



Paso Robles Area Groundwater Authority

Notice of Board of Directors Meeting

To be held at **4:00 p.m.** on **July 22, 2026**

at the Paso Robles Culinary Arts Academy (1900 Golden Hill Rd, Paso Robles, CA 93446)

PRAGA will make available, as a convenience to the public, virtual access to the meeting via Zoom, which access may be suspended at any time due to technological or other reasons. To ensure the ability to observe or participate in the meeting, members of the public should attend in person.

Virtual Access

Zoom Link: <https://zoom.us/j/98961669951>
 Webinar ID: 989 6166 9951
 Call-in: +1(646)931-3860,,98961669951#

Member Agency

Shandon-San Juan Water District
 Estrella El-Pomar Creston Water District
 City of Paso Robles
 County of San Luis Obispo

Directors

Matt Turrentine, Chair
 Hilary Graves, Vice Chair
 John Hamon
 Bruce Gibson

Alternates

Ray Shady
 Zach Merkel
 Kris Beal
 Heather Moreno

AGENDA

July 22, 2026

NOTE: The Paso Robles Area Groundwater Authority (PRAGA) reserves the right to limit each speaker to three (3) minutes per subject or topic. In compliance with the Americans with Disabilities Act, all possible accommodations will be made for individuals with disabilities, so they may participate in the meeting. Persons who require accommodation for any audio, visual or other disability in order to participate in the meeting of the Paso Authority are encouraged to request such accommodation in advance of the meeting from Taylor Blakslee at (661) 477-3385.

1. Call to Order (Turrentine)
2. Pledge of Allegiance (Turrentine)
3. Roll Call (Blakslee)
4. Meeting Protocols (Blakslee)
5. Consent Agenda (Turrentine)
 - a. Approval of June 24, 2026, Meeting Minutes
 - b. Approval of June 2026 Financial Report
6. Update on Fallowed Land Registry and Small Farm Assistance Program (Reely)
7. Action Items (Blakslee/Collins)
 - a. Approve Staff Recommendations Regarding Landowner Fee Study Appeals
 - b. Approve Resolution No. 2026-02 to Adopting the Fiscal Year 2026-27 Schedule of Groundwater Sustainability Fees to be Placed on the Tax Roll
 - c. Authorize Agreement with County of San Luis Obispo for Collection of Groundwater Fee
 - d. Authorize Loan Agreement with Shandon San Juan Water District for Short-Term Gap Funding for Fiscal Year 2026-2027
 - e. Authorize Executive Director to Execute the Land IQ Contract Subject to General Counsel's Approval
8. Update on GSP Implementation (Blakslee)
9. Public Comment – Items not on Agenda (Turrentine) (3 min/speaker)
10. Director Comments / Future Agenda Items (Directors)
11. Upcoming Meeting(s) (Blakslee)
12. Adjourn



PASO ROBLES AREA GROUNDWATER AUTHORITY

TO: Board of Directors
Agenda Item No. 5a

FROM: Taylor Blakslee, Hallmark Group

DATE: July 22, 2026

SUBJECT: Approve Meeting Minutes

Recommendation

Approve the meeting minutes.

Discussion

The draft Regular Meeting minutes from the June 24, 2026, Board of Director's Meeting is provided as **Attachment 1** for the Board's consideration of approval.

* * *

Paso Robles Area Groundwater Authority Board of Directors Regular Meeting

June 24, 2026

Draft Meeting Minutes

Present:

Ray Shady, Alternate
Hilary Graves, *Vice Chair*
John Hamon
Bruce Gibson

Shandon-San Juan Water District GSA
Estrella-El Pomar-Creston Water District GSA
City of Paso Robles GSA
County of San Luis Obispo

Staff:

Claire Collins, Legal Counsel
Taylor Blakslee, Executive Director

1. **Call to Order**

Paso Robles Area Groundwater Authority (PRAGA) Vice Chair Hilary Graves called the meeting to order at 4:00 p.m.

2. **Pledge of Allegiance**

The pledge of allegiance was led by Vice Chair Graves.

3. **Roll Call**

Mr. Blakslee called roll (shown above).

4. **Meeting Protocols**

Mr. Blakslee provided an overview of the meeting protocols.

Public Comments: Greg Grewal.

Legal Counsel Claire Collins reviewed the Brown Act reporting requirements.

5. **Consent Agenda**

Mr. Blakslee reported that the consent agenda includes May 27, 2026, minutes and May 2026 financial report for consideration for approval.

Director Graves opened the floor for public comment.

Public Comments: Greg Grewal, Dale Augustine, Murray Powell, Will Mulcahy.

Director Graves closed the floor for public comment.

MOTION

Director Gibson moved to approve the consent agenda. The motion was seconded by Director Hamon and it passed unanimously.

6. Action Items

a. Approve Staff Recommendations Regarding Landowner Fee Study Appeals

Mr. Blakslee provided an overview of the appeals process and reported that PRAGA received 30 appeals.

Director Gibson asked whether the five non-technical submissions should be considered resolved. Legal Counsel Collins recommended approving the 12 staff-supported technical appeals, rejecting the five non-technical appeals, and returning the remaining 13 appeals to the Board in July after additional review and landowner outreach.

Director Graves opened the floor for public comment.

Public Comments: Jon Cagliero, Greg Grewal, Dale Augustine, Will Mulcahy, Darcia Stebbens, Murray Powell.

Director Graves closed the floor for public comment.

MOTION

Director Gibson moved to approve the staff recommendation for 12 appeals as shown in the packet, and the rejection of those other five non-technical appeals as presented by staff, and direct staff to continue discussions with the remaining 13 landowners and return with recommendation in July. The motion was seconded by Director Hamon. A roll call was made and the motion passed unanimously.

AYES:	Gibson, Graves, Hamon, Shady
NOES:	None
ABSTAIN:	None
RECUSE:	None

b. Authorize Staff to Negotiate a Loan Agreement with Shandon San Juan Water District for Short-Term Gap Funding for Fiscal Year 2026-2027

Mr. Blakslee reported on the need for short-term gap funding until groundwater fee revenues are received through the property tax roll. Staff requested authorization to negotiate a \$300,000 loan agreement with the Shandon San Juan Water District and noted that a reserve policy would be brought forward to reduce future cash flow gaps.

Legal Counsel Collins summarized the proposed loan terms.

Directors discussed structuring the agreement as a line of credit, if feasible, to avoid borrowing more than needed.

Public Comments: Dale Augustine, Greg Grewal, Will Mulcahy, Darcia Stebbens, Murray Powell, Jon Cagliero.

MOTION

Director Gibson moved to approve staff recommendation. The motion was seconded by Director Hamon. A roll call was made and the motion passed unanimously.

AYES: Gibson, Graves, Hamon, Shady
NOES: None
ABSTAIN: None
RECUSE: None

7. Public Comments – Items not on the Agenda

Director Graves opened the floor for public comments.

Public Comments: Greg Grewal, Dale Augstine, Marshall Miller, Murray Powell, Bill Mulcahy, Kurt.

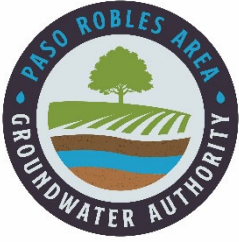
8. Director Comments / Future Agenda

Staff noted plans to develop a multi-year strategic implementation plan for the Groundwater Sustainability Plan and present it to the Board at a future meeting.

9. Upcoming Meetings

Mr. Blakslee reported that scheduled meeting is on July 22, 2026.

10. Adjourn at 5:17 p.m.



PASO ROBLES AREA GROUNDWATER AUTHORITY

TO: Board of Directors
Agenda Item No. 5b

FROM: Jacqueline Harris, Hallmark Group

DATE: July 22, 2026

SUBJECT: Approval of June 2026 Financial Report

Recommendation

Approve financial report for June 2026.

Discussion

The financial report for June 2026 is provided as **Attachment 1**.

* * *



The summary of invoices below is presented for Board consent. Payment of invoices is expected to occur by July 31, 2026.

Vendor/Consultant	Invoice Billing Period	Invoice Total
Golden State Risk Management Authority	July 1, 2026 to July 1, 2027	\$4,944.22
Hallmark Group	June 2026	\$19,114.23
Hanson Bridgett	June 2026	\$19,439.50
Land IQ	June 2026	\$15,670.00
SCI Consulting Group	May 20 - June 15, 2026	\$4,355.65
SCI Consulting Group	March 16 – May 19, 2026	\$17,307.00
Total		\$80,830.60

The Authority's bank balance at J.P. Morgan Chase was \$185,725 as of June 30, 2026.



Paso Robles Area Groundwater Authority

Financial Statements

June 2026

Paso Robles Area Groundwater Authority

Financial Statements

Fiscal Year-to-Date Through June 30, 2026

Statement of Net Position

Current Assets	
Cash - J.P. Morgan Chase <i>(non-interest bearing checking)</i>	\$ 185,725
Accounts Receivable	-
Total Assets	\$ 185,725
Current Liabilities	
Accounts Payable	\$ 75,886
Accrued Expenses	\$ -
Total Liabilities	\$ 75,886
Net Position	
Unrestricted	\$ 109,839
Total Net Position	\$ 109,839

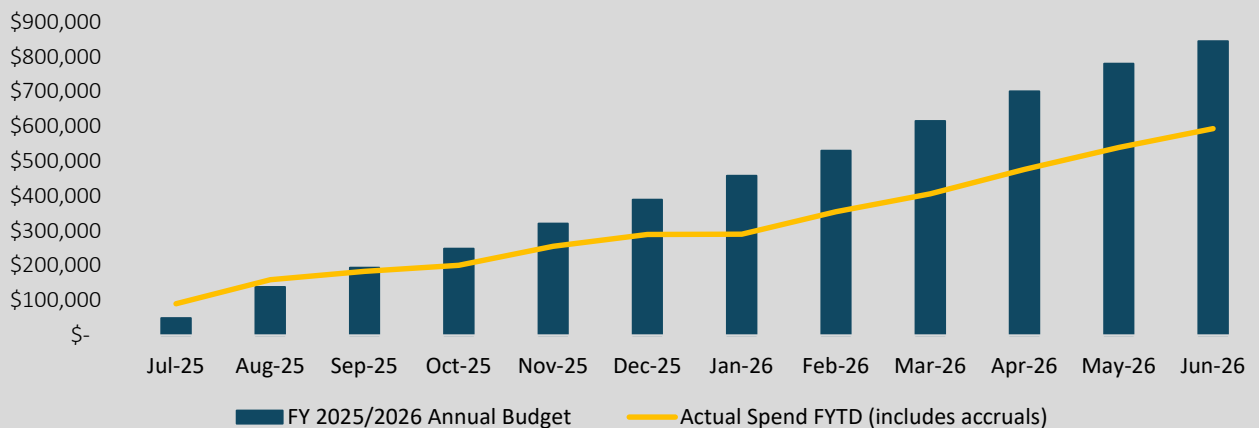
Statement of Change in Net Position With Budget Variance

	Actual ¹	Budget ²	Variance
Revenue			
Member Agency Funding	\$ 600,000	\$ 600,000	\$ -
Total Revenue	\$ 600,000	\$ 600,000	\$ -
Operating Expenses			
Annual Report - SGMA <i>(Confluence Engineering)</i>	\$ 55,663	\$ 102,000	\$ (46,337)
Audit RFP	845	15,084	(14,239)
Contracted Administrator/ED	212,172	253,446	(41,274)
Legal Counsel <i>(Hanson Bridgett)</i>	152,366	215,471	(63,105)
Public Education and Outreach	10,190	46,000	(35,810)
Technical Consulting <i>(Land IQ)</i>	83,975	35,000	48,975
Technical Consulting <i>(SCI Funding Mechanism)</i>	27,626	50,000	(22,374)
Technical Consulting <i>(SCI Prop 218)</i>	34,151	34,151	-
Insurance	670	6,000	(5,330)
JPA Start-Up Costs	79	-	79
Office and Travel Expenses	9,659	-	9,659
Website Management	6,288	6,000	288
Contingency	-	81,800	(81,800)
Total Operating Expenses	\$ 593,684	\$ 844,952	\$ (251,268)
Change in Net Position	\$ 6,316	\$ (244,952)	\$ 251,268

¹ Actual column includes accruals (if any).

² The annual budget is allocated throughout the current fiscal year in the months the actual spending is expected to occur.

Cumulative FY 2025/2026 Budget With FYTD Actuals

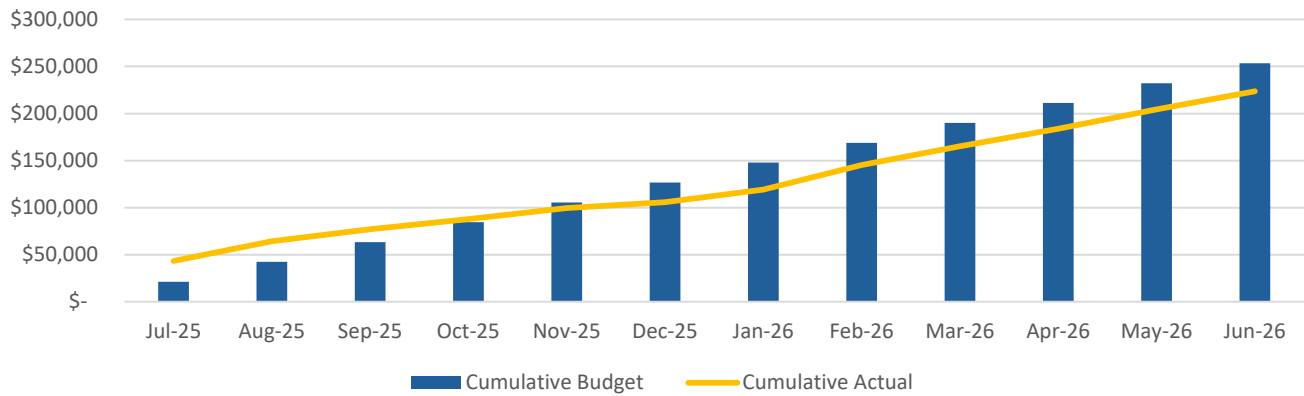


Paso Robles Area Groundwater Authority

Primary Contracts

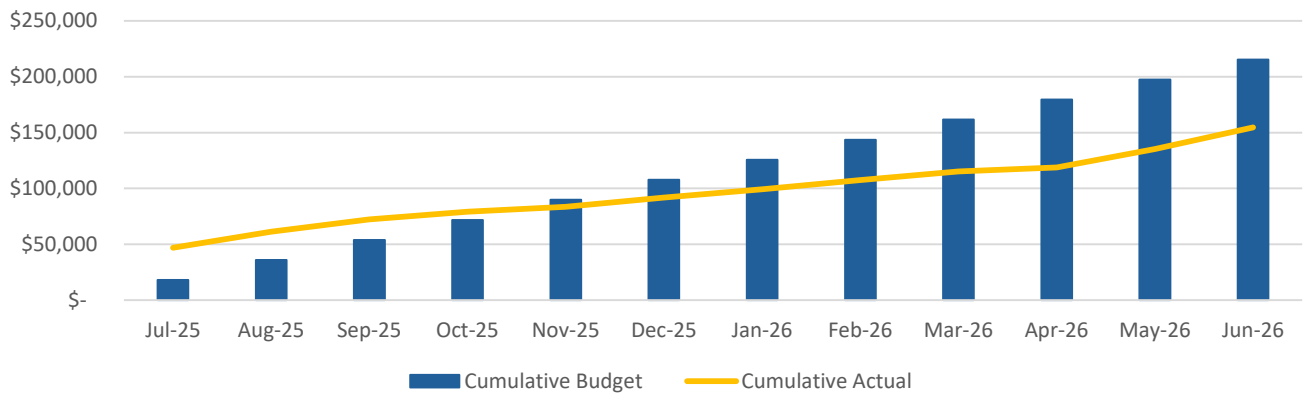
Hallmark Group

FYTD Budget-to-Actual



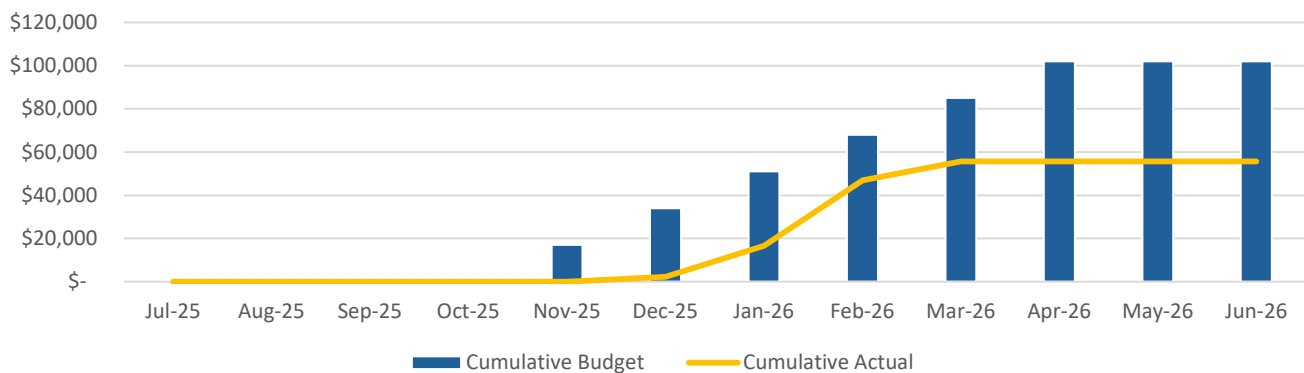
Hanson Bridgett

FYTD Budget-to-Actual



Confluence Engineering

FYTD Budget-to-Actual



Paso Robles Area Groundwater Authority

Receipts and Disbursements

Fiscal Year-to-Date Through June 30, 2026

Transaction Date	Transaction Type	Number	Name	Amount
07/31/2025	Bill Payment (Check)	2599	Jerry Reaugh	\$ (132.20)
07/31/2025	Bill Payment (Check)	2600	Hallmark Group	(28,047.59)
07/31/2025	Bill Payment (Check)	2601	Hallmark Group	(16,185.55)
07/31/2025	Bill Payment (Check)	2602	Streamline Software, Inc.	(500.00)
07/31/2025	Bill Payment (Check)	2603	Streamline Software, Inc.	(6,000.00)
07/31/2025	Bill Payment (Check)	2604	Estrella-El Pomar-Creston Water Dist.	(2,410.41)
07/31/2025	Bill Payment (Check)	2605	Paso Robles Joint USD	(204.86)
07/31/2025	Bill Payment (Check)	2606	Hanson Bridgett LLP	(51,259.38)
07/31/2025	Bill Payment (Check)	2607	Hanson Bridgett LLP	(14,250.00)
08/28/2025	Bill Payment (Check)	3000	Hallmark Group	(43,320.07)
08/28/2025	Bill Payment (Check)	3001	Hanson Bridgett LLP	(47,701.13)
08/28/2025	Bill Payment (Check)	3002	Jerry Reaugh	(206.48)
09/17/2025	Deposit	78738	City of Paso Robles	48,000.00
09/17/2025	Deposit	1427	Estrella-El Pomar-Creston Water Dist.	45,000.00
09/17/2025	Deposit	3087990	County of San Luis Obispo GSA	99,000.00
09/17/2025	Deposit	1425	Estrella-El Pomar-Creston Water Dist.	437.75
09/24/2025	Voided Check	3003	Printer error	-
09/24/2025	Voided Check	3004	Printer error	-
09/25/2025	Bill Payment (Check)	3005	Hallmark Group	(20,892.42)
09/25/2025	Bill Payment (Check)	3006	Hanson Bridgett LLP	(14,260.00)
09/25/2025	Bill Payment (Check)	3007	SCI Consulting Group	(34,150.79)
10/09/2025	Deposit	1432	Estrella-El Pomar-Creston Water Dist.	45,000.00
10/09/2025	Deposit	1568	Shandon-San Juan Water District	63,000.00
10/10/2025	Bill Payment (Check)	3008	Jerry Reaugh (postage reimbursement)	(9.70)
11/25/2025	Bill Payment (Check)	3009	Hallmark Group	(23,585.45)
11/25/2025	Bill Payment (Check)	3010	Hanson Bridgett LLP	(17,864.00)
11/25/2025	Bill Payment (Check)	3011	Full Sail Bookkeeping	(187.74)
02/13/2026	Deposit	81078	City of Paso Robles	48,000.00
02/13/2026	Deposit	1585	Shandon-San Juan Water District	63,000.00
02/13/2026	Deposit	1447	Estrella-El Pomar-Creston Water Dist.	90,000.00
02/13/2026	Deposit	3096874	County of San Luis Obispo GSA	99,000.00
02/25/2026	Bill Payment (Check)	3012	Confluence Engineering Solutions	(2,271.25)
02/25/2026	Bill Payment (Check)	3013	Hallmark Group	(31,286.72)
02/25/2026	Bill Payment (Check)	3014	Solterra Strategies, Inc.	(3,000.00)
02/25/2026	Bill Payment (Check)	3015	Hanson Bridgett LLP	(20,284.00)
04/29/2026	Bill Payment (Check)	ACH Pmt	Confluence Engineering Solutions	(53,392.00)
04/29/2026	Bill Payment (Check)	ACH Pmt	Hallmark Group	(46,048.39)
04/30/2026	Bill Payment (Check)	ACH Pmt	Hanson Bridgett LLP	(15,852.82)
04/30/2026	Bill Payment (Check)	ACH Pmt	Land IQ	(21,568.75)
04/30/2026	Bill Payment (Check)	ACH Pmt	SCI Consulting Group	(5,963.00)
04/30/2026	Bill Payment (Check)	ACH Pmt	Solterra Strategies, Inc.	(1,487.50)
05/27/2026	Bill Payment (Check)	ACH Pmt	Hallmark Group	(18,714.53)
05/27/2026	Bill Payment (Check)	ACH Pmt	Hanson Bridgett LLP	(3,514.78)
06/09/2026	Bill Payment (Check)	ACH PMT	Land IQ	(39,781.25)
06/09/2026	Bill Payment (Check)	ACH Pmt	Golden State Risk Management Authority	(570.00)
06/30/2026	Bill Payment (Check)	ACH Pmt	Streamline Software, Inc.	(6,288.00)
06/30/2026	Bill Payment (Check)	ACH Pmt	Hallmark Group	(20,696.17)
06/30/2026	Bill Payment (Check)	ACH Pmt	Hanson Bridgett LLP	(16,496.01)
06/30/2026	Bill Payment (Check)	ACH Pmt	Land IQ	(6,955.00)
06/30/2026	Bill Payment (Check)	ACH Pmt	Solterra Strategies, Inc.	(2,687.50)
				\$ (37,587.69)

Paso Robles Area Groundwater Authority

Accounts Payable

As of June 30, 2026

Name	Current	1 - 30	31 - 60	61 - 90	91 And Over	Total
Hallmark Group	\$ 19,114	\$ -	\$ -	\$ -	\$ -	\$ 19,114
Hanson Bridgett LLP	19,439	-	-	-	-	19,439
Land IQ	15,670	-	-	-	-	15,670
SCI Consulting Group	21,663	-	-	-	-	21,663
Total	\$ 75,886	\$ -	\$ -	\$ -	\$ -	\$ 75,886

Paso Robles Area Groundwater Authority

Annual Budget (Approved by the Board of Directors December 1, 2025)

Fiscal Year 2025/2026

	FY 25/26 Budget	FYTD Spend	Remaining Budget
Operating Expenses			
Annual Report - SGMA <i>(Confluence Engineering)</i>	\$ 102,000	\$ 55,663	\$ 46,337
ET Ag Water Usage Program <i>(Land IQ)</i>	100,000	-	100,000
Contracted Administrator/ED	253,446	212,172	41,274
Legal Counsel <i>(Hanson Bridgett)</i>	215,471	152,366	63,105
Public Education and Outreach	46,000	10,190	35,810
Technical Consulting <i>(Land IQ)</i>	35,000	83,975	(48,975)
Technical Consulting <i>(SCI Funding Mechanism)</i>	50,000	27,626	22,374
Technical Consulting <i>(SCI Prop 218 Development)</i>	34,151	34,151	-
Insurance	6,000	670	5,330
Audit RFP	15,084	845	14,239
Office and Travel Expenses	-	9,659	(9,659)
JPA Start-Up Costs	-	79	(79)
Website Management <i>(Streamline Software)</i>	6,000	6,288	(288)
Contingency (Reserve)	81,800	-	81,800
Subtotal Operating Expenses	\$ 944,952		\$ 351,268
SLO County Direct Grant Fund <i>(ET Ag Water Usage Program)</i>	\$ (100,000)		(100,000)
Net FY 25/26 Operating Budget	\$ 844,952	\$ 593,684	\$ 251,268



PASO ROBLES AREA GROUNDWATER AUTHORITY

TO: Board of Directors
Agenda Item No. 6

FROM: Blaine Reely, County of San Luis Obispo Groundwater Sustainability Department

DATE: July 22, 2026

SUBJECT: Update on Fallowed Land Registry and Small Farm Assistance Program

Recommendation

None, informational only.

Discussion

An update on the Fallowed Land Registry and Small Farm Assistance Programs is provided in **Attachment 1**.

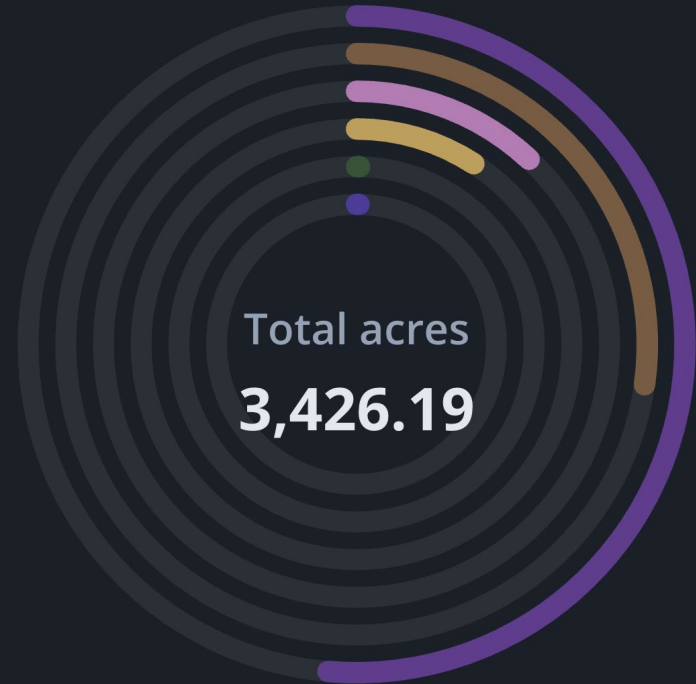
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Fallowed Land Registry Updates

An aerial photograph of a rural landscape with numerous land parcels outlined in 3D. The parcels are colored in shades of purple, red, and yellow. A large, irregularly shaped parcel in the upper center is highlighted in yellow, while the surrounding parcels are in various shades of purple and red. The terrain is dry and hilly, with some sparse vegetation.

Acreage By Crop

- Grapes
- Fallow/Idle Cropland
- Pistachios
- Other Small Grains
- Olives
- Grass/Pasture



Acres by Basin / GSA



Cumulative Fallowed Acres



Small Farms Assistance

REBATE ELIGIBLE

The Small Farm Assistance Program for the Paso Robles Area Groundwater Subbasin provides monetary incentives to eligible property owners who voluntarily fallow irrigated agricultural land that has been commercially irrigated within the previous one (1) year and agree to keep that land out of irrigated production through December 31, 2039 — supporting smaller farming operations while helping reduce groundwater demand. To receive a rebate, participants must sign a deed restriction agreeing to the program requirements, which will run with the land. Submitting an application does not guarantee approval or payment. Approved applicants will receive a one-time rebate based on estimated water savings.

Small Farms Assistance

REBATE ELIGIBLE

1. Notification

Eligible Registry participants will be notified when they may qualify for the Small Farm Assistance Program.

When you log in, eligible enrollments also show a visible “Rebate eligible” sash.

Small Farms Assistance

REBATE ELIGIBLE

2. Pre-filled Application

The application is pre-filled with property information, APNs, farming unit details, fallowed acreage, and crop information from your approved Registry enrollment.

Small Farms Assistance

REBATE ELIGIBLE

3. Review & Submit

Review the pre-filled information, provide any missing details, confirm the fallowed area, provide rebate check information, preview your deed restriction, and agree to the program terms and conditions..

Learn More At:

<https://fallowedlandregistry.com/small-farms-assistance>





PASO ROBLES AREA GROUNDWATER AUTHORITY

TO: Board of Directors
Agenda Item No. 7a

FROM: Taylor Blakslee, Hallmark Group

DATE: July 22, 2026

SUBJECT: Approve Staff Recommendation Regarding Landowner Fee Study Appeals

Recommendation

Approve staff recommendations to adjust or deny 13 landowner appeals, as summarized in Table 1 below.

Discussion

Background

On February 18, 2026, the Paso Robles Area Groundwater Authority (PRAGA) Board directed staff to implement a Groundwater Sustainability Fee under Water Code Section 10730 to fund FY 2026-27 activities. On March 25, 2026, the Board set May 27, 2026 as the public meeting date to consider fee adoption, and directed staff to release a Draft Rate and Fee Study Report.

On May 7, 2026, PRAGA published the Draft Rate and Fee Study Report, proposed parcel-level fees, and appeals procedures on its website. PRAGA Also distributed the materials to approximately 600 stakeholders through email and a press release.

On May 27, 2026, the Board adopted Resolution 2026-001, establishing the FY 2026-27 Groundwater Sustainability Fee and authorizing collection through the County property tax roll. The proposed fee applies to agricultural, commercial, and public water system parcels, and is based on consumptive groundwater use at a rate of \$22.90 per acre-foot.

PRAGA established an appeals process for landowners to review and request corrections to their consumptive groundwater use calculations. PRAGA received 30 appeals by the June 8, 2026, deadline. Each appeal was reviewed by staff and the technical consultant, Land IQ. A summary of each appeal, staff analysis, and recommendation is included in **Attachment 1**.

For July 22, 2026 Board Consideration

The remaining 13 appeals are summarized in **Table 1**. Staff recommends that the Board approve the recommended fee adjustments or deny the appeals, as applicable, which results in a decrease of 222 acre-feet and loss of revenue of \$5,102.

Table 1. Landowner Appeals (13) staff recommend adjusting or rejecting.

#	Landowner	Appeal Category	Initial PRAGA Consumed Use (AF)	Initial Fee	Recommended Use	Recommended Fee
1	Dan Larson	Technical	0.14	\$3.21	0.14	\$3.21
6	Robert Nadeau	Technical	52.80	\$1,209.10	52.80	\$1,209.10

9	Jeff Konsmo	Technical	4.18	\$95.75	1.55	\$35.50
13	Tom Carlisle	Technical	6.12	\$140.07	0.00	\$0.00
16	Victor Roberts	Technical	46.52	\$1,065.33	25.66	\$587.61
18	Cristina Lea	Technical	3.25	\$74.42	3.25	\$74.42
20	James & Debra Saunders 026-431-008	Technical	72.57	\$1,661.92	72.57	\$1,661.92
21	James Saunders 027-144-012	Technical (Source)	23.88	\$573.60	23.88	\$573.60
23	Steve Eorio	Technical	0.71	\$16.33	0.00	\$0.00
25	Bricen Cagliero	Technical (Source)	54.13	\$1,239.59	54.13	\$1,239.59
26	Cagliero (P8/P9)	Technical (Source)	207.66	\$4,755.51	115.19	\$2,637.85
27	Cagliero (P10)	Technical (Source)	100.01	\$2,290.31	0.00	\$0.00
28	Cagliero Vineyards	Technical (Source)	1,526.83	\$35,117.67	1,526.83	\$35,117.67

Table 2. Landowner Appeals Approved (12) by the Board on June 24, 2026.

#	Landowner	Appeal Category	Initial PRAGA Consumed Use (AF)	Initial Fee	Recommended Use	Recommended Fee
2	Scott Raven	Technical (Source)	52.77	\$1,208.55	0.00	\$0.00
3	Ronald Dawson	Technical	6.25	\$143.15	1.51	\$34.58
5	James Stollberg	Technical	145.28	\$3,326.91	76.88	\$1,760.55
7	De La Terre Farms	Technical	93.02	\$2,130.19	55.27	\$1,265.68
8	Colleen Enk	Technical	27.20	\$622.83	0.00	\$0.00
10	Dennis Degher	Technical	1.95	\$46.59	0.00	\$0.00
11	Mary Russell	Technical	50.28	\$1,151.44	0.00	\$0.00
12	River Oaks Golf Course	Technical (Source)	43.51	\$996.34	0.00	\$0.00
14	Anthony Silveira	Technical (Source)	41.35	\$946.90	0.00	\$0.00
15	Greg Barr	Technical	44.47	\$1,018.41	44.39	\$1,016.58
17	Robert Erzen	Technical	7.33	\$167.87	0.00	\$0.00
24	Steven Carter	Technical	68.97	\$1,579.34	59.84	\$1,370.34

Table 3. Non-Technical Appeals Reviewed by the Board June 24, 2026.

#	Landowner	Appeal Category	Initial PRAGA Consumed Use (AF)	Initial Fee	Recommended Use	Recommended Fee
4	Michael Young	Technical	0.00	\$0.00	0.00	\$0.00
19	Jean Rollins	Non-Technical	2.27	\$52.00	2.27	\$52.00
22	James & Debra Saunders	Non-Technical	16.21	\$371.23	16.21	\$371.23
29	Wells Fargo	Non-Technical	-	-		
30	Noel Ryan	Non-Technical	57.79	\$1,323.41	57.79	\$1,323.41

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PASO ROBLES AREA GROUNDWATER AUTHORITY

FY 2026-2027 Groundwater Fee Appeals*DRAFT Staff Analysis & Recommendations***1. Overview & Summary**

On May 7, 2026, PRAGA posted the Draft Rate and Fee Study Report and a parcel-level list of proposed charges on its website, and provided notice to approximately 600 stakeholders via press release and email. The proposed fee applies to agricultural, commercial, and public water system parcels, and is based on consumptive groundwater use at a rate of \$22.90 per acre-foot. The Board directed staff to initiate a 30-day public review and appeal of the proposed fee for technical-based claims and a notice and form were included along with the rate study notification. The deadline for appeals was June 8, 2026, and 30 appeals were received. PRAGA established an appeals process for landowners to 1) appeal their consumed groundwater use amount, or 2) claim an exemption based on non-groundwater source. Technical appeals were reviewed by the technical consultant (Land IQ) and PRAGA staff.

Appeal Categories

Appeals fall into three categories:

Category	Description	Count
Technical	Claim that Land IQ ET-based consumed use figure is incorrect or claim that parcel was not irrigated in WY2025 (fallowed, dry-farmed, vines removed, etc.).	18
Technical (Source)	Claim that consumed use is not groundwater.	8
Non-Technical	Challenge to fee authority, Prop 26 basis, or ET methodology.	4
Total		30

Master Appeal Summary

Appeals are listed in the order received below.

	Landowner	APN(s)	Appeal Category	Initial PRAGA Consumed Use (AF)	Initial Fee	Recommended Use	Recommended Fee
1	Dan Larson	033-311-009	Technical	0.14	\$3.21	0.14	\$3.21
2	Scott Raven	020-282-005	Technical (Source)	52.77	\$1,208.55	0.00	\$0.00
3	Ronald Dawson	033-291-033	Technical	6.25	\$143.15	1.51	\$34.58
4	Michael Young	043-273-010/011	Technical	0.00	\$0.00	0.00	\$0.00
5	James Stollberg	027-191-052/053 027-071-026/027	Technical	145.28	\$3,326.91	76.88	\$1,760.55
6	Robert Nadeau	019-071-064	Technical	52.80	\$1,209.10	52.80	\$1,209.10
7	De La Terre Farms	035-081-043	Technical	93.02	\$2,130.19	55.27	\$1,265.68
8	Colleen Enk	027-144-011	Technical	27.20	\$622.83	0.00	\$0.00
9	Jeff Konsmo	035-091-041	Technical	4.18	\$95.75	1.55	\$35.50
10	Dennis Degher	027-171-006	Technical	1.95	\$46.59	0.00	\$0.00
11	Mary Russell	017-251-073	Technical	50.28	\$1,151.44	0.00	\$0.00
12	River Oaks Golf Course	025-390-027	Technical (Source)	43.51	\$996.34	0.00	\$0.00
13	Tom Carlisle	034-511-008	Technical	6.12	\$140.07	0.00	\$0.00
14	Anthony Silveira	026-104-061 026-141-047/048	Technical (Source)	41.35	\$946.90	0.00	\$0.00
15	Greg Barr	015-053-016	Technical	44.47	\$1,018.41	44.39	\$1,016.58
16	Victor Roberts	033-331-044/045/046	Technical	46.52	\$1,065.33	25.66	\$587.61

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	Landowner	APN(s)	Appeal Category	Initial PRAGA Consumed Use (AF)	Initial Fee	Recommended Use	Recommended Fee
17	Robert Erzen	027-152-082	Technical	7.33	\$167.87	0.00	\$0.00
18	Cristina Lea	035-091-047	Technical	3.25	\$74.42	3.25	\$74.42
19	Jean Rollins	035-031-014	Non-Technical	2.27	\$52.00	2.27	\$52.00
20	James & Debra Saunders	026-431-008	Technical	34.79	\$796.69	34.79	\$796.69
21	James & Debra Saunders	027-144-012	Technical (Source)	23.88	\$573.60	23.88	\$573.60
22	James & Debra Saunders	027-144-029	Non-Technical	16.21	\$371.23	16.21	\$371.23
23	Steve Eorio	020-011-056	Technical	0.71	\$16.33	0.00	\$0.00
24	Steven Carter	026-183-001	Technical	68.97	\$1,579.34	59.84	\$1,370.34
25	Bricen Cagliero	027-144-002	Technical (Source)	54.13	\$1,239.59	54.13	\$1,239.59
26	Cagliero (P8/P9)	027-191-060 027-191-067	Technical (Source)	207.66	\$4,755.51	115.19	\$2,637.85
27	Cagliero (P10)	027-381-006	Technical (Source)	100.01	\$2,290.31	0.00	\$0.00
28	Cagliero Vineyards	23 APNs	Technical (Source)	1,526.83	\$35,117.67	1,526.83	\$35,117.67
29	Wells Fargo	Not specified	Non-Technical	-	-	-	-
30	Noel Ryan	043-241-004	Non-Technical	57.79	\$1,323.41	57.79	\$1,323.41
				2,719.67	\$62,462.74	2,152.38	\$49,469.61

2. Individual Appeal Analyses

1. APN: 033-311-009

Landowner: Dan Larson

TECHNICAL APPEAL

Date Received: May 8, 2026

Appeal Claim:

Disagrees with water use calculation; requests additional proof for extraction amounts.

Documentation Presented:

No additional supporting documentation attached.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
033-311-009	Unclassified Fallow, Grapes	0.19	0.14	\$3.21

Staff Analysis:

The 0.14 AF is for evapotranspiration (minus effective precipitation) on the 0.2 acre vineyard block, which equates to about 9 inches per acre of consumed applied water. The other two fields on the APN are a Net ET of 0. The Net ET for the 0.2 acre vineyard block was on the lower end of all Paso vineyards, and is consistent with expected irrigation for the crop. Landowner did not provide any additional data that would change this analysis.

Staff Recommendation: No change to the groundwater sustainability fee for this parcel because the initial consumed groundwater use data associated with the parcel was verified by Land IQ and there is no contravening evidence.

2. APN: 020-282-005

Landowner: Scott Raven

TECHNICAL APPEAL (SOURCE)

Date Received: May 13, 2026

Appeal Claim:

Parcels are irrigated using Salinas River wells located within the Atascadero Basin, not the Paso Robles Subbasin. Water is diverted under appropriative rights from the Salinas River.

Documentation Presented:

Map of well locations; SWRCB Appropriative Rights Claim IDs: A017905 / Permit 6346 and A012285 / Permit 4426.

Water Source Analysis:

Statement/License ID	Claim Type
A017905 / Permit 6346 A012285 / Permit 4426	Appropriative

Staff Analysis:

No wells on landowner parcel, consumed use is not Paso Basin groundwater.

Staff Recommendation: Exempt this parcel from the groundwater sustainability fee because staff verified the well irrigating the crop does not draw from the Paso Robles Subbasin.

3. APN: 033-291-033

Landowner: Ronald Dawson

TECHNICAL APPEAL

Date Received: May 16, 2026

Appeal Claim:

Consumed use of 6.5 AF is substantially overestimated.

Documentation Presented:

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Flow meter photos with date stamps showing extracted use of 1.51 AF.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
033-291-033	Grapes	7.80	6.25	\$143.15

Staff Analysis:

Landowner provided documentation to confirm that the meter is new and was installed on 9/9/2024. Grower did not have a calibration test since it was new and calibrated at factory. The meter reading corresponds to 3 in/ac of irrigation. Photo of meter installation was reviewed. The manufacturer states you can install vertically or horizontally and doesn't specify a straight pipe criterion. They have a Grundfos pump, and the pump flow rate (20-30 gpm) is within the normal range recommended for the meter. The meter is upstream of the holding tank. They estimate how much water came out of the holding tank for irrigation in their irrigation log which was lower than the meter reading. Yield was 3 tons/ac, which is lower than average and more typical for dryland farmed grapes, where yields are commonly 2-4 tons/acre depending on soil moisture and other variables. The groundwater pump and meter are smaller scale than typical ag operations, so there is little information available about the installation requirements and accuracy for this application. There were no obvious errors in the meter reading.

Staff Recommendation: Change the groundwater sustainability fee to \$34.58 because the landowner provided sufficient evidence to demonstrate consumed groundwater use of 1.51 AF.

4. APN: 043-273-010, 043-273-011

Landowner: Michael Young

TECHNICAL APPEAL

Date Received: May 18, 2026

Appeal Claim:

Parcels are not irrigated. No well exists on parcel 043-273-010.

Documentation Presented:

Letter from farm manager.

Fee/Use Data:

APN	WY2025 Consumed Use (AF)	Pond Evap. (AF)	Initial Fee
043-273-010	0.00	—	—
043-273-011	0.00	—	—

Staff Analysis:

Both parcels already show \$0 fee and zero (0) consumed use in the dataset.

Staff Recommendation: No change to the groundwater sustainability fee for this parcel because the initial consumed groundwater use data associated with the parcel is zero (0) resulting in no charge to the landowner.

5. APN: 027-191-052, 027-191-053, 027-071-026, 027-071-027

Landowner: James Stollberg

TECHNICAL APPEAL

Date Received: May 18, 2026

Appeal Claim:

Combined consumed use of 145.28 AF is substantially overestimated.

Documentation Presented:

Flow meter reports with date stamps and readings for each parcel.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
027-191-052	Grapes	16.86	20.55	\$470.71
027-191-053	Unclassified Fallow, Grapes	35.92	37.21	\$852.02
027-071-026	Grapes	38.14	48.90	\$1,119.79
027-071-027	Grapes, Unclassified Fallow	36.77	38.62	\$884.40
TOTAL		127.69	145.28	\$3,326.92

Staff Analysis:

For WY 2025, the landowner's meter reading was 77.0 AF (~12 in/ac). Land IQ net ET was 145.28 AF. Meter is a Seametrics mag meter which appears to have an adequate straightpipe in the photo provided, and mag meters are generally considered more accurate than impeller style meters. Landowner indicated about half of the grape blocks were last irrigated in fall 2024 and not all during 2025. For the blocks that were not irrigated in 2025, the grower reported no yield and the satellite imagery showed a decline in vegetation vigor and evidence of removal in 2026. If the blocks that were not farmed in 2025 are removed, the remaining irrigated blocks had an ET of ~85.4 AF for WY2025 which is close to the meter reading of 77 AF. Abandoned grapes will continue to ET for some time (months) after irrigation ceases and soil moisture reservoir is depleted.

Staff Recommendation: Change groundwater sustainability fee to 1,760.55 because the landowner provided sufficient evidence to demonstrate consumed groundwater use of 76.88 AF.

6. APN: 019-071-064**Landowner:** Robert Nadeau**TECHNICAL APPEAL***Date Received: May 20, 2026***Appeal Claim:**

Approximately 1/3 of vineyard vines were removed during WY2025, reducing planted acreage from approximately 110 acres to 72.6 acres. Requests confirmation that updated acreage is reflected in consumptive use calculations.

Documentation Presented:

Appeal form and vine removal photos provided.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
019-071-064	Grapes	56.02	52.80	\$1,209.10

Staff Analysis:

The grape ET is reasonable for the 2025 water year. Unique ID 6176 and 1925 were removed in March of 2026; this will be flagged accordingly for the 2026 water year.

Staff Recommendation: No change to the groundwater sustainability fee because portions of vineyards were removed outside the fee calculation period (Oct 1, 2024-Sep 30, 2025).

7. APN: 035-081-043**Landowner:** De La Terre Farms LLC**TECHNICAL APPEAL***Date Received: May 26, 2026***Appeal Claim:**

Land was fallowed in 2025. Eucalyptus trees on the parcel should not have consumed water in the fee calculation.

Documentation Presented:

No additional supporting documentation attached.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
035-081-043	Grapes, Flowers, Nursery and Christmas Tree Farms	59.99	93.02	\$2,130.19

Staff Analysis:

There is a noticeable decline in grape vigor that points to reduced or possibly halted irrigation. In the dataset, two of the grape fields are also classified as abandoned. One is marked as irrigated and the other as non-irrigated. Grower states established eucalyptus in California requires "little to no irrigation. It was planted 4 years ago and requires only a little water every 2 weeks in June/July/August." Grower states unique ID 4975 is still being irrigated "enough to keep the vines alive" and the rest of the vines will be removed by the end of 2026. For the grapes, abandoned vineyard should be adjusted to zero. The analysis shows that the vineyard field (Unique ID 3072) is abandoned and the ET should be adjusted to zero (0). For the vineyard field (Unique ID 4975), the analysis shows this vineyard is alive. For eucalyptus – since there was some irrigation and no estimate provided of actual water applied to provide a basis for adjustment, recommend leaving value as is.

Staff Recommendation: Change groundwater sustainability fee to \$1,265.68 because Land IQ's review indicated multiple fields were abandoned, and existing vineyard and eucalyptus consumption indicate 55.27 AF consumed groundwater use.

8. APN: 027-144-011**Landowner:** Colleen Enk / Samantha Cagliero**TECHNICAL APPEAL***Date Received: May 29, 2026***Appeal Claim:**

Parcel was not irrigated in 2025 — a dry-land grain hay crop was planted. The only well that can irrigate this parcel when it is planted in an irrigated crop draws from riparian rights (Statement S021890), not groundwater.

Documentation Presented:

WY2025 Supplemental Statement of Water Diversion and Use (Statement S021890, Riparian claim) and dryland grain hay crop planted as rotation.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
027-144-011	Alfalfa and Alfalfa Mixtures	26.05	27.20	\$622.83

Water Source Analysis:

Statement/License ID	Claim Type
S021890	Riparian

Staff Analysis:

The landowner states – "there was an alfalfa field in 2024. The last cutting was in August and the last irrigation in early Aug. 2024. The alfalfa was removed and dryland grain planted. The irrigation in 2024 was from a riparian well that is registered with annual water diversion reporting to the SWRCB." Satellite imagery confirms the last alfalfa cutting was in August. There was regrowth in October 2024 but no harvest, and imagery did not have any clear evidence of irrigation within the 2025 water year. ET was very likely from application during the end of the prior water year and depletion of store soil moisture into the 2025 water year. The State Water Resource Control Board statement S021890 confirms zero diversion in water year 2025. The landowner provided Statement of Water Diversion and Use documenting non-groundwater pumping.

Staff Recommendation: Change the groundwater sustainability fee to zero (\$0) because Land IQ confirmed no irrigated cultivation during water year 2025.

9. APN: 035-091-041**Landowner:** Jeff Konsmo**TECHNICAL APPEAL***Date Received: May 29, 2026***Appeal Claim:**

Consumed water use is substantially overestimated.

Documentation Presented:

Irrigation logs from two weeks of irrigation, detailed irrigation schedule.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
035-091-041	Olives, Grapes	4.95	4.18	\$95.75

Staff Analysis:

Grower used two weeks of irrigation logs from HydraWise to extrapolate over 6 months since HydraWise does not store more than 2 months of data. This provides an assumed value but no data to corroborate. There is no documentation of how the Hydrowise system is estimating the gallons applied if there is no meter. Grower stated they irrigate from 8pm to 8am every day from mid-May to mid-November, so it doesn't seem reasonable that only 0.4 in/ac could be applied with that schedule. The grape acreage is very small and the land use is mostly olives. The grape ET is reasonable compared to grower data and does not need to be adjusted. The olive acreage is 4.86 ac. The grower indicated 0.17 AF was applied, which is only 0.4 in of water per acre, but also indicate daily irrigation schedule from 8 PM to 8 AM. For an irrigated system, that water amount is very low. Grower provided additional information - meter data provided September 2022 to June 2026, assuming mid-May to mid-November irrigation season as stated above. Meter data of 1,689,200 ga in above time period includes most of 2026 WY outside of irrigation season. Accounting for 2023, 2024 and 2025 WYs and 0.33 of 2026 WY, water use equates to 1.55 AF/WY, which is more reasonable than 0.17 AF on original claim.

Staff Recommendation: Change to the groundwater sustainability fee to \$35.50 for this parcel because the landowner provided sufficient evidence to demonstrate consumed groundwater use of 1.55 AF.

10. APN: 027-171-006**Landowner:** Dennis Degher**TECHNICAL APPEAL***Date Received: June 1, 2026***Appeal Claim:**

Land has been fallowed since 2023 and landowner is in the process of enrolling in a formal fallowing program.

Documentation Presented:

No additional supporting documentation attached.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Commercial Use (AF)	Initial Fee
027-171-006	Grapes	3.20	1.95	0.08	\$46.59

Staff Analysis:

Field was confirmed as abandoned on satellite imagery.

Staff Recommendation: Change groundwater sustainability fee to zero (\$0) because Land IQ confirmed land was fallowed during water year 2025.

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11. APN: 017-251-073

Landowner: Mary Russell

TECHNICAL APPEAL

Date Received: June 2, 2026

Appeal Claim:

No groundwater was pumped during WY2025.

Documentation Presented:

Detailed explanation of harvest/planting schedule.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
017-251-073	Unclassified Fallow, Carrots	52.23	50.28	\$1,151.44

Staff Analysis:

Carrots were present for ~10 days in early October 2024, but for the remainder of the 2025 WY the field was fallow/dryland grain. The carrot ET in Oct. 2024 was likely carried over from irrigation applied during the prior WY 2024 and depletion of stored soil moisture and flush of ET at harvest when soil is opened up when digging carrots.

Staff Recommendation: Change the groundwater sustainability fee to \$0 because Land IQ confirmed land was fallowed during water year 2025.

12. APN: 025-390-027

Landowner: River Oaks Golf Course (Dick Willhoit)

TECHNICAL APPEAL
(SOURCE)

Date Received: June 2, 2026

Appeal Claim:

Golf course is irrigated using Salinas River riparian wells operating under appropriative rights,

Documentation Presented:

CalWATRS records for Water Right Claim IDs S018860 and S018869 (both Active, Riparian type).

Fee/Use Data:

APN	WY2025 Consumed Use (AF)	Initial Fee
025-390-027	43.51	\$996.34

Water Source Analysis:

Statement/License ID	Claim Type
S018869	Riparian (Appropriative)
S018860	Riparian

Staff Analysis:

Landowner provided the appropriate documentation to support non-groundwater use for its consumptive use calculation for WY 2025.

Staff Recommendation: Exempt from the groundwater sustainability fee because the landowner provided Statement of Water Diversion and Use documenting non-groundwater pumping.

13. APN: 034-511-008

Landowner: Tom Carlisle

TECHNICAL APPEAL

Date Received: June 2, 2026

Appeal Claim:

No groundwater pumped during WY2025. Parcel has been dry-farmed since 2024.

Documentation Presented:

PG&E electricity records for pump.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
034-511-008	Olives	6.31	6.12	\$140.07

Staff Analysis:

PG&E documentation shows a significant reduction in power usage in May-Oct 2025 vs. the two years prior. The magnitude and timing of the reduction reasonably support the conclusion that the land was dry farmed during this period.

Staff Recommendation: Change the groundwater sustainability fee to zero (\$0) because the landowner provided sufficient evidence to demonstrate dry-farming.

14. APN: 026-104-061, 026-141-047, 026-141-048

Landowner: Anthony Silveira

**TECHNICAL APPEAL
(SOURCE)**

Date Received: June 4, 2026

Appeal Claim:

Parcels are irrigated using a riparian rights well (Statement S021216, Application A017360). Consumed water is surface water, not groundwater. Request correction of irrigated acreage.

Documentation Presented:

CalWATRS Statement S021216 — Active Riparian claim.

Fee/Use Data:

APN	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
026-104-061	9.00	8.67	\$198.59
026-141-047	7.65	12.57	\$287.74
026-141-048	23.46	20.11	\$460.57
TOTAL	40.11	41.35	\$946.90

Water Source Analysis:

Statement/License ID	Claim Type
S021216	Riparian (since 1963)

Staff Analysis:

Total Land IQ consumed use across all three parcels is 41.35 AF. WY2025 riparian diversion is greater than 41.35 AF, therefore, use is assumed to not be from Paso Basin.

Staff Recommendation: Exempt from groundwater sustainability fee because the landowner provided Statement of Water Diversion and Use documenting non-groundwater use. Staff have confirmed irrigated acres are correct.

15. APN: 015-053-016

Landowner: Greg Barr / Barr Creekside Vineyard

TECHNICAL APPEAL

Date Received: June 5, 2026

Appeal Claim:

Two related claims: (1) All winery effluent is tank-treated, returned to ground with no evaporation, and solid waste is composted on-site — claims winery is a de minimis user. (2) Actual wine production in 2025 was 3,054 gallons, not the 26,000 gallons used in the water consumption calculation.

Documentation Presented:

Dept. of Treasury / TTB Report of Wine Premises Operations (Oct–Dec 2025, Barr Estate Winery, BWN-CA-16148) showing 3,054 gallons produced in 2025 by fermentation.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Commercial Use (AF)	Initial Fee
015-053-016	Grapes	43.93	44.39	0.08	\$1,018.41

Staff Analysis:

Commercial use: The TTB wine premise report shows 3,054 gallons produced (Oct–Dec 2025 quarterly), compared to 26,000 gallons apparently used in the fee calculation. Applied water calculation: 3,054 gal wine × 4 gal water/ gal wine = 12,216 gal water/yr ÷ 325,851 = 0.0374 AFY. Winery consumptive use: 0.0374 AFY × 25% = 0.009 AFY

Staff Recommendation: Change the groundwater sustainability fee to \$1,016.58 because landowner provided Department of the Treasury documentation sufficient to determine commercial use is 0 AF, resulting in total consumed use of 44.39 AF for the parcel.

16. APN: 033-331-044, 033-331-045, 033-331-046
(Previous APN:033-331-007)

Landowner: Victor & Leslie
Roberts

TECHNICAL APPEAL

Date Received: June 8, 2026

Appeal Claim:

Three separate claims: (1) 033-331-046 — Wells irrigating this parcel are located in the Atascadero Subbasin; requests removal. (2) 033-331-044 — Only 10 acres of irrigated grapes are within the Paso Basin; requests recalculation to reflect correct acreage. (3) 033-331-045 — Actual water usage is only 0.67 acre-feet per acre.

Documentation Presented:

Parcel map annotated with basin boundary and well locations; RWQCB report for APN 033-331-045.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
033-331-044	Grapes	20.66	18.77	\$429.81
033-331-045	Grapes	7.66	6.89	\$157.78
033-331-046	Grapes	25.70	20.86	\$477.74
TOTAL		54.02	46.52	\$1,065.33

Staff Analysis:

For APN 033-331-046, well GPS coordinates were reviewed against basin boundary and well locations were confirmed outside Paso Basin. For 033-331-044, fields irrigated with wells in Paso Basin are subject to the fee. For 033-331-045, grower states water usage is 0.67 AF per acre (8 in/ac) and Land IQ net ET is 6.9 AF (10.8 in/ac). Grower does not have a meter and water usage estimate was based on the hours of irrigation during the growing season. Calculations for the water usage were not provided. The net ET of 10.8 in/ac is reasonable for grapes in Paso Robles and with other vineyards in the subbasin.

Staff Recommendation: Change groundwater sustainability fee to \$587.61 because staff verified the well irrigating the crop on 033-331-046 does not draw from the Paso Robles Basin. No adjustment to consumed groundwater use on 033-331-045 because Land IQ determined documentation provided was not sufficient to support water use claim.

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No adjustment to consumed use on APN 033-331-044 because the well that irrigates the entire parcel is located in, and draws water from, the Paso Robles basin.

17. APN: 027-152-082

Landowner: Robert Erzen

TECHNICAL APPEAL

Date Received: June 7, 2026

Appeal Claim:

Parcel is dry-farmed with approximately 8-9 acres of grapes and olive trees. No drip lines, no irrigation infrastructure in place. Claims zero groundwater use and requests removal from fee.

Documentation Presented:

Written description of dry-farming practice.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
027-152-082	Olives, Grapes	12.53	7.33	\$167.87

Staff Analysis:

Grower states it is dry farmed. Grower should be informed that Land IQ relies on grower statements of dry farming because it does not have dry-farmed fields in their database and this correction will be carried forward.

Staff Recommendation: Change groundwater sustainability fee to zero (\$0) because Land IQ confirmed land was dry-farmed during water year 2025.

18. APN: 035-091-047

Landowner: Cristina Lea

TECHNICAL APPEAL

Date Received: June 8, 2026

Appeal Claim:

Vineyard has been ripped out. No ongoing water use on the parcel. Requests removal from fee assessment.

Documentation Presented:

No supporting documentation provided.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
035-091-047	Grapes	6.09	3.25	\$74.42

Staff Analysis:

Grower states vineyard has been removed, but is very difficult to see in imagery. ET is low for comparative fields in the Paso area. Landowner stated vineyard removal occurred in March / April 2026. Since the vineyard was removed after the 2025 WY, no adjustments are necessary. Field will be marked as removed for WY 2026.

Staff Recommendation: No change to the groundwater sustainability fee because portions of vineyards were removed outside the fee calculation period (Oct 1, 2024-Sep 30, 2025).

19. APN: 035-031-014

Landowner: Jean Rollins

NON-TECHNICAL APPEAL

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Date Received: June 8, 2026

Appeal Claim:

Challenges the use of satellite ET data and parcel-level consumptive use calculations. Claims the methodology was not sufficiently disclosed to the public and that APN boundary application is inaccurate.

Documentation Presented:

No additional supporting documentation provided.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
035-031-014	Olives	1.65	2.27	\$52.00

Staff Analysis:

This appeal challenges the methodology itself rather than the groundwater consumed use for water year 2025.

Staff Recommendation: No change to the groundwater sustainability fee because the appeal does not raise a technical issue.

20. APN: 026-431-008**Landowner:** James & Debra Saunders**TECHNICAL APPEAL**

Date Received: June 8, 2026

Appeal Claim:

Landowners acquired this property in June 2024. All existing irrigation emitters were replaced with a new drip system at time of purchase. Claims WY2025 consumed use is grossly inaccurate. Landowners rotate crops between irrigated and non-irrigated annually.

Documentation Presented:

No additional supporting documentation provided.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
026-431-008	Grapes	44.18	34.79	\$796.69

Staff Analysis:

The Net ET was on the lower end of all Paso vineyards, and is consistent with expected irrigation for the crop. Landowner did not provide any additional data that would change this analysis.

Staff Recommendation: No change to the groundwater sustainability fee for this parcel because the initial consumed groundwater use data associated with the parcel was verified by Land IQ and there is no contravening evidence.

21. APN: 027-144-012**Landowner:** James & Debra Saunders**TECHNICAL APPEAL (SOURCE)**

Date Received: June 8, 2026

Appeal Claim:

This property does not use groundwater. It is irrigated using a historically established Riparian water source. Water usage as shown in the county report is grossly inaccurate. Crops are rotated between irrigated and non-irrigated annually.

Documentation Presented:

No additional supporting documentation attached.

Fee/Use Data:

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APN	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Pond Evap. (AF)	Initial Fee
027-144-012	15.90	23.88	1.17	\$573.60

Water Source Analysis:

Statement/License ID	Claim Type
Not provided	Riparian (claimed)

Staff Analysis:

No SWRCB documentation has been provided. Without documentation, this appeal cannot be granted.

Staff Recommendation: No change to the groundwater sustainability fee because the landowner did not provide Statement of Water Diversion and Use documentation to support claim of non-groundwater use. However, the landowner may submit a request for refund if a surface water use (and not a groundwater basin use) is clearly demonstrated within a year of the fee assessment.

22. APN: 027-144-029	Landowner: James & Debra Saunders	NON-TECHNICAL APPEAL
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Date Received: June 8, 2026

Appeal Claim:

This property is leased to Cagliero Farms and is not irrigated by the owners. Landowner is appealing because they are not the party responsible for any irrigation on this parcel.

Documentation Presented:

No additional supporting documentation attached.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
027-144-029	Grapes	15.10	16.21	\$371.23

Staff Analysis:

Appeal is non-technical. Fees are assessed to the landowner of record, not the tenant.

Staff Recommendation: No change to the groundwater sustainability fee because fee recovery is handled between the landowner and the tenant.

23. APN: 020-011-056	Landowner: Steve Eorio	TECHNICAL APPEAL
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Date Received: June 3, 2026

Appeal Claim:

Disagreement with the ET-based assessment. Claims parcel is dry-farmed and that the groundwater use applied to the parcel is incorrect.

Documentation Presented:

No additional supporting documentation attached.

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
020-011-056	Grapes	1.50	0.71	\$16.33

Staff Analysis:

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Grower states vineyard is dry farmed. Satellite imagery show vegetation vigor is low and there was no imagery to confirm whether irrigation infrastructure was present. ET estimate was 5.7 in/ac which is at low end of the range relative to other vineyards in the subbasin. Grape canopy vigor, spacing, and understory vegetation indices are consistent with dry farm managed grapes. While most grapes are irrigated, dry farming grapes is a known practice that occurs in the Paso Robles basin and visual interpretation of available imagery is consistent with dry farming.

Staff Recommendation: Change groundwater sustainability fee to zero (\$0) because Land IQ confirmed land was dry-farmed during water year 2025.

24. APN: 026-183-001

Landowner: Steven Carter

TECHNICAL APPEAL

Date Received: June 8, 2026

Appeal Claim:

Property contains irrigated pistachio trees planted January 2020. Landowner tracks flow meter readings with dated photos at each irrigation event. States the WY2025 irrigation season began at a meter reading of 203.53 AF on 10/1/2024.

Documentation Presented:

Beginning and ending meter readings and photos (extracted use: 59.84 AF)

Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
026-183-001	Pistachios	44.19	68.97	\$1,579.34

Staff Analysis:

For WY 2025, the grower's meter reading was 59.84 AF (16.2 in/ac). Land IQ net ET was 68.97 AF (18.7 in/ac). The difference of 15% is very close to the range of error of the model. Meter is a Seametrics mag meter installed in 2019 which appears to have an adequate straightpipe in the photo provided, and mag meters are generally considered more accurate than impeller style meters. Photos of meter readings matched the numbers provided by grower.

Staff Recommendation: Change groundwater sustainability fee \$1,370.34 because the landowner provided sufficient evidence to demonstrate consumed groundwater use totaling 59.84 AF.

25. APN: 027-144-002

Landowner: Bricen Cagliero

TECHNICAL APPEAL (SOURCE)

Appeal Claim:

The well on this parcel draws Salinas River riparian underflow under riparian right. The Draft Fee Study fails to distinguish applied surface water (riparian underflow) from groundwater. Requests: (1) PRAGA substantiate its methodology for excluding subterranean streamflow; (2) Additional time to apply the Garrapata four-part test.

Documentation Presented:

4-page legal letter from Downey Brand LLP and Cagliero Ranch parcel/block map.

Fee/Use Data:

APN	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
027-144-002	33.59	54.13	\$1,239.59

Water Source Analysis:

Statement/License ID	Claim Type
Riparian (no statement number provided)	Riparian (Salinas River underflow)

Staff Analysis:

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No SWRCB documentation was provided. Without documentation, this appeal cannot be granted.

Staff Recommendation: No change to the groundwater sustainability fee because the landowner did not provide Statement of Water Diversion and Use documentation to support claim of non-groundwater use. However, the landowner may submit a request for refund if a surface water use (and not a groundwater basin use) is clearly demonstrated within a year of the fee assessment.

26. APN: 027-191-060, 027-191-067

Landowner: Jon Cagliero

TECHNCIAL APPEAL (SOURCE)

Date Received: June 8, 2026

Appeal Claim:

Irrigation blocks P8 (22.02 ac, APN 027-191-060) and P9 (38.84 ac, APN 027-191-067) are irrigated with Estrella Creek underflow water under California State Water Rights License 7729 (Application A017360, Permit 11613).

Documentation Presented:

State Water Rights Board License 7729; Cagliero Ranch parcel/block map.

Fee/Use Data:

APN	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
027-191-060	127.67	152.42	\$3,490.46
027-191-067	34.53	55.24	\$1,265.05
TOTAL		207.66	\$4,755.51

Water Source Analysis:

Statement/License ID	Claim Type
License 7729 (App. A017360 Permit 11613)	Appropriative (Estrella Creek underflow)

Staff Analysis:

The landowner provided the appropriate documentation for non-groundwater pumping and explained that only 22.68 of 127.67 acres in parcel 027-191-060 are irrigated with non-groundwater and all 34.53 acres in parcel 027-191-067 are irrigated with non-groundwater under CA Stater Water Rights License 7729

Staff Recommendation: Change groundwater sustainability fee to \$2,637.85 because the landowner provided Statement of Water Diversion and Use documenting non-groundwater pumping and staff was able to verify that 37.23 AF from APN 027-191-060 and 55.24 AF from APN 027-191-067 are a non-groundwater source of irrigation, therefore the fee should only be applied to 115.19 AF from APN 027-191-060.

27. APN: 027-381-006

Landowner: Jon Cagliero

TECHNCIAL APPEAL (SOURCE)

Date Received: June 8, 2026

Appeal Claim:

Irrigation block P10 (101.88 ac almonds) on APN 027-381-006 is irrigated with Salinas River underflow under Riparian Claim Statement S018453. WY2025 supplemental statement reports 249.9 AF applied under this riparian right.

Documentation Presented:

WY2025 Supplemental Statement S018453; Cagliero Ranch map.

Fee/Use Data:

APN	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
027-381-006	74.32	100.01	\$2,290.31

Water Source Analysis:

Statement/License ID	Claim Type
S018453	Riparian (Salinas River underflow, since 1964)

Staff Analysis:

Landowner provided the appropriate documentation to support non-groundwater use for its consumptive use calculation for WY 2025.

Staff Recommendation: Exempt from the groundwater sustainability fee because the landowner provided Statement of Water Diversion and Use documenting non-groundwater pumping.

28. 23 APNs Listed	Landowner: Cagliero Vineyards	TECHNCIAL APPEAL (SOURCE)
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Date Received: June 8, 2026

Appeal Claim:

16 of 23 parcels are supplied by nine wells drawing Salinas River underflow under riparian right, not groundwater. Three agricultural ponds on parcels 027-144-008, 027-143-006, and 027-143-012 are also filled by riparian underflow. The nine riparian wells supply irrigation blocks P2, P3, P4, P5, AP6, P7, 3A, 3B, 4, 2, 17, and 18. Requests PRAGA substantiate parcel-level groundwater calculations and additional time for Garrapata test consultant analysis.

Documentation Presented:

4-page legal letter from Downey Brand LLP with GPS coordinates for all 9 riparian wells; Cagliero Ranch Block and Field map with complete APN/block cross-reference table.

Fee/Use Data:

APN	WY2025 Consumed Use (AF)	Pond Evap. (AF)	Initial Fee
027-143-003	88.25	—	\$2,020.94
027-143-004	71.47	—	\$1,636.75
027-143-005	56.60	—	\$1,296.06
027-143-006	53.71	1.31	\$1,259.79
027-143-008	61.77	—	\$1,414.52
027-143-009	64.98	2.16	\$1,537.58
027-143-010	64.58	—	\$1,478.88
027-143-011	63.82	—	\$1,461.40
027-143-012	87.27	2.05	\$2,045.39
027-143-013	77.13	—	\$1,766.38
027-143-014	81.68	—	\$1,870.43
027-143-015	112.58	—	\$2,578.19
027-143-016	82.36	—	\$1,885.96
027-143-021	72.57	—	\$1,661.92
027-144-008	63.20	1.17	\$1,474.08
027-144-009	69.99	—	\$1,602.83
027-144-027	53.02	—	\$1,214.22
027-144-028	3.97	—	\$90.93
027-144-030	23.33	—	\$534.35
027-181-024	56.89	—	\$1,302.85

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027-181-035	60.72	—	\$1,390.39
027-191-060	152.42	—	\$3,490.46
027-381-019	4.52	—	\$103.40
TOTAL	1,526.83		\$35,117.70

Water Source Analysis:

Statement/License ID	Claim Type
Multiple riparian statements (Salinas River underflow)	Riparian
Riparian (claimed)	Riparian (pond-filled)

Staff Analysis:

No SWRCB documentation has been provided. Without documentation, this appeal cannot be granted.

Staff Recommendation: No change to the groundwater sustainability fee because the landowner did not provide Statement of Water Diversion and Use documentation to support claim of non-groundwater use. However, the landowner may submit a request for refund if a surface water use (and not a groundwater basin use) is clearly demonstrated within a year of the fee assessment.

29. APN: Not specified

Submitter: Wells Fargo Bank (Eric J. Redeker)

NON-TECHNICAL APPEAL

Date Received: June 8, 2026

Appeal Claim:

Formal legal challenge letter: (1) Proposition 26 authority is improper — because the Paso Robles GSP was adopted and approved by DWR in 2023, the fee must comply with Proposition 218 requirements, not the Prop 26 regulatory fee standard; (2) Retroactive application — the fee is based on WY2025 data collected before landowners had notice of the fee or its methodology, making it unfair to hold landowners liable for decisions (planting, irrigation) made without knowledge of future fees; (3) Requests PRAGA halt implementation, recalculate using 2026 land use data, and provide a transition period before any fee is imposed.

Documentation Presented:

No documentation provided.

Staff Analysis:

This appeal does not contest the consumed use data but challenges the legal authority and procedural basis for the fee program.

Staff Recommendation: No change to the groundwater sustainability fee because the appeal did not contest the consumed groundwater use.

30. APN: 043-241-004

Landowner: Noel Ryan

NON-TECHNICAL APPEAL

Date Received: June 8, 2026

Appeal Claim:

40 acres leased out and the irrigation well is not on this parcel.

Documentation Presented:

No documentation provided.

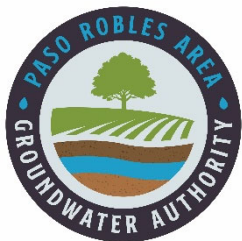
Fee/Use Data:

APN	Crop	Irrigated Area (ac)	WY2025 Consumed Use (AF)	Initial Fee
043-241-004	Grapes	41.48	57.79	\$1,323.41

Staff Analysis:

The appeal is non-technical and does not contest the consumed groundwater use.

Staff Recommendation: No change to the groundwater sustainability fee because fee recovery is handled between owner and lessee.



PASO ROBLES AREA GROUNDWATER AUTHORITY

TO: Board of Directors
Agenda Item No. 7b

FROM: Taylor Blakslee, Hallmark Group

DATE: July 22, 2026

SUBJECT: Approve Resolution No. 2026-02 to Adopting the Fiscal Year 2026-27 Schedule of Groundwater Sustainability Fees to be Placed on the Tax Roll

Recommendation

Adopt Resolution No. 2026-02 Adopting the Fiscal Year 2026-27 Schedule of Groundwater Sustainability Fees and requesting that the County of San Luis Obispo collect the fees through the secured property tax roll.

Discussion

On May 27, 2026, the Paso Robles Area Groundwater Authority (PRAGA) Board adopted Resolution 2026-01, establishing the FY 2026-27 Groundwater Sustainability Fee and authorizing placement of charges on the County property tax roll. The approved fee applies to agricultural, commercial, and public water system parcels, and is based on consumptive groundwater use at a rate of \$22.90 per acre-foot.

Water Code section 10730 allows a groundwater sustainability agency to request collection of groundwater fees. To use this collection method, PRAGA must adopt a resolution requesting collection of the fees and submit the resolution, along with a schedule identifying each affected parcel and the corresponding fee amount, to the County Auditor-Controller and Board of Supervisors by August 1, 2026.

The resolution to adopt the final Schedule of Groundwater Sustainability Fees and authorize staff to submit the schedule to the County for collection is provided as **Attachment 1**. The schedule reflects fee reductions resulting from approved appeals, excludes fee amounts below \$3.00, and rounds odd fee amounts down to the nearest even cent to meet County tax roll requirements

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**PASO ROBLES AREA GROUNDWATER AUTHORITY
RESOLUTION NO. 2026-002**

**ADOPTING THE FISCAL YEAR 2026-27 SCHEDULE OF GROUNDWATER
SUSTAINABILITY FEES TO BE PLACED ON THE TAX ROLL**

A. The Paso Robles Area Groundwater Authority (“**PRAGA**”) is a Groundwater Sustainability Agency (“**GSA**”) under the Sustainable Groundwater Management Act, California Water Code § 10720 *et seq.* (“**SGMA**”).

B. Pursuant to SGMA, GSAs are authorized to impose fees, including fees on groundwater extraction, to fund the costs of a groundwater sustainability program (Wat. Code, § 10730(a)).

C. PRAGA is a joint powers authority formed by the City of El Paso de Robles, the County of San Luis Obispo, the Shandon-San Juan Water District, and the Estrella-El Pomar-Creston Water District (collectively, “**Paso Subbasin GSAs**”) to perform groundwater sustainability plan implementation and SGMA administrative and regulatory compliance functions within the Paso Subbasin GSAs’ combined service area in the Paso Robles Area Subbasin.

D. On May 27, 2026, the Board of Directors of PRAGA adopted Resolution No. 2026-001, establishing a Groundwater Sustainability Fee of \$22.90 per acre-foot of consumptive groundwater use (the “**Fee**”) for Fiscal Year 2026-2027, pursuant to the authority and in compliance with the requirements of Water Code § 10730.

E. Resolution No. 2026-001 directed PRAGA staff to administer a formal appeals process through which groundwater extractors could challenge the Water Year 2025 consumed groundwater use calculations underlying the Fee, with a submission deadline of June 8, 2026.

F. PRAGA staff, together with SCI Consulting Group and Confluence Engineering Solutions, have reviewed and resolved all timely submitted appeals and have finalized the parcel-specific consumptive groundwater use calculations and corresponding Fee amounts for Fiscal Year 2026-2027.

G. Water Code § 10730(d), authorizes PRAGA to adopt a resolution requesting collection of the Fee in the same manner as ordinary municipal ad valorem taxes, provided the resolution and a list of parcels and the amount to be collected for each parcel are furnished to the county auditor-controller and board of supervisors on or before August 1 of the year for which collection is requested.

H. PRAGA has prepared a Schedule of Groundwater Sustainability Fees, attached as Exhibit A, setting forth each parcel within PRAGA’s service area subject to the Fee, the consumptive groundwater use attributable to each such parcel, and the amount of the Fee to be collected for each parcel for Fiscal Year 2026-2027, subject to certain reductions for approved appeals or due to administrative requirements.

**Therefore, the Board of Directors of the Paso Robles Area Groundwater Authority
RESOLVES as follows:**

1. Findings. The Board finds that the Schedule of Groundwater Sustainability Fees attached as Exhibit A reflects the final consumptive groundwater use calculation multiplied by the Fee amount, as adopted under Resolution No. 2026-001, for each parcel within the Paso Subbasin GSAs' combined service area for Fiscal Year 2026-2027, less certain reductions. Reductions to certain parcels' Fee amount were made for one or more of the following reasons: (a) approved appeals; (b) parcels for which the calculated Fee is less than \$3.00 will not be collected because the costs of collection exceed the value of the fee; and (c) any Fee amount ending in an odd number has been rounded down to the nearest amount divisible by two, pursuant to the requirements of the County Auditor.

2. Adoption of Schedule. The Schedule of Groundwater Sustainability Fees, attached as Exhibit A, reflecting the calculated Fee amounts less approved reductions, is hereby approved and adopted.

3. Collection of Fee. Pursuant to Water Code § 10730(d), PRAGA requests that the County of San Luis Obispo collect the Fee, in the amounts set forth in the Schedule of Groundwater Sustainability Fees, in the same manner as ordinary municipal ad valorem taxes.

4. Transmittal to County. PRAGA staff are directed to timely furnish this resolution, together with the Schedule of Groundwater Sustainability Fees, to the County of San Luis Obispo Auditor-Controller and Board of Supervisors by August 1, 2026.

5. Use of Revenues. Revenues derived from the Fee shall be used solely to fund PRAGA's groundwater sustainability program and shall not be used for any purpose other than that for which the Fee is imposed.

6. De Minimis Extractors. De minimis extractors, as defined in Water Code § 10721(e), are not included on the Schedule of Groundwater Sustainability Fees and shall not be charged a Fee.

7. Clerical Corrections. PRAGA staff are authorized to correct clerical or administrative errors in the Schedule of Groundwater Sustainability Fees discovered after adoption of this resolution and before the Schedule is furnished to the County, provided that any such correction is consistent with the methodology set forth in the Fiscal Year 2026-2027 Rate & Fee Study Report adopted by Resolution No. 2026-001.

8. Effective Date. This resolution takes effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED on this ____ day of July, 2026 upon motion by Director _____, seconded by Director _____, with the following vote:

Matt Turentine, President
Paso Robles Area Groundwater Authority

EXHIBIT A
Schedule of Groundwater Sustainability Fees

Ref	APN	Fee Amount
1	008-381-010	\$0.00
2	008-431-054	\$0.00
3	008-431-063	\$3.80
4	008-431-064	\$17.24
5	008-431-065	\$24.24
6	009-071-007	\$0.00
7	009-071-008	\$0.00
8	009-071-014	\$0.00
9	009-131-037	\$0.00
10	009-131-038	\$0.00
11	009-131-053	\$0.00
12	009-131-054	\$0.00
13	009-401-018	\$0.00
14	009-401-042	\$0.00
15	009-401-045	\$0.00
16	009-461-042	\$140.70
17	009-461-049	\$5,752.08
18	009-795-022	\$0.00
19	009-795-023	\$0.00
20	009-795-024	\$0.00
21	009-795-025	\$0.00
22	009-795-026	\$0.00
23	009-795-027	\$0.00
24	009-863-045	\$139.16
25	009-863-046	\$282.34
26	009-863-048	\$137.70
27	009-863-056	\$232.42
28	015-013-019	\$659.44
29	015-013-024	\$1,516.68
30	015-013-025	\$2,778.74
31	015-013-055	\$288.24
32	015-013-065	\$51.08
33	015-013-069	\$780.28
34	015-014-001	\$2,670.20
35	015-014-002	\$3,933.32
36	015-014-003	\$884.08
37	015-014-004	\$1,888.02
38	015-014-005	\$910.68
39	015-014-006	\$950.90
40	015-014-007	\$0.00
41	015-014-008	\$239.84
42	015-014-010	\$3,366.54
43	015-015-003	\$458.56
44	015-015-004	\$765.90
45	015-015-005	\$650.28
46	015-015-006	\$1,662.62
47	015-015-007	\$621.54
48	015-015-008	\$0.00
49	015-015-009	\$0.00
50	015-015-013	\$0.00
51	015-015-020	\$1,644.94
52	015-015-023	\$1,071.20
53	015-015-024	\$791.22
54	015-015-025	\$0.00
55	015-021-009	\$0.00
56	015-021-011	\$0.00
57	015-021-012	\$0.00
58	015-021-022	\$0.00

Ref	APN	Fee Amount
59	015-021-023	\$51.44
60	015-021-026	\$0.00
61	015-021-027	\$178.04
62	015-021-028	\$1,392.88
63	015-021-029	\$1,355.70
64	015-021-030	\$2,047.72
65	015-021-031	\$776.28
66	015-021-032	\$0.00
67	015-021-033	\$299.10
68	015-021-034	\$0.00
69	015-021-035	\$0.00
70	015-021-036	\$37.28
71	015-021-037	\$3,690.16
72	015-023-001	\$404.16
73	015-023-002	\$472.28
74	015-023-003	\$408.70
75	015-023-004	\$196.70
76	015-023-005	\$458.24
77	015-023-006	\$213.38
78	015-023-007	\$274.66
79	015-023-008	\$392.92
80	015-023-009	\$255.06
81	015-023-010	\$0.00
82	015-023-011	\$30.44
83	015-023-012	\$422.72
84	015-023-013	\$0.00
85	015-023-014	\$0.00
86	015-023-015	\$337.84
87	015-031-005	\$3,560.16
88	015-031-007	\$3,274.82
89	015-031-015	\$17.32
90	015-031-017	\$4,018.18
91	015-031-020	\$3,294.30
92	015-031-029	\$1,448.32
93	015-031-036	\$546.26
94	015-031-037	\$807.10
95	015-031-063	\$2,745.06
96	015-031-064	\$2,942.08
97	015-031-068	\$907.00
98	015-031-070	\$7,065.72
99	015-031-071	\$6,008.18
100	015-031-072	\$113.52
101	015-031-073	\$602.94
102	015-031-074	\$542.08
103	015-031-075	\$640.54
104	015-031-076	\$2,960.00
105	015-031-077	\$266.72
106	015-031-078	\$58.64
107	015-041-001	\$1,428.18
108	015-041-004	\$655.14
109	015-041-009	\$116.98
110	015-041-014	\$341.64
111	015-041-062	\$0.00
112	015-041-063	\$0.00
113	015-041-064	\$0.00
114	015-041-076	\$2,546.72
115	015-041-082	\$4,268.74
116	015-041-083	\$7,109.82

Ref	APN	Fee Amount
117	015-041-084	\$725.90
118	015-041-085	\$1,708.72
119	015-043-001	\$318.96
120	015-043-003	\$167.22
121	015-043-012	\$2,627.28
122	015-043-013	\$1,648.56
123	015-043-014	\$824.86
124	015-043-015	\$48.74
125	015-043-016	\$1,546.80
126	015-043-017	\$0.00
127	015-043-018	\$118.62
128	015-043-019	\$0.00
129	015-043-021	\$0.00
130	015-053-001	\$0.00
131	015-053-002	\$2,276.32
132	015-053-003	\$281.84
133	015-053-004	\$20.40
134	015-053-005	\$0.00
135	015-053-006	\$1,694.58
136	015-053-008	\$1,346.38
137	015-053-009	\$1,341.14
138	015-053-012	\$2,654.54
139	015-053-013	\$1,635.96
140	015-053-015	\$18.26
141	015-053-016	\$1,016.58
142	015-053-019	\$0.00
143	015-053-022	\$0.00
144	015-053-023	\$447.18
145	015-053-024	\$766.26
146	015-053-026	\$171.48
147	015-053-032	\$0.00
148	015-053-034	\$0.00
149	015-053-035	\$0.00
150	015-053-038	\$0.00
151	015-053-039	\$0.00
152	015-053-040	\$0.00
153	015-053-041	\$0.00
154	015-053-042	\$0.00
155	015-053-051	\$0.00
156	015-053-052	\$0.00
157	015-053-053	\$0.00
158	015-053-054	\$1,710.60
159	015-053-059	\$1,175.04
160	015-053-060	\$281.58
161	015-061-002	\$0.00
162	015-061-004	\$9,087.86
163	015-061-006	\$2,701.96
164	015-061-022	\$3,708.88
165	015-112-003	\$0.00
166	015-143-019	\$0.00
167	015-171-037	\$0.00
168	015-171-044	\$0.00
169	015-171-059	\$0.00
170	015-171-060	\$0.00
171	015-181-066	\$0.00
172	015-181-078	\$0.00
173	015-292-019	\$20.52
174	015-292-053	\$26.04

Ref	APN	Fee Amount
175	015-301-004	\$0.00
176	015-301-008	\$0.00
177	015-311-005	\$80.26
178	015-311-008	\$79.38
179	015-311-018	\$230.02
180	015-311-021	\$1,824.46
181	015-311-022	\$870.10
182	015-324-033	\$0.00
183	015-351-001	\$213.62
184	015-351-002	\$0.00
185	015-351-006	\$0.00
186	015-351-007	\$0.00
187	015-351-010	\$0.00
188	015-361-002	\$0.00
189	015-361-008	\$0.00
190	015-361-009	\$0.00
191	015-361-010	\$0.00
192	015-361-011	\$0.00
193	015-361-012	\$0.00
194	015-361-013	\$0.00
195	017-051-015	\$0.00
196	017-061-016	\$0.00
197	017-081-009	\$0.00
198	017-081-010	\$0.00
199	017-081-011	\$0.00
200	017-081-014	\$39.46
201	017-101-008	\$0.00
202	017-121-001	\$0.00
203	017-121-002	\$0.00
204	017-121-003	\$0.00
205	017-121-005	\$0.00
206	017-121-018	\$0.00
207	017-121-019	\$0.00
208	017-121-020	\$0.00
209	017-121-021	\$0.00
210	017-121-022	\$0.00
211	017-121-023	\$0.00
212	017-121-024	\$0.00
213	017-121-025	\$0.00
214	017-121-027	\$0.00
215	017-121-036	\$36.50
216	017-122-005	\$0.00
217	017-122-006	\$0.00
218	017-122-007	\$0.00
219	017-122-008	\$0.00
220	017-122-009	\$0.00
221	017-122-010	\$0.00
222	017-122-012	\$0.00
223	017-122-013	\$0.00
224	017-122-014	\$0.00
225	017-122-015	\$0.00
226	017-122-016	\$0.00
227	017-123-022	\$0.00
228	017-131-014	\$0.00
229	017-131-018	\$0.00
230	017-131-026	\$0.00
231	017-131-054	\$0.00
232	017-131-062	\$0.00

Ref	APN	Fee Amount
233	017-131-063	\$0.00
234	017-131-064	\$0.00
235	017-131-074	\$5.72
236	017-131-075	\$0.00
237	017-131-076	\$0.00
238	017-131-079	\$0.00
239	017-131-080	\$0.00
240	017-164-001	\$0.00
241	017-164-004	\$0.00
242	017-164-005	\$0.00
243	017-164-006	\$0.00
244	017-164-008	\$0.00
245	017-164-009	\$0.00
246	017-164-010	\$0.00
247	017-164-012	\$0.00
248	017-164-013	\$0.00
249	017-164-014	\$50.60
250	017-164-015	\$0.00
251	017-164-016	\$0.00
252	017-164-017	\$0.00
253	017-164-018	\$0.00
254	017-164-019	\$0.00
255	017-164-020	\$7.12
256	017-164-021	\$0.00
257	017-164-023	\$0.00
258	017-164-024	\$0.00
259	017-164-030	\$0.00
260	017-164-031	\$0.00
261	017-164-032	\$0.00
262	017-164-033	\$0.00
263	017-164-034	\$0.00
264	017-164-035	\$0.00
265	017-164-036	\$0.00
266	017-164-037	\$0.00
267	017-164-038	\$0.00
268	017-165-028	\$0.00
269	017-165-037	\$0.00
270	017-165-038	\$105.44
271	017-165-039	\$4,327.36
272	017-165-040	\$654.66
273	017-165-042	\$1,492.46
274	017-165-044	\$429.74
275	017-165-045	\$1,374.90
276	017-165-046	\$4,540.82
277	017-166-001	\$0.00
278	017-166-008	\$34.26
279	017-166-009	\$131.90
280	017-166-010	\$867.76
281	017-166-011	\$3,806.54
282	017-166-012	\$3,553.16
283	017-166-013	\$947.14
284	017-166-015	\$0.00
285	017-166-016	\$0.00
286	017-166-017	\$0.00
287	017-166-018	\$0.00
288	017-192-053	\$0.00
289	017-192-056	\$198.08
290	017-221-015	\$0.00

Ref	APN	Fee Amount
291	017-223-002	\$0.00
292	017-231-002	\$0.00
293	017-231-012	\$0.00
294	017-231-013	\$0.00
295	017-231-014	\$0.00
296	017-231-015	\$0.00
297	017-241-002	\$0.00
298	017-241-014	\$0.00
299	017-241-015	\$0.00
300	017-241-016	\$0.00
301	017-241-021	\$0.00
302	017-251-007	\$1,561.72
303	017-251-018	\$4,640.58
304	017-251-020	\$7,122.62
305	017-251-024	\$0.00
306	017-251-026	\$144.70
307	017-251-036	\$141.44
308	017-251-055	\$4,279.44
309	017-251-056	\$6,976.94
310	017-251-059	\$2,280.30
311	017-251-061	\$2,829.86
312	017-251-062	\$1,589.72
313	017-251-067	\$0.00
314	017-251-070	\$1,101.08
315	017-251-073	\$0.00
316	017-251-074	\$0.00
317	017-251-077	\$2,631.08
318	017-251-078	\$3,105.12
319	017-251-079	\$2,302.14
320	017-251-080	\$1,637.28
321	017-251-081	\$746.30
322	017-251-082	\$1,575.32
323	017-251-083	\$662.54
324	017-251-084	\$3,065.28
325	017-251-085	\$706.74
326	017-251-086	\$0.00
327	017-251-088	\$693.32
328	017-253-012	\$2,656.58
329	017-253-013	\$2,527.50
330	017-253-014	\$35.04
331	017-253-015	\$4,406.60
332	017-253-016	\$4,335.36
333	017-253-017	\$5,522.92
334	017-253-018	\$4,981.68
335	017-261-025	\$0.00
336	017-261-026	\$0.00
337	017-271-001	\$0.00
338	017-271-026	\$0.00
339	017-271-028	\$0.00
340	017-271-029	\$0.00
341	017-271-030	\$0.00
342	017-271-034	\$0.00
343	017-281-012	\$0.00
344	017-281-015	\$0.00
345	017-281-026	\$0.00
346	017-281-036	\$0.00
347	017-281-037	\$0.00
348	017-281-038	\$0.00

Ref	APN	Fee Amount
349	017-281-046	\$0.00
350	017-281-047	\$0.00
351	017-281-048	\$0.00
352	017-321-019	\$0.00
353	018-011-017	\$71.98
354	018-011-021	\$0.00
355	018-011-022	\$0.00
356	018-011-023	\$0.00
357	018-011-024	\$0.00
358	018-011-026	\$0.00
359	018-011-027	\$0.00
360	018-011-028	\$0.00
361	018-011-029	\$0.00
362	018-011-036	\$0.00
363	018-021-011	\$0.00
364	018-021-023	\$0.00
365	018-021-024	\$0.00
366	018-021-025	\$0.00
367	018-021-026	\$0.00
368	018-022-001	\$36.30
369	018-022-003	\$0.00
370	018-022-005	\$56.50
371	018-022-006	\$0.00
372	018-022-007	\$0.00
373	018-022-008	\$84.44
374	018-022-009	\$32.02
375	018-022-010	\$0.00
376	018-022-011	\$76.00
377	018-022-012	\$59.62
378	018-022-013	\$47.72
379	018-022-014	\$0.00
380	018-022-015	\$10.60
381	018-022-018	\$0.00
382	018-022-019	\$75.42
383	018-022-021	\$108.20
384	018-031-023	\$0.00
385	018-031-036	\$0.00
386	018-031-037	\$0.00
387	018-031-038	\$0.00
388	018-031-041	\$0.00
389	018-031-042	\$0.00
390	018-031-043	\$0.00
391	018-041-011	\$0.00
392	018-041-012	\$0.00
393	018-041-013	\$0.00
394	018-041-014	\$0.00
395	018-041-015	\$0.00
396	018-041-016	\$0.00
397	018-041-017	\$0.00
398	018-041-018	\$0.00
399	018-041-019	\$0.00
400	018-041-022	\$0.00
401	018-041-023	\$0.00
402	018-041-024	\$0.00
403	018-041-025	\$0.00
404	018-041-026	\$0.00
405	018-051-014	\$131.80
406	018-051-015	\$75.88

Ref	APN	Fee Amount
407	018-051-016	\$66.06
408	018-051-017	\$0.00
409	018-081-004	\$0.00
410	018-081-014	\$0.00
411	018-101-008	\$0.00
412	018-101-010	\$0.00
413	018-101-011	\$0.00
414	018-101-014	\$201.30
415	018-101-016	\$0.00
416	018-101-017	\$0.00
417	018-121-008	\$0.00
418	018-121-014	\$0.00
419	018-121-016	\$0.00
420	018-151-008	\$0.00
421	018-151-012	\$0.00
422	018-151-013	\$0.00
423	018-151-014	\$0.00
424	018-151-016	\$0.00
425	019-011-006	\$0.00
426	019-011-018	\$0.00
427	019-011-036	\$0.00
428	019-011-042	\$44.12
429	019-011-053	\$413.36
430	019-021-005	\$0.00
431	019-021-006	\$0.00
432	019-021-009	\$0.00
433	019-051-008	\$1,706.28
434	019-051-022	\$24.94
435	019-051-025	\$2,748.38
436	019-051-026	\$47.98
437	019-051-027	\$203.54
438	019-051-029	\$5.90
439	019-051-030	\$572.42
440	019-051-032	\$1,295.06
441	019-051-033	\$518.62
442	019-051-034	\$555.50
443	019-051-035	\$928.80
444	019-051-036	\$897.16
445	019-051-037	\$1,142.84
446	019-051-038	\$0.00
447	019-051-039	\$0.00
448	019-051-041	\$2,462.52
449	019-051-042	\$54.46
450	019-051-043	\$1,129.86
451	019-051-055	\$1,608.42
452	019-051-056	\$654.96
453	019-051-057	\$575.50
454	019-051-058	\$0.00
455	019-051-059	\$360.40
456	019-051-060	\$1,096.76
457	019-051-061	\$1,249.38
458	019-061-010	\$1,663.46
459	019-061-011	\$1,349.32
460	019-061-012	\$1,916.86
461	019-061-013	\$1,090.36
462	019-071-004	\$0.00
463	019-071-006	\$2,757.82
464	019-071-008	\$1,801.60

Ref	APN	Fee Amount
465	019-071-020	\$1,475.12
466	019-071-029	\$654.34
467	019-071-031	\$2,261.28
468	019-071-032	\$623.78
469	019-071-033	\$0.00
470	019-071-034	\$568.94
471	019-071-039	\$401.58
472	019-071-043	\$387.64
473	019-071-044	\$1,980.00
474	019-071-045	\$378.02
475	019-071-046	\$1,739.26
476	019-071-048	\$1,608.64
477	019-071-051	\$338.48
478	019-071-056	\$124.00
479	019-071-057	\$216.56
480	019-071-060	\$1,955.12
481	019-071-064	\$1,209.10
482	019-071-066	\$74.88
483	019-071-067	\$1,234.36
484	019-071-070	\$0.00
485	019-071-071	\$839.38
486	019-071-073	\$0.00
487	019-071-074	\$324.14
488	019-071-075	\$873.24
489	019-071-076	\$1,220.64
490	019-081-017	\$0.00
491	019-111-007	\$0.00
492	019-111-012	\$0.00
493	019-121-008	\$230.48
494	019-121-013	\$2,508.08
495	019-121-015	\$6,326.68
496	019-131-001	\$0.00
497	019-131-002	\$0.00
498	019-131-003	\$0.00
499	019-131-004	\$0.00
500	019-131-005	\$0.00
501	019-131-006	\$0.00
502	019-131-023	\$0.00
503	019-131-025	\$0.00
504	019-131-026	\$0.00
505	019-131-027	\$0.00
506	019-131-029	\$86.86
507	019-131-030	\$1,614.56
508	019-151-023	\$4,223.16
509	019-151-028	\$2,046.66
510	019-151-030	\$0.00
511	019-151-035	\$0.00
512	019-151-036	\$3,133.82
513	019-151-037	\$3,265.42
514	019-151-038	\$209.26
515	019-151-039	\$0.00
516	019-151-041	\$0.00
517	019-151-042	\$2,252.04
518	019-161-003	\$0.00
519	019-161-013	\$0.00
520	019-161-019	\$3,705.06
521	019-161-020	\$6,437.66
522	019-171-001	\$4,464.72

Ref	APN	Fee Amount
523	019-171-002	\$1,240.94
524	019-171-015	\$4,685.40
525	019-171-021	\$5,470.12
526	019-171-022	\$3,625.34
527	019-171-024	\$0.00
528	019-171-026	\$4,163.50
529	019-171-029	\$0.00
530	019-171-032	\$0.00
531	019-171-042	\$14,218.60
532	019-171-047	\$0.00
533	019-171-049	\$0.00
534	019-171-050	\$0.00
535	019-171-051	\$0.00
536	019-181-054	\$0.00
537	019-201-019	\$160.62
538	019-231-010	\$0.00
539	019-231-011	\$0.00
540	019-231-012	\$0.00
541	019-271-011	\$0.00
542	019-281-001	\$0.00
543	019-281-002	\$0.00
544	019-281-005	\$0.00
545	019-281-006	\$0.00
546	019-281-011	\$2,197.84
547	019-281-013	\$0.00
548	019-281-014	\$2,137.60
549	019-282-003	\$1,748.14
550	019-282-004	\$13.12
551	019-282-006	\$725.16
552	019-282-007	\$1,361.86
553	019-282-012	\$5,668.92
554	019-282-014	\$1,879.76
555	019-301-009	\$223.12
556	019-301-013	\$36.88
557	019-301-028	\$0.00
558	019-301-044	\$0.00
559	019-301-045	\$0.00
560	019-311-003	\$173.74
561	019-311-004	\$190.64
562	019-311-020	\$0.00
563	019-311-021	\$0.00
564	019-311-023	\$122.74
565	019-311-027	\$143.88
566	019-311-028	\$71.12
567	019-311-030	\$0.00
568	019-321-009	\$77.02
569	019-321-014	\$0.00
570	019-321-018	\$0.00
571	019-321-019	\$98.72
572	019-321-020	\$121.14
573	019-321-026	\$144.26
574	019-331-004	\$0.00
575	019-331-015	\$0.00
576	019-331-022	\$0.00
577	019-331-023	\$128.00
578	019-331-025	\$0.00
579	019-331-026	\$0.00
580	019-331-027	\$0.00

Ref	APN	Fee Amount
581	019-331-028	\$0.00
582	019-331-029	\$0.00
583	019-341-005	\$0.00
584	019-341-008	\$118.30
585	019-341-009	\$0.00
586	019-341-015	\$0.00
587	019-341-021	\$36.12
588	019-341-031	\$37.90
589	019-341-032	\$57.62
590	019-351-011	\$146.64
591	019-351-013	\$0.00
592	019-351-014	\$0.00
593	019-351-015	\$0.00
594	019-351-022	\$0.00
595	019-351-025	\$65.36
596	019-361-004	\$76.44
597	019-361-005	\$0.00
598	019-361-006	\$0.00
599	019-361-008	\$0.00
600	019-361-018	\$0.00
601	020-011-007	\$0.00
602	020-011-026	\$173.44
603	020-011-029	\$0.00
604	020-011-030	\$0.00
605	020-011-031	\$0.00
606	020-011-032	\$0.00
607	020-011-033	\$102.90
608	020-011-035	\$0.00
609	020-011-036	\$0.00
610	020-011-039	\$0.00
611	020-011-047	\$0.00
612	020-011-048	\$67.02
613	020-011-051	\$0.00
614	020-011-053	\$0.00
615	020-011-056	\$0.00
616	020-011-060	\$0.00
617	020-011-063	\$50.76
618	020-011-069	\$57.60
619	020-011-070	\$0.00
620	020-011-071	\$0.00
621	020-011-078	\$0.00
622	020-011-079	\$0.00
623	020-012-002	\$0.00
624	020-012-005	\$0.00
625	020-012-006	\$697.14
626	020-012-018	\$343.04
627	020-012-020	\$2,558.50
628	020-012-021	\$895.88
629	020-161-004	\$0.00
630	020-161-007	\$124.78
631	020-161-008	\$468.64
632	020-161-010	\$0.00
633	020-211-014	\$2,969.34
634	020-211-015	\$2,119.42
635	020-211-016	\$1,187.72
636	020-211-017	\$1,098.90
637	020-211-018	\$504.80
638	020-211-019	\$1,241.50

Ref	APN	Fee Amount
639	020-211-020	\$1,107.12
640	020-242-007	\$0.00
641	020-243-024	\$0.00
642	020-271-002	\$0.00
643	020-271-008	\$0.00
644	020-271-010	\$424.24
645	020-271-013	\$176.00
646	020-271-014	\$0.00
647	020-271-020	\$0.00
648	020-271-021	\$223.18
649	020-271-022	\$880.52
650	020-271-023	\$614.48
651	020-271-024	\$0.00
652	020-281-014	\$0.00
653	020-281-040	\$0.00
654	020-281-041	\$0.00
655	020-282-003	\$0.00
656	020-282-005	\$0.00
657	020-301-010	\$0.00
658	020-301-015	\$0.00
659	020-301-031	\$0.00
660	020-301-040	\$0.00
661	020-301-042	\$0.00
662	020-301-043	\$0.00
663	020-301-044	\$0.00
664	020-301-045	\$0.00
665	020-301-046	\$545.40
666	020-301-049	\$0.00
667	020-301-054	\$169.14
668	020-301-055	\$626.36
669	020-311-014	\$0.00
670	020-311-015	\$5.72
671	020-311-017	\$0.00
672	020-311-018	\$0.00
673	020-311-025	\$0.00
674	020-311-026	\$0.00
675	020-311-027	\$0.00
676	020-311-033	\$178.48
677	020-311-035	\$795.64
678	020-351-032	\$0.00
679	020-461-035	\$86.06
680	025-041-008	\$0.00
681	025-041-010	\$0.00
682	025-041-011	\$0.00
683	025-041-013	\$0.00
684	025-041-015	\$0.00
685	025-051-008	\$0.00
686	025-051-009	\$0.00
687	025-051-010	\$0.00
688	025-051-011	\$0.00
689	025-051-012	\$0.00
690	025-051-014	\$0.00
691	025-051-015	\$0.00
692	025-051-016	\$0.00
693	025-051-017	\$0.00
694	025-051-018	\$0.00
695	025-051-023	\$0.00
696	025-051-024	\$0.00

Ref	APN	Fee Amount
697	025-371-024	\$25.78
698	025-390-001	\$0.00
699	025-390-027	\$0.00
700	025-390-038	\$2,264.12
701	025-390-039	\$291.20
702	025-410-004	\$0.00
703	025-410-020	\$0.00
704	025-411-002	\$0.00
705	025-422-012	\$0.00
706	025-422-036	\$0.00
707	025-433-013	\$14.06
708	025-434-004	\$0.00
709	025-434-005	\$0.00
710	025-434-006	\$312.74
711	025-434-007	\$0.00
712	025-434-015	\$0.00
713	025-435-035	\$0.00
714	025-436-001	\$0.00
715	025-436-012	\$0.00
716	025-436-013	\$0.00
717	025-436-021	\$207.46
718	025-436-022	\$23.20
719	025-436-027	\$0.00
720	025-436-029	\$0.00
721	025-436-030	\$0.00
722	025-436-039	\$546.10
723	025-436-043	\$0.00
724	025-436-044	\$0.00
725	025-436-045	\$0.00
726	025-436-046	\$0.00
727	025-438-023	\$0.00
728	025-438-027	\$0.00
729	025-438-028	\$0.00
730	025-438-029	\$0.00
731	025-438-034	\$0.00
732	025-441-001	\$527.12
733	025-441-002	\$812.82
734	025-441-003	\$0.00
735	025-441-004	\$345.30
736	025-441-062	\$1,663.72
737	025-442-003	\$1,654.40
738	025-442-005	\$0.00
739	025-442-007	\$513.52
740	025-442-008	\$1,737.22
741	025-442-009	\$361.42
742	025-442-011	\$91.96
743	025-442-012	\$102.68
744	025-442-013	\$99.60
745	025-442-014	\$122.06
746	025-442-015	\$123.80
747	025-442-016	\$128.16
748	025-442-017	\$137.92
749	025-442-018	\$120.86
750	025-442-019	\$1,070.40
751	025-442-020	\$0.00
752	025-442-021	\$0.00
753	025-442-022	\$200.80
754	025-442-023	\$215.70

Ref	APN	Fee Amount
755	025-443-002	\$0.00
756	025-443-003	\$0.00
757	025-443-004	\$0.00
758	025-443-005	\$0.00
759	025-443-006	\$0.00
760	025-443-007	\$0.00
761	025-443-008	\$0.00
762	025-443-009	\$0.00
763	025-443-010	\$0.00
764	025-443-011	\$0.00
765	025-443-012	\$0.00
766	025-443-023	\$0.00
767	025-444-010	\$0.00
768	025-444-011	\$0.00
769	025-444-012	\$0.00
770	025-444-013	\$0.00
771	025-444-014	\$0.00
772	025-450-002	\$0.00
773	025-450-003	\$176.32
774	025-450-005	\$0.00
775	025-455-005	\$0.00
776	025-455-006	\$0.00
777	025-471-036	\$0.00
778	025-471-037	\$0.00
779	025-471-038	\$0.00
780	025-471-039	\$0.00
781	025-471-040	\$0.00
782	025-471-045	\$0.00
783	025-471-046	\$0.00
784	025-701-004	\$8,058.86
785	025-701-005	\$39.26
786	026-021-002	\$0.00
787	026-021-006	\$0.00
788	026-021-027	\$0.00
789	026-021-058	\$0.00
790	026-021-068	\$0.00
791	026-021-069	\$270.72
792	026-021-070	\$721.22
793	026-031-006	\$0.00
794	026-031-012	\$0.00
795	026-031-020	\$0.00
796	026-031-022	\$0.00
797	026-041-007	\$0.00
798	026-041-023	\$0.00
799	026-051-011	\$157.64
800	026-051-012	\$7.12
801	026-051-013	\$0.00
802	026-051-014	\$280.78
803	026-051-020	\$0.00
804	026-061-014	\$0.00
805	026-061-016	\$20.10
806	026-061-018	\$139.86
807	026-061-021	\$0.00
808	026-061-022	\$0.00
809	026-061-023	\$57.54
810	026-071-005	\$0.00
811	026-081-003	\$0.00
812	026-081-004	\$0.00

Ref	APN	Fee Amount
813	026-081-005	\$393.66
814	026-081-009	\$0.00
815	026-081-012	\$0.00
816	026-081-014	\$3.66
817	026-091-004	\$0.00
818	026-091-009	\$0.00
819	026-091-010	\$292.38
820	026-091-011	\$349.64
821	026-091-013	\$0.00
822	026-103-023	\$19.94
823	026-104-001	\$288.78
824	026-104-002	\$165.98
825	026-104-003	\$0.00
826	026-104-006	\$0.00
827	026-104-007	\$0.00
828	026-104-009	\$301.16
829	026-104-010	\$0.00
830	026-104-011	\$1,133.14
831	026-104-016	\$555.12
832	026-104-019	\$273.36
833	026-104-022	\$0.00
834	026-104-025	\$0.00
835	026-104-043	\$0.00
836	026-104-044	\$212.16
837	026-104-045	\$305.42
838	026-104-046	\$564.50
839	026-104-047	\$173.58
840	026-104-061	\$0.00
841	026-105-001	\$0.00
842	026-105-002	\$0.00
843	026-105-004	\$0.00
844	026-105-005	\$0.00
845	026-106-006	\$0.00
846	026-106-027	\$0.00
847	026-107-003	\$0.00
848	026-111-008	\$81.54
849	026-111-009	\$151.80
850	026-121-004	\$111.96
851	026-121-007	\$0.00
852	026-121-008	\$0.00
853	026-121-009	\$0.00
854	026-121-010	\$0.00
855	026-121-012	\$0.00
856	026-121-013	\$108.12
857	026-121-015	\$128.96
858	026-121-017	\$0.00
859	026-121-018	\$45.96
860	026-121-019	\$0.00
861	026-121-027	\$0.00
862	026-121-028	\$0.00
863	026-131-001	\$0.00
864	026-131-003	\$0.00
865	026-131-004	\$0.00
866	026-131-005	\$0.00
867	026-131-013	\$0.00
868	026-141-006	\$11.18
869	026-141-008	\$206.86
870	026-141-013	\$0.00

Ref	APN	Fee Amount
871	026-141-016	\$0.00
872	026-141-017	\$0.00
873	026-141-021	\$958.82
874	026-141-022	\$589.78
875	026-141-025	\$341.08
876	026-141-047	\$0.00
877	026-141-048	\$0.00
878	026-141-049	\$83.48
879	026-141-050	\$86.26
880	026-151-001	\$0.00
881	026-151-004	\$68.66
882	026-151-006	\$0.00
883	026-151-020	\$62.50
884	026-151-024	\$85.92
885	026-161-011	\$733.64
886	026-161-013	\$0.00
887	026-161-018	\$0.00
888	026-161-019	\$136.38
889	026-161-020	\$63.90
890	026-162-001	\$1,051.06
891	026-162-002	\$630.68
892	026-162-003	\$565.18
893	026-162-004	\$1,024.46
894	026-162-005	\$1,004.44
895	026-171-001	\$498.16
896	026-171-007	\$179.76
897	026-171-012	\$861.06
898	026-171-015	\$131.74
899	026-171-016	\$211.54
900	026-171-019	\$0.00
901	026-171-020	\$0.00
902	026-171-022	\$0.00
903	026-171-023	\$343.78
904	026-171-024	\$164.52
905	026-171-025	\$0.00
906	026-171-026	\$0.00
907	026-183-001	\$1,370.34
908	026-183-004	\$1,583.84
909	026-183-005	\$0.00
910	026-183-006	\$596.20
911	026-183-008	\$633.78
912	026-183-010	\$1,250.70
913	026-183-013	\$0.00
914	026-183-014	\$1,113.02
915	026-183-015	\$0.00
916	026-183-016	\$303.18
917	026-183-019	\$2,723.34
918	026-183-020	\$2,551.76
919	026-183-021	\$967.96
920	026-183-025	\$846.94
921	026-183-026	\$52.24
922	026-183-027	\$3.82
923	026-183-028	\$0.00
924	026-183-033	\$3,585.48
925	026-183-034	\$2,712.16
926	026-183-035	\$665.84
927	026-183-036	\$393.32
928	026-183-039	\$609.42

Ref	APN	Fee Amount
929	026-183-040	\$539.14
930	026-183-041	\$373.32
931	026-183-042	\$354.42
932	026-183-043	\$0.00
933	026-183-050	\$1,706.72
934	026-183-055	\$1,763.56
935	026-183-056	\$842.36
936	026-183-057	\$953.24
937	026-183-061	\$1,569.02
938	026-183-063	\$504.96
939	026-183-068	\$1,165.92
940	026-183-069	\$9.80
941	026-183-070	\$2,680.74
942	026-183-072	\$107.18
943	026-191-001	\$3,693.86
944	026-191-035	\$1,008.68
945	026-211-008	\$1,022.28
946	026-211-011	\$777.18
947	026-211-035	\$92.54
948	026-211-040	\$274.68
949	026-211-043	\$21.76
950	026-241-025	\$302.60
951	026-241-026	\$310.32
952	026-251-002	\$0.00
953	026-251-010	\$0.00
954	026-251-016	\$1,865.50
955	026-251-020	\$419.30
956	026-251-021	\$0.00
957	026-261-060	\$0.00
958	026-261-061	\$0.00
959	026-261-062	\$0.00
960	026-271-001	\$0.00
961	026-271-002	\$0.00
962	026-271-010	\$58.66
963	026-271-026	\$0.00
964	026-271-027	\$32.16
965	026-271-028	\$92.06
966	026-431-001	\$128.58
967	026-431-008	\$796.68
968	026-431-010	\$0.00
969	026-431-017	\$645.28
970	026-431-018	\$386.88
971	026-431-020	\$0.00
972	026-431-021	\$231.88
973	026-441-007	\$189.08
974	026-441-013	\$0.00
975	027-011-010	\$5,100.46
976	027-011-034	\$3,823.44
977	027-011-035	\$1,238.30
978	027-011-036	\$3,925.14
979	027-051-003	\$0.00
980	027-051-009	\$0.00
981	027-051-010	\$320.06
982	027-051-011	\$0.00
983	027-051-015	\$181.30
984	027-051-019	\$80.06
985	027-051-024	\$0.00
986	027-051-026	\$0.00

Ref	APN	Fee Amount
987	027-051-027	\$278.08
988	027-051-028	\$52.04
989	027-051-029	\$0.00
990	027-051-031	\$221.84
991	027-061-001	\$4,408.98
992	027-061-014	\$3,882.22
993	027-061-018	\$73.64
994	027-061-021	\$111.50
995	027-061-029	\$0.00
996	027-061-031	\$5,987.48
997	027-071-005	\$1,795.26
998	027-071-006	\$10,830.88
999	027-071-010	\$678.32
1000	027-071-012	\$180.60
1001	027-071-023	\$0.00
1002	027-071-024	\$946.26
1003	027-071-026	\$1,003.50
1004	027-071-027	\$264.08
1005	027-071-028	\$879.18
1006	027-071-029	\$2,646.88
1007	027-071-034	\$2,509.22
1008	027-071-035	\$1,755.74
1009	027-071-037	\$0.00
1010	027-071-038	\$0.00
1011	027-071-042	\$2,098.46
1012	027-071-043	\$9,280.16
1013	027-071-049	\$0.00
1014	027-071-050	\$1,252.94
1015	027-071-051	\$0.00
1016	027-071-052	\$298.32
1017	027-081-003	\$205.90
1018	027-081-004	\$0.00
1019	027-081-006	\$0.00
1020	027-091-008	\$0.00
1021	027-111-026	\$0.00
1022	027-111-027	\$0.00
1023	027-111-042	\$0.00
1024	027-111-046	\$278.88
1025	027-143-003	\$2,020.94
1026	027-143-004	\$1,636.74
1027	027-143-005	\$1,296.06
1028	027-143-006	\$1,259.78
1029	027-143-007	\$500.50
1030	027-143-008	\$1,414.52
1031	027-143-009	\$1,537.58
1032	027-143-010	\$1,478.88
1033	027-143-011	\$1,461.40
1034	027-143-012	\$2,045.38
1035	027-143-013	\$1,766.38
1036	027-143-014	\$1,870.42
1037	027-143-015	\$2,578.18
1038	027-143-016	\$1,885.96
1039	027-143-019	\$234.80
1040	027-143-020	\$0.00
1041	027-143-021	\$1,661.92
1042	027-144-002	\$1,239.58
1043	027-144-006	\$1,278.44
1044	027-144-008	\$1,474.08

Ref	APN	Fee Amount
1045	027-144-009	\$1,602.82
1046	027-144-010	\$0.00
1047	027-144-011	\$0.00
1048	027-144-012	\$573.60
1049	027-144-015	\$656.04
1050	027-144-019	\$0.00
1051	027-144-020	\$402.58
1052	027-144-023	\$0.00
1053	027-144-027	\$1,214.22
1054	027-144-028	\$90.92
1055	027-144-029	\$371.22
1056	027-144-030	\$534.34
1057	027-144-031	\$1,023.96
1058	027-145-003	\$1,296.42
1059	027-145-006	\$0.00
1060	027-145-007	\$0.00
1061	027-145-014	\$0.00
1062	027-145-019	\$410.54
1063	027-145-020	\$170.48
1064	027-145-022	\$324.82
1065	027-145-023	\$6.46
1066	027-145-025	\$0.00
1067	027-145-026	\$0.00
1068	027-145-027	\$0.00
1069	027-145-028	\$4.16
1070	027-145-029	\$208.78
1071	027-152-038	\$311.14
1072	027-152-045	\$0.00
1073	027-152-067	\$200.86
1074	027-152-082	\$0.00
1075	027-153-072	\$190.12
1076	027-171-006	\$0.00
1077	027-171-014	\$0.00
1078	027-181-006	\$0.00
1079	027-181-015	\$0.00
1080	027-181-024	\$1,302.84
1081	027-181-034	\$0.00
1082	027-181-035	\$1,390.38
1083	027-191-007	\$0.00
1084	027-191-010	\$1,037.96
1085	027-191-012	\$1,920.72
1086	027-191-016	\$540.24
1087	027-191-018	\$2,576.64
1088	027-191-019	\$5,035.98
1089	027-191-024	\$0.00
1090	027-191-026	\$0.00
1091	027-191-027	\$143.98
1092	027-191-028	\$380.00
1093	027-191-030	\$88.44
1094	027-191-031	\$0.00
1095	027-191-032	\$0.00
1096	027-191-035	\$2,427.70
1097	027-191-038	\$44.14
1098	027-191-042	\$866.00
1099	027-191-043	\$21.68
1100	027-191-044	\$0.00
1101	027-191-048	\$52.18
1102	027-191-050	\$2,619.12

Ref	APN	Fee Amount
1103	027-191-051	\$1,961.70
1104	027-191-052	\$387.32
1105	027-191-053	\$105.62
1106	027-191-054	\$2,601.08
1107	027-191-055	\$2,559.44
1108	027-191-056	\$2,154.70
1109	027-191-060	\$2,637.84
1110	027-191-063	\$0.00
1111	027-191-067	\$0.00
1112	027-191-071	\$71.96
1113	027-191-074	\$1,205.02
1114	027-191-075	\$44.54
1115	027-261-006	\$1,390.72
1116	027-261-007	\$430.96
1117	027-271-015	\$1,228.28
1118	027-321-023	\$5.72
1119	027-321-033	\$5.72
1120	027-381-006	\$0.00
1121	027-381-017	\$2,050.08
1122	027-381-018	\$0.00
1123	027-381-019	\$103.40
1124	027-411-004	\$141.36
1125	027-411-007	\$95.60
1126	027-411-009	\$0.00
1127	027-411-011	\$134.54
1128	027-411-012	\$248.30
1129	027-411-014	\$175.68
1130	027-411-016	\$30.40
1131	027-411-017	\$35.86
1132	027-411-018	\$0.00
1133	027-411-020	\$301.94
1134	027-411-024	\$215.84
1135	027-411-025	\$0.00
1136	027-411-027	\$194.18
1137	027-411-028	\$232.48
1138	027-411-029	\$0.00
1139	027-420-001	\$0.00
1140	027-420-002	\$58.80
1141	027-420-003	\$2,245.88
1142	027-420-007	\$0.00
1143	027-420-018	\$0.00
1144	027-421-009	\$0.00
1145	027-421-013	\$0.00
1146	027-421-014	\$0.00
1147	033-011-005	\$0.00
1148	033-011-011	\$0.00
1149	033-011-015	\$0.00
1150	033-011-017	\$0.00
1151	033-011-019	\$761.08
1152	033-011-022	\$959.44
1153	033-011-023	\$803.92
1154	033-011-025	\$1,576.84
1155	033-011-026	\$0.00
1156	033-151-011	\$0.00
1157	033-151-028	\$0.00
1158	033-161-003	\$0.00
1159	033-161-006	\$0.00
1160	033-161-015	\$0.00

Ref	APN	Fee Amount
1161	033-161-025	\$0.00
1162	033-161-029	\$0.00
1163	033-161-032	\$0.00
1164	033-161-041	\$0.00
1165	033-161-042	\$0.00
1166	033-161-043	\$0.00
1167	033-161-047	\$0.00
1168	033-161-048	\$0.00
1169	033-161-050	\$0.00
1170	033-161-051	\$162.60
1171	033-161-052	\$0.00
1172	033-171-009	\$0.00
1173	033-171-014	\$1,796.50
1174	033-171-015	\$2,555.30
1175	033-171-016	\$2,432.26
1176	033-171-017	\$0.00
1177	033-181-006	\$0.00
1178	033-181-017	\$0.00
1179	033-181-018	\$3,483.66
1180	033-181-019	\$79.96
1181	033-181-020	\$3.44
1182	033-181-022	\$432.32
1183	033-181-023	\$0.00
1184	033-181-024	\$0.00
1185	033-181-027	\$3,277.32
1186	033-181-028	\$0.00
1187	033-181-029	\$1,097.82
1188	033-181-030	\$0.00
1189	033-181-031	\$1,356.78
1190	033-181-032	\$1,198.06
1191	033-191-002	\$319.94
1192	033-201-010	\$424.60
1193	033-201-017	\$680.30
1194	033-201-018	\$0.00
1195	033-211-002	\$3,577.42
1196	033-211-003	\$0.00
1197	033-221-001	\$5,164.50
1198	033-221-003	\$5,142.38
1199	033-221-004	\$3,645.02
1200	033-221-005	\$3,547.86
1201	033-261-005	\$154.22
1202	033-261-006	\$133.82
1203	033-271-009	\$0.00
1204	033-281-012	\$0.00
1205	033-281-017	\$0.00
1206	033-281-041	\$40.40
1207	033-281-044	\$285.96
1208	033-281-045	\$322.42
1209	033-291-009	\$0.00
1210	033-291-012	\$121.18
1211	033-291-017	\$0.00
1212	033-291-019	\$429.56
1213	033-291-020	\$1,730.08
1214	033-291-024	\$0.00
1215	033-291-026	\$0.00
1216	033-291-028	\$0.00
1217	033-291-029	\$0.00
1218	033-291-030	\$546.62

Ref	APN	Fee Amount
1219	033-291-031	\$319.08
1220	033-291-032	\$0.00
1221	033-291-033	\$34.58
1222	033-291-034	\$2,096.70
1223	033-291-036	\$0.00
1224	033-291-041	\$649.78
1225	033-291-042	\$0.00
1226	033-291-046	\$348.18
1227	033-291-048	\$1,300.96
1228	033-291-049	\$0.00
1229	033-291-050	\$0.00
1230	033-291-051	\$0.00
1231	033-301-002	\$0.00
1232	033-301-005	\$270.56
1233	033-301-006	\$285.30
1234	033-301-025	\$0.00
1235	033-301-035	\$125.64
1236	033-301-038	\$116.08
1237	033-301-039	\$157.32
1238	033-301-042	\$249.12
1239	033-301-043	\$127.02
1240	033-301-047	\$0.00
1241	033-311-004	\$0.00
1242	033-311-005	\$472.84
1243	033-311-009	\$3.20
1244	033-311-010	\$283.70
1245	033-311-013	\$0.00
1246	033-311-019	\$206.48
1247	033-311-023	\$0.00
1248	033-312-005	\$885.78
1249	033-321-002	\$40.94
1250	033-321-005	\$75.60
1251	033-321-008	\$0.00
1252	033-321-021	\$98.12
1253	033-321-022	\$0.00
1254	033-321-023	\$0.00
1255	033-321-029	\$0.00
1256	033-321-031	\$0.00
1257	033-331-001	\$0.00
1258	033-331-009	\$0.00
1259	033-331-013	\$0.00
1260	033-331-014	\$38.56
1261	033-331-015	\$0.00
1262	033-331-016	\$4.12
1263	033-331-031	\$0.00
1264	033-331-034	\$75.60
1265	033-331-044	\$429.80
1266	033-331-045	\$157.78
1267	033-331-046	\$0.00
1268	034-041-009	\$0.00
1269	034-051-007	\$0.00
1270	034-051-008	\$0.00
1271	034-102-006	\$0.00
1272	034-102-007	\$0.00
1273	034-111-004	\$0.00
1274	034-111-010	\$0.00
1275	034-111-015	\$115.44
1276	034-121-005	\$0.00

Ref	APN	Fee Amount
1277	034-121-008	\$0.00
1278	034-121-014	\$0.00
1279	034-171-002	\$0.00
1280	034-171-003	\$0.00
1281	034-171-004	\$0.00
1282	034-171-005	\$52.28
1283	034-181-008	\$0.00
1284	034-181-010	\$0.00
1285	034-181-012	\$0.00
1286	034-181-014	\$0.00
1287	034-181-015	\$0.00
1288	034-181-016	\$0.00
1289	034-181-017	\$25.86
1290	034-181-018	\$0.00
1291	034-181-019	\$0.00
1292	034-181-020	\$0.00
1293	034-191-003	\$0.00
1294	034-191-006	\$0.00
1295	034-191-009	\$0.00
1296	034-191-010	\$0.00
1297	034-191-012	\$0.00
1298	034-191-014	\$0.00
1299	034-191-015	\$0.00
1300	034-191-016	\$0.00
1301	034-191-017	\$0.00
1302	034-191-018	\$0.00
1303	034-201-001	\$0.00
1304	034-201-007	\$0.00
1305	034-201-008	\$28.30
1306	034-201-013	\$0.00
1307	034-201-014	\$0.00
1308	034-201-015	\$99.52
1309	034-201-019	\$143.44
1310	034-201-020	\$0.00
1311	034-201-021	\$0.00
1312	034-201-023	\$0.00
1313	034-201-026	\$60.28
1314	034-211-005	\$192.74
1315	034-211-009	\$0.00
1316	034-211-010	\$0.00
1317	034-231-010	\$0.00
1318	034-231-014	\$0.00
1319	034-231-017	\$0.00
1320	034-231-020	\$0.00
1321	034-231-025	\$484.92
1322	034-231-027	\$0.00
1323	034-231-029	\$0.00
1324	034-231-030	\$0.00
1325	034-231-031	\$0.00
1326	034-231-033	\$1,675.30
1327	034-231-034	\$0.00
1328	034-231-035	\$0.00
1329	034-231-036	\$0.00
1330	034-231-037	\$0.00
1331	034-231-041	\$2,079.76
1332	034-231-042	\$2,115.18
1333	034-241-004	\$0.00
1334	034-241-005	\$312.26

Ref	APN	Fee Amount
1335	034-241-006	\$210.90
1336	034-241-010	\$0.00
1337	034-241-015	\$0.00
1338	034-241-017	\$0.00
1339	034-241-018	\$0.00
1340	034-241-022	\$0.00
1341	034-241-023	\$0.00
1342	034-241-024	\$0.00
1343	034-251-001	\$258.42
1344	034-251-002	\$182.42
1345	034-251-009	\$0.00
1346	034-251-010	\$0.00
1347	034-321-003	\$648.74
1348	034-321-004	\$0.00
1349	034-321-006	\$13.58
1350	034-331-003	\$146.36
1351	034-331-007	\$96.28
1352	034-331-013	\$71.42
1353	034-441-022	\$0.00
1354	034-441-025	\$463.22
1355	034-441-030	\$0.00
1356	034-491-002	\$57.74
1357	034-501-001	\$0.00
1358	034-501-009	\$0.00
1359	034-501-013	\$0.00
1360	034-501-024	\$177.46
1361	034-511-008	\$0.00
1362	034-511-011	\$0.00
1363	034-511-012	\$150.70
1364	034-511-017	\$0.00
1365	034-511-020	\$0.00
1366	034-541-008	\$222.30
1367	034-541-009	\$0.00
1368	035-011-006	\$0.00
1369	035-011-008	\$215.58
1370	035-011-011	\$369.54
1371	035-021-013	\$0.00
1372	035-021-020	\$222.38
1373	035-031-010	\$0.00
1374	035-031-014	\$52.00
1375	035-031-018	\$204.10
1376	035-031-019	\$212.62
1377	035-031-031	\$810.20
1378	035-031-035	\$356.70
1379	035-031-036	\$142.40
1380	035-031-043	\$110.26
1381	035-031-044	\$0.00
1382	035-031-049	\$43.64
1383	035-031-052	\$0.00
1384	035-032-018	\$3,270.22
1385	035-032-024	\$241.72
1386	035-041-029	\$769.48
1387	035-041-034	\$46.34
1388	035-041-036	\$0.00
1389	035-051-008	\$0.00
1390	035-051-009	\$290.76
1391	035-051-011	\$88.76
1392	035-052-001	\$288.90

Ref	APN	Fee Amount
1393	035-052-002	\$1,609.30
1394	035-061-010	\$0.00
1395	035-061-038	\$80.70
1396	035-061-039	\$161.88
1397	035-061-040	\$0.00
1398	035-061-054	\$0.00
1399	035-061-055	\$0.00
1400	035-071-020	\$124.90
1401	035-071-021	\$0.00
1402	035-071-026	\$0.00
1403	035-081-003	\$564.18
1404	035-081-004	\$1,134.44
1405	035-081-008	\$0.00
1406	035-081-030	\$0.00
1407	035-081-040	\$503.80
1408	035-081-043	\$1,265.68
1409	035-081-044	\$0.00
1410	035-081-045	\$276.84
1411	035-081-047	\$0.00
1412	035-091-003	\$0.00
1413	035-091-006	\$21.94
1414	035-091-007	\$340.08
1415	035-091-019	\$1,551.52
1416	035-091-020	\$544.66
1417	035-091-027	\$0.00
1418	035-091-030	\$15.98
1419	035-091-031	\$18.44
1420	035-091-038	\$619.30
1421	035-091-041	\$35.50
1422	035-091-043	\$163.40
1423	035-091-045	\$1,179.72
1424	035-091-046	\$213.26
1425	035-091-047	\$74.42
1426	035-091-048	\$0.00
1427	035-101-002	\$2,498.98
1428	035-101-007	\$0.00
1429	035-101-012	\$1,441.78
1430	035-101-032	\$2,984.46
1431	035-101-033	\$165.14
1432	035-101-042	\$63.92
1433	035-101-045	\$1,282.18
1434	035-101-048	\$3,931.94
1435	035-101-051	\$1,119.92
1436	035-101-058	\$2,267.46
1437	035-101-059	\$1,704.38
1438	035-101-062	\$723.26
1439	035-101-063	\$438.70
1440	035-101-064	\$1,895.60
1441	035-111-011	\$215.24
1442	035-111-014	\$0.00
1443	035-111-015	\$246.86
1444	035-111-022	\$281.42
1445	035-171-010	\$0.00
1446	035-171-019	\$0.00
1447	035-171-020	\$417.02
1448	035-181-003	\$0.00
1449	035-181-006	\$0.00
1450	035-181-009	\$231.28

Ref	APN	Fee Amount
1451	035-181-010	\$96.84
1452	035-181-012	\$0.00
1453	035-181-014	\$135.20
1454	035-181-016	\$0.00
1455	035-181-017	\$171.60
1456	035-201-002	\$0.00
1457	035-211-002	\$0.00
1458	035-221-018	\$0.00
1459	035-241-018	\$120.26
1460	035-251-002	\$1,916.66
1461	035-261-001	\$600.92
1462	035-261-002	\$121.92
1463	035-291-007	\$0.00
1464	035-291-009	\$86.60
1465	035-291-010	\$0.00
1466	035-301-003	\$58.90
1467	035-301-006	\$222.84
1468	035-301-009	\$135.44
1469	035-301-010	\$64.58
1470	035-341-001	\$3,406.68
1471	035-341-005	\$2,655.76
1472	035-341-008	\$457.56
1473	035-341-015	\$0.00
1474	035-341-019	\$1,031.52
1475	035-341-020	\$1,108.16
1476	035-341-021	\$0.00
1477	035-341-022	\$1,122.06
1478	035-341-023	\$815.18
1479	035-341-024	\$1,099.08
1480	035-341-025	\$1,233.58
1481	035-341-026	\$1,075.22
1482	035-341-027	\$505.66
1483	035-341-028	\$122.30
1484	035-351-001	\$0.00
1485	035-351-004	\$227.18
1486	035-351-005	\$0.00
1487	035-351-006	\$0.00
1488	035-351-008	\$0.00
1489	035-351-012	\$0.00
1490	035-351-013	\$0.00
1491	035-351-015	\$22.74
1492	035-361-002	\$240.84
1493	035-361-003	\$14,569.66
1494	035-361-005	\$55.40
1495	035-361-006	\$32.60
1496	035-371-003	\$303.26
1497	035-371-010	\$325.12
1498	035-371-011	\$341.00
1499	035-371-013	\$299.64
1500	035-371-016	\$320.84
1501	035-371-017	\$266.28
1502	035-371-018	\$280.80
1503	035-371-019	\$231.40
1504	035-371-020	\$234.22
1505	035-371-021	\$234.00
1506	035-371-022	\$0.00
1507	035-371-023	\$134.60
1508	035-371-024	\$0.00

Ref	APN	Fee Amount
1509	035-371-025	\$216.28
1510	035-371-026	\$279.86
1511	035-371-027	\$245.18
1512	035-371-028	\$173.12
1513	035-371-029	\$131.72
1514	035-371-030	\$276.16
1515	035-371-031	\$263.24
1516	035-371-032	\$272.60
1517	035-371-033	\$0.00
1518	035-371-034	\$186.22
1519	035-371-035	\$281.00
1520	035-371-036	\$259.86
1521	035-371-037	\$215.84
1522	035-371-038	\$136.82
1523	035-371-039	\$143.22
1524	035-371-040	\$220.92
1525	035-381-002	\$209.76
1526	035-381-011	\$314.92
1527	035-381-012	\$218.92
1528	035-381-015	\$0.00
1529	035-381-016	\$0.00
1530	035-381-019	\$0.00
1531	035-381-021	\$0.00
1532	035-381-031	\$0.00
1533	035-381-034	\$190.12
1534	035-381-035	\$213.84
1535	035-381-037	\$883.70
1536	035-391-001	\$1,824.20
1537	035-391-005	\$0.00
1538	035-391-006	\$43.96
1539	035-391-007	\$0.00
1540	035-391-008	\$0.00
1541	035-391-009	\$0.00
1542	035-401-001	\$104.00
1543	035-401-002	\$113.48
1544	035-401-012	\$71.70
1545	035-401-013	\$83.26
1546	035-401-019	\$0.00
1547	035-401-020	\$0.00
1548	037-011-006	\$0.00
1549	037-011-016	\$0.00
1550	037-011-020	\$0.00
1551	037-011-021	\$0.00
1552	037-011-025	\$0.00
1553	037-011-031	\$168.06
1554	037-021-001	\$0.00
1555	037-021-002	\$0.00
1556	037-021-010	\$0.00
1557	037-051-001	\$0.00
1558	037-051-004	\$0.00
1559	037-051-008	\$0.00
1560	037-051-009	\$0.00
1561	037-051-024	\$0.00
1562	037-051-025	\$0.00
1563	037-051-026	\$0.00
1564	037-071-011	\$0.00
1565	037-071-014	\$0.00
1566	037-071-016	\$0.00

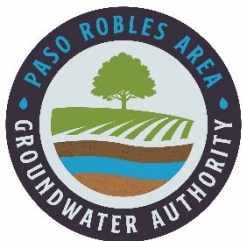
Ref	APN	Fee Amount
1567	037-071-017	\$0.00
1568	037-091-008	\$77.94
1569	037-091-009	\$3,016.34
1570	037-101-012	\$5,589.82
1571	037-101-014	\$0.00
1572	037-111-007	\$0.00
1573	037-111-011	\$0.00
1574	037-111-012	\$0.00
1575	037-121-016	\$0.00
1576	037-121-021	\$0.00
1577	037-141-009	\$0.00
1578	037-141-010	\$0.00
1579	037-141-011	\$0.00
1580	037-141-012	\$0.00
1581	037-141-016	\$1,328.68
1582	037-141-017	\$2,417.66
1583	037-141-018	\$4,405.60
1584	037-141-019	\$1,559.54
1585	037-141-020	\$2,812.80
1586	037-141-021	\$330.90
1587	037-141-022	\$4,908.76
1588	037-141-023	\$2,500.68
1589	037-191-013	\$3,317.70
1590	037-191-014	\$5,573.68
1591	037-191-017	\$2,878.60
1592	037-191-018	\$3,467.42
1593	037-191-019	\$5,221.60
1594	037-191-023	\$0.00
1595	037-191-024	\$88.76
1596	037-191-025	\$0.00
1597	037-191-028	\$8,235.34
1598	037-191-029	\$2,907.42
1599	037-231-013	\$0.00
1600	037-241-008	\$0.00
1601	037-241-009	\$0.00
1602	037-241-010	\$0.00
1603	037-241-011	\$0.00
1604	037-261-002	\$0.00
1605	037-261-003	\$0.00
1606	037-291-001	\$0.00
1607	037-291-035	\$60.28
1608	037-291-036	\$12,466.44
1609	037-291-037	\$8,928.36
1610	037-291-038	\$200.26
1611	037-291-039	\$7,428.74
1612	037-301-007	\$6,609.12
1613	037-301-019	\$216.32
1614	037-301-020	\$666.96
1615	037-301-022	\$5,559.72
1616	037-301-023	\$0.00
1617	037-301-024	\$1,771.88
1618	037-301-025	\$1,687.60
1619	037-301-026	\$6.68
1620	037-301-027	\$1,087.78
1621	037-301-028	\$782.68
1622	037-301-029	\$2,485.56
1623	037-301-030	\$1,626.76
1624	037-301-031	\$2,786.14

Ref	APN	Fee Amount
1625	037-311-006	\$3,185.14
1626	037-311-025	\$14,610.52
1627	037-311-026	\$3,142.32
1628	037-311-027	\$1,106.14
1629	037-311-028	\$8,070.66
1630	037-311-029	\$6,145.92
1631	037-321-001	\$528.86
1632	037-321-004	\$1,814.88
1633	037-331-016	\$12,688.64
1634	037-341-003	\$0.00
1635	037-341-021	\$284.74
1636	037-341-023	\$3,912.18
1637	037-341-024	\$5,726.40
1638	037-341-025	\$2,802.12
1639	037-351-023	\$664.26
1640	037-351-028	\$0.00
1641	037-351-030	\$0.00
1642	037-351-031	\$0.00
1643	037-371-002	\$4,142.98
1644	037-371-029	\$2,034.60
1645	042-021-005	\$1,537.92
1646	042-031-003	\$839.72
1647	042-051-003	\$4,664.06
1648	042-051-004	\$5,855.58
1649	042-061-010	\$0.00
1650	042-061-011	\$0.00
1651	042-091-018	\$0.00
1652	042-101-038	\$0.00
1653	042-101-041	\$0.00
1654	042-101-042	\$0.00
1655	042-121-009	\$400.66
1656	042-141-013	\$5,122.96
1657	042-171-003	\$10,995.58
1658	042-181-002	\$45.76
1659	042-181-003	\$79.68
1660	042-181-004	\$28.14
1661	042-181-013	\$98.26
1662	042-181-014	\$55.98
1663	042-181-015	\$203.26
1664	042-181-016	\$187.66
1665	042-181-019	\$152.12
1666	042-181-020	\$77.92
1667	042-181-022	\$78.16
1668	042-181-024	\$126.74
1669	042-181-026	\$0.00
1670	042-181-028	\$51.30
1671	042-181-033	\$51.10
1672	042-181-035	\$35.34
1673	042-181-036	\$43.06
1674	042-181-037	\$114.98
1675	042-181-042	\$0.00
1676	042-181-044	\$0.00
1677	042-181-045	\$129.82
1678	042-181-046	\$192.42
1679	042-191-030	\$0.00
1680	042-191-032	\$60.22
1681	042-191-033	\$0.00
1682	042-191-038	\$0.00

Ref	APN	Fee Amount
1683	042-191-046	\$118.46
1684	042-191-047	\$56.34
1685	042-191-049	\$55.42
1686	042-191-051	\$0.00
1687	042-191-053	\$8.70
1688	042-191-054	\$136.06
1689	042-211-003	\$3,195.92
1690	042-211-007	\$0.00
1691	042-211-008	\$8,022.18
1692	042-211-009	\$13.14
1693	042-211-016	\$582.64
1694	042-211-017	\$865.76
1695	042-211-018	\$515.70
1696	042-211-019	\$468.92
1697	042-211-030	\$277.44
1698	042-211-031	\$1,733.16
1699	042-220-006	\$2,401.84
1700	042-220-008	\$578.36
1701	043-041-015	\$294.88
1702	043-051-006	\$0.00
1703	043-051-008	\$0.00
1704	043-051-020	\$0.00
1705	043-051-043	\$833.86
1706	043-051-050	\$209.92
1707	043-051-051	\$280.34
1708	043-051-057	\$0.00
1709	043-061-005	\$330.74
1710	043-061-006	\$0.00
1711	043-061-008	\$102.60
1712	043-061-010	\$48.40
1713	043-061-014	\$173.36
1714	043-062-001	\$0.00
1715	043-062-002	\$0.00
1716	043-062-003	\$19.42
1717	043-091-011	\$514.62
1718	043-091-046	\$2,554.82
1719	043-091-053	\$14.74
1720	043-091-054	\$0.00
1721	043-091-059	\$0.00
1722	043-091-060	\$566.44
1723	043-091-061	\$1,838.48
1724	043-091-062	\$2,309.74
1725	043-091-063	\$3,359.30
1726	043-091-064	\$1,422.44
1727	043-091-067	\$2,742.26
1728	043-091-073	\$2,563.62
1729	043-091-074	\$1,437.56
1730	043-091-075	\$922.40
1731	043-091-079	\$0.00
1732	043-091-081	\$0.00
1733	043-091-082	\$219.50
1734	043-093-001	\$0.00
1735	043-093-002	\$983.92
1736	043-093-003	\$3,127.62
1737	043-093-026	\$0.00
1738	043-093-027	\$0.00
1739	043-093-028	\$596.44
1740	043-093-029	\$589.42

Ref	APN	Fee Amount
1741	043-101-002	\$0.00
1742	043-101-009	\$5,017.76
1743	043-101-010	\$0.00
1744	043-171-018	\$93.24
1745	043-181-019	\$0.00
1746	043-181-020	\$0.00
1747	043-211-006	\$0.00
1748	043-211-016	\$0.00
1749	043-211-044	\$1,243.20
1750	043-211-045	\$1,122.94
1751	043-211-048	\$20.94
1752	043-211-049	\$185.02
1753	043-211-051	\$0.00
1754	043-211-053	\$158.44
1755	043-211-065	\$0.00
1756	043-211-068	\$153.56
1757	043-211-069	\$250.46
1758	043-211-071	\$0.00
1759	043-211-072	\$0.00
1760	043-211-073	\$0.00
1761	043-221-009	\$0.00
1762	043-232-001	\$0.00
1763	043-232-003	\$349.06
1764	043-232-004	\$109.28
1765	043-232-010	\$0.00
1766	043-232-015	\$162.04
1767	043-232-017	\$0.00
1768	043-232-018	\$0.00
1769	043-232-027	\$0.00
1770	043-241-003	\$0.00
1771	043-241-004	\$1,323.40
1772	043-241-014	\$622.48
1773	043-241-015	\$0.00
1774	043-243-001	\$4,692.18
1775	043-243-002	\$717.02
1776	043-243-004	\$2,298.80
1777	043-243-007	\$498.52
1778	043-251-021	\$0.00
1779	043-251-025	\$0.00
1780	043-251-027	\$14.04
1781	043-261-012	\$0.00
1782	043-261-025	\$0.00
1783	043-271-063	\$0.00
1784	043-271-065	\$0.00
1785	043-271-067	\$0.00
1786	043-273-009	\$0.00
1787	043-273-010	\$0.00
1788	043-273-011	\$0.00
1789	043-301-043	\$0.00
1790	043-301-045	\$0.00
1791	043-311-013	\$0.00
1792	043-323-010	\$0.00
1793	043-323-036	\$57.30
1794	043-323-056	\$578.18
1795	043-323-057	\$377.20
1796	043-323-058	\$132.06
1797	043-351-005	\$268.16
1798	043-351-010	\$80.46

Ref	APN	Fee Amount
1799	043-351-011	\$252.98
1800	043-351-013	\$243.50
1801	043-351-016	\$76.70
1802	043-351-017	\$100.40
1803	043-351-018	\$68.84
1804	071-071-019	\$0.00
1805	071-071-020	\$0.00
1806	071-112-021	\$0.00
1807	071-112-025	\$0.00
1808	071-131-005	\$0.00
1809	071-131-010	\$0.00
1810	071-131-011	\$0.00
1811	071-131-012	\$0.00
1812	071-151-004	\$0.00
1813	071-151-014	\$2,011.64
1814	071-151-015	\$461.08
1815	071-151-017	\$251.30
1816	071-151-018	\$951.08
1817	071-161-024	\$0.00
1818	071-161-034	\$0.00
1819	071-171-001	\$948.90
1820	071-171-002	\$0.00
1821	071-171-004	\$0.00
1822	071-181-003	\$1,894.62
1823	071-321-003	\$0.00
1824	071-331-017	\$0.00
1825	080-041-036	\$62.40



PASO ROBLES AREA GROUNDWATER AUTHORITY

TO: Board of Directors
Agenda Item No. 7c

FROM: Taylor Blakslee, Hallmark Group

DATE: July 22, 2026

SUBJECT: Authorize Agreement with County of San Luis Obispo for Collection of Groundwater Fee

Recommendation

Authorize Agreement with County of San Luis Obispo for Collection of Groundwater Fee.

Discussion

On May 27, 2026, the Paso Robles Area Groundwater Authority (PRAGA) Board adopted Resolution 2026-001, establishing the FY 2026-27 Groundwater Sustainability Fee and authorizing placement of charges on the County property tax roll. The approved fee applies to agricultural, commercial, and public water system parcels, and is based on consumptive groundwater use at a rate of \$22.90 per acre-foot.

The Agreement for Collection of Groundwater Fee (**Attachment 1**) establishes the terms for the County Auditor-Controller-Treasurer-Tax Collector to place the fee on the secured property tax roll and collect it for PRAGA.

Staff recommends approval of the agreement to support fee collection for FY 2026-27.

* * *

AGREEMENT FOR COLLECTION OF GROUNDWATER FEE

This Agreement for Collection of Groundwater Fee (“Agreement”) is entered into by and between the County of San Luis Obispo (“County”) and the Paso Robles Area Groundwater Authority (“Authority”) (each a “Party” and collectively, “Parties”).

WHEREAS, the County, the City of El Paso de Robles, the Estrella-El Pomar-Creston Water District and the Shandon-San Juan Water District (each a “Member” and collectively, “Members”) entered into a Joint Exercise of Powers Agreement for Administration of the Paso Robles Area Groundwater Subbasin Groundwater Sustainability Plan (“JPA Agreement”) on or around March 14, 2025 pursuant to the Joint Exercise of Powers Act (Government Code §§ 6500 et seq.) (“JPA Act”); and

WHEREAS, each of the Members is a groundwater sustainability agency (“GSA”) as defined in the Sustainable Groundwater Management Act (“SGMA”) (Water Code §§ 10720 et seq.) for its respective service area within the Paso Robles Area Groundwater Subbasin (“Basin”); and

WHEREAS, the JPA Agreement forms the Authority, the boundaries of which are coterminous with the collective area over which each Member is a GSA as of the effective date of the JPA Agreement, as a public entity that is a separate and distinct legal entity from the Members; and

WHEREAS, the JPA Agreement authorizes the Authority to adopt a fee pursuant to Water Code section 10730 et seq. to fund the groundwater management authorities granted to the Authority under the JPA Agreement and to take all actions necessary for the Authority to establish and collect said fee; and

WHEREAS, Water Code section 10730 provides that a GSA may adopt a resolution requesting collection of fees imposed thereunder in the same manner as ordinary municipal ad valorem taxes and further provides that any such resolution shall be adopted and furnished to the county auditor-controller and board of supervisors on or before August 1 of each year that the collection of fees is being requested; and

WHEREAS, the Authority held a public meeting in accordance with Water Code section 10730 on or around May 27, 2026, and approved a resolution adopting a groundwater fee (“Groundwater Fee”) and authorizing and requesting the placement of the Groundwater Fee on the San Luis Obispo County (“County”) tax roll; and

WHEREAS, Government Code section 29142 provides that when taxes or assessments are collected by a county for any special district, or zone or improvement

district thereof, excluding a school district, the board of supervisors may provide for a collection fee for such services; and

WHEREAS, Government Code section 29304 provides that when any special assessment or special assessment taxes are levied upon land or real property by any city, county, district or other public corporation, and the same are to be collected by a county, there shall be added to the amount of the special assessment or special assessment tax an amount fixed by agreement between the county and city, district, public corporation, officer or body for each special assessment or special assessment tax to be collected; and

WHEREAS, when requested by the Authority, it is in the public interest that the County collect on the County tax roll the Groundwater Fee for the Authority; and

WHEREAS, on April 5, 2016, the County Board of Supervisors adopted Resolution No. 2016-81 delegating authority to the County Auditor-Controller-Treasurer-Tax Collector ("ACTTC") to execute contracts with local public entities providing for the collection of an administrative fee when any such fee is authorized by the Legislature, as provided in California statutory law, for the services performed by the ACTTC on behalf of a public entity for the collection of a special assessment, tax or fee.

NOW, THEREFORE, IT IS AGREED by and between the Parties hereto as follows:

1. Collection Services. The County agrees, when requested by the Authority, as hereinafter provided, or as required by law, to collect on the County tax rolls the Groundwater Fee.
2. Transmission of Information. The Authority agrees to furnish the ACTTC with the resolution described in Water Code section 10730 each year that the request for collection is being made. The Authority shall notify the ACTTC on or before the 1st day of August and include a list of parcels by assessor's parcel numbers and the amount to be collected for each parcel. In order to facilitate bi-annual collection, the amount to be collected for each parcel shall be divisible by two (2). Any collection amount less than three (3) dollars per parcel cannot be entered on the County tax roll.
3. Collection Fee. The County will charge the sum of two dollars (\$2.00) per Assessor's parcel number for each parcel for which the Groundwater Fee is to be collected on the County tax rolls or the sum otherwise adopted as part of the County's annual fee schedule as described in Paragraph 9 of this Agreement. Nothing in this Paragraph 3 shall be construed as preventing the County Board of Supervisors and Authority Board of Directors from approving an agreement pursuant to which the County receives a credit for the

services described hereunder to be deducted from any County allocation of costs in connection with the Groundwater Fee to cover de minimis users as discussed in the Authority's Rate and Fee Study Report adopted May 27, 2026 in lieu of direct payment of the collection fee.

4. Certification to County. The Authority shall certify to the ACTTC the authorized Groundwater Fee charges in a dollar amount to be applied on each parcel of real property, which parcel shall be designated by the Assessor's (i.e., parcel) number shown on the County Secured Assessment Roll for the year in which the Groundwater Fee is to be collected. The amounts certified shall not include the charges payable to the County pursuant to Paragraph 3 of this Agreement ("Collection Fee"), as these amounts are automatically added by the tax system at the time of tax extension. The Authority may, at its discretion, incur the costs of the Collection Fee directly by deducting the Collection Fee amount from the authorized Groundwater Fee charges prior to submitting the charges to the ACTTC. The Groundwater Fee charges submitted to the ACTTC shall reflect this deduction and the ACTTC shall automatically add the Collection Fee by the tax system at the time of tax extension.

5. Verification by Authority. The Authority shall verify the accuracy of the amount of the Groundwater Fee charges, as well as the Assessor's parcel numbers to which they are being charged. It shall be the obligation of the Authority, prior to submission of the authorized Groundwater Fee charges to the ACTTC, to verify that the parcel numbers for authorized Groundwater Fee charges certified by the Authority correspond with the Assessor's (i.e., parcel) numbers shown on the County Secured Assessment Roll after it is filed by the County Assessor with the ACTTC (July 1; Revenue and Taxation Code § 617). Any changes that occur in Groundwater Fee charges data previously certified to the ACTTC by Authority as a result of such verification shall be certified by the Authority to the ACTTC no later than August 10.

6. Submission of Data in Machine Readable Form. The performance by the ACTTC of the collection function for a charge as provided for in Paragraph 3 above is conditioned upon the delivery by the Authority to the ACTTC of the required data and information for the Groundwater fee charges in such "machine readable form" as may be acceptable to the County Auditor-Controller for use in County's electronic data processing equipment. In the event the information is not submitted in such machine-readable form, the ACTTC may reject the data and notify the Authority to resubmit it in the acceptable machine-readable form. Annually, prior to July 1, the ACTTC will furnish the Authority with the format of the machine-readable information necessary to process the Groundwater Fee charges.

7. Incorrect Information. The ACTTC will not be obligated to enter on County's assessment roll, nor will the ACTTC be obligated to collect, unauthorized Groundwater Fee charges, Groundwater Fee charges where the Authority has furnished incorrect Assessor's numbers, i.e., assessment or parcel numbers that do not correspond with assessment or parcel numbers shown on the County Secured Assessment Roll to which such charges are to be added, or where the Authority has not furnished the information at the time or in the form specified. In such cases, the ACTTC may return the Groundwater Fee charge to the Authority. If the Authority determines that the Groundwater Fee charge is to be placed on the County Secured Assessment Roll for an ensuing year, the Authority may submit the certified information to the ACTTC between July 1st and August 1st of the ensuing year.

8. Charge for Changes to Tax Bill. The Authority will timely notify the ACTTC of any changes to the tax bill that are made after the roll has been delivered by the ACTTC to the County Tax Collector, on or before the fourth Monday in September (Revenue and Taxation Code § 2601). A charge, annually approved by the Board of Supervisors, will be imposed by the ACTTC to the Authority for each Groundwater Fee changed, corrected or deleted. Said imposed charge shall be imposed for each account (assessment or parcel number) on the County Secured Assessment Roll for which there is a deletion, a removal from the tax bill due to the Authority receiving payment in full directly, or correction resulting from errors in information or data furnished by the Authority, such as the furnishing by the Authority to the ACTTC of incorrect amounts or incorrect parcel numbers. The ACTTC shall invoice the Authority for such charges, and the Authority shall pay such charges directly to the ACTTC within thirty (30) days of said invoice or, provided that the Authority's funds are being held in the County Treasury, submit a transfer request to the ACTTC to transfer funds from the Authority's funds to the ACTTC through an internal transaction recording process to satisfy such charges within thirty (30) days of said invoice.

9. Modification of Collection Fees and Charges. The County reserves the right to increase or decrease any fee or charge herein provided in proportion to any changes in costs incurred by the ACTTC in providing the services described herein through the adoption or revision of a fee in the County's annual fee schedule provided that written notice of any increase or decrease in charges shall be given by the ACTTC to the Authority on or before May 1st of any year during the term of this Agreement.

10. [intentionally deleted]

11. Indemnification. To the fullest extent permitted by law and except for losses caused by the sole and active negligence or willful misconduct of the County or its officers, agents, employees, or volunteers, the Authority shall indemnify, defend, and hold harmless the

County, its officers, agents, employees, and volunteers from and against all claims, demands, damages, liabilities, loss, costs, and expense (including reasonable attorney's fees, with counsel approved by the County, and costs of litigation) of every nature arising out of or in connection with performance or attempted performance of, or failure to perform, any obligation or duty provided for or relating to this Agreement, or other action taken by the Authority in establishing the Groundwater Fee and implementing collection of the Groundwater Fee charges as contemplated in this Agreement, including any alleged violation of constitutional, statutory, or regulatory duty, by the County, its officers, agents, employees, or independent contractors, or any of them whether or not acting jointly with the Authority.

12. Insurance. The Authority shall procure and maintain for the duration of this Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance hereunder by the Authority, its agents, representatives, or employees.

Minimum Scope and Limit of Insurance

Coverage shall be at least as broad as:

A. Commercial General Liability (CGL): Insurance Services Office (ISO) Form CG 00 01 covering CGL on an "occurrence" basis for bodily injury and property damage, including products-completed operations, personal injury and advertising injury, with limits no less than \$2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.

B. Professional Liability/Errors and Omissions: Insurance covering the Authority's liability arising from or related to this Agreement, with limits of not less than \$1,000,000 per claim and \$2,000,000 aggregate. Further, the Authority understands and agrees it shall maintain such coverage for a period of not less than five (5) years following this Agreement's expiration, termination or cancellation.

If the Authority maintains higher limits than the minimums shown above, the County requires and shall be entitled to coverage for the higher limits maintained by the Authority.

Other Insurance Provisions

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status

The County, its officers, officials, employees, and volunteers are to be covered as insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Authority. General liability coverage can be provided in the form of an endorsement to the Authority's insurance (at least as broad as ISO Form CG 20 10, 11 85 or both CG 20 10 and CG 20 37 forms if later revisions used).

Primary Coverage

For any claims related to this Agreement, Authority's insurance coverage shall be primary insurance as respects the County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the County, its officers, officials, employees, or volunteers shall be in excess of the Authority's insurance and shall not contribute with it.

Notice of Cancellation

Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the County.

Failure to Maintain Insurance

The Authority's failure to maintain or to provide acceptable evidence that it maintains the required insurance shall constitute a material breach of this Agreement. The County, at its sole discretion, may obtain damages from the Authority resulting from said breach.

Waiver of Subrogation

The Authority hereby grants to County a waiver of any right to subrogation which any insurer of the Authority may acquire against the County by virtue of the payment of any loss under such insurance. The Authority agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the County has received a waiver of subrogation endorsement from the insurer.

Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by the County. The County may require the Authority to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention.

Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the County.

Claims Made Policies

If any of the required policies provide coverage on a claims-made basis:

- A. The Retroactive Date must be shown and must be before the date of this Agreement or the beginning of Agreement work.
- B. Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of Agreement work.

C. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the Agreement effective date, the Authority must purchase "extended reporting" coverage for a minimum of five (5) years after completion of Agreement work.

Separation of Insureds

All liability policies shall provide cross-liability coverage as would be afforded by the standard ISO (Insurance Services Office, Inc.) separation of insureds provision with no insured versus insured exclusions or limitations.

Verification of Coverage

The Authority shall furnish the County with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the County before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Authority's obligation to provide them. The County reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

Certificates and copies of any required endorsements shall be sent to:

San Luis Obispo County
 Attention: James Hamilton
 Auditor-Controller-Treasurer-Tax Collector-Public Administrator
 1055 Monterey Street
 San Luis Obispo, CA 93408

Modifications

County reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances. Without limiting the foregoing and notwithstanding these requirements, during the term of this Agreement, the Authority shall obtain insurance policies commensurate with any modification(s) to the County's general insurance requirements upon written notice from the County of said modification(s).

13. Cooperation by Authority. The Authority agrees that its officers, agents and employees will cooperate with the County by answering inquiries made to the Authority by any person concerning Authority's Groundwater Fee, and the Authority agrees that its officers, agents and employees will not refer such individuals making inquiries to the County officers or employees for response.

14. Non-Assignment. The Authority shall not assign or transfer this Agreement or any interest herein and any such assignment or transfer or attempted assignment or transfer of this Agreement or any interest herein by the Authority shall be void and shall immediately and automatically terminate this Agreement.

15. Term of Agreement. This Agreement shall be effective as of the date signed by both Parties and shall be automatically renewed for each fiscal year thereafter unless terminated as hereinafter provided.

16. Termination. Either Party may terminate this Agreement for any reason for any ensuing fiscal year by giving to the other Party ten (10) days' prior written notice of such termination prior to May 1st of the preceding fiscal year. Termination shall have no effect upon the rights and obligations of the Parties arising out of any transaction occurring prior to the effective date of such termination.

17. Waiver. The County's waiver of breach of any one term, covenant or other provision of this Agreement is not a waiver of breach of any other term, nor a waiver of any subsequent breach of the term or provision waived.

18. Governing Law and Venue. This Agreement has been executed and delivered in the State of California and the validity, enforceability and interpretation of any of the clauses of this Agreement shall be determined and governed by the laws of the State of California. All duties and obligations of the Parties created hereunder are performable in San Luis Obispo County and such County shall be the venue for any action or proceeding that may be brought or arise out of, in connection with or by reason of this Agreement. The Parties will submit to the jurisdiction of the Superior Court of the County of San Luis Obispo, notwithstanding Code of Civil Procedure section 394, as may be amended from time to time.

19. Conflict of Interest. The Authority acknowledges that the Authority is aware of and understands the provisions of sections 1090 et seq. and 87100 et seq. of the Government Code, which relate to conflict of interest of public officers and employees. The Authority certifies that the Authority is unaware of any financial or economic interest of any public officer or employee of the County relating to this Agreement. The Authority agrees to comply with applicable requirements of Government Code section 87100 et seq. during the term of this Agreement.

20. Enforceability. If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the

remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.

21. Entire Agreement and Modification. This Agreement supersedes all previous agreements between the Parties related to the services which are the subject of this Agreement. It constitutes the entire understanding of the Parties with respect to the services. No changes, amendments or alterations shall be effective unless in writing and signed by both Parties. The Authority specifically acknowledges that in entering into and executing this Agreement, the Authority relies solely upon the provisions contained in this Agreement and no others. This Agreement may be executed via facsimile or pdf e-mail, and in any number of counterparts, each of which shall be considered an original and all of which, taken together, shall constitute one and the same instrument.

22. Notices. Any notice required to be given pursuant to the terms and provisions of this Agreement shall be in writing and shall be sent by first class mail, posted prepaid, through the United States Postal Service, as follows:

To the County at:

San Luis Obispo County
Attention: James Hamilton
Auditor-Controller-Treasurer-Tax Collector-Public Administrator
1055 Monterey Street
San Luis Obispo, CA 93408

And to the Authority at:

Paso Robles Area Groundwater Authority
Attention: Taylor Blakslee, Executive Director
PO Box 82
Paso Robles, CA 93447-0082

4900 California Ave, Tower B, 2nd Floor
Bakersfield, CA 93309

And by CC to: info@pasoroblesaga.com

or given by personal delivery. Mailed notices shall be deemed to have been given, delivered and received three (3) business days after the date of such notice or other communication is posted by the United States Postal Service. Either Party may change its above-identified representative or contact information upon written notice to the other Party.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the dates set forth below.

Paso Robles Area Groundwater Authority

By: _____

Matt Turrentine, Chairperson of the Board of Directors

Dated: _____

APPROVED AS TO FORM AND LEGAL EFFECT:

CLAIRE H. COLLINS

Hanson Bridgett LLP

By: _____

General Counsel

County of San Luis Obispo

By: _____

Jim Hamilton, County Auditor-Controller-Treasurer-Tax Collector

Dated: _____

APPROVED AS TO FORM AND LEGAL EFFECT:

JON ANSOLABEHERE

County Counsel

By: _____

Deputy County Counsel

Dated: _____



PASO ROBLES AREA GROUNDWATER AUTHORITY

TO: Board of Directors
Agenda Item No. 7d

FROM: Taylor Blakslee, Hallmark Group / Claire Collins, Hanson Bridgett

DATE: July 22, 2026

SUBJECT: Authorize Loan Agreement with Shandon San Juan Water District for Short-Term Gap Funding for Fiscal Year 2026-2027

Recommendation

Authorize loan agreement with Shandon San Juan Water District to secure gap funding for Fiscal Year 2026-2027 subject to final form legal review.

Discussion

Background

On February 18, 2026 the Paso Robles Area Groundwater Authority (PRAGA) Board directed staff to implement a groundwater sustainability fee under Prop 26 (Water Code 10730) to fund the administration and implementation of the basins Groundwater Sustainability Plan (GSP) for Fiscal Year 2026-2027. On March 25, 2026, the PRAGA Board adopted the Fiscal Year 2026-2027 budget totaling \$1,095,446. On May 27, 2026, following a public meeting, the Board adopted passed Resolution 2026-001 authorizing the Groundwater Sustainability Fee to fund Fiscal Year 2026-2027 and placing fees on the tax roll.

Gap Funding for Fiscal Year 2026-2027

Since the Board directed the collection of fees to be placed on the tax roll, revenues are anticipated to be collected between October 2026 and July 2027, with the majority of fees expected to be collected in January 2027 and May 2027. Due to the timing of fee collection, staff performed a cash flow analysis and determined \$300,000 is required to cover expenses to be paid August 2026 through May 2027 (10 months). Staff has been in discussions with Shandon San Juan Water District (SSJWD) to borrow the money needed to cover this funding gap.

On June 24, 2026, the PRAGA Board authorized staff to negotiate an agreement with SSJWD to secure gap funding for Fiscal Year 2026-2027. Staff has been in communication with SSJWD staff and has developed a draft loan agreement of \$300,000, which is provided as **Attachment 1**. SSJWD will be reviewing this draft agreement at their Board meeting on July 22, 2026 and may provide additional feedback during the PRAGA Board meeting later in the day.

Pending additional feedback from SSJWD, this agreement is provided for consideration of approval and subject to final form review by legal counsel.

* * *

LOAN AGREEMENT

This Loan Agreement (“**Agreement**”) is made and entered into effective August 1, 2026 (“**Effective Date**”), between the PASO ROBLES AREA GROUNDWATER AUTHORITY (“**PRAGA**”), a joint powers authority organized and existing under the laws of the State of California, and the SHANDON-SAN JUAN WATER DISTRICT (“**SSJ**”), a California water district. PRAGA and SSJ are sometimes referred to collectively as the “**Parties**.”

PRAGA requires short-term cash-flow assistance to meet its operating obligations for Fiscal Year 2026/2027. The Parties intend for SSJ to provide cash-flow assistance through a loan on the terms and conditions set forth in this Agreement.

The Parties therefore agree as follows:

1. Loan Amount. SSJ will lend to PRAGA, and PRAGA will borrow from SSJ an amount not to exceed Three Hundred Thousand Dollars (\$300,000) (the “**Loan**”). Funds will be advanced by SSJ in one or more disbursements, within 10 days after written request by PRAGA to SSJ.
2. Interest Rate. The outstanding principal balance of the Loan will bear interest at a rate equal to one percent (1.00%) per annum above the California Cooperative Liquid Asset Securities System (“**California CLASS**”) Prime portfolio annualized yield rate in effect as of the date of each disbursement (each a “**Loan Date**”) (the “**Interest Rate**”). By way of example, if the California CLASS rate on a given Loan Date was 3.72%, as it was on July 8, 2026, the Interest Rate on the Loan installment amount would be 4.72% per annum.
3. Repayment. PRAGA shall repay the outstanding principal balance of the Loan, together with all accrued and unpaid interest, no later than June 30, 2027 (the “**Maturity Date**”), unless earlier repaid in accordance with Section 4. All payments will first be applied to accrued and unpaid interest and then to principal.
4. Prepayment. PRAGA may prepay all or any portion of the outstanding principal balance at any time and from time to time without premium or penalty. Any prepayment of principal will reduce the principal balance on which interest continues to accrue, thereby reducing the total interest payable under this Agreement. Partial prepayments will not postpone the Maturity Date or reduce the amount of any scheduled payment except as specifically agreed in writing by the Parties.
5. Collateral and Security. To secure repayment of the Loan and all obligations under this Agreement, PRAGA pledges to SSJ, as a first lien, all revenues derived from PRAGA’s water-related rates and charges, net of PRAGA’s actual operating costs (“**Pledged Rate Revenues**”). This pledge constitutes a first-priority security interest in the Pledged Rate Revenues. PRAGA shall grant or permit no other lien, pledge, or encumbrance on the Pledged Rate Revenues while any amount remains outstanding under this Agreement without the prior written consent of SSJ. PRAGA shall not take

any action that materially impairs the Pledged Rate Revenues or SSJ's security interest without the prior written consent of SSJ.

6. Use of Proceeds. Loan proceeds must be used solely to meet PRAGA's cash-flow requirements for Fiscal Year 2026/2027 operating obligations and for no other purpose without SSJ's prior written consent.

7. Default. If PRAGA: fails to pay any principal or interest when due and that failure continues for ten (10) days after written notice from SSJ; breaches any other material obligation under this Agreement and fails to cure any breach within thirty (30) days after written notice from SSJ; or becomes insolvent or makes a general assignment for the benefit of creditors, it will be in will be in default under this Agreement.

8. Governing Law. This Agreement will be governed by and construed in accordance with the laws of the State of California. Any dispute arising under this Agreement must be filed and heard in a court of competent jurisdiction in San Luis Obispo County, California.

9. Notice. Any notice required or permitted under this Agreement will be deemed received on: (i) the day of delivery if delivered by hand or overnight courier during normal business hours; (ii) the second business day following deposit in the United States mail, postage prepaid; or (iii) the day of delivery if delivered by email with confirmation of receipt. Notices must be addressed as follows:

To PRAGA:

Paso Robles Area Groundwater Authority
PO Box 82
Paso Robles, CA 93447
info@PasoRoblesAGA.org

To SSJ:

Shandon-San Juan Water District
930 Nysted Dr
Ballard, CA 93463
admin@ssjwd.org

10. Entire Agreement; Amendments. This Agreement constitutes the entire agreement of the Parties with respect to the Loan and supersedes all prior negotiations, representations, or agreements relating to the Agreement. No alteration or modification of this Agreement is valid unless made in writing and signed by authorized representatives of both Parties.

11. Severability. If any provision of this Agreement is held invalid or unenforceable, then the remaining provisions will continue in full force and effect.

12. Counterparts. This Agreement may be executed in counterparts, each of which will be deemed an original and all of which together constitute one and the same instrument. Electronic or facsimile signatures will be deemed valid for purposes of this Agreement.

13. Attorneys' Fees. If either Party is required to initiate or defend any action or proceeding arising out of or related to this Agreement, then the prevailing party will be entitled to recover its reasonable attorneys' fees and all other reasonable costs resulting from that action or proceeding.

The Parties have executed this Agreement as of the Effective Date.

PASO ROBLES AREA GROUNDWATER AUTHORITY

By: _____
Matt Turrentine, President

APPROVED AS TO FORM:
Hanson Bridgett LLP

By: _____
Claire H. Collins, General Counsel

SHANDON-SAN JUAN WATER DISTRICT

By: _____
[Name], [Title]

APPROVED AS TO FORM:
Young & Wooldridge LLP

By: _____
Alan Doud, General Counsel

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA

COUNTY OF _____

On _____ 2026, before me, _____ Notary Public
(insert name and title of the officer)

personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____

(seal)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA

COUNTY OF _____

On _____ 2026, before me, _____ Notary Public
(insert name and title of the officer)

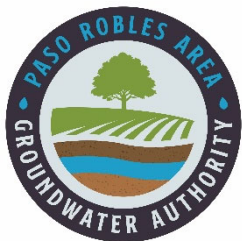
personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____

(seal)



PASO ROBLES AREA GROUNDWATER AUTHORITY

TO: Board of Directors
Agenda Item No. 7e

FROM: Taylor Blakslee, Hallmark Group

DATE: July 22, 2026

SUBJECT: Authorize Executive Director to Execute the Land IQ Contract Subject to General Counsel's Approval

Recommendation

Authorize the Executive Director to execute the Land IQ Client Services Agreement and Scope of Work for an amount not to exceed \$126,900, subject to General Counsel's approval.

Discussion

Since August 2024, Land IQ has developed monthly field-by-field estimates of evapotranspiration (ET) and crop mapping throughout the Paso Robles Subbasin. These data support implementation of the Sustainable Groundwater Management Act (SGMA) by providing estimates of consumptive groundwater use, supporting groundwater sustainability planning, and informing implementation of the PRAGA groundwater sustainability fee. The proposed scope of work continues these services through October 1, 2027.

The Land IQ Client Services Agreement (**Attachment 1**) establishes a contract to perform work under the Scope of Work Proposal for an amount not to exceed \$126,900.

* * *

LAND IQ, LLC
CLIENT SERVICES AGREEMENT

This **CLIENT SERVICES AGREEMENT** (the “**Agreement**”) is made and entered into effective as of **July 16, 2026**, by and between **Land IQ, LLC**, a California limited liability company, (“**Land IQ**”), and **Paso Robles Area Groundwater Authority** (“**Client**”).

WHEREAS, Land IQ is engaged in the business of providing services to its clients that involve, among other services, technical consultation, research, and performance of analyses related to soil, landscape, remotely sensed imagery, water, air, and crop production data, hydrological modeling, ecological systems, agriculture, water quality and supply management, irrigation, plant water use, geospatial analysis, environmental regulatory compliance, and legal support.

WHEREAS, Client desires to engage Land IQ to perform certain Designated Services (defined below), and Land IQ desires to perform such Designated Services, all on the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of the mutual promises in this Agreement, and all other good and valuable consideration, the receipt and legal sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Designated Services

Client hereby engages Land IQ, and Land IQ hereby accepts such engagement, at all times during the Term (as hereinafter defined), to provide those services to Client described on the Statements of Work entered into and attached hereto from time to time by the parties, each of which Statement of Work shall relate to a specific project, shall be substantially in the form of **Exhibit A**, and shall be attached hereto and incorporated into this Agreement at the time such Statement of Work is agreed upon by the parties hereto (collectively, the “**Designated Services**”). Each such Statement of Work shall also set forth the Designated Services that shall be performed by Land IQ and may include descriptions of deliverable items (“**Deliverables**”), deliverable schedules, acceptance criteria, and other payment schedules. Although approved at project initiation, the Designated Services and any limitations on charges may be modified from time to time as agreed to in writing by the parties, for the applicable Statement of Work.

2. Compensation and Billing

In consideration of the performance of the Designated Services described in each Statement of Work, Client shall pay to Land IQ compensation in the form of professional fees at the rates or in the amounts and at the times set forth on such Statement of Work. Professional fees shall be charged either on a time and materials basis, unit cost basis, or on a fixed fee basis, depending upon the terms of each applicable Statement of Work.

If the Designated Services are performed on a time and materials basis, or if specifically agreed in the Statement of Work, Client shall reimburse Land IQ for (i) items of property; (ii) materials; and (iii) and out-of-pocket expenses, costs, and disbursements set forth on such Statement of Work. Land IQ agrees to provide Client with access to such original receipts, ledgers, and other records as may be reasonably appropriate for Client or its accountants to verify the amount and nature of any such (i) items of property; (ii) materials; or (iii) expenses, costs, and disbursements. If the Designated Services are performed on a time and materials basis, or if specifically agreed in the Statement of Work, Client shall pay all applicable sales and other similar taxes, if any, based upon the Designated Services.

Notwithstanding the above, the compensation to be paid to Land IQ in connection with the performance of the Designated Services is subject to modification by the parties hereto in connection with any written modifications to the Designated Services hereunder, as provided in Section 1 above.

Land IQ shall invoice Client for amounts due from the performance of the Designated Services on a monthly basis except as otherwise agreed upon in a Statement of Work, and Client shall pay all invoiced amounts within thirty (30) days after the date of the applicable invoice unless other arrangements are made in advance. All unpaid invoices shall accrue interest at the rate of one and one-half percent (1.5%) per month to the extent that they are not paid by the end of such thirty (30) day period. Any payment will be applied first to accrued interest, then to accrued late charges and then to any remaining

balance. Client shall also be responsible for all costs and attorneys' fees incurred by Land IQ in collecting delinquent amounts.

3. Termination/Suspension of Services

The term of this Agreement (the "**Term**") shall begin on the date hereof, and shall continue until terminated pursuant to the terms hereof.

Either party shall have the right to terminate this Agreement for any reason whatsoever upon thirty (30) days' prior written notice thereof to the other party. Furthermore, either party shall have the right to terminate this Agreement immediately upon written notice thereof to the other party if such other party breaches any of the terms of this Agreement or fails to perform or observe any of its obligations hereunder (a "**Breach**"), and such Breach is not cured within a period of ten (10) days after the receipt by the breaching party of written notice of such Breach specifying the nature of the Breach. In addition, Land IQ may suspend the performance of the Designated Services upon ten (10) days' prior written notice to Client if timely payment of invoices is not made.

Upon termination of this Agreement for any reason, Client shall pay to Land IQ all earned but unpaid professional fees and other amounts hereunder, and all reimbursable but unreimbursed expenses, costs, and disbursements described in the Statement of Work. Land IQ shall deliver to Client, upon termination of this Agreement, any (i) items of property; (ii) materials; and (iii) items of property and materials purchased through out-of-pocket costs, expenses, or disbursements for which Land IQ claims any right to reimbursement

Upon termination of this Agreement for any reason, Land IQ shall promptly return to Client copies of all Deliverables completed at time of termination, as described in the subject Statements of Work, except for one (1) copy, which Land IQ shall be entitled to keep. If the "Deliverables" described in the Statement of Work contain any Confidential Information (defined below) data furnished by Client to Land IQ, Land IQ shall not be entitled to keep any copies of such data, and Land IQ shall certify in writing that it has destroyed any physical copies of such data and electronically purged any such data from its computer systems. Furthermore, upon termination of this Agreement for any reason, Client shall promptly return to Land IQ copies of all physical or electronic embodiments of all Tools and Rights (defined below), including—except for the Deliverables or as may be contained in the Deliverables—all materials incorporating the proprietary information of Land IQ, and Client shall not retain any such copies. Finally, notwithstanding any provision of this Agreement to the contrary, the terms and provisions of Sections 3, 5, 6, 9-13, and 16-28 shall survive any termination of this Agreement.

4. Delays and Force Majeure

Land IQ shall not be liable for delays in the performance of, or failures to perform, Designated Services caused by not reasonably foreseeable circumstances beyond its reasonable control, including without limitation, acts of God or the public enemy; acts and/or omissions of federal, state and local government authorities and regulatory actions; strikes, lockouts, and other labor disputes not caused by Land IQ; riots; civil unrest; war; accidents not caused by Land IQ; fires, floods, pandemics, or unusually severe weather not reasonably foreseeable and not caused by Land IQ; Client's failure to furnish necessary information; sabotage by Client or a third party; failures or delays in transportation or communication by Client; failures or substitutions of equipment caused by Client; embargos; and not reasonably foreseeable shortages of fuel, raw materials, or equipment. For delays resulting from unreasonable actions or inactions of Client or its representatives, Land IQ shall be given an appropriate time extension and shall be compensated for all additional costs of labor, equipment, and other direct costs Land IQ incurs during any delay or interruption of services. Delays of more than ninety (90) days shall, at the option of either party, make this Agreement subject to termination.

Client recognizes that delays relating to the processing of permit applications or approval of permits are beyond the control of Land IQ. Land IQ makes no warranties and Client waives any claims against Land IQ relating to the timeliness of approvals or the success of permit applications prepared under this Agreement.

5. Ownership of Materials

Unless otherwise expressly agreed upon in a particular Statement of Work or Product License Agreement, Client is and shall be the owner of all final documents, maps, and other written communications, generated by Land IQ in the

performance of the Designated Services and identified as being Deliverables. Notwithstanding any other provisions of this Agreement or applicable License Agreements, Client may use, distribute, and submit such Deliverables without limitation. Distribution of any Deliverables by the Client to third parties may be limited by the terms of a License Agreement as negotiated by both parties. Where there are discrepancies between this Agreement and the Product License Agreement the more limiting terms apply.

Notwithstanding any provision of this Agreement to the contrary, except for the Deliverables, Land IQ shall retain and be the sole owner of all right, title, and interest in and to all of the (a) ideas, know-how, approaches, methodologies, concepts, skills, tools, techniques, data, processes, routines, and technologies created, adapted, or used by Land IQ in its business generally, irrespective of whether possessed by Land IQ prior to, or acquired, developed, or refined by Land IQ (either independently or in concert with Client) during the course of, or the performance of, the Designated Services; (b) information, programming, software, documentation, data compilations, reports, and any other media, working notes, drawings, designs, specifications, materials, or other objects produced as a result of Land IQ's performance of the Designated Services; and (c) applicable rights to patents, copyrights, trademarks, service marks, trade secrets, and other intellectual property rights inherent therein and appurtenant thereto (collectively, the "**Tools and Rights**"). Client shall have no interest in or claim to the Tools and Rights. Land IQ reserves its right to use the Tools and Rights in providing services to any persons or entities in the future.

Except for the Deliverables or as may be contained in the Deliverables, use by Client or third parties of any Tools and Rights without the written permission of Land IQ, is prohibited, and Client shall defend, indemnify and hold Land IQ harmless from all losses, claims, damages, and expenses, including reasonable attorneys' fees and costs, incurred by Land IQ and arising out of such unauthorized use. Further, Client shall reasonably compensate Land IQ for violation of any copyright, patent, or other intellectual property rights occasioned by such unauthorized use.

The parties agree to execute other instruments, give further assurances, and perform acts which are or may become necessary or appropriate to effectuate and carry out the provisions of this Section 5.

6. Right of Inspection and Audit

If Land IQ's professional service fees for any particular Designated Services are charged on a time and materials basis, Client may at its sole cost and expense, during the Term and for six (6) months after its completion, have reasonable access upon reasonable notice and during normal business hours to all pertinent Land IQ records and accounts relating to such charges. Client shall reimburse Land IQ for all personnel, materials, and copying costs incurred by Land IQ for any such Client inspection and audit.

7. Assignments and Subcontractors

Except as otherwise provided in this Agreement, neither Client nor Land IQ shall assign or otherwise transfer its rights, duties, or obligations under this Agreement without the prior written consent of the other. Notwithstanding the foregoing, Land IQ may subcontract the performance of those Designated Services which are ordinarily or customarily provided by others or which are necessary to prevent or minimize danger to persons, property, or equipment, subject to the prior written consent of Client, which consent shall not be unreasonably withheld or delayed.

8. Independent Contractor Status

It is agreed that Land IQ shall act as an independent contractor with respect to the performance of the Designated Services hereunder, and not as an employee, agent, or representative of Client. To that end, the parties hereby acknowledge and agree that Client shall have no right to control the manner, means, or methods by which Land IQ performs the Designated Services hereunder. Rather, Client shall be entitled only to direct Land IQ with respect to the elements of the Designated Services to be performed by Land IQ and the results to be derived by Client, to inform Land IQ as to where and when such Designated Services shall be performed, and to review and assess the performance of such Designated Services by Land IQ for the limited purposes of assuring that such Designated Services have been performed and confirming that such results were satisfactory. Land IQ agrees to pay all income taxes due on amounts paid to it under this Agreement, and further agrees that is solely responsible for timely remittance to appropriate authorities of all federal, state, and local income taxes and charges incident to the payment of compensation for goods and services and to the operation of Land IQ's business.

Land IQ shall not undertake to perform any regulatory or contractual obligation of Client or to assume any responsibility for Client's business or operations.

9. Insurance

During the Term, Land IQ agrees to maintain statutory workers' compensation insurance in the amount required by law, and employer's liability, professional, commercial general, and automobile liability insurance in the amount of at least One Million Dollars (\$1,000,000) each. Copies of certificates of insurance shall be issued upon request.

10. Standard of Care

Land IQ agrees to perform the Designated Services pursuant to the terms of this Agreement and in material compliance with all applicable laws, rules, and regulations of government authorities. Although Land IQ believes that the Designated Services shall provide the desired benefits sought by Client, the nature of our work involves natural and managed systems that contain inherent variability. Land IQ cannot give any warranty or guaranty with respect thereto, and specifically LAND IQ MAKES NO WARRANTIES, EXPRESS OR IMPLIED, OR WHETHER ARISING BY OPERATION OF LAW, COURSE OF PERFORMANCE OR DEALING, CUSTOM, USAGE IN THE TRADE OR PROFESSION OR OTHERWISE, WITH RESPECT TO THE DESIGNATED SERVICES, INCLUDING BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE. Client agrees to provide Land IQ with prompt written notice of any defect or suspected defect in the Designated Services.

11. Limitation of Liability

- A. In no event shall the Land IQ Indemnitees (defined below) be liable to Client or to any other person or entity for any indirect, special, or consequential damages, or lost profits, arising out of or related to this Agreement, the breach thereof, or the performance of the Designated Services.
- B. Except for earned but unpaid professional fees and other amounts hereunder, and reimbursable but unreimbursed expenses, costs, and disbursements described in the Statement of Work, in no event shall the Client Indemnitees (defined below) be liable to Land IQ or to any other person or entity for any indirect, special, or consequential damages, or lost profits, arising out of or related to this Agreement, the breach thereof, of the performance of the Designated Services.
- C. Client acknowledges and agrees that Land IQ shall have no liability to Client with respect to the quality or condition of any data, media, or other materials provided by Client to Land IQ as part of Land IQ's performance of the Designated Services. For example, if such data contains a virus, bug, or other defect, Land IQ shall not be responsible for any such matters or for any costs or expenses necessary to correct same. Furthermore, Client acknowledges and agrees that Client shall be solely responsible for Client's data, media, and materials while they are in transit to or from Land IQ. Land IQ shall not be held responsible for errors introduced within Land IQ's software or any other software that result from databases or database interfaces that have been developed by parties other than Land IQ.

Notwithstanding any other provision herein, (a) the collective liability of the Land IQ Indemnitees to Client Indemnitees shall be limited to injuries or losses caused during the Term by the gross negligence or willful misconduct of Land IQ, and (b) in no event shall the Land IQ Indemnitees' aggregate liability to Client exceed the lesser of (1) the total amount of professional service fees paid to Land IQ hereunder by Client with respect to the Statement of Work in dispute, and (2) Five Hundred Thousand Dollars (\$500,000), unless such actual or alleged losses arise directly or indirectly from Professional errors or omissions, in which event the Five Hundred Thousand Dollar (\$500,000) amount shall be increased to One Million Dollars (\$1,000,000).

12. Indemnity

- A. To the maximum extent permitted by law, Client shall defend, indemnify and hold harmless Land IQ, its members, managers, officers, directors, and employees (collectively, the "**Land IQ Indemnitees**"), from and against any and all demands, claims, causes of action, suits, judgments, liabilities, liens, losses, damages, expenses, fines, penalties, and assessments incurred or sustained by the Land IQ Indemnitees, or any of them, on account of (a) any personal injury, death, or damage to or loss of property in any manner related to the management, conduct, or operation of

Client's business; (b) the gross negligence or willful misconduct of Client in the performance of its obligations under this Agreement; and/or (c) the failure of Client to comply with all of its obligations under this Agreement.

- B. To the maximum extent permitted by law, but subject to the limitations described in Sections 4, 11 and this Section 12, Land IQ shall defend, indemnify and hold harmless Client, its officers, directors, managers, and employees (collectively, the "**Client Indemnitees**"), from and against any and all demands, claims, causes of action, suits, judgments, liabilities, liens, losses, damages, expenses, fines, penalties, and assessments incurred or sustained by Client Indemnitees on account of (a) any personal injury, death, or damage to or loss of property in any manner related to the performance of the Designated Services; (b) the gross negligence or willful misconduct of Land IQ in the performance of its obligations under this Agreement; and/or (c) the failure of Land IQ to comply with all of its obligations under this Agreement, provided, however, that the maximum aggregate liability of Land IQ shall not exceed the policy limit of Land IQ's applicable insurance policy.

13. Confidentiality

Each party hereto acknowledges that, in connection with this Agreement, such party (the "**Disclosee**") might be making use of, acquiring, or adding to, the Confidential Information of the other party (the "**Discloser**"). For purposes of this Agreement, "**Confidential Information**" shall mean (i) the confidential and proprietary information of the Discloser which is of a special and confidential nature and has tangible or intangible value and which includes, but is not limited to, the following: (1) information related to the suppliers, customers, and prospective suppliers and customers of the Discloser, (2) information concerning or related to the business of the Discloser that could be used as a competitive advantage by competitors if revealed or disclosed to such competitors or to persons or entities revealing or disclosing same to such competitors, and (3) "trade secrets", as that term is defined in California Civil Code Section 3426.1, as amended from time to time, or such other applicable state law, statute, or code ("**Trade Secrets**"); (ii) the confidential and proprietary information of any other person or entity that the Discloser is obligated to maintain or hold as confidential; and (iii) any and all oral or written analyses, notes, compilations, studies, interpretations, extracts, or summaries which contain, reflect, or are based upon, in whole or in part, any of the confidential and proprietary information described in items (i) or (ii) as well as all photo, electronic, or other copies or reproductions, in whole or in part, of any of the foregoing, stored in whatever medium (including electronic or magnetic); provided however, that Confidential Information shall not include any information that: (A) was generally known or available to Disclosee or the public (other than by reason of any violation by the Disclosee or any other person or entity of any written or other obligation of confidence) at the time of the disclosure to the Disclosee by the Discloser or any of its agents or representatives, or (B) became generally known or available to Disclosee or the public (other than by reason of any violation by the Disclosee or any other person or entity of any written or other obligation of confidence) after the time of disclosure to the Disclosee by the Discloser or any of its agents or representatives other than by means of disclosure by the Discloser. Each Disclosee acknowledges that the Confidential Information has been and shall continue to be of central importance to the business of the Discloser, and that disclosure of it to, or its use by, others could cause substantial loss to the Discloser. Each Disclosee agrees that, at all times during the Term and (a) with respect to all Trade Secrets, for so long thereafter as such Trade Secrets continue to constitute Trade Secrets (or for a period of five (5) years after the Term, whichever is longer); and (b) with respect to all Confidential Information not constituting Trade Secrets, for a period of five (5) years after the Term, the Disclosee shall not, directly or indirectly, use, divulge, or disclose to any person or entity, other than those persons or entities employed or engaged by the Disclosee who or which are authorized to receive such information, any of the Confidential Information which was obtained by the Disclosee as a result of the performance of this Agreement, and the Disclosee shall hold all of the Confidential Information confidential and inviolate and shall not use the Confidential Information against the best interests of the Discloser. Notwithstanding any provision of this Section to the contrary, the obligations of the parties set forth in this Section shall not in any manner be construed to limit or adversely affect the exercise of the rights and privileges of Section 5 above, and in the event of any conflict between the terms of this Section 13 and the terms of Section 5, the terms of Section 5 shall govern and control.

In the event that either party is requested or required (by oral questions, interrogatories, public records act request, requests for information or documents in legal proceedings, by subpoena, by civil, administrative, or criminal investigative demand, or other similar process, or by any law, rule, or regulation of any governmental agency or regulatory authority) to disclose any Confidential Information, such party shall provide the other party with prompt written notice of any such request or requirement so that the other party may seek a protective order or other appropriate remedy and/or waive compliance with this Section 13. If, in the absence of a protective order or other remedy or the receipt of a waiver, one party is legally

compelled to disclose Confidential Information, such party may, without liability hereunder, disclose such Confidential Information as is legally required to be disclosed, provided that such party shall cooperate with the other party to obtain an appropriate protective order or other reliable assurance that confidential treatment will be afforded the Confidential Information required to be disclosed.

14. Right of Entry and Property Responsibility

During the Term, Client shall grant or cause to be granted to Land IQ, its assignees, and its authorized subcontractors, at Client's expense, free access to any property affiliated with the Designated Services (a "Site"). Client shall notify the owners and possessors of such Site, whether they are lawfully or unlawfully in possession, that Client has granted such free access to such Site. Client shall secure permission and any permits necessary to allow Land IQ, its assignees, and its authorized subcontractors free access to such Site at no charge to such parties unless otherwise specifically agreed to in writing. Land IQ shall not assume control of or responsibility for the property itself or the safety of persons not in Land IQ's employ.

15. Site Uncertainties

In soil, landscape, land use, water, and other scientific investigations, actual conditions may vary materially from those noted at test points, sample intervals, or by remote analyses. Because of the inherent uncertainties, changed or unanticipated conditions may arise during subsequent activities at any Site that could potentially affect project scope and cost. Because of these inherent uncertainties, Land IQ's reports and opinions with respect to any landscape condition are not guaranteed to be a representation of actual Site conditions or costs, and the consequences of unanticipated conditions during subsequent activities at any Site are not the responsibility of Land IQ. If the Site conditions are such that the cost of the Designated Services will materially increase, Land IQ agrees to notify Client in writing of said Site conditions, and shall not proceed with the Designated Services until Client gives written authorization to proceed.

16. Non Solicitation of Personnel

Client acknowledges that Land IQ provides a valuable service by identifying and assigning its employees, independent contractors, and agents to assist Land IQ in conducting the Designated Services. Therefore, without the prior written consent of Land IQ, Client shall not recruit or hire any employee, independent contractor, or agent of Land IQ that is or has been assigned to perform any of the Designated Services on behalf of Land IQ, or who actually performs any part of such Designated Services, until one (1) year after the termination of this Agreement.

17. Notices

All notices, requests, demands, and other communications required or permitted hereunder shall be in writing and, if mailed by prepaid first class mail or certified mail, return receipt requested, at any time other than during a general discontinuance of postal service due to strike, lockout, or otherwise, shall be deemed to have been received on the earlier of the date shown on the receipt or three (3) business days after the postmarked date thereof. In addition, notices hereunder may be delivered by hand, in which event the notice shall be deemed effective when delivered, or by overnight courier, in which event the notice shall be deemed to have been received on the next business day following delivery by such courier. Finally, notices hereunder may be delivered by facsimile transmission or by electronic mail transmission; if sent by facsimile transmission, such notice shall be followed forthwith by letter and shall be deemed to have been received on the next business day following dispatch and acknowledgment of receipt by the recipient's facsimile machine; and if sent by electronic mail transmission, such notice shall be followed forthwith by letter and shall be deemed to have been received on the next business day following such transmission. All notices and other communications under this Agreement shall be given to the parties hereto at the following addresses:

- (a) If to Land IQ:

Land IQ, LLC
2020 L Street, Suite 210
Sacramento, California 95811

Attention: Casey Gudel
 phone: (916) 265-6330
 email: cgudel@landiq.com

(b) If to Client:

Paso Robles Area Groundwater Authority (PRAGA)
 P.O. Box 82
 Paso Robles, CA 93447
 Attention: Taylor Blakslee
 phone: (661) 477-3385
 email: TBlakslee@hgcpm.com

unless and until notice of another or different address shall be given as provided herein.

18. Integration

This Agreement, including each Statement of Work and License Agreement related hereto and entered into by the parties hereto from time to time, and all other attachments, if any, hereto and to any Statement of Work and License Agreement, embodies the entire agreement between, and the understanding of, the parties hereto in respect of the subject matter contained herein. The parties hereto have not relied upon any promises, representations, warranties, agreements, covenants, or undertakings, other than those expressly set forth or referred to herein. This Agreement supersedes all prior or contemporaneous negotiations, understandings, and agreements, whether written or oral, between the parties hereto with respect to the subject matter contained herein, including but not limited to any preprinted terms and conditions contained in any purchase order, request for proposal, proposal, or other written communication between the parties. In the event of any conflict between the terms and conditions of this Agreement (excluding the Statements of Work and License Agreements) and the terms and conditions of a particular Statement of Work or License Agreement, the terms and conditions of the Statement of Work or License Agreement shall govern and control, except to the extent otherwise expressly provided in such Statement of Work or License Agreement.

19. Extensions, Modifications or Amendments

No extension, modification, or amendment of this Agreement shall be binding upon a party hereto unless such extension, modification, or amendment is set forth in a written instrument, which is executed and delivered on behalf of such party.

20. Successors and Assigns

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns. Except as provided above, this Agreement shall not create any rights or benefits in any person or entity other than Client and Land IQ, nor is it intended to create any third-party beneficiaries to it.

21. Severability

In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision of this Agreement, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision were limited or modified, consistent with its general intent, to the extent necessary so that it shall be valid, legal, and enforceable, or if it shall not be possible to so limit or modify such invalid, illegal, or unenforceable provision, this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein, and all other provisions hereof shall be and remain unimpaired and in full force and effect.

22. Waiver

The failure or delay of either party hereto at any time or times to require performance of any provision of this Agreement shall in no manner affect its right to enforce that provision. No single or partial waiver by either party hereto of any condition of this Agreement, or the breach of any term, agreement, or covenant, or the inaccuracy of any representation or

warranty of this Agreement, whether by conduct or otherwise, in any one or more instances, shall be construed or deemed to be a further or continuing waiver of any such condition, breach, or inaccuracy, or a waiver of any other condition, breach, or inaccuracy.

23. Governing Law

This Agreement, and any and all claims arising out of the relationship between the parties hereto, shall be governed by and construed in accordance with the laws of the State of California, without giving effect to any conflicts or choice of laws principles which otherwise might be applicable.

24. Arbitration

Any dispute, claim or controversy relating in any way to this Agreement, whether in contract, in tort or otherwise, except a request for equitable, injunctive or restraining relief or to enforce an arbitration award, shall be resolved by arbitration in Sacramento, California, in accordance with the Commercial Arbitration Rules of the American Arbitration Association (“AAA”), subject to the limitations of this Section 25. This agreement to arbitrate will be specifically enforceable under the prevailing law of any court having jurisdiction. Notice of a demand for arbitration will be filed in writing with the other party hereto and with the American Arbitration Association. The demand for arbitration shall be made within a reasonable time after the claim, dispute or other matter in question has arisen, and in no event shall any such demand be made after the date when institution of legal or equitable proceedings based on such claim, dispute or other matter in question would be barred by the applicable statute of limitations. The parties agree that three (3) arbitrators shall arbitrate all disputes. The arbitrators shall be selected by the joint agreement of the parties, but if they do not so agree within twenty (20) days after the date of the notice of a demand for arbitration referred to above, the selection shall be made pursuant to the Commercial Arbitration Rules from the panels of arbitrators maintained by the American Arbitration Association. The parties will be entitled to discovery in the arbitration proceeding to the extent provided for in civil actions in the United States District Court for the Eastern District of California. The award rendered by the arbitrators will be final, judgment may be entered upon it in any court having jurisdiction thereof, and the award will not be subject to vacation, modification or appeal, except to the extent permitted by Sections 10 and 11 of the Federal Arbitration Act, the terms of which Sections the parties agree shall apply. Except as provided to the contrary in Section 26, each party shall pay its own expenses of arbitration, and the expenses of the arbitrators shall be equally shared.

25. Attorneys’ Fees

In the event of arbitration or litigation between Client and Land IQ arising out of the Agreement, each party shall be entitled to recover from the other all of its reasonable costs and attorneys’ fees, excluding expenses of the arbitrators (if any), to the extent that such party prevails over the other party in such proceeding.

26. No Liens or Encumbrances

Land IQ warrants that no liens, encumbrances, security interests, or other third-party claims of any type will attach to any Site as a consequence of its performance of the Designated Services. Land IQ agrees, upon request, to furnish conditional and unconditional forms of waiver of lien signed by Land IQ and all contractors, subcontractors, and materialmen who will furnish labor and materials under this Agreement.

27. General Warranties

Each party represents and warrants that: (i) it is duly organized, validly existing, and in good standing under the laws of the jurisdiction of its formation and is qualified to conduct its business in those jurisdictions necessary to perform this Agreement; (ii) the execution and delivery of this Agreement are within its powers, have been duly authorized by all necessary action and do not violate any of the terms or conditions in its governing documents or any contract to which it is a party or any law applicable to it; (iii) this Agreement constitutes a legal, valid, and binding obligation of such party enforceable against it in accordance with its terms (subject to any equitable defenses); (iv) there are no bankruptcy, insolvency, reorganization, receivership, or other similar proceedings pending or being contemplated by it, or to its knowledge threatened against it; and (v) there are no suits, proceedings, judgments, rulings, or orders by or before any court or any governmental authority that could materially adversely affect its ability to perform this Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement effective as of the day and year first above written.

LAND IQ:

LAND IQ, LLC

By: _____

Name: Joel Kimmelshue

Title: Manager/Owner

CLIENT:

PASO ROBLES AREA GROUNDWATER AUTHORITY

By: _____

Name: Matt Turrentine

Title: Chair

EXHIBIT A
STATEMENT OF WORK

SEE ATTACHED STATEMENT(S) OF WORK

SCOPE OF WORK PROPOSAL



LAND IQ DATA DRIVEN METHOD (LDDM) FOR EVAPOTRANSPIRATION, PRECIPITATION, CROP TYPE, AND PERMANENT CROP AGE

TO: Taylor Blakslee/Hallmark Group

PREPARED FOR: Paso Robles Area Groundwater Authority (PRAGA)

FROM: Joel Kimmelshue/Land IQ
Stephanie Tillman/Land IQ

DATE: June 30, 2026

INTRODUCTION

PRAGA and the County of San Luis Obispo have utilized Land IQ for developing a monthly field-by-field estimate of actual evapotranspiration (ET) that occurs within the Paso Robles Subbasin (subbasin) since August of 2024. The water use of crops in this Subbasin can be estimated via empirical methods (e.g., Kc approaches), however these estimates are not unique to individual fields, irrigation management, fallowing, deficit irrigation, soil type, changing environmental conditions, etc. The work proposed here is to implement a proven and ongoing method to remotely sense evapotranspiration on a field-by-field basis on both a 30-day and daily timestep, unique to the aforementioned variables.

Calculation of ET can be performed accurately using weighing lysimeters and eddy correlation monitoring techniques. These methods are limited, however, because they provide values of ET for a specific crop and field location and fail to provide the ET on a regional scale. This limitation has motivated the development of using remotely sensed (RS) data from satellites to evaluate ET over large areas. Satellite data are well suited for deriving spatially continuous ET surfaces that can be sometimes pared down to the field scale because of their temporal and spatial characteristics. However, the most accurate use of RS models require calibration to actual surface measurements and work from the field level originally.

The Land IQ approach to estimating field-by-field ET incorporates heavy ground truthing to calibrate and validate data-driven models. ET is the greatest “outflow” of water from the water balance of these systems and needs to be estimated as accurately as possible. Underestimation of the ET demand can result in over-pumping of groundwater. Overestimation reduces the opportunity for optimization of farmed and irrigated ground. Incorporation of ground truthing significantly aids in reducing the variability of field level ET estimates. Field-by-field crop type, and precipitation are also provided. The accuracy of the four deliverables is expected to be:

- Field-by-field ET (+/- 5-12%)
- Field-by-field precipitation (+/- 1-2%)
- Field-by-field crop mapping (97.5% prediction accuracy and +/- 6 feet spatial boundary accuracy)

All spatial results significantly enhance the ability to better understand the overall water balance within the subbasin and comply with necessary regulatory requirements.

The work proposed here results in critical input parameters needed to monitor and evaluate the measurable objectives and minimum thresholds outlined in the GSPs for the Paso Robles Subbasin.

STAFFING RESOURCES AND PROJECT COOPERATORS

Staff expected to work on this project from Land IQ have been involved in various aspects of evapotranspiration field measurements and modeling, agricultural remote sensing, and regulatory support for the last 4 to 29 years and are listed below. Other appropriately qualified staff may also participate to facilitate completion of any tasks approved by the PRAGA as a part of this proposed scope of work.

- Principal In Charge and Principal Agricultural Scientist – Joel Kimmelshue, PhD
- Client Relations – Casey Gudel, MS
- Technical Coordinator – Adriana Joosep
- Project Manager – Stephanie Tillman
- Assistant Client Relations – Kylie Applemun, BS
- Remote Sensing Analyst – Atsushi Tomita, PhD
- Remote Sensing Analyst – Zhehan Tang, PhD
- Biometeorologist – Frank Anderson, MS
- Biometeorologist – Jenae Clay, PhD (ABD)
- Agricultural Scientist – Cody Fink, MS
- Agricultural Scientist – Chris Stall, MS
- Agricultural Scientist – Sadie Keller, MS
- GIS Analyst – Justin Sitton, BS
- Agricultural Field Technician – Alejandro Guapo, BS
- Support Staff – Various as needed

Land IQ also welcomes input and collaboration with COUNTY/PRAGA staff and intends on integrating staff into instrumentation efforts, data collection, and monitoring programs as the on-the-ground, local component of the team, if desired and feasible. This is not a requirement of the work efforts, however.

CURRENT TASK

Currently, Land IQ is providing monthly ET, precipitation and crop data by field detailed in the August 14, 2025 Scope of Work, for 12 months of work through July 2026. According to DWR records and Land IQ mapping the cropped (managed) area within the subbasin is 70,500 acres. Land IQ charges monthly by the acre for field-by-field ET, precipitation, and crop type. The scope of work does not evaluate urban ET (pink areas in Figure 1). Only managed field (including fallow) results are delivered. The monthly cost for this task is **\$8,167/month (\$98,000/year or \$1.39/acre)**.

During the last few months, PRAGA has requested related deliverables that represent modifications to the methodology and deliverables described in the August 14, 2025 Scope of Work. The scope of work described herein accounts for these changes and provides a summary by task, of work associated with these new tasks and deliverables for the period of June 1 2026 to October 1, 2027.

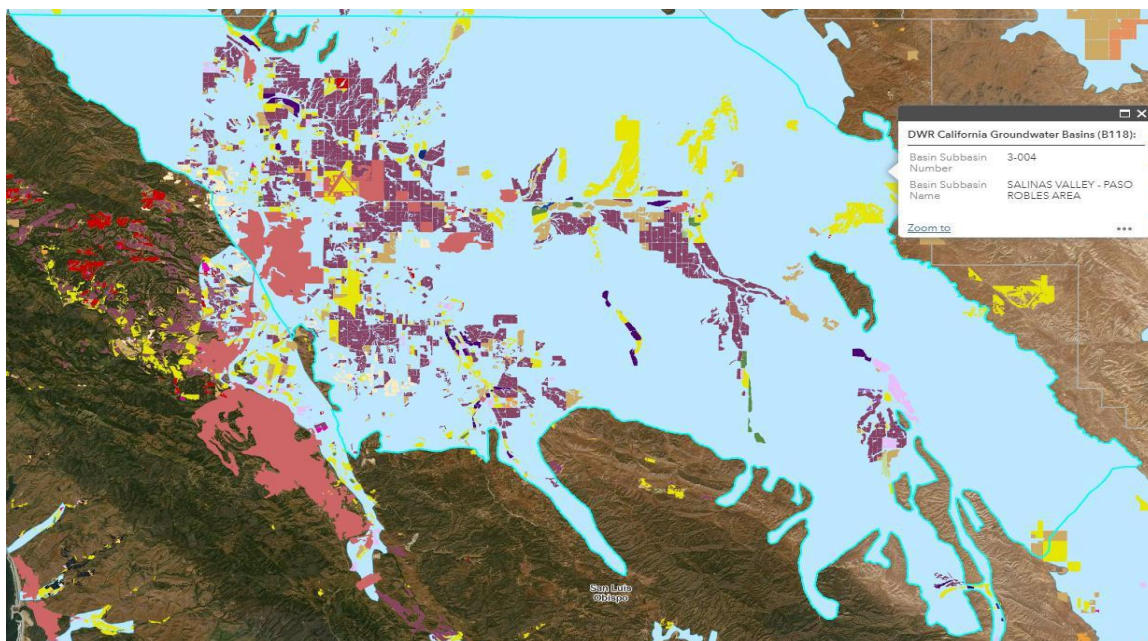


Figure 1. Paso Robles Subbasin with Land IQ crop mapping distribution.

TASKS

This scope of work has been developed based on individual task discussions and requests from the County and PRAGA representatives. These tasks include:

- **Task 1** – Monthly Field-by-Field ET and Precipitation; Annual Crop Mapping; Reporting
- **Task 2** – Outreach and Communications
- **Task 3** – Appeals

Each of these tasks is discussed in detail below and includes schedule and deliverables. A cost summary for all work is provided in Table 1.

TASK 1. MONTHLY STANDARD TASKS

ET MODELING

Scope of Work: Land IQ uses the Land IQ Data Driven Model (LDDM) developed and implemented since 2016 for approximately 40 GSAs and irrigation districts in 8 counties. The LDDM is used to interpret image data and leverages robust and repeated ground station data to be implemented within the Subbasin as well as a more direct image analysis. The approach yields more accurate results when repeated and representative ground calibration data are available as compared to remote sensing (RS) ET estimates without ground truthing.

Because the LDDM establishes calibration and validation data at the field level and also analyzes at this same level, the result is field-level consumed water which can then be rolled up to any regional area desired. This is unique to the LDDM RS method as compared to other RS approaches and models.

This method does, however, require robust ground truthing data, which is proposed as part of this work effort for the PRAGA. This effort will employ Landsat 8 and 9, Sentinel 2, and sometimes purchased high resolution satellite imagery (contracted by Land IQ and included in the overall cost). Satellite data will be screened for cloud cover and terrain corrected. It is important that the images used contain a clear sky. Ground measurements from monitored eddy covariance (EC) and surface renewal (SR) stations will be used to generate hourly ET data correlated to the satellite image overpasses and then used as a dependent variable in the modeling process.

Land IQ employs the following individuals for independent review of monthly results:

- Mark Battany, M.S., UCCE Water Management and Biometeorology Advisor, Retired, San Luis Obispo County
- Blake Sanden, M.S., UCCE Irrigation & Agronomy Farm Advisor, Emeritus, Kern County
- Allan Fulton, M.S., UC Irrigation and Water Resources Advisor, Emeritus, Kings, and Tehama Counties

In addition to the individuals listed above, Land IQ has developed an independent advisory group that meets 1-2x per year for independent review and includes the following individuals:

- Dan Howes, PhD, Cal Poly, San Luis Obispo
- Daniele Zaccaria, PhD – UC Davis
- Rick Snyder, PhD – UC Davis, Emeritus
- Khaled Bali, PhD – UC ANR
- Pasquale Steduto, PhD – UN-FAO
- Morey Orang, PhD – DWR

Cost: \$98,000

Deliverable: None

Schedule: Annually

PARCEL OVERLAY AND EFFECTIVE PRECIPITATION

Scope: Land IQ models ET by field. In this task, Land IQ will overlay the field by field ET results on county parcel data so that monthly results can be delivered by APN. This subtask will be done once per year, and does not include any additional checks or revisions to the parcel overlay on field boundaries throughout the year.

Cost: \$8,900

Deliverables:

MONTHLY:

- Raster data:
 - 30 m monthly total ET
- Geodata (vector polygons) & Tabular data:
 - Field boundaries split by APN with the following results:
 - Total ET (for each month)
 - Sum of total ET (year-to-date)
- Tabular summary of total ET by crop type (for GSP reporting)

ANNUALLY:

- Field by field crop mapping (updated annually), February-March timeframe
- Total ET and precipitation by field by month (for GSP reporting) for water year, delivered first half of January
- Raster data
 - 30 m monthly updated total ET rasters
- Geodata (vector polygons) & Tabular Data:
 - Field boundaries split by APN with the following results in units of inches:
 - Total ET (for each month)
 - Sum of total ET (on a water year basis)
 - Net ET (for each month)
 - Sum of Net ET (on a water year basis)
 - Effective precipitation
- Tabular Data with the above information rolled up at the APN level with the following results in units of acre-feet:
 - Total ET (for each month)
 - Sum of total ET (on a water year basis)
 - Net ET (for each month)
 - Sum of Net ET (on a water year basis)
 - Effective precipitation

Schedule: Individual analyses will be completed monthly and delivered at the end of the water year.

Monthly reports will be developed. The first of the monthly reports will begin on the 1st of the month following completion of recording 30 days of climatic data and will be delivered approximately 30 days from the previous month. Results will be delivered in both report and web-based format. The web tool will contain all geodata and tabular data as described in Deliverables below for viewing and a download link for all results and reports. The web-based tool is designed to be used at the PRAGA level and will be for cropped fields only. The tool is not currently designed for individual grower access, however, a separate tool has been developed for that purpose however is not a part of this scope of services.

In addition to ET, Land IQ will provide field-by-field crop type mapping for GSAs in electronic and summary form annually. These data will be the same crop mapping detail that are provided to the State of California, Department of Water Resources as Land IQ is the contractor for that dataset. Field by field precipitation will also be delivered as spatially interpolated from rain gauges on Land IQ climatic stations and other publicly available and reliable gauges (e.g., CIMIS stations, airports, municipalities, etc.).

The deliverables include additions and modifications to the standard deliverables as explained in Task 2. The description of Task 2.1 explains that net ET cannot be delivered monthly because total precipitation from the rainy season, used to calculate effective precipitation, is unknown until the rainy season is over. For this reason, total ET will be delivered in raster, vector, and tabular format until net ET can be calculated towards the end of the water year. Annual data summaries will include updated total ET (adjusted for field status changes from irrigated to non-irrigated or vice versa, as determined by crop mapping), and all net ET data.

All electronic vector and raster GIS files are available on the web app.

Schedule: Individual ET and precipitation analyses and reporting completed monthly will be delivered within approximately 30 days of the end of the previous month being analyzed. Crop mapping. Net ET and effective precipitation by field will be delivered annually. This scope of work is for a one-year time frame. If it is possible to consider a multi-year scope of services, Land IQ may consider alternative pricing options.

STATION MANAGEMENT AND MAINTENANCE

Scope of Work: This effort covers the management and continuous maintenance of ground truthing climatic stations of eddy covariance and/or surface renewal approaches to collect instantaneous ET ground data at select locations representing crop production within the subbasin. At times, and depending on crop type/location shift, it should be expected that some stations may need to be moved. However, with some permanent crops within the subbasin, some stations will stay within those permanent crops and are not expected to be moved. Regardless, all costs are included in the overall cost. Participating grower cooperation is required for station siting. Stations will be owned by the County of San Luis Obispo and maintained and managed by Land IQ for PRAGA for the duration of contracting.

The data collected by these stations will be used to calibrate the LDDM RS models for ET and create ET estimates across all cropped fields within the subbasin. The result is (1) a complete estimate of subbasin cropped field only ET and (2) ET by crop type for each field. Data stations are fully telemetered by cellular communication systems to Land IQ servers. The system incorporates data flagging protocols to identify any inconsistencies in collection or outages. Land IQ will conduct approximately monthly site visits in coordination with PRAGA personnel (if desired) to verify proper functionality and perform any necessary or seasonal adjustments.

Cost: Included

Deliverables: None

Schedule: Continuous

TASK 2. OUTREACH AND COMMUNICATIONS

Scope of Work: This task accounts for up to three meetings per year to assist with or participate in outreach with growers and/or PRAGA representatives.

Cost: Included

Deliverables: Presentation materials

Schedule: As needed or directed by PRAGA.

TASK 3. APPEALS

Scope: Land IQ will investigate appeals related to ET data for specific parcels from PRAGA landowners. Data appeal investigations include reviewing the appeal submittal forms, reviewing documentation included with the submittal forms such as irrigation records, utility records, flow meter data, maps and imagery, and other information submitted by landowners. If necessary, Land IQ also contacts the landowner to request additional information to review.

Cost: \$20,000

Deliverable: Summary of investigation conclusion including charts and or graphs to illustrate data and conclusions. Land IQ will also schedule phone conversations with landowners to explain results.

Schedule: As requested, and dependent upon landowner response. Assuming the deadline for appeal submittals is June 8, 2026, Land IQ will complete all appeal requests by June 30, 2026.

EXCLUSIONS

This scope of work does not include:

- Additional data requests from PRAGA other than what is described herein.
- Grower requests for additional data.

SUMMARY OF TASKS AND ESTIMATE OF COSTS

Costs include all labor, expenses, project management, monthly data analysis, and all other associated costs as outlined in this scope of work. It should be noted that costs are estimates at this time and unforeseen variables and/or efficiencies may occur which may alter costs up or down.

The monthly cost for current deliverables cost is **\$8,167**. The additional data deliverables split by APN (i.e., ET of applied water) will result in a monthly cost of **\$8,908.33**.

TABLE 1. TASK SUMMARY

Task	Frequency	Cost/Year
1 – Monthly ET and Precipitation Modeling	Monthly	Included in subtotal below
Subtotal - Standard Recurring Tasks		\$98,000 LS
1.2 – Parcel Overlay	Annually	\$8,900 LS
Task 2 – Outreach and Communications	As needed	Included in above
Total of All Standard and Custom Recurring Tasks		\$106,900 LS
3 - Appeals	As needed	\$20,000 T&M
Total		\$126,900