periodic Evaluation draft released to CGA
GSA Projects	Monthly GSA meetings (provide CGA progress updates and guidance on GSA responsibilities) - *Staff*	Wild Eye Monitoring Meter Installation	Land repurposing data collection Wild Eye Monitoring Meter Installation	Land repurposing data collection	Plan Amendment Comments due to CGA Land repurposing data collection	Land repurposing data collection
SGMA Implementation				Monitoring Network – Update access agreements, prep for monitoring event	Fall (WY 26) Monitoring Event (Data Due to EKI by 12/31/26)	
Outreach & Engagement	Maintain website and respond to PRA requests and stakeholder questions - *Staff*				O&E Meeting	

	December 2026	January 2027	February 2027	March 2027	April 2027	May 2027	June 2027
Operations	Invoice for FY 26/27 membership contributions				FY 27/28 Draft Budget & Draft Member Agreement	Finalize draft budget and financial projections	Finalize FY 27/28 Budget and Member Agreement Final membership payments due to CGA
Recommended Corrective Actions/Periodic Evaluation/Plan Amendment	Public Comments due 12/4 for plan amendments Periodic Evaluation approval by CGA	Final GSA Approval for Plan Amendment Submit final Plan Amendment to DWR					
GSA Projects	Land repurposing data collection	Land repurposing data collection Addressing data gaps	Land repurposing data collection Monitoring network enhancements. Addressing data gaps	Land repurposing data collection Addressing data gaps	Land repurposing data collection Addressing data gaps	Land repurposing data collection Addressing data gaps	Land repurposing data collection Addressing data gaps
SGMA Implementation			Finalize WY 26 Annual Report		Spring (WY 27) Monitoring Event (Data Due to EKI by 5/31/27)		
Outreach & Engagement							

Cosumnes Groundwater Authority
Board of Directors Meeting

Meeting Report: October 2026
From: CGA Basin Manager

The following meetings were attended by CGA Basin Manager on behalf of CGA:

EKI Meeting – October 2, 2026

- Subsidence meeting with DWR

CGA Board Meeting – October 7, 2026

- Monthly CGA Board of Directors Meeting

SRCD Meeting – October 27, 2026

- Attended SRCD Meeting and provided CGA updates

November 2026 DWR Updates (from DWR's North Central Region Office)

Grants

California Grants Portal

The California State Library, in partnership with the Department of Water Resources and other state grantmaking agencies, has launched the California Grants Portal – your one destination to find all state grant and loan opportunities provided on a first-come or competitive basis. Visit grants.ca.gov to find funding opportunities for you and your community.

Prop 4, Bond Grant Funds

- Here is a link to sign up for DWR's Prop 4 email notification list.
- Prop 4 requires that 40% of grant funds provide "direct and meaningful" benefits to Disadvantaged Communities (DAC), Severely Disadvantaged Communities (SDAC) or Vulnerable Communities, with a minimum of 10% to SDAC's. To find out if your project covers a DAC, SDAC or Vulnerable Community the following tools can be used along with a longer description of the requirements in each grant program guidelines:
  - DAC/SDAC
  - Vulnerable Community Platform
- **Sustainable Groundwater Management Grant Program (~$320 million available)**
  - Draft guidelines are now available for the Small GSA (under 10,000 AFY pumping, $3.5 million in funding) & Technical Assistance ($6.5 million available). **Final Guidelines will be published in October of 2026.**
  - Draft Guidelines and Proposal Solicitation Package for the full Proposition 4 SGMA Draft grant guidelines and PSP are now available. Public comments can be submitted to FinancialAssistance@water.ca.gov and the **deadline is December 4th, 2026**. Final PSP and guidelines are expected February 2027, with concept proposals are expected to open early 2027, and full applications over summer 2027. Workshops to go over the draft guidelines are scheduled for the following dates:
    - General Public Comment Workshop: November 5th, 2026 – 2:00 PM to 3:30 PM. Register here.
    - Tribal Public Comment Workshop: Nov 17th, 2026 – 2:00 PM to 4:00 PM. Register here.

Watershed Resilience Grant Program (~$60 million for conservation implementation and ~$92 million for watershed resilience planning and projects)

- These funds will be distributed under 2 separate solicitations.
- Conservation Implementation-Capital projects with a water conservation benefit. Projects don't need to be listed in a Watershed Resilience Plan but must be selected by a "collaborative group" (definition forthcoming in the Guidelines). **Draft Guidelines, the Proposal Solicitation Package (PSP), Draft Grant Agreement Template and Draft Self-Certification Eligibility Form now available and open for public comment through November 9th, 2026;** concept proposals early 2027, full applications spring 2027.
  - Tribal Public Comment Workshop, October 13, 2026, 2pm-3:30pm, Register here
  - General Public Comment Workshop, October 22, 2026, 1pm-3pm, Register here
- Watershed Resilience Planning+ (~$92 million for projects) – Grantees will work collaboratively across their watershed to develop a Watershed Resilience Plan and then use funding to implement the top-priority project(s) identified by that plan. Draft Guidelines/PSP expected this winter; concept proposals late 2027, followed by full applications.

Multibenefit Land Repurposing Program ($200 million available through Department of Conservation)

The draft guidelines are available on the Department's website at the following link: Draft MLRP Climate Bond Guidelines. A 45-day public review period is open between October 23rd to December 7th. During this review period, members of the public are encouraged to submit written comments via email to MLRP staff at mlrp@conservation.ca.gov.

November 2026 DWR Updates (from DWR's North Central Region Office)

Upcoming Dates:

- Public Workshop 1: November 4, 10:00 – 11:30 am. (Registration Link)
- Public Workshop 1: November 6, 2:00 – 3:30 pm. (Registration Link)
- Office Hours from 12:00pm – 1:00 pm on November 6th, November 13th, and December 4th. (Registration Link). Attendees of office hours are encouraged to submit their questions in advance to mlrp@conservation.ca.gov.
- Winter 2026: Revised Guidelines released. Response to comments posted
- Winter 2026-'27: Guidelines finalized. Initial application period open

To sign up for notices please either use the mailing list link or us at MLRP@conservation.ca.gov

Other DWR Prop 4 grant program information:

- Urban Streams Restoration Program declared that urban creek protection, restoration, and enhancement are best undertaken by local agencies and organizations with assistance from the State. The USRP funds projects and provides technical assistance to restore streams impacted by urban development to a more natural state. The 2026 Final Guidelines and PSP are available here. **The USRP will begin accepting Concept Proposals on Oct. 1, 2026 and will open the Full Application Solicitation for projects who were invited on January 4, 2027.**
  - Public Workshops will be held October 28th 2-4 pm (register here) and Tuesday November 17th 2-4:30 (register here)
- The Dam Safety and Climate Resilience program has closed public comment on draft Guidelines. Final guidelines will be released later this year. This program has $464 million available to be administered in 2 different rounds.
- The California Irrigation Management Information System (CIMIS) draft Guidelines are now available. The public comment period has ended. Final guidelines will be released later this year.
- The public review period for the draft Guidelines of the Riverine Stewardship has ended. Final Guidelines can be found here. This program has $20.5 million available.
- The Brackish Water Desalination Grant Program will held a pre-draft Guideline webinar on June 22nd from 1:00–2:00 PM. Draft proposal solicitation package expected late 2026/early 2027. This program will have $57.6 million available through a competitive application process.

Upcoming conferences, webinars, new reports and data

"Super El Nino" flood preparation

The September 26th, Governor's proclamation emphasizes preparedness. It mobilizes state support and advances recharge readiness; it does not automatically waive permitting requirements. DWR has support available. If you are looking for assistance with recharge related planning resources, mapping tools, forecasts, or permitting assistance please reach out to: **recharge@water.ca.gov**

DWR, Sustainable Conservation, and the Flood-MAR Network are co-hosting a "Recharge Readiness Webinar Series" to share information about recently completed guidance, projects, and case studies to help recharge project planners and implementers (growers and local agencies, in particular) prepare for the wet season ahead. These webinars will be held twice monthly on the second and fourth Thursday at 11 am Pacific beginning on August 27, 2026. Please see the accompanying flyer for dates and topics for each meeting. Zoom register link: tinyurl.com/Recharge26-27

DWR Releases Fall 2026 California's Groundwater Conditions Semi-Annual Update

The Department of Water Resources (DWR) has released the Fall 2026 - California's Groundwater Conditions, Semi-Annual Update, which provides a look back at California's groundwater conditions during Water Year 2026 and the efforts to prepare for future recharge opportunities.

November 2026 DWR Updates (from DWR's North Central Region Office)

Multiple DRIP membership vacancies open; apply by Oct. 31

As lead agency of the Drought Resilience Interagency & Partners (DRIP) Collaborative, DWR is soliciting to fill the following membership vacancies in the following categories: Agriculture, Community-Based Organization, The Environment, General Public, and Tribal. Each category has one vacancy. The DRIP Collaborative is a standing task force established by DWR in 2023 in collaboration with the California State Water Resources Board and other State agencies, formed under Senate Bill 552. If you would like to be considered in becoming a member of the DRIP Collaborative, please refer to an informational flyer (or tribal informational flyer) and complete the interest form or tribal interest form by October 31. If you have any questions, contact DWR at drip@water.ca.gov or (916) 837-6378.

Bulletin 74: Public Review Begins November 5th

The 60-day public review of the draft California Well Standards begins on Thursday, November 5, 2026, and **closes Thursday, January 7, 2027**. Public comments can be submitted in writing to Bulletin74@water.ca.gov or at the following public meetings.

- Public meeting #1: Wednesday, December 9, 2026, from 12–3 pm. Register using this link.
- Public meeting #2: Friday, December 11, 2026, from 10–1 pm. Register using this link.

The draft document can be accessed at the following webpage starting November 5th.

Save The Date: Fall 2026 GSA Forum

Please mark your calendars for this Fall's GSA Forum to be held virtually on **November 18, 2026** from 9:00 am to 12:00 pm. The agenda and registration link will be shared once the details are finalized. These forums provide a platform for GSA representatives to engage with one another and exchange ideas on topics related to GSP implementation. The theme of the event is "The Great Groundwater Balancing Act: Approaches to Managing Demands" and will feature interview style case studies with Groundwater Sustainability Agencies, breakout sessions, as well as DWR updates.

Onboarding Resources for Groundwater Sustainability Agencies

DWR has developed GSA Onboarding Resources including an Onboarding Checklist and a Handbook Template, to support GSAs as they welcome new board members and staff into their roles under SGMA. These materials are designed to help orient new team members to GSA governance, local GSP implementation, and key SGMA requirements. The resources include two documents. The first is the Onboarding Checklist paired with Section I of the Handbook Template, which highlights GSA- and GSP-specific information. This file is provided as a customizable Word template and is available here. The second document includes Section II of the Handbook Template, presented as a PDF that outlines statewide information and resources; it is available here. A short training video on how to use the template is available here.

C2VSimFG Web Application Released

The California Central Valley Groundwater–Surface Water Simulation Model—Fine Grid (C2VSimFG) Web Application is an interactive online tool for exploring outputs from C2VSimFG Version 1.5. It provides users with streamlined access to model results. C2VSimFG simulates groundwater and surface water conditions across the Central Valley and can be used to estimate regional water budgets for Sustainable Groundwater Management Act (SGMA) planning and implementation. Developed for GSAs and other interested parties, the application is designed to support users with little to no modeling experience. Through a user-friendly interface, users can visualize model outputs without running the model, including hydrographs, water budgets, and zonal budget charts generated on demand from the latest model results. To learn more and access the C2VSimFG web application, visit https://c2vsimfg.water.ca.gov/. For questions or technical assistance, please contact c2vsimfgtechsupport@water.ca.gov.

Basin Characterization Program Launches Basin Characterization Tools (BCTools) and Monthly BCX meeting link

November 2026 DWR Updates (from DWR's North Central Region Office)

DWR's Basin Characterization Program is pleased to announce the release of Basin Characterization Tools (BCTools), a new suite of open-source tools designed to help local agencies, consultants, and researchers better understand California's groundwater basins.
BCTools provides integrated workflows for developing hydrostratigraphic models, creating 3D sediment texture models, and estimating aquifer flow parameters from airborne electromagnetic (AEM) data, lithology and geophysical logs, and aquifer flow measurements. These tools support high-quality, data-driven groundwater analyses and modeling that can advance local and regional groundwater management.

Basin Characterization Exchange (BCX) meeting are held on the 3rd Tuesday of the month from 12:30 - 1:30 pm. Upcoming webinar information can be found on the BCX Hub. To receive updates on upcoming meetings, join the BCX listserv or email us at Basin.Characterization@water.ca.gov.

DWR Releases Final Subsidence BMP and Educational Resource Webpage

DWR has released a final Best Management Practices document, that will serve as a guide for groundwater managers on the basics of subsidence, how to best manage it, and available technical assistance.

DWR has also launched of a new webpage dedicated to providing educational resources and information about land subsidence in California, particularly as it relates to groundwater use and sustainable groundwater management. The resources available on this page are designed to help the public better understand subsidence and associated potential impacts. The page will be updated with educational materials, data, best management practices, and project information as it is available.

Preliminary Sac Valley Aquifer Recharge Potential Maps Available

New: Aquifer Recharge Potential maps and a process document are now available to download from the Basin Characterization CNRA Open Data Portal. Note– we'll be updating the ARP Process Document later in October.

DWR Releases Second and Third Paper on Depletions of Interconnected Surface Water

To help GSAs address the depletion of interconnected surface water (ISW) in their Groundwater Sustainability Plans (GSPs), the DWR released the second and third in a series of three draft papers that discuss the technical aspects of ISW and quantification of depletions of ISW caused by groundwater pumping. The first paper (Paper 1), Depletions of Interconnected Surface Water: An Introduction, introduced concepts associated with ISW, including approaches for identifying ISW and defining depletion of ISW from groundwater pumping. The second paper (Paper 2), Techniques for Estimating Interconnected Surface Water Depletion Caused by Groundwater Use, continues the foundational concepts presented in Paper 1 by discussing the data requirements, methods, and general implementation process to consider for ISW depletion analyses. The final paper (Paper 3), Examples for Estimating Interconnected Surface Water Depletion Caused by Groundwater Use, continues and expands upon the topics presented in Paper 2 by providing detailed examples of using numerical models to evaluate depletion of ISW. A pre-recorded webinar that summarizes the contents of the three papers and describes the next steps in the development of the guidance document can be viewed here.

The DRAFT ISW guidance document is *tentatively* scheduled for spring 2027 for public release.

SGMA Updates and Tools

Update Your GSA and GSP Manager Point of Contact Information in DWR's SGMA Portal

If your GSA and/or GSP Plan Manager Point of Contact (POC) is not current, or you are not sure, please visit the SGMA Portal to ensure that your contact information is up-to-date. When logged in, the Portal allows edits to be made to previously submitted contact information. If you have SGMA Portal questions, please email them to GSPSubmittal@water.ca.gov.

November 2026 DWR Updates (from DWR's North Central Region Office)

Coming soon: Monitoring Network Module Updates

DWR is enhancing the SGMA Portal and Monitoring Network Module (MNM) to collect additional Sustainable Management Criteria (SMC) information. These updates will require basins to submit:

- Qualitative and quantitative undesirable result definitions.
- Basin-wide and site-specific minimum thresholds, measurable objectives, and interim milestones for land subsidence, groundwater storage reduction, and seawater intrusion.
- Site-specific groundwater elevation-based minimum thresholds, measurable objectives, and interim milestones when groundwater levels are used as a proxy for other sustainability indicators.

Once released, basins must submit this additional SMC information, related to their existing groundwater sustainability plan(s) (GSP(s)), prior to uploading their periodic evaluation, including basins with evaluations due in January 2027. More details will be available in November 2026, near the anticipated release of these enhancements. If you have any questions or comments, please contact us at GSPSubmittal@water.ca.gov.

The CASGEM Online System has moved to the SGMA Portal July of 2026

The Department is completed integration of the California Statewide Groundwater Elevation Monitoring (CASGEM) Program's Online System with the SGMA Portal's Monitoring Network Module (MNM). This integration will streamline groundwater elevation data management and reporting processes by consolidating data submission into one location – the SGMA Portal's MNM. Our goal is to provide a more unified and efficient user experience for local agencies, stakeholders, and the public.

A user manual for the CASGEM submodule, a Voluntary Submodule User Manual and a batch import user manual can be found here. If you have questions, please check out the CASGEM webpage (here) or send your questions CASGEM@water.ca.gov.

DWR releases final WY 2023 statewide land use data

DWR has officially released final data set for 2023 and provisional statewide land use data from Water Year (WY) 2024 for public access and use. The released data follows up on land use mapping conducted in 2018, 2019, 2020, 2021, 2022, and 2023 where more than 14 million acres of land were classified (including agriculture multi-cropping instances and urban categories) using tools such as remote sensing and geographic information systems. The data can now be accessed at the following locations: CA DWR Land Use Viewer (viewing and downloading); CNRA Webpage (viewing and downloading); on the SGMA Data Viewer (viewing) and the California State Geoportal (viewing and downloading).

Facilitation Support Service and Translation Services Available to GSA's at No Cost

GSA's developing GSPs are eligible to receive funding for identification and engagement of interested parties, meeting facilitation, interest-based negotiation/consensus building, and public outreach facilitation. FAQ about FSS is available here. More information can be found here. Written translation services available in 8 languages for outreach materials (5,000 word maximum). DWR has Verbal Interpretation service available to GSA's. Real-time interpretive services are available to GSAs for virtual, hybrid, or in-person meetings in support of GSP implementation with the goal of engaging underrepresented communities within basins and encouraging equal access for non-fluent English speakers during the implementation of GSP's. If you are interested in learning more or receiving support from an interpretation team email sgmps@water.ca.gov.