

PROPOSITION 218 ENGINEER'S REPORT

McALLISTER RANCH RECHARGE PROJECT

ASSESSMENT DISTRICT

Prepared for the Buena Vista Water Storage District

Prepared pursuant to California Constitution Article XIII D Section 4, establishing the special benefits conferred upon identified parcels within the Assessment District.

FINAL | 28 July 2026
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Proposition 218 Engineer's Report McAllister Ranch Recharge Project Assessment District

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Proposition 218 Engineer's Report

McAllister Ranch Recharge Project Assessment District

For the Buena Vista Water Storage District

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ABBREVIATIONS AND ACRONYMS

AF	Acre-feet
AFY	Acre-feet per Year
AMAs	Adaptive Management Actions
APN	Assessor's Parcel Number (Kern County)
AWMP	Agricultural Water Management Plan
Board	Board of Directors
BSA	Buttonwillow Service Area
BVARA	Buena Vista Aquatic Recreation Area
BVGSA	Buena Vista Groundwater Sustainability Agency
BVWSD	Buena Vista Water Storage District
CA	California
CDEC	California Data Exchange Center
Cfs	Cubic feet per second
CGC	California Government Code
CSDA Guidebook	Proposition Guide for Special Districts
CVP	Central Valley Project
Delta	Sacramento-San Joaquin River Delta
District	Buena Vista Water Storage District
DWR	Department of Water Resources
EOY	End of Year
EP	Effective Precipitation
EPA	United States Environmental Protection Agency
ER	Engineer's Report2025 Guidebook
ETAW	Evapotranspiration of Applied Water
GSP	Groundwater Sustainability Plan
IRWD	Irvine Ranch Water District
KCWA	Kern County Water Agency
Kern LAFCo	Kern County Local Agency Formation Commission
Kern Subbasin	Kern County Subbasin
KRGSA	Kern River Groundwater Sustainability Agency
Miller and Lux	Henry Miller and Charles Lux
MSA	Maples Service Area
NOD	North of Delta
NPV	Net Present Value
NQH2O	Nasdaq Veles California Water Index
O&M	Operation and Maintenance
OM&R	Operation, Maintenance, and Replacement
ODC	Overdraft Correction

PMA's	Project and Management Actions
Proposed Project	McAllister Ranch Recharge Project
Reclamation	United States Bureau of Reclamation
Report	Engineer's Report
RRBWSD	Rosedale-Rio Bravo Water Storage District
Rules and Regulations	Rules and Regulations of the Buena Vista Water Storage District
Senate Bill x7-7	Water Conservation Act of 2009
SGMA	Sustainable Groundwater Management Act
Site	Proposed Project Site
SJ Hydrologic Index	San Joaquin Valley Water Year Hydrologic Classification Index
SOD	South of Delta
SWP	State Water Project
SWRCB	State Water Resources Control Board
USACE	United States Army Corp of Engineers
Water Code	California Water Code
Watershed	Kern River Watershed

REPORT KEY FINDINGS

This Engineer's Report provides an evaluation of the Buena Vista Water Storage District's (District) proposed McAllister Ranch Recharge Project (Proposed Project) and associated assessment methodology for parcels within the identified Assessment District. The following summarizes the Report's key findings:

- The Proposed Project is a groundwater recharge, storage, and recovery facility to be constructed on approximately 2,070 acres outside the District's present-day jurisdiction, designed to improve the timing, availability, reliability, and operational flexibility of its Kern River water supplies under the District's existing water rights and conjunctive use framework.
- Supporting infrastructure for the Proposed Project includes conveyance pipelines, turnouts, pumps, and related facilities necessary to deliver Kern River water to and from the site into the District's regular water supply distribution system.
- The Proposed Project need is driven by hydrologic variability of Kern River supplies, increasing irrigation reliability demands associated with permanent crops, localized groundwater constraints, and the District's Sustainable Groundwater Management Act (SGMA) objectives.
- Modeled Project utilization evaluates the Proposed Project's ability to meet irrigation demand otherwise unmet by the District's existing water supply portfolio under varying hydrologic and operational conditions.
- This assessment methodology compares the Proposed Project's annualized lifecycle costs – including capital, financing, and operational, maintenance, and replacement (OM&R) expenses – against the identified Special Benefits conferred upon assessed parcels within the defined Assessment District.
- Primary quantified Special Benefits include: (1) offsetting need for higher-cost supplemental water and transfer market purchases; and (2) enhancement of existing storage and recovery system utility and operational flexibility. Additional groundwater management and Kern River utilization benefits are identified qualitatively to avoid double counting or speculative valuation assumptions.
- Estimated annualized Proposed Project cost of service is approximately \$8.42 million per year, compared to quantified annualized Special Benefits of approximately \$14.1 million per year, **resulting in a quantified benefit-to-cost ratio of approximately 1.67¹.**
- Based on approximately 46,500 assessable acres within the Assessment District, the **estimated assessment is approximately \$94 (excluding OM&R) to \$154 (including OM&R) per assessable acre per year** over the assumed 30-year Proposed Project lifecycle.
- **This Engineer's Report concludes that the identified Proposed Project costs are proportional to, and limited to, the Special Benefits conferred upon assessed parcels, consistent with the California Constitution Article XIII D §4, as added by Proposition 218.**

¹ Values greater than 1.0 indicate quantified benefits exceed annualized Proposed Project costs.

1 INTRODUCTION AND PURPOSE

☒ **CA Constitution Article XIII D §4(b)**

All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.

This Engineer's Report (ER or Report) has been prepared for the Buena Vista Water Storage District (BVWSD or District) in accordance with the requirements of California (CA) Constitution Article XIII D §4, as added by Proposition 218 (approved 5 November 1996), as well as relevant judicial precedent and generally accepted professional practices for preparation of assessment engineer's reports, including guidance provided in the California Special Districts Association's *Proposition Guide for Special Districts* (2013) (CSDA Guidebook). This Report has been prepared by a registered professional engineer licensed in the State of California and is intended to document the technical determinations supporting the proposed assessment, including the identification of special benefits, the separation of general and special benefits, and the proportional allocation of costs to benefitting parcels.

The District was organized in 1924 as a landowner-represented water storage district², assuming ownership and operation of irrigation supply and drainage facilities originally developed by Henry Miller and Charles Lux (Miller & Lux) in the mid- to late-19th century and subsequently transferred to successor landowners. The District is located in western Kern County within California's San Joaquin Valley, approximately 16 miles west of the City of Bakersfield and generally extending parallel to Interstate 5 (**Figure 1**). The District encompasses 47,662 acres (the "Jurisdictional Area")³ which includes both the Buttonwillow and Maples Service Areas.

The District operates primarily as an agricultural water supplier, as defined under the Agricultural Water Management Planning Act (California Water Code [Water Code], Division 6, Part 2.8). Consistent with this role, the BVWSD's mission is to provide its landowners and water users with a reliable, affordable, and usable water supply, while facilitating programs that protect and benefit the underlying groundwater basin – the Kern County Subbasin (Kern Subbasin)⁴ of the San Joaquin Valley Groundwater Basin – and better utilize water supply resources. The District's water supply portfolio, water rights, Kern Subbasin groundwater management efforts, and demand characteristics are described in subsequent sections of this Report.

The assessments evaluated herein are associated with the development and construction of BVWSD's proposed McAllister Ranch Recharge Project (Proposed Project), a conjunctive use⁵ project designed to capture and store surface water supplies available under the District's existing water rights during favorable hydrologic conditions for subsequent recovery and use by its water users during periods of reduced supply, principally during dry hydrologic years and drought conditions.

The Proposed Project Site (Site) consists of approximately 2,070 acres located north of Panama Lane and west of South Allen Road in Bakersfield, outside of and east of the District's Jurisdictional Area (**Figure 1**). The Proposed Project would convert land previously approved for residential development into a

² Now subject to Water Code Division 14 §39000 *et seq.* (California Water Storage District Law).

³ Consistent with the Sphere of Influence for BVWSD as established by the Kern County Local Agency Formation Commission (Kern LAFCo), latest adopted 25 May 2009. Additional information is available at kernlafco.org.

⁴ California Department of Water Resources (DWR) Basin No. 5-022.14.

⁵ For purposes of this Report, "conjunctive use" refers to the coordinated management and operation of surface water and groundwater resources to optimize overall surface water reliability, including the intentional recharge of groundwater during periods of surplus surface water availability and subsequent recovery and use of that stored water during periods of reduced surface water supply.

managed water recharge and recovery facility, including the construction of recharge basins, recovery wells, and associated conveyance infrastructure integrated with the District's existing water supply system.

Consistent with the requirements of Proposition 218, the purpose of this Report is to identify those parcels within the District that receive a "Special Benefit"⁶ from the Proposed Project upon which the assessment is proposed to be levied (the "Assessment District"). Only Special Benefits⁵ are assessable under Proposition 218; therefore, this Report includes a detailed evaluation of the nature and extent of Special Benefits provided by the Proposed Project, the distinction between special and general benefits, and the methodology used to allocate project costs in proportion to the Special Benefits received by each parcel. This Report presents:

- (1) an overview of the District's water supply portfolio, resource management efforts, and authorities;
- (2) a description of the Proposed Project, including utilization analyses, estimates of capital, development, and lifecycle costs;
- (3) an evaluation of Proposed Project benefits, including the identification and quantification of special benefits; and
- (4) the methodology used to apportion costs to benefitting parcels within the Assessment District.

This Report relies on data and information provided by the District, as well as publicly available sources where cited. Relevant provisions of Proposition 218, the California Government Code (CGC), applicable precedent, and professional guidance are referenced, where appropriate, to demonstrate consistency with established legal and technical standards for assessment formation.

1.1 Report Distribution and Limitations

☒ CGC §53753(b)

Prior to levying a new or increased assessment, or an existing assessment that is subject to the procedures and approval process set forth in Section 4 of Article XIII D of the California Constitution, an agency shall give notice by mail to the record owner of each identified parcel. Each notice shall include the total amount of the proposed assessment chargeable to the entire [District], the amount chargeable to the record owner's parcel, the duration of the payments, the reason for the assessment and the basis upon which the amount of the proposed assessment was calculated, and the date, time, and location of a public hearing on the proposed assessment... [The District] shall give [such] notice by mail at least 45 days prior to the date of the public hearing upon the proposed assessment.

In accordance with CGC §53753(b) and the notice requirements applicable to assessments under CA Constitution Article XIII D §4, the District provided written notice to landowners at least 45 days in advance of the public hearing, including information regarding the proposed assessment and the basis upon which the assessment was calculated. To support transparency and provide landowners with access to the detailed technical basis for the proposed assessment, this Report was made available for review beginning at the time of notice mailing. Notice of the availability of this Report was included with the assessment ballot materials distributed by BVWSD. This Report was made available electronically on the District's website⁷ and in hard copy at the District's office located at 525 North Main Street, Buttonwillow, CA 93206, and remained available through the conclusion of the Proposition 218 proceedings.

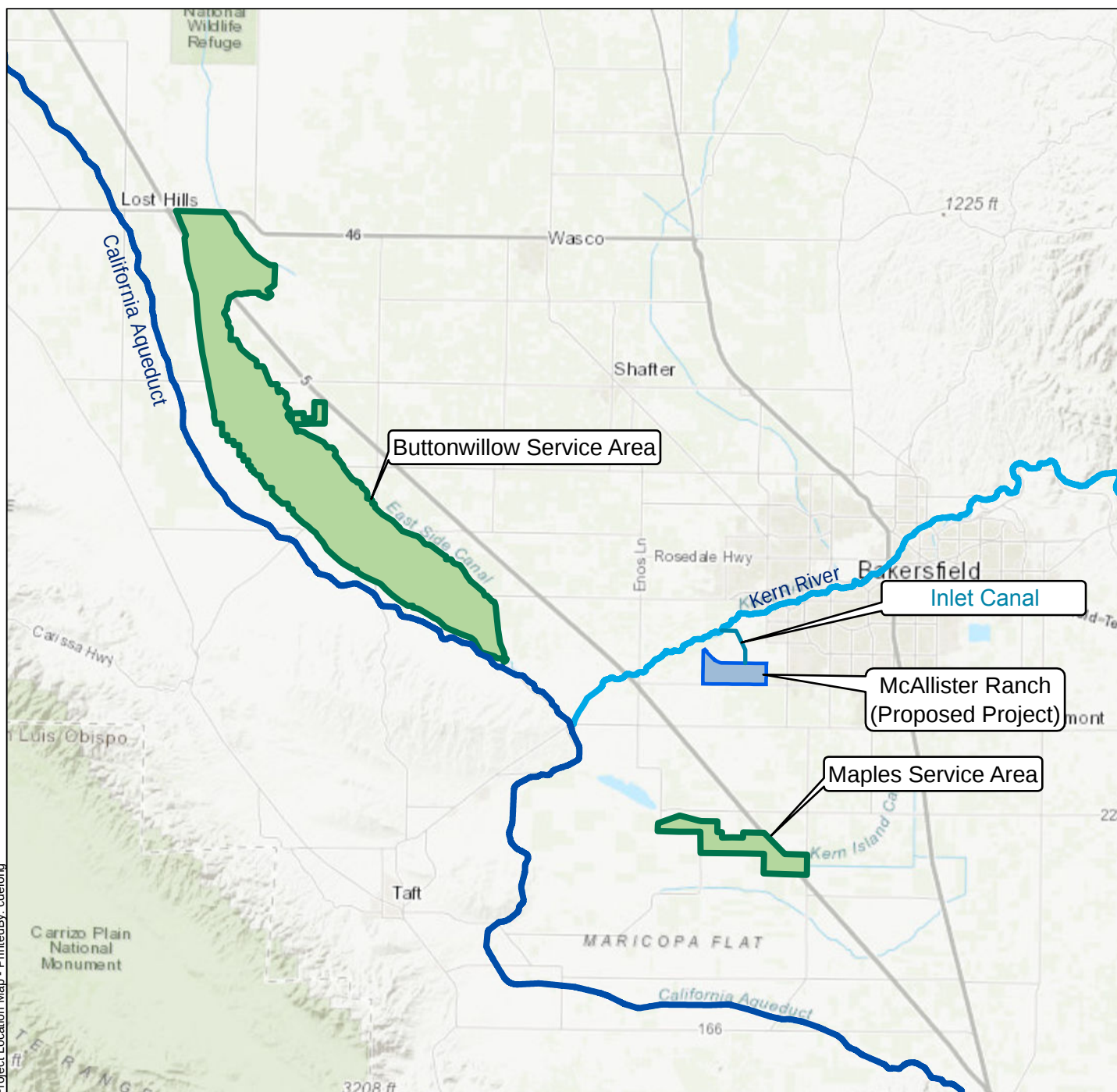
⁶ Per CA Constitution Article XIII D §2(i), a "Special Benefit" means a particular and distinct benefit over and above general benefits conferred on a real property located in the District or to the public at large.

⁷ District's public website address is bvvh20.com.

This Report has been prepared based on information provided by BVWSD and publicly available data at the time of its development. The analyses and determinations herein reflect the professional judgement of the preparers and are intended to identify and quantify the special benefits associated with the Proposed Project to a reasonable degree of technical certainty, consistent with applicable requirements under CA Constitution Article XIII D §4.

This Report does not constitute a guarantee of future water supply conditions, project performance, or the realization of specific operational outcomes. The actual availability, timing, and duration of water deliveries to District landowners, including those associated with the Proposed Project, will vary based on hydrologic, operational, and institutional factors, including, but not limited to: water supply conditions, surface water and groundwater availability, contract supplies, demand patterns and water user requests, special project commitments, availability of surplus supplies, system maintenance requirements, operational considerations, weather conditions, and other factors determined by the District in the exercise of its authorities and operational discretion.

X:\C50206.01\Map_00\2026\04\Report\Figures.aprx - Fig 1 District and Proposed Project Location Map - PrintedBy: cdelong



Legend

- | | |
|--|--|
|  Buena Vista Water Storage District |  Kern River |
|  McAllister Ranch |  McAllister Inlet Canal |
|  California Aqueduct | |

Abbreviations

BVWSD = Buena Vista Water Storage District
Proposed Project = McAllister Ranch

Notes

1. All locations are approximate.

Sources

1. Basemap is ESRI's ArcGIS Online world aerial map, obtained 20 April 2026.
2. BVWSD boundaries obtained from California's State Water Resources Control Board water districts boundaries on 7 April 2026
3. Proposed Project boundary provided by BVWSD on 9 September 2025



District and Proposed Project Location Map

2 DISTRICT OVERVIEW

This section provides an overview of BVWSD, including its history, core water supply and resource management functions, water supply portfolio, existing assessment and authorities, and water allocation and distribution practices.

Additional information regarding BVWSD's water supplies, demand characteristics, and management practices is provided in the District's 2025 Agricultural Water Management Plan (AWMP), prepared in accordance with the Water Conservation Act of 2009 (Senate Bill x7-7) and Water Code §10820, and to be adopted by the District's Board of Directors (Board).

2.1 History and Core Functions

The present Jurisdictional Area of BVWSD is comprised largely of reclaimed lowland and former lacustrine areas located near the terminus of the Kern River, including lands historically associated with the Buena Vista Lakebed.

Following its formation in 1924, the District assumed ownership and operation of irrigation and drainage infrastructure originally developed by Miller & Lux and became responsible for the administration and distribution of Kern River supplies to its landowners. At the time, the approximately 49,500-acre service area was predominantly planted with annual crops, including cotton, alfalfa, corn, and grains.

Land use within the District remains predominantly agricultural; however, cropping patterns have shifted substantially over time. Currently, approximately 33,000 acres are actively farmed, with a significant portion transitioned to permanent crops, including pistachios, other fruit and nut trees, and vineyards, which collectively account for approximately 45 percent of irrigated acreage. Annual agricultural water demand within the District is estimated to be 150,000 acre-feet (AF) per year, with permanent crops accounting for approximately 65 percent of current total demand (BVWSD, 2026). The expansion of permanent crops has reduced operational flexibility within the District, limiting the ability to fallow lands or reduce demand during dry and drought conditions and resulting in a more inelastic demand profile⁸ (DWR, 2024; PPIC, 2024).

2.1.1 District Service Areas

The District is divided into two distinct service areas: the Buttonwillow Service Area (BSA) and the Maples Service Area (MSA), as shown in **Figure 1**.

The BSA is the District's primary and historically developed service area, encompassing the original irrigation and drainage infrastructure constructed by Miller & Lux. The BSA consists of an approximately 26-mile-long, three- to five-mile-wide corridor extending from the California Aqueduct to Interstate 5 and from the Lost Hills area to near California Highway 119 (Taft Highway) crossing of the Kern River-Aqueduct intertie and encompassing the community of Buttonwillow. The service area occupies overflow lands west of the Kern River alluvial fan between Elk Hills and Buttonwillow Ridge and is supported by an integrated conveyance and drainage system, including the East Side and West Side Canals and the Main Drain Canal. Conditions within the BSA are not uniform; in particular, portions of the northern BSA are characterized by dense, poorly drained soils and shallow, saline groundwater, which constrain infiltration, limit crop flexibility, and result in comparatively lower agricultural productivity relative to other areas of the District (BVGSA, 2025; BVWSD, 2026). These variations in soil conditions, groundwater characteristics, and

⁸ Permanent crops require continuous irrigation to maintain viability, involve multi-year cultivation cycles, and represent substantial long-term capital investment for growers

agricultural productivity result in differing water management constraints and supply reliability considerations across the BSA.

The MSA is a smaller, geographically distinct service area – inherited from lands also once belonging to Miller & Lux (BVWSD, 1938) - located approximately 15 miles southwest of the City of Bakersfield, south of the BSA and west of Interstate 5. The MSA extends approximately seven miles in length and one mile in width and occupies lands along the southern extent of the Kern River alluvial fan, between the former Kern Lakebed to the east and the former Buena Vista Lakebed to the west. The MSA is physically separated from the BSA by approximately 15 miles and is largely surrounded by lands within the Kern Delta Water District.

2.2 Water Supply Portfolio

The District utilizes a diverse surface water and groundwater supply portfolio to meet its irrigation and other water demands, as listed below:

Kern River Supplies: The Kern River originates in the Southern Sierra Nevada Mountains and is a highly developed system with long-standing downstream water rights holders in Kern County. Flows are regulated by Lake Isabella, which is owned and operated by the U.S. Army Corps of Engineers (USACE). Releases from Lake Isabella are administered by the Kern River Watermaster, who represents downstream water rights holders and implements the Miller-Haggin Agreement⁹. The District holds “Second Point” water rights entitling it to divert and beneficially use approximately one-third of Kern River flows during the months of March through August, less 300 cubic feet per second (cfs), as measured at the First Point gaging station – located near the mouth of the lower Kern River canyon, just northeast of Bakersfield – together with additional winter runoff available September through February, undiminished by conveyance losses. Based on these rights and historical hydrologic conditions, as detailed below, the District’s average entitlement is approximately 150,000 acre-feet per year (AFY). Water available from the Kern River varies substantially from year to year depending on watershed precipitation, snowpack accumulation, runoff timing, and reservoir operations. As a result, annual deliveries under the District’s Second Point rights fluctuate significantly based on hydrologic conditions, as detailed in Section 2.2.1 below.

State Water Project (SWP) Imported Water: The District’s primary imported supply source is the SWP, a statewide system of storage, conveyance, and delivery facilities operated by DWR. The SWP conveys water from the Feather River Watershed captured at Lake Oroville in Northern California, through the Sacramento-San Joaquin River Delta (Delta) and Central Valley, and to service areas throughout California. The District imports SWP water pursuant to a 1973 contract with the Kern County Water Agency (KCWA), which is subject to the 15 November 1963 Water Supply Contract between the State of California, acting through DWR, and KCWA, as amended. The District’s maximum SWP contract amount is 21,300 AFY (the “Table A” amount). Actual deliveries vary greatly per year based on hydrologic conditions, regulatory and operational constraints affecting the SWP, and allocation determinations made by DWR, which are typically expressed as a percentage of the Table A amount. The District may also utilize “Carryover Water”

⁹ As historical diversions and water uses expanded in the Kern River Watershed, disputes arose between upper and lower Kern River water users, culminating in the California Supreme Court’s landmark 1886 decision in *Lux v. Haggin* (69 Cal. 255; 10 P. 674; 1886), which established the “California Doctrine” for reconciling riparian and appropriative water rights. Despite the Court’s decision, disputes persisted and were ultimately resolved by the historic Miller-Haggin Agreement of July 1888. That agreement, later amended in 1955 and 1964 by the State Water Resources Control Board (SWRCB), remains the governing framework for allocating Kern River flows among “First Point” and “Second Point” interests. By virtue of the Miller-Haggin Agreement, and Miller & Lux’s continuous use of Kern River water, the District retains a Second Point interest in Kern River flows available for its landowners’ uses.

stored in San Luis Reservoir¹⁰ or additional SWP supplies – commonly referred to as “Article 21” water – which may be made available for purchase during periods of surplus conditions.

Supplemental Surface Water: BVWSD’s access to surface water from the Kern River and the SWP provides operational flexibility to obtain supplemental surface water supplies through transfers and short-term agreements with state and federal project contractors within and beyond Kern County. One of the more common sources of such supplemental supplies is the Central Valley Project (CVP) Friant-Kern Canal system, which terminates in the Bakersfield area and can convey water by gravity to turnout locations accessible to the District. The District does not hold a long-term water service contract with the U.S. Bureau of Reclamation (Reclamation) for CVP supplies; however, it is eligible to execute temporary or intermittent service agreements for available supplies, including unstorable flood flows, when such supplies are made available and when hydrologic and operational conditions allow¹¹. These supplies are supplemental in nature and are not relied upon as a consistent or primary source of supply for the District.

Groundwater Supply: The District maintains and operates a system of production wells to supplement surface water supplies when needed to meet irrigation demand. Groundwater pumping conditions vary across the Kern Subbasin depending on local hydrogeologic conditions; however, average pumping depths have been on the order of approximately 100 feet below ground surface in recent years (BVWSD, 2026)¹². Most of the groundwater extraction within the District is attributable to on-farm pumping from privately owned wells, which are used primarily for irrigation and stockwatering purposes.

*External Banking Projects*¹³: The District participates in regional groundwater banking and recovery programs located on the Kern River alluvial fan, as shown on **Figure 2**. Participation in these programs provides the District with additional operational flexibility and supplemental recharge and recovery capacity, thereby contributing to overall water supply reliability. However, these programs are operated by third-party entities and are subject to contractual, operational, and capacity constraints that may limit the timing, availability, and use of banked supplies relative to District-specific needs. Currently, BVWSD maintains banked supplies in several regional programs, including the Irvine Ranch Water District’s (IRWD) Strand Ranch Bank, the Pioneer Water Bank, and facilities within the Pioneer Water Bank 2800 Acre complex and including the City of Bakersfield 2800 Acre Bank (collectively, the “2800 Bank”), and the Pioneer Overdraft Correction (ODC) Program. These programs function as storage and recovery mechanisms for the District’s own surface water supplies obtained from other sources, rather than independent sources of supply.

These water supplies are delivered through a system of turnouts, gates, weirs, and pipelines operated by BVWSD. The primary diversion, intake, and conveyance facilities serving each service area are summarized in **Table 1** and shown on **Figure 3**. All water delivered by the District is raw, untreated water intended for agricultural irrigation and not for potable use.

¹⁰ An in-system reservoir allowing the District’s (and other SWP contractors’) unused allocated SWP water from a prior year to be retained for delivery in a subsequent year, subject to DWR rules, reservoir storage conditions, and operational constraints.

¹¹ Per Section 215 of the Reclamation Reform Act, Public Law 97-293, which authorizes Reclamation to provide contracts for temporary supply of unstorable flood flows (Section 215 water) to Friant Division CVP contractors and non-CVP contractors located within the Friant Division CVP place of use.

¹² Most District irrigation wells are completed to depths between 200 and 600 feet below ground surface.

¹³ The District also owns and operates local recharge and banking facilities, including Palms, Corn Camp, Daley Ranch, and Spanish Kitchen. These facilities provide important recharge and storage functions; however, they are subject to site-specific capacity, operational, and hydrologic constraints. Accordingly, the District’s participation in external projects and the Proposed Project reflects a complementary approach to managing water supplies across multiple facilities and conditions.

Table 1. Primary Diversion, Intake, and Conveyance Facilities for BVWSD Service Areas

Water Supply Source	BSA	MSA
Kern River Supplies	Delivered via gravity flow from Second Point on Kern River through the Main Canal, via BVARA through the Outlet Canal (1) or from the lower Kern River channel (when flowing).	Delivered via gravity flow from the Kern River channel through BVARA via the Alejandro Canal (1).
SWP Imported Water	Delivered via turnouts from the California Aqueduct, including BV-1B (2), BV-2, BV-6, and BV-8.	Delivered via turnout from the California Aqueduct (shared HM-1 turnout), with deliveries coordinated through the Henry Miller Water District.
Supplemental Surface Water	Delivered via Kern River or SWP conveyance facilities, depending on source availability and operational conditions.	Delivered via Kern River or SWP conveyance facilities, depending on source availability and operational conditions.
Groundwater Supply	Delivered via BVWSD production wells located within the BSA, and by privately-owned wells under agreements with the District	Delivered via a BVWSD production well along the Alejandro Canal near the Kern River channel.
External Banking Projects	Supplies stored and recovered through regional groundwater banking programs, conveyed via Kern River or SWP facilities depending on project location and operational conditions.	Same as BSA.
Service Area Internal Conveyance	Conveyed south to north to private turnouts, ditches, and laterals via pipeline and the East Side Canal and West Side Canal along the BSA boundaries.	Conveyed to private turnouts, ditches, and laterals via the Maples Canal.
ABBREVIATIONS: BSA = Buttonwillow Service Area MSA = Maples Service Area BVARA = Buena Vista Aquatic Recreation Area SWP = State Water Project BVWSD = Buena Vista Water Storage District NOTES: (1) The District is responsible for scheduling and regulating water stored in this pool. (2) BVWSD delivers SWP water to the northern portion of the BSA through turnout BV-1B.		

While the District utilizes multiple water supply sources, the Kern River is the primary supply available under the District's existing water rights and serves as the principal source of water to be captured, stored, and recovered by the Proposed Project. Accordingly, for purposes of this Report, the Proposed Project is evaluated based on the availability and variability of Kern River supplies. Other sources may be available under certain conditions, subject to environmental review and regulatory requirements

(e.g., applicable groundwater banking guidelines); however, such sources are not relied upon for the purposes of this analysis.

2.2.1 Kern River Supplies and Hydrology

Water supplies available to BVWSD from the Kern River are highly variable and are primarily driven by precipitation and snowpack conditions within the Watershed. As a Sierra Nevada-fed system, runoff is strongly influenced by the magnitude and timing of winter precipitation and spring snowmelt, resulting in significant interannual variability in surface water availability.

In addition to Watershed hydrology, the timing and quantity of Kern River supplies available to the District are influenced by upstream storage and operational conditions, including carryover storage in Lake Isabella. In wetter years, higher runoff results in increased flows and diversions into storage, while in drier years, reduced runoff and limited carryover storage constrains available supplies. These dynamics require diversion and storage of water in wet and above normal hydrologic years, when river flows may exceed immediate demand, and *constrained supply conditions* in dry and critically dry years, when available water from the Kern River is insufficient to meet the District's irrigation demands (BVGSA, 2025).

The District evaluates Kern River supply availability annually using projections from the USACE for Lake Isabella operations, along with other hydrologic and operational considerations. These include demand patterns, existing commitments, groundwater storage conditions, and anticipated surplus supplies. Based on these factors, the District determines the annual allocation and the timing and duration of water deliveries to landowners during the irrigation season, as detailed in Section 2.4.

As illustrated on **Figure 4**, Kern River supplies available to the District exhibit substantial variability across hydrologic conditions – between approximately 130,000 and 2.4 million AFY of total runoff during the period 2013 through 2025. The District's Kern River entitlements are dependent on these variable flow conditions and corresponding allocation mechanisms. These conditions provide the basis for the Proposed Project, which is intended to more efficiently capture and store available Kern River supplies during higher-flow periods for later use during periods of constrained availability.

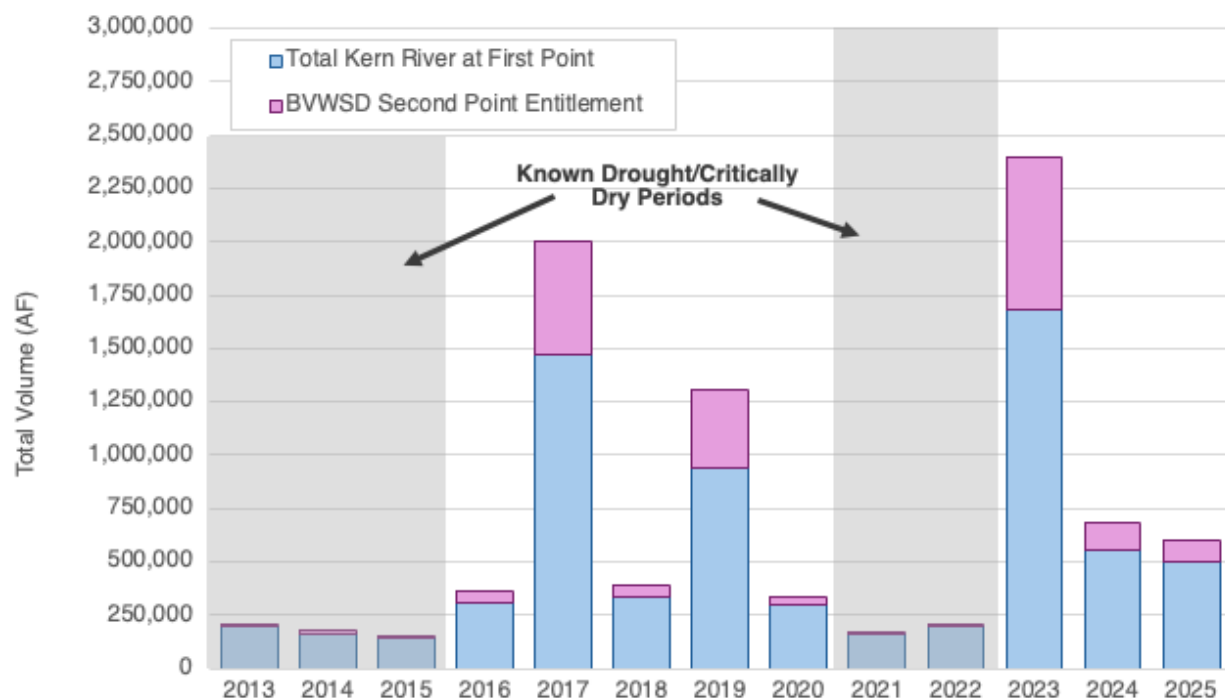


Figure 4. Kern River Annual Flow Variability and BVWSD Entitlements (2013-2025)

2.2.2 Groundwater and Conjunctive Use

The District overlies a portion of the Kern Subbasin, a “high priority” and critically overdrafted¹⁴ groundwater subbasin within the San Joaquin Valley. While groundwater levels in the Kern Subbasin have historically declined due to pumping exceeding natural recharge, within the District groundwater is managed as an integrated component of its overall water supply system through a long-standing conjunctive use⁴ program (BVGSA, 2025).

Under the District’s program, surface water supplies – primarily from the Kern River – are recharged to and stored within the underlying aquifer system during periods when surface water availability exceeds irrigation demands. Recharge occurs through both diversion banking projects and recharge from the District’s conveyance systems (e.g., unlined ditches and canals). During periods of reduced surface water availability, banked water is recovered through District-operated and landowner wells. Groundwater pumping within the District is therefore largely associated with recovery of previously stored surface water supplies, rather than sustained reliance on native groundwater extraction¹⁵ (BVGSA, 2025; BVWSD, 2026). Accordingly, the availability of stored surface water directly affects the ability of individual parcels to meet irrigation demands during periods of limited water supply.

Groundwater management within the Kern Subbasin is governed by the Sustainable Groundwater Management Act (SGMA), implemented locally through the Buena Vista Groundwater Sustainability Agency (BVGSA) and its Groundwater Sustainability Plan (GSP)¹⁶. The GSP establishes sustainable management criteria and includes a suite of planned Projects and Management Actions (PMAs) to achieve certain objectives by SGMA-mandated deadlines. The GSP also refers generally to “Adaptive Management Efforts” – as needed and periodic actions taken above and beyond the PMAs to ensure SGMA mandates are met - such as demand reduction through land fallowing, increased reliance on transferred (market-rate) supplies, pumping curtailments, and potential increases in assessments and water rates to fund corrective actions¹⁷. The District’s recharge and recovery practices are consistent with SGMA objectives and support the maintenance of groundwater storage within the Kern Subbasin. By increasing the availability of stored surface water supplies, the Proposed Project is expected to reduce the likelihood and extent to which the Adaptive Management Efforts would be required, thereby supporting groundwater sustainability objectives while minimizing the need for more restrictive or costly management responses. This is consistent with the GSP, which identifies the Proposed Project as a groundwater recharge and recovery project within its suite of PMAs¹⁸. The District’s PMAs focus on expanding groundwater recharge and banking capacity, capturing and storing available surface water supplies, improving water conveyance and distribution infrastructure, implementing conjunctive use and in-lieu recharge programs, protecting existing water rights and water supply entitlements, enhancing groundwater monitoring and SGMA

¹⁴ Under SGMA, California’s groundwater basins are classified by DWR based on factors including population, irrigated acreage, reliance on groundwater, and documented impacts. A basin designated as “high priority” reflects substantial reliance on groundwater and associated management importance. A basin designated as “critically overdrafted” has experienced significant, long-term declines in groundwater levels due to pumping exceeding recharge, as identified by DWR. For more information on DWR’s Basin Prioritization, visit: water.ca.gov/programs/groundwater-management/basin-prioritization

¹⁵ Over the past approximately 30 years, District operations have resulted in a net positive groundwater balance, with an estimated average of approximately 57,400 AF per year of surface water recharged into the aquifer system. This conjunctive use approach allows the District to balance variability in surface water supplies while maintaining groundwater storage that can be recovered during periods when surface water is more limited.

¹⁶ August 2025 BVGSA Amended GSP, adopted 3 September, 2025. GSPs within the Kern Subbasin are currently under review by DWR for consistency with SGMA requirements.

¹⁷ These actions are only necessary if the PMAs are unable to produce the projected benefits, or other better options are found to prove more cost-effective but likely also represent measurable economic costs to landowners and water users, including reduced agricultural production, increased water procurement costs, and higher assessments or rates.

¹⁸ A full list of the District’s PMAs and associated discussion are included in Appendix J of the 2025 Kern Subbasin GSP.

compliance efforts, and promoting water-use efficiency to support long-term water supply reliability and groundwater sustainability. The PMAs are intended to improve groundwater conditions and reduce the likelihood that more restrictive or costly efforts would be required.

As described in the preceding section, Kern River supplies are highly variable across hydrologic conditions, which directly influences the amount of water available for recharge and storage within the District's conjunctive use system. The District's long-standing practice of recharging available surface water supplies and recovering this stored water during periods of reduced supply greatly arguments native yield as a source of groundwater and supports groundwater management objectives under SGMA and BVGSA's GSP. The Proposed Project is intended to enhance this operational approach by improving the District's ability to capture and store available surface water during favorable conditions, thereby efficiently storing and later recovering water to meet irrigation demands during periods of limited surface water availability.

2.2.3 Supply Reliability and Constraints

Surface water supplies available to the District are inherently variable and are influenced by the volume, timing, and form of precipitation in the Sierra Nevada Mountains (for Kern River and CVP supplies), and the Feather River and Delta watersheds (for SWP supplies). These hydrologic factors directly affect both the total volume of water available in a given year and the timing of deliveries relative to agricultural demand. In addition to hydrologic variability, SWP and CVP supplies - and the conveyance of transferred water through the Delta - are subject to regulatory and operational constraints, including requirements for protection of listed species, State Water Resources Control Board (SWRCB) actions affecting Delta operations, and related judicial decisions. The District has historically relied on conjunctive use practices, including groundwater recharge and recovery, to balance intra-annual and interannual supply variability (BVWSD, 2026).

Looking forward, multiple studies indicate that the reliability of surface water supplies is expected to decline under future climate conditions (DWR and EPA, 2011; PPIC, 2013; Bedsworth *et. al*, 2018; Schwartz *et. al*, 2018). DWR (2019) evaluated a range of climate scenarios and found that, across all projections, the reliability and volume of deliveries from both the SWP and CVP are expected to decrease due to changes in source watershed hydrology, sea level rise, and regulatory constraints affecting Delta and systems operations. Similar factors are expected to influence Kern River supplies, the District's primary source of surface water (Advancement Project California, 2019). Climate projections indicate a reduction in Sierra Nevada snowpack and a shift toward a higher proportion of precipitation falling as rain rather than snow (DWR and EPA, 2011). While not having a major impact on average annual volumes of flow, this shift is expected to result in earlier runoff timing, with increased flows occurring in the winter and early spring and reduced flows during the late spring and summer months when agricultural demand is highest.

Collectively, these hydrologic, regulatory, and operational factors are expected to increase the variability and reduce the reliability of surface water supplies available to the District, both in terms of total volume and seasonal timing. These conditions increase the risk that water will be unavailable when needed for irrigation, requiring reliance on more costly or less reliable alternative supplies or reductions in agricultural production. This heightens the importance of operational flexibility and the ability to capture, store, and recover available supplies when they occur, particularly given the District's increasingly inelastic agricultural demand, which limits the ability to adjust water use during periods of shortage.

2.3 Authorities and Rate Charges

The District derives its core powers and authorities under California Water Storage District Law¹, including the authority to acquire, store, recharge, and distribute water, construct and operate water supply and conveyance facilities, and levy assessments and charges, among other activities. The District's boundaries

and Jurisdictional Area are subject to the jurisdictional oversight of the Kern County Local Agency Formation Commission (LAFCo), including the establishment and modification of District boundaries and its “sphere of influence.”

The District is governed by a five-member Board of Directors (Board), with each Director representing a defined geographic area within the District’s Jurisdictional Area (a “Division”). Directors are required to be landowners, or designated representatives of landowners, within their respective Division and are elected by a majority of voting landowners within that Division.

The District’s Board adopted *Rules and Regulations of the Buena Vista Water Storage District* (Rules and Regulations), as most recently amended on 24 February 2026 (included as **Appendix A**), establish the administrative, operational, and water service delivery framework for the District. The Rules and Regulations govern, among other things, the equitable distribution of available water supplies, operational procedures, and requirements for water service within the District.

Consistent with its statutory authority and established operational practices, the District utilizes a combination of land-based assessments and volumetric charges to fund and administer its water supply system and to allocate available supplies among landowners and water users. Key elements of this framework include the following:

- *Acreage-Based Assessment*: the District levies an annual, uniform per-acre assessment on all parcels within its Jurisdictional Area to fund the administration, operation, maintenance, and capital needs of the District’s water supply, storage, conveyance, and drainage infrastructure.
- *Water Service Eligibility and Application Requirements*: to receive water deliveries, landowners (or their authorized agents), as well as tenants or lessees (collectively, “Water Users”), must submit a completed application for water service to the District. New applications are required upon transfer of land ownership, changes in tenancy, or other changes in control of the property.
- *Water Allocation Practices*: available water supplies are allocated among Water Users generally on a pro-rata basis, subject to annual determinations by the Board (see Section 2.4). The timing, quantity, and duration of water deliveries are established before each delivery season based on a range of operational and hydrologic factors including, but not limited to, water supply availability, forecasted conditions, system capacity, maintenance requirements, operational efficiency considerations, and other factors deemed relevant by the Board.
- *Two-Component Rate Structure*: the District employs a two-part funding and cost recovery structure consisting of:
 - (1) A uniform, per-acre annual land-based assessment applicable to all parcels within the Jurisdictional Area; and
 - (2) A volumetric water toll charge, assessed on a per AF basis, applied to Water Users based on the actual volume of water delivered.

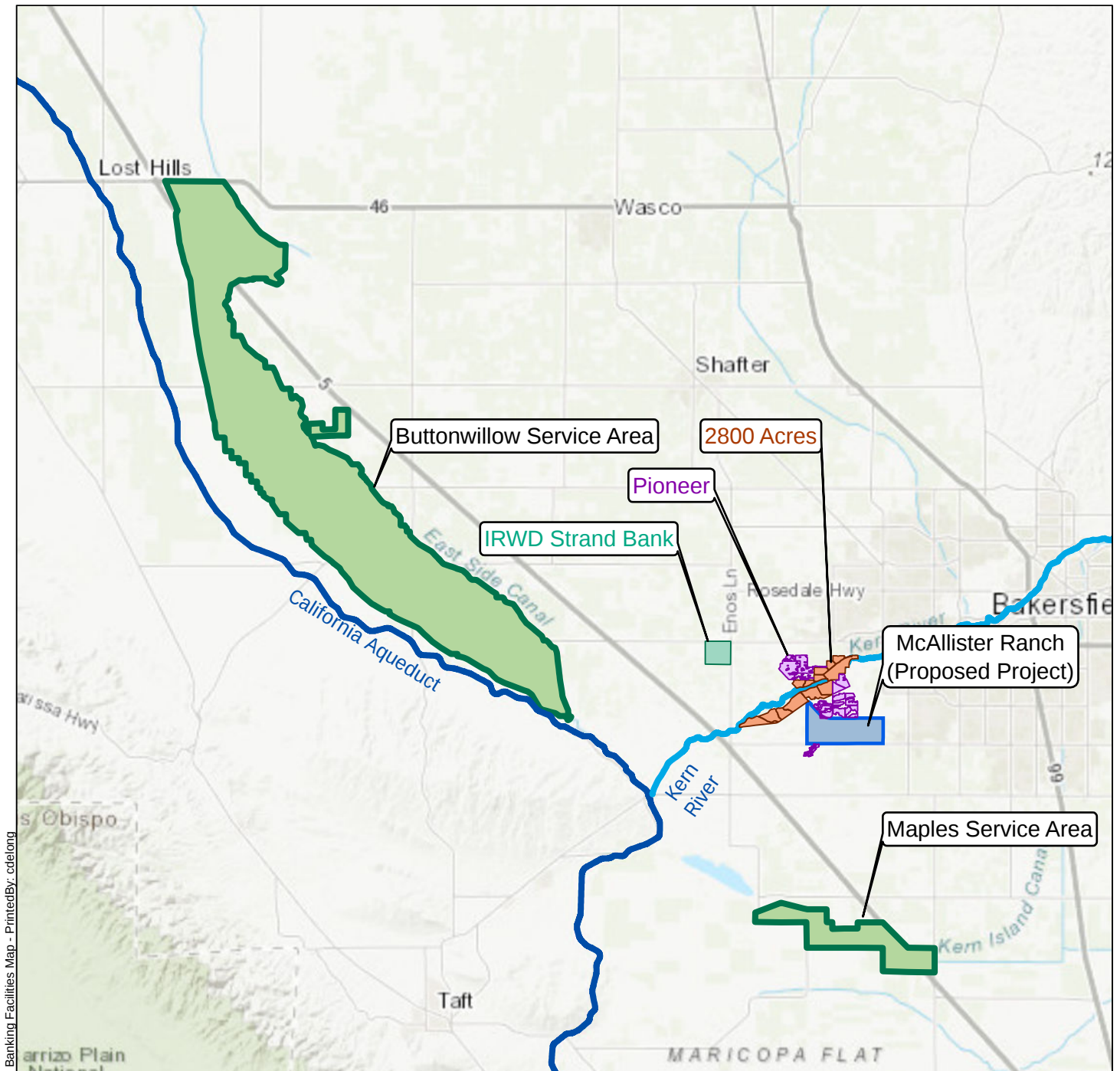
The District’s existing assessment and rate framework reflects its longstanding approach to allocating costs and distributing water supplies on an acreage-based basis¹⁹. The assessment evaluated in this Report is distinct from, but complementary to, this existing framework and is specifically intended to recover the costs associated with the Proposed Project in proportion to the special benefits conferred to identified parcels within the Assessment District, as described in subsequent sections.

¹⁹ Consistent with the *Report of Engineer of District on Reassessment of Nature and Quantum of Benefits of Buena Vista Water Storage District under its September 28 Project*, dated October 1969.

2.4 Water Allocation and Distribution Policies

On an annual basis, the District allocates available water supplies to Water Users within its service areas on a pro-rata basis according to the assessed acreage, consistent with the District's Rules and Regulations. The allocation represents a proportionate share of available supplies rather than a fixed or guaranteed quantity per acre. The specific allocation amount, as well as the timing and duration of water deliveries, is determined annually by the Board based on hydrologic and operational conditions, including available (or projected) surface water supplies, groundwater storage, contract supplies, demand patterns, conveyance capacity, maintenance requirements, and other relevant considerations.

Actual deliveries are further subject to system constraints, including capacity limitations, conveyance losses, scheduling requirements, and operational restrictions, and may be adjusted or prorated accordingly. Because water supplies are allocated on a pro-rata, acreage-based basis, changes in the availability, timing, or reliability of supplies directly affect the quantity and usability of water available to individual parcels within the District. As such, Water Users hold a right to receive a proportional share of available supplies, but the volume and timing of deliveries may vary in any given year.



Legend

- | | |
|--|--|
| Buena Vista Water Storage District | COB 2800 ACRES |
| McAllister Ranch | IRWD STRAND BANK |
| California Aqueduct | PIONEER |
| Kern River | |

Abbreviations

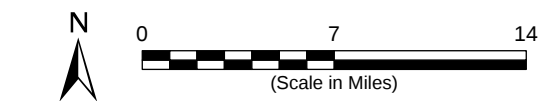
BVWSD = Buena Vista Water Storage District
 Proposed Project = McAllister Ranch

Notes

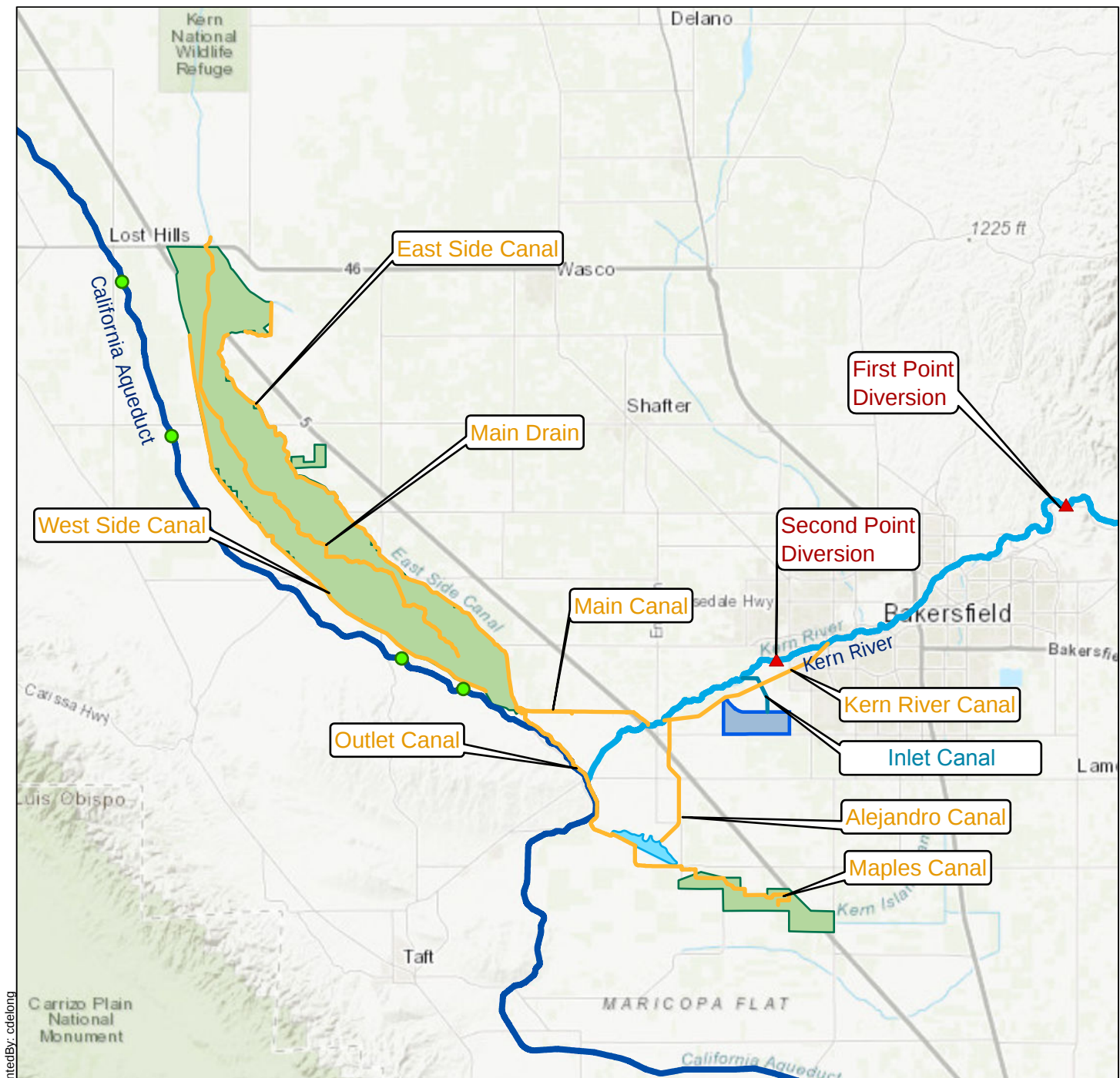
1. All locations are approximate.

Sources

1. Basemap is ESRI's ArcGIS Online world aerial map, obtained 20 April 2026.
2. BVWSD boundaries obtained from California's State Water Resources Control Board water districts boundaries on 7 April 2026
3. Proposed Project boundary provided by BVWSD on 9 September 2025



Existing and Proposed Banking Facilities Map



Legend

- Buena Vista Water Storage District
- McAllister Ranch
- BVARA

- California Aqueduct
- Kern River
- McAllister Inlet Canal

- Canals and Drains
- Kern River Point Diversions
- CA Aqueduct Turnouts

Abbreviations

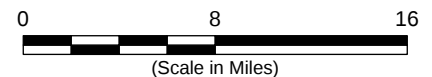
- BVWSD = Buena Vista Water Storage District
- BVARA = Buena Vista Aquatic Recreation Area

Notes

1. All locations are approximate.

Sources

1. Basemap is ESRI's ArcGIS Online world aerial map, obtained 16 April 2026.
2. BVWSD boundaries obtained from California's State Water Resources Control Board water districts boundaries on 7 April 2026
3. Proposed Project boundary provided by BVWSD on 9 September 2025



Key District Water Supply Features Map

McAllister Ranch
Bakersfield, CA
July 2026
C50206.01

eki environment
& water

Figure 3

3 MCALLISTER RANCH PROJECT OVERVIEW

This section describes the Proposed Project, including its purpose and objectives; proposed location, facilities and features; and integration with the District's existing systems, estimated costs, and anticipated utilization.

3.1 Purpose and Objectives

The Proposed Project is a conjunctive use project designed to capture, recharge, store, and recover surface water supplies available under the District's Kern River water rights and other supplemental sources during favorable hydrologic conditions. Stored supplies would be recovered and made available for delivery to water users during periods of reduced supply, including dry and drought conditions. In doing so, the Proposed Project's purpose is to improve the timing, availability, and reliability of water supplies within the District's Jurisdictional Area.

In support of this purpose, the Proposed Project is intended to achieve the following objectives (City of Bakersfield, 2022):

- *Increase Water Supply Reliability*: improve the reliability of water supplies available to District landowners and water users by storing water during periods of surplus and making it available during periods of shortage.
- *Enhance Conjunctive Use Operations*: provide recharge, storage, and recovery capacity to support efficient conjunctive use and management of surface water and groundwater resources within the District.
- *Improve Utilization of Available Supplies*: capture and beneficially use surface water supplies from the Kern River, and other available sources (as operationally and regulatorily feasible), that may otherwise be underutilized due to timing, conveyance, or system constraints.
- *Reduce Reliance on Supplemental Transfer (Market-Rate) Supplies*: decrease the need to acquire or rely on higher-cost, market-based or imported water supplies during dry periods by increasing locally managed storage.
- *Provide Operational Flexibility*: improve the District's ability to manage water supplies through exchanges, banking, and other conjunctive use programs with regional partners.
- *Support Groundwater Management Objectives*: facilitate groundwater management consistent with applicable GSPs by supporting recharge and managed aquifer storage within the Kern Subbasin.

3.2 Proposed Location, Facilities, and Features

The Proposed Project is located on approximately 2,070 acres north of Panama Lane and west of South Allen Road in the City of Bakersfield, generally adjacent to and integrated with existing regional groundwater banking and conveyance facilities (see **Figure 2**). The Site is situated east of the District's Jurisdictional Area but within the broader Kern River alluvial fan, an active groundwater banking region within Kern County.

The Proposed Project would convert land previously approved for residential development into a managed groundwater recharge and recovery facility designed to capture, store, and recover water supplies available to the District (City of Bakersfield, 2022). Primary water supplies for the Proposed

Project would be derived from the Kern River and other available sources, as operationally and regulatorily feasible, and would be conveyed to the Site for recharge and storage within the Kern Subbasin²⁰.

The Proposed Project includes construction and operation of recharge basins, recovery wells, and associated conveyance infrastructure integrated with the District's existing water supply system, as shown in **Figure 5**. Recharge facilities would consist of a series of shallow percolation basins designed to facilitate infiltration of available surface water supplies. At full buildout, the Proposed Project will be capable of recharging at least 200,000 AFY (a functional "Recharge Capacity"), subject to hydrologic availability and operational constraints.

Recovery facilities would include a network of wells and associated pipelines to extract stored groundwater and convey it to existing District and regional conveyance systems for delivery to its Water Users. The Proposed Project is designed to provide a "Maximum Recovery Capacity" of approximately 56,000 AFY, depending on operational conditions and system constraints. Consistent with typical groundwater banking practices, a portion of recharged water (generally on the order of approximately 10 percent) is assumed to remain in storage to account for system losses and to support long-term basin sustainability (the "Leave Behind" percentage²¹).

Supporting infrastructure includes conveyance pipelines, turnouts, pumps, and related facilities necessary to deliver Kern River water to and from the Proposed Project. These facilities are designed to operate in conjunction with existing District diversion and conveyance systems, including nearby groundwater banking projects and conveyance infrastructure, to enhance the District's ability to manage, store, and recover water supplies under varying hydrologic conditions.

3.3 Proposed Integration with District System

The Proposed Project is intended to be fully integrated into the District's existing water supply and delivery system. Water supplies developed, stored, and recovered through the Proposed Project would be incorporated into the District's overall supply portfolio and managed in conjunction with other available sources. Consistent with the District's established practices, these supplies would be allocated to Water Users on a proportional, acreage-based basis, subject to annual determinations by the Board and applicable operational considerations (e.g., recovery of Kern River supplies via the Proposed Project). This section details the Proposed Project's estimated water supplies, operations, and function with existing storage and conveyance systems.

3.3.1 Estimated Water Supplies and Operations

Estimated water supplies and operations associated with the Proposed Project are based on modeled conditions over the period of 2013 through 2025²², incorporating observed hydrologic variability and District operational practices. The analysis integrates multiple data sources and assumptions to

²⁰ The Site is located within the Kern River Groundwater Sustainability Agency (KRGSA) management area of the Kern Subbasin, whereas portions of BVWSD's Jurisdictional Area are managed under the BVGSA. Coordination between GSAs is required to ensure that Proposed Project operations are consistent with applicable GSPs and basin-wide sustainability objectives.

²¹ Groundwater banking operations typically assume that a portion of recharged water is not recoverable and remains in storage to account for seepage, migration, and other system losses, as well as to support long-term groundwater basin sustainability. For planning purposes, this Leave Behind component is commonly represented as a percentage of total recharge and may vary depending on site-specific hydrogeologic and operational factors.

²² The 2013 through 2025 period reflects the range of years for which consistent, detailed data are available from the District's AWMPs and related reporting, including crop-level demand estimates and farm-gate delivery data. This period encompasses a representative range of hydrologic conditions and captures recent drought and high-flow conditions.

characterize agricultural demand, available supplies, and the potential role of the Proposed Project within the District’s overall water supply portfolio.

Agricultural Water Demand was estimated based on Evapotranspiration of Applied Water (ETAW) using field-level acreage and crop type data, aggregated to an annual basis consistent with District AWMPs²³. These estimates reflect the total irrigation demand required to meet the District’s crop water needs, accounting for irrigation efficiency and application factors. Effective Precipitation (EP), also derived from AWMP data and local precipitation records, was incorporated as a supply offset to determine the “Net Irrigation Demand”.

Actual water supplies delivered by the District were obtained from Agricultural Aggregated Farm-Gate Delivery Reports submitted by BVWSD to DWR²⁴, representing the total volume of water delivered to Water Users from the District’s integrated supply portfolio (the “Delivered Water”). Comparison of Delivered Water to Net Irrigation Demand yields a residual “Unmet Demand,” which reflects demand not met by District-delivered supplies, as shown in **Figure 6**. Consistent with AWMP documentation, this Unmet Demand is generally satisfied through private groundwater pumping, largely supported by prior recharge and the District’s conjunctive use operations.

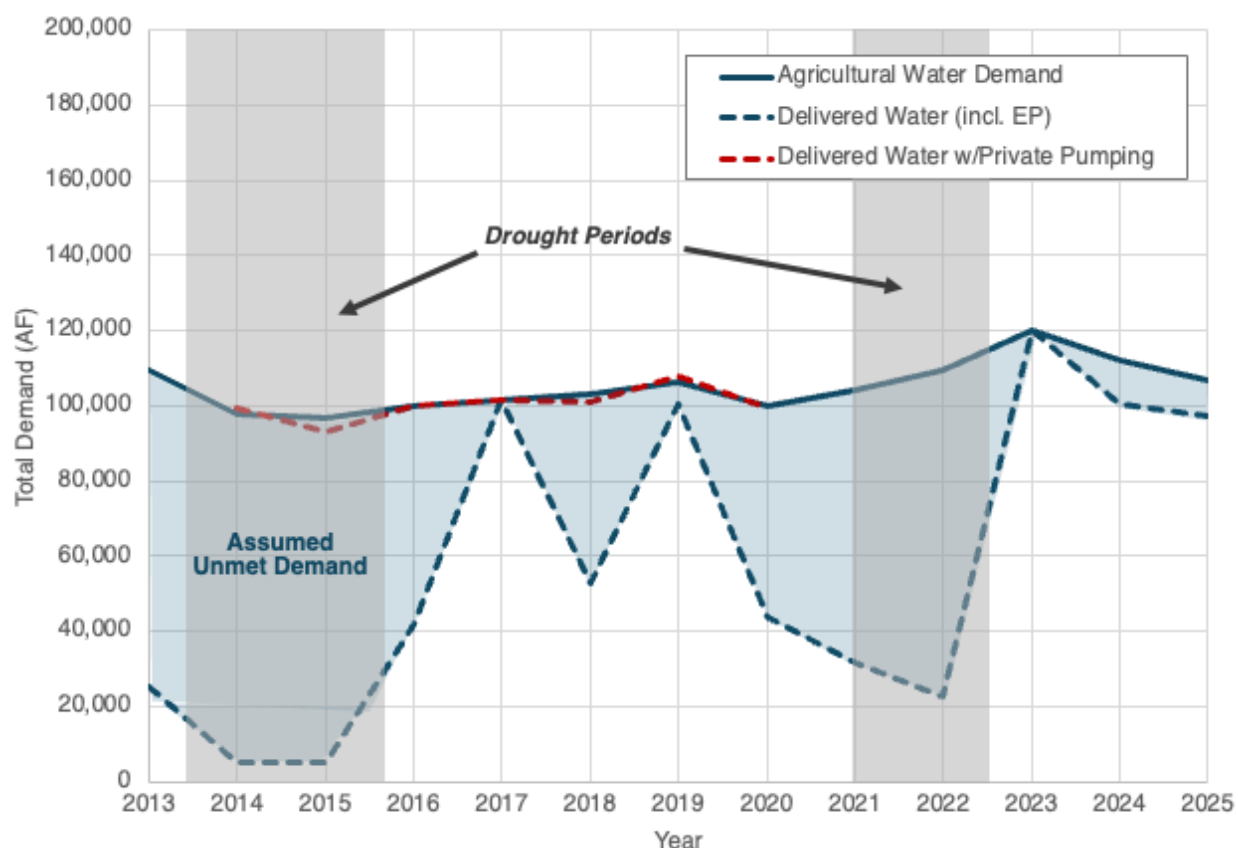


Figure 6. Estimated Agricultural Demand, District Deliveries, and Implied Private Pumping (2013-2025)

²³ From estimates provided across District’s 2015, 2020, and 2025 AWMP Updates.

²⁴ Publicly available from DWR’s WUE Data Portal at: wuedata.water.ca.gov

Available surface water supplies were further evaluated using Kern River flow data as measured at the “First Point” gage²⁵, in conjunction with the District’s entitlements under the Miller-Haggin Agreement⁸. By comparing available river flows to reported Kern River deliveries (to Water Users) in the AWMPs, the analysis identifies the portion of the District’s entitled Kern River supplies that may be available for recharge and storage under the Proposed Project during certain hydrologic conditions.

The Proposed Project operations were modeled from the Kern River available supply data to estimate water recharged to storage (within the Recharge Capacity, net of assumed Leave Behind), water recovered from storage (subject to the Project’s Maximum Recovery Capacity), and resulting storage levels under varying initial storage conditions²⁶. The modeling evaluates Proposed Project performance across a range of hydrologic year types, as defined by the DWR Chronological Reconstructed San Joaquin Valley Water Year Hydrologic Classification Indices (SJ Hydrologic Indices)²⁷, and reflects the integration of the Proposed Project into the District’s existing supply portfolio.

As summarized in **Table 2** and **Figure 7**, modeled results indicate that the Proposed Project utilization varies across hydrologic conditions and initial storage levels. The range of initial storage conditions is intended to reflect variability in preceding hydrologic conditions and resulting carryover storage, which may influence how the Proposed Project is utilized, particularly during initial operating periods. Weighted across hydrologic year types²⁸, estimated average Project recovery ranges from approximately 24,900 AFY under low initial storage conditions to nearly 30,000 AFY under full initial storage (at Storage Capacity). These results reflect the Proposed Project’s role in capturing and storing available supplies during wet periods and recovering those supplies during periods of higher demand, consistent with the District’s conjunctive use practices.

Overall, the modeling demonstrates that the Proposed Project would function as an integral component of the District’s water supply system, providing additional flexibility to manage variable surface water supplies, support groundwater recharge and recovery operations, and meet agricultural demands under a range of hydrologic conditions.

²⁵ Data publicly available from California Data Exchange Center (CDEC) at Station ID 1ST (Kern River at First Point). Flows measured at the Kern River First Point gage provide the primary basis for determining water availability under the District’s Kern River entitlements, as they reflect upstream hydrologic conditions that govern the quantity and timing of supplies available for diversion and use.

²⁶ Assuming the Proposed Project storage starting water held in storage prior to the model period.

²⁷ Hydrologic year type classifications from the SJ Hydrologic Indices and their frequency of occurrence over the 1901 through 2025 modeled record period, available at: cdec.water.ca.gov/reportapp/javareports?name=WSIHIST

²⁸ The weighted average is calculated based on the frequency of occurrence of each hydrologic year type over the 1901 through 2025 record period for the SJ Hydrologic Indices.

Table 2. Modeled Proposed Project Recovery and Utilization by Hydrologic Year Type

Hydrologic Year Type	Avg. Agricultural Water Demand (AFY)	Est. Unmet Demand (AFY)	Initial Storage Assumption – Avg. Recovery Volume (AF per year) (1)		
			0 AF	100,000 AF	200,000 AF
Wet	109,397	1,991	1,991	1,991	1,991
Above Normal	109,352	10,469	10,469	10,469	10,469
Below Normal	102,915	50,105	50,105	50,105	50,105
Dry	99,933	57,219	51,308	51,308	56,000
Critically Dry	103,656	85,814	27,387	47,387	56,000
Weighted Avg.	105,605	34,490	24,941	27,821	29,963 (2)

ABBREVIATIONS:

AF = Acre-feet

AFY = Acre-feet per year

NOTES:

- (1) Recovery volumes represent water supplies recovered by the Proposed Project that are incorporated into the District's overall water supply portfolio and made available for allocation to Water Users.
- (2) Assumed for modeling purposes to evaluate full recovery utilization; does not imply the groundwater bank is physically full at Proposed Project implementation.

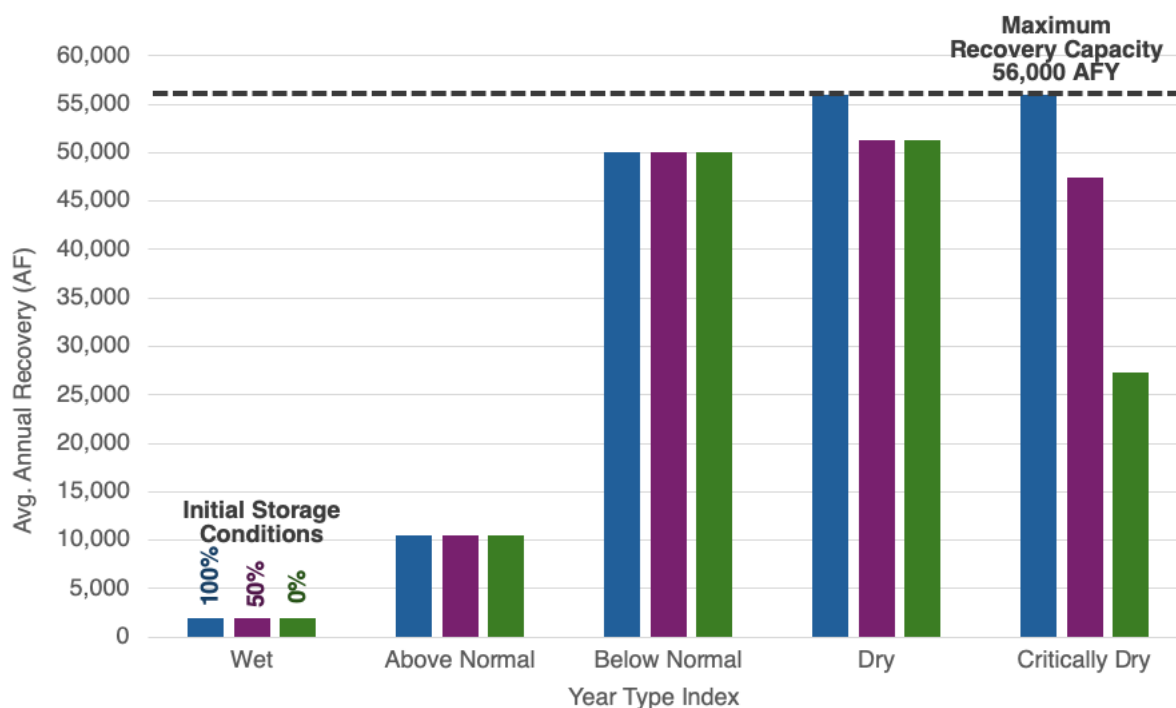


Figure 7. Modeled Proposed Project Recovery by Hydrologic Year Type and Initial Storage Condition

3.3.2 Function with Existing Storage Systems

The Proposed Project is intended to operate in coordination with the District's existing groundwater storage systems and participation in regional banking programs, including the Strand Ranch Bank, Pioneer Water Bank (including the 2800 Bank), and related Kern Subbasin projects. These existing programs provide recharge and storage capacity for District supplies; however, recovery and use of those supplies are subject to third-party facility availability, operational constraints, and scheduling limitations.

By integrating with existing storage and conveyance infrastructure, the Proposed Project enhances the overall flexibility and efficiency of the District’s conjunctive use program (BVGSA, 2025). Specifically, it expands the District’s ability to manage the timing of recharge and recovery, reduces reliance on third-party recovery facilities, and improves access to stored supplies under a range of hydrologic conditions. As a result, the Project increases the practical utility of both existing and future stored water supplies within the District’s water supply portfolio.

3.4 Estimated Capital and Other Costs

The Proposed Project is anticipated to include upfront capital investment and long-term debt servicing (Capital Costs), as well as ongoing OM&R costs. The following cost estimates reflect the expenditures required to implement and operate the Proposed Project and establish the basis for the nexus between costs and the assessments levied. The level of detail presented is appropriate for planning and assessment purposes and is consistent with the level of engineering and cost evaluation typically relied upon in Proposition 218 Engineer’s Reports (per CSDA Guidebook).

3.4.1 Capital Costs

The Proposed Project requires upfront capital investment to construct the recharge, recovery, and conveyance facilities necessary to obtain and deliver the water supply, and operational benefits described in this Report. These Capital Costs represent the primary expenditures required to implement the Proposed Project and enable the capture, storage, and recovery of water supplies that are incorporated into the District’s water supply portfolio and allocated to its Water Users.

Table 3 presents an order-of-magnitude construction cost estimate for the Proposed Project, totaling approximately \$106.1 million, and including a 15 percent contingency (BVWSD, 2025). This estimate reflects the anticipated costs associated with site preparation, earthwork, recharge basin construction, recovery wells, pump station facilities, conveyance infrastructure, electrical power and distribution, and related improvements necessary for Proposed Project operation.

Table 3. Proposed Project Capital Cost Estimate (BVWSD, 2025)

Item	Quantity	Unit Basis	Unit Rate	Total
Land Purchase (1)	1	Lump Sum	\$46.4 M	\$46.4 M
Clear and Grub	2,070	Per Acre	\$100	\$207,000
Grinding	1	Lump Sum	\$1 M	\$1 M
Demolition	1	Lump Sum	\$1 M	\$1 M
Earthwork	3.6 M	Cubic Yards	\$3.50	\$12.6 M
Piping Labor & Materials	37,065	Linear Feet	\$148.25	\$5.49 M
Pump Station	1	Lump Sum	\$3 M	\$3 M
Inlet Canal	1	Lump Sum	\$10 M	\$10 M
Wells	14	Each	\$470,000	\$6.58 M
Pond Structures	44	Each	\$12,000	\$528,000
Overhead Electrical	1	Lump Sum	\$5.87 M	\$5.87 M
Solar Power Facilities	1	Lump Sum	\$5.6 M	\$5.6 M
Sub-Total (Rounded)				\$98.3 M
15% Design & Construction Contingency (2)				\$7.8 M
Total (including Contingency, Rounded)				\$106.1 M
ABBREVIATIONS:				
M = Million				

NOTES:

- (1) Includes original 50 percent interest purchase and subsequent purchases from Rosedale-Rio Bravo Water Storage District (RRBWSD), completed by 2024. Only \$8.86 M of land purchase related costs remains (BVWSD, 2025).
- (2) A 5 percent design and 10 percent construction contingency are included – applied to non-Land Purchase costs - to account for uncertainties inherent in planning-level cost estimates, including potential variability in quantities, unit costs, site conditions, and market factors such as labor and material pricing. This level of contingency is consistent with industry practice for preliminary engineering estimates used for planning and assessment purposes (Reclamation, 2019).

The cost estimate is based on recent planning-level engineering information and reflects unit costs derived from comparable projects, industry-standard cost data, and recent construction conditions within the region (**Table 4**). While construction costs have exhibited volatility in recent years due to fluctuations in raw materials, labor, fuel, and supply chain conditions, the estimate incorporates a contingency allowance to account for such uncertainties and is considered reasonable for purposes of this Report.

For purposes of this analysis, the estimated capital cost is used to establish the total Proposed Project cost to be recovered through assessments over its useful life – assumed as 30 years²⁹ (Reclamation, 2019; City of Bakersfield, 2022) – in combination with Recurring Costs. These costs form the basis for evaluating the proportional relationship between the cost of the Proposed Project and the Special Benefits conferred to parcels within the Assessment District.

Table 4. Capital Costs Comparable Projects

Project (Proponent)	Capital Cost Estimate (1)	Project Recovery Estimate (AF per year)	Recovery Cost Equiv. (\$/AF) (2)	Citation (3)
Kimberlina Road Groundwater Recharge and Banking Project (Shafter-Wasco Irrigation District)	\$12.4 M	5,100	\$81	Restore SJR, 2025
Kern Fan Groundwater Storage Project (IRWD and Rosedale-Rio Bravo Water Storage District)	\$233.4 M	50,000	\$94	GBJPA, 2025; IRWD, 2019
McAllister Ranch Proposed Project (BVWSD)	\$106.1 M	29,963	\$118	Table 2, Table 3

ABBREVIATIONS:

AF = Acre-feet

M = Million

BVWSD = Buena Vista Water Storage District

NOTES:

- (1) Only costs for design, construction, construction management, and land acquisition included; converted to 2026 dollars.
- (2) Normalized for projects useful life as cited.
- (3) See **References** for citation details.

In addition to these Capital Costs, implementation of the Proposed Project may require debt financing for the upfront capital investment. **Table 5** presents an illustrative interest and declining principal financing

²⁹ A 30-year evaluation period is consistent with the expected service life of major Proposed Project components and standard financing horizons for similar water infrastructure.

scenario over a similar 30-year term at a 4.82 percent interest rate³⁰ (BVWSD, 2025). This scenario provides a reasonable basis for estimating annual debt service obligations and corresponding per-acre assessment effects.

Table 5. Capital Financing Interest Cost and Remaining Principal (4.82% Interest)

Year	Payments (4.82% Interest, \$M) (1)	
	Interest Pmt.	EOY Principal
0		\$68.5 (2)
1	\$3.30	\$67.44
2	\$3.25	\$66.32
3	\$3.20	\$65.15
4	\$3.14	\$63.93
5	\$3.08	\$62.65
6	\$3.02	\$61.30
7	\$2.95	\$59.89
8	\$2.89	\$58.41
9	\$2.82	\$56.86
10	\$2.74	\$55.24
11	\$2.66	\$53.54
12	\$2.58	\$51.75
13	\$2.49	\$49.88
14	\$2.40	\$47.92
15	\$2.31	\$45.86
16	\$2.21	\$43.71

Year	Payments (4.82% Interest, \$M) (1)	
	Interest Pmt.	EOY Principal
17	\$2.11	\$41.45
18	\$2.00	\$39.08
19	\$1.88	\$36.60
20	\$1.76	\$34.00
21	\$1.64	\$31.28
22	\$1.51	\$28.42
23	\$1.37	\$25.42
24	\$1.23	\$22.28
25	\$1.07	\$18.99
26	\$0.92	\$15.54
27	\$0.75	\$11.93
28	\$0.57	\$8.14
29	\$0.39	\$4.16
30	\$0.20	\$0.00
Total	\$62.5	

ABBREVIATIONS:

M = Million
EOY = End of Year

NOTES:

- (1) Interest payments are calculated assuming a 4.82 percent annual interest rate applied to the declining principal balance over a 30-year financing term. This rate is consistent with typical long-term water infrastructure project financing and based on conversations with the District.
- (2) Based on an estimated \$8.86 M in remaining capital costs associated with land acquisition and other Project components, including contingency, assumed to be financed. Actual financing structure and amounts may vary based on final funding strategy and timing of expenditures (BVWSD, 2025).

For purposes of this Report, the estimated total Capital Cost is translated into an annualized cost equivalent over the Proposed Project's assumed useful life as shown in **Table 6**. The total capital-related cost, including both the initial construction cost and associated financing costs, is converted to an equivalent uniform annual cost over the 30-year evaluation period to reflect the annual cost of capital attributable to the Proposed Project.

³⁰ Rate provided by BVWSD as attainable for Project financing as of date of this Report.

Table 6. Proposed Project Capital Costs Summary

	Units	Assumed Value	Report Source(s)
Total Capital Cost Estimate (including Contingencies)	\$	\$106.1 M	Table 3
Projected Capital Costs Debt Servicing (4.82% Interest)	\$	\$62.5 M	Table 5
Assumed Proposed Project Useful Life	Years	30	Reclamation, 2019; City of Bakersfield, 2022
Estimated Annual Capital Cost Equivalent (1)	\$/year	\$5.62 M	
ABBREVIATIONS: M = Million NOTES: (1) This annualized value reflects the combined recovery of principal and financing costs over the assumed 30-year period.			

3.4.2 OM&R Costs

The OM&R costs for the Proposed Project include utilities, labor, well maintenance, pond and facility maintenance, and long-term financing costs associated with capital construction. Utility costs were estimated based on operation of up to 11 duty wells and three standby wells to support recovery of the modeled average annual Project supply of approximately 44,281 AFY – assumed in full recovery operations 37 percent of time consistent with modeled results, and partial three to four rotating well operation the remainder of recovery periods (City of Bakersfield, 2022; BVWSD, 2025). Labor costs reflect staffing required for both recharge and recovery operations, including active monitoring and field oversight during recharge and recovery events³¹.

Regular maintenance activities are required to preserve the operational capacity of the Proposed Project and include weed, rodent, and erosion control, roadway grading, silt removal, pond discing and reshaping, and periodic inspection and repair of conveyance, pumping, and control facilities (City of Bakersfield, 2022). These maintenance costs were estimated using the District’s 2025 Annual Budget, scaled to reflect the approximately 2,070-acre Site and associated facilities. Well maintenance costs were similarly developed and assume a rotating rehabilitation schedule beginning approximately ten years after Project construction, consistent with the anticipated service life of pumping equipment and well components.

Table 7 summarizes the estimated annual OM&R costs over the 30-year evaluation period. These estimates include assumed inflationary increases of five percent for utilities, three percent for labor, and three percent for maintenance-related activities³². When paired with capital financing assumptions, these recurring costs establish the ongoing cost of service associated with the Proposed Project and form part of the basis for evaluating the proportional relationship between Proposed Project costs and the Special Benefits conferred to parcels within the Assessment District.

³¹ Recharge operations are assumed to require continuous observation and management of pond water levels, flow measurement devices, embankments, and related facilities, with labor rates based on the District’s average fully burdened operator costs. Recovery operations are assumed to function as an extension of the District’s existing delivery and groundwater management activities.

³² Consistent with the approach outlined in Reclamation, 2019. Inflationary escalation assumptions reflect planning-level estimates based on industry practice and observed trends in utility, labor, and maintenance costs for water infrastructure systems. Utility escalation is assumed higher due to the energy-intensive nature of groundwater pumping operations.

Table 7. 30-Year Proposed Project OM&R Projection Costs

Year	Est. Utilities Portion (\$)	Est. Labor Portion (\$)	Est. Well Maint (\$)	Est. Pond Maint (\$ (4))	Total (\$)
1	\$0.93 M	\$381,952	-	\$340,284	\$1.66 M
2	\$0.98 M	\$393,410	-	\$350,492	\$1.73 M
3	\$1.03 M	\$405,213	-	\$361,007	\$1.80 M
4	\$1.09 M	\$417,369	-	\$371,837	\$1.87 M
5	\$1.14 M	\$429,890	-	\$382,993	\$1.95 M
6	\$1.20 M	\$442,787	-	\$394,482	\$2.03 M
7	\$1.26 M	\$456,070	-	\$406,317	\$2.12 M
8	\$1.32 M	\$469,752	-	\$418,506	\$2.21 M
9	\$1.39 M	\$483,845	-	\$431,062	\$2.30 M
10	\$1.45 M	\$498,360	\$45,667 (2)	\$443,993	\$2.44 M
11	\$1.53 M	\$513,311	\$47,037	\$457,313	\$2.55 M
12	\$1.60 M	\$528,711	\$48,448	\$471,033	\$2.65 M
13	\$1.68 M	\$544,572	\$49,902	\$485,164	\$2.76 M
14	\$1.77 M	\$560,909	\$51,399	\$499,718	\$2.88 M
15	\$1.86 M	\$577,736	\$52,941	\$514,710	\$3.00 M
16	\$1.95 M	\$595,068	\$54,529	\$530,151	\$3.13 M
17	\$2.05 M	\$612,920	\$56,165	\$546,056	\$3.26 M
18	\$2.15 M	\$631,308	\$57,850	\$562,438	\$3.40 M
19	\$2.26 M	\$650,247	\$59,585	\$579,311	\$3.55 M
20	\$2.37 M	\$669,755	\$61,373	\$596,690	\$3.70 M
21	\$2.49 M	\$689,847	\$63,214	\$614,591	\$3.86 M
22	\$2.61 M	\$710,543	\$65,110	\$633,028	\$4.02 M
23	\$2.74 M	\$731,859	\$67,064	\$652,019	\$4.19 M
24	\$2.88 M	\$753,815	\$69,076	\$671,580	\$4.38 M
25	\$3.02 M	\$776,429	\$71,148	\$691,727	\$4.56 M
26	\$3.18 M	\$799,722	\$73,282	\$712,479	\$4.76 M
27	\$3.33 M	\$823,714	\$75,481	\$733,853	\$4.97 M
28	\$3.50 M	\$848,425	\$77,745	\$755,869	\$5.18 M
29	\$3.68 M	\$873,878	\$80,077	\$778,545	\$5.41 M
30	\$3.86 M	\$900,094	\$82,480	\$801,901	\$5.64 M
Net Present Value (\$)(3)					\$43.1 M
Annualized Net Present Value (\$/year)					\$2.80 M
ABBREVIATIONS:					
M = Million					
OM& = Operation and Maintenance					
NOTES:					
(1) Inflationary assumptions factored into long-term O&M costs: Labor and Maintenance Projects, 3 percent, based upon the U.S. Bureau of Labor Statistics 10-year average inflation rate. Utilities, 5 percent, based upon the California Public Utilities Commission 15-year average electrical cost.					
(2) Not expected until the new mechanical components require maintenance and servicing around year 10.					
(3) The Net Present Value (NPV) of 30-year OM&R costs is calculated using a 5 percent discount rate, consistent with standard long-term planning and financial assumptions (Reclamation, 2019). NPV is presented for analytical purposes; annualized costs are used for assessment calculations. Reflects recovery-related share of OM&R.					

- (4) Includes activities such as weed, rodent, and erosion control, roadway grading, silt removal, pond discing and reshaping, etc.

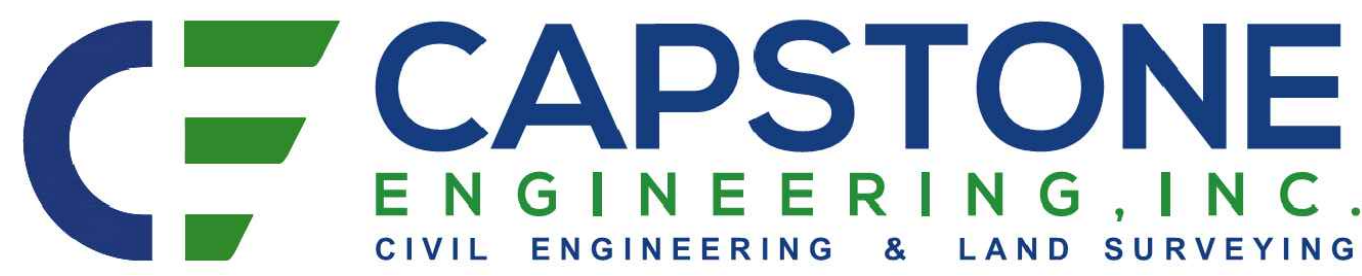
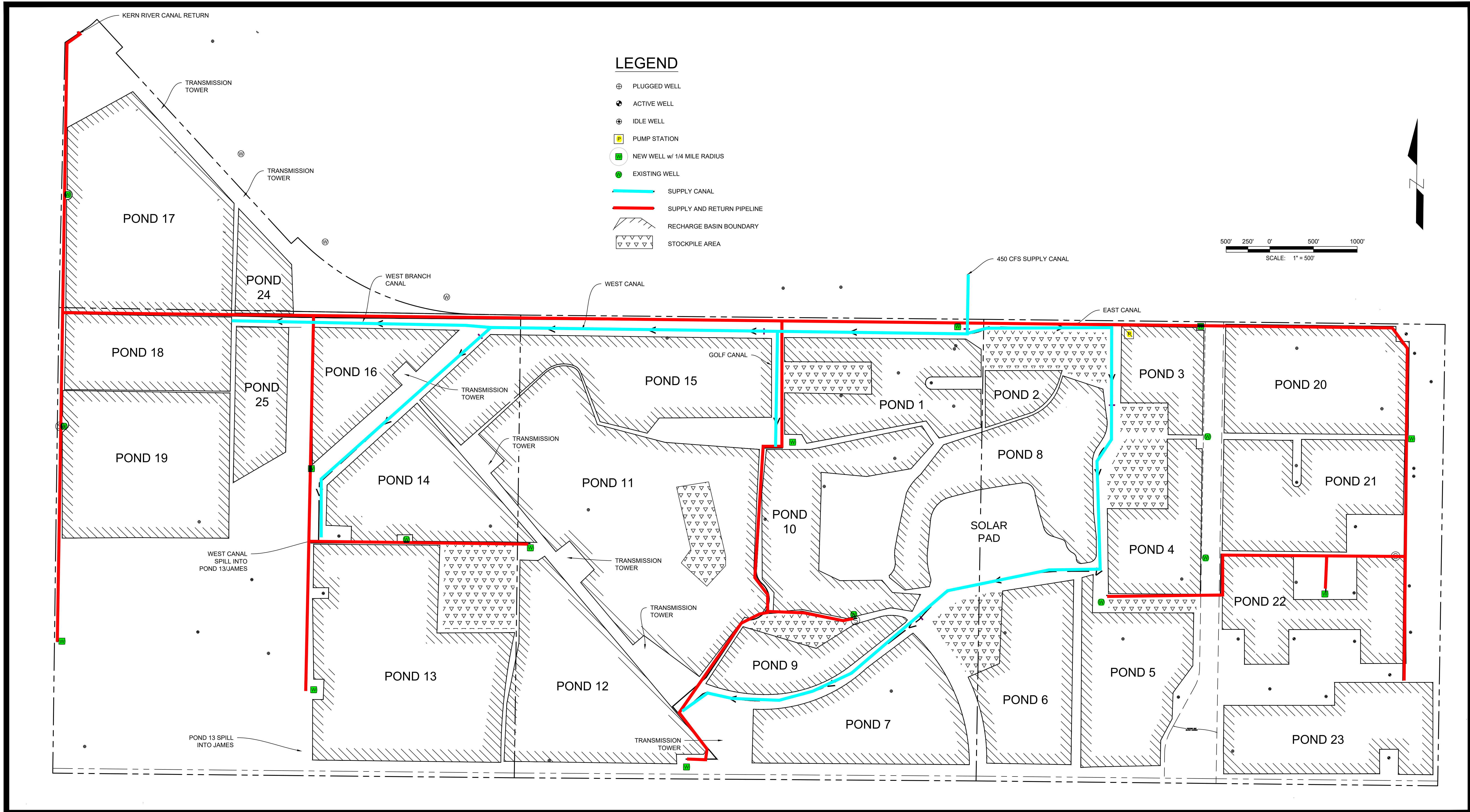
Model results indicate that, over the analysis period and depending on assumed initial storage conditions (Section 3.3.1), recharge operations occur more frequently and over a greater total volume than active recovery operations. These results support a reasonable planning-level assumption that approximately 60 percent of the total OM&R costs presented in **Table 7** are attributable to recharge-related functions, with the remaining 40 percent attributable to recovery operations. Based on the total 30-year OM&R NPV of approximately \$43.1 M, this results in an estimated \$17.2 M attributable to recovery-related operations, equivalent to approximately \$575,000 per year, or approximately \$19 per acre foot of recovered supply. This value provides a reasonable proxy for the operating costs associated with wellfield pumping and conveyance during recovery of stored water supplies from the Proposed Project and is applied in the evaluation of certain Special Benefits.

3.4.3 Total Estimated Costs

The preceding analysis establishes the annualized capital cost, inclusive of financing, and the ongoing OM&R costs required to implement and operate the Proposed Project. **Table 8** presents the combined annual cost of these components, representing the total annual cost of service attributable to the Proposed Project. These costs are shown graphically over the 30-year assumed life on **Figure 8**. This total forms the basis for evaluating the proportional relationship between Proposed Project costs and the Special Benefits conferred, and for apportioning assessments to benefiting parcels.

Table 8. Total Proposed Project Annual Cost of Service

	Units	Assumed Value	Report Source(s)
Estimated Annual Capital Cost Equivalent	\$/year	\$5.62 M	Table 6
OM&R Annualized NPV	\$/year	\$2.80 M	Table 7
Total Annual Cost of Service	\$/year	\$8.42 M	
ABBREVIATIONS: M = Million OM&R = Operation, Maintenance, and Replacement NPV = Net Present Value			



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-	-	7/27/2026

McALLISTER RANCH BANKING PROJECT

MASTER PLAN EXHIBIT (BVWSD, 2025)

BAKERSFIELD, CALIFORNIA

FIGURE
5

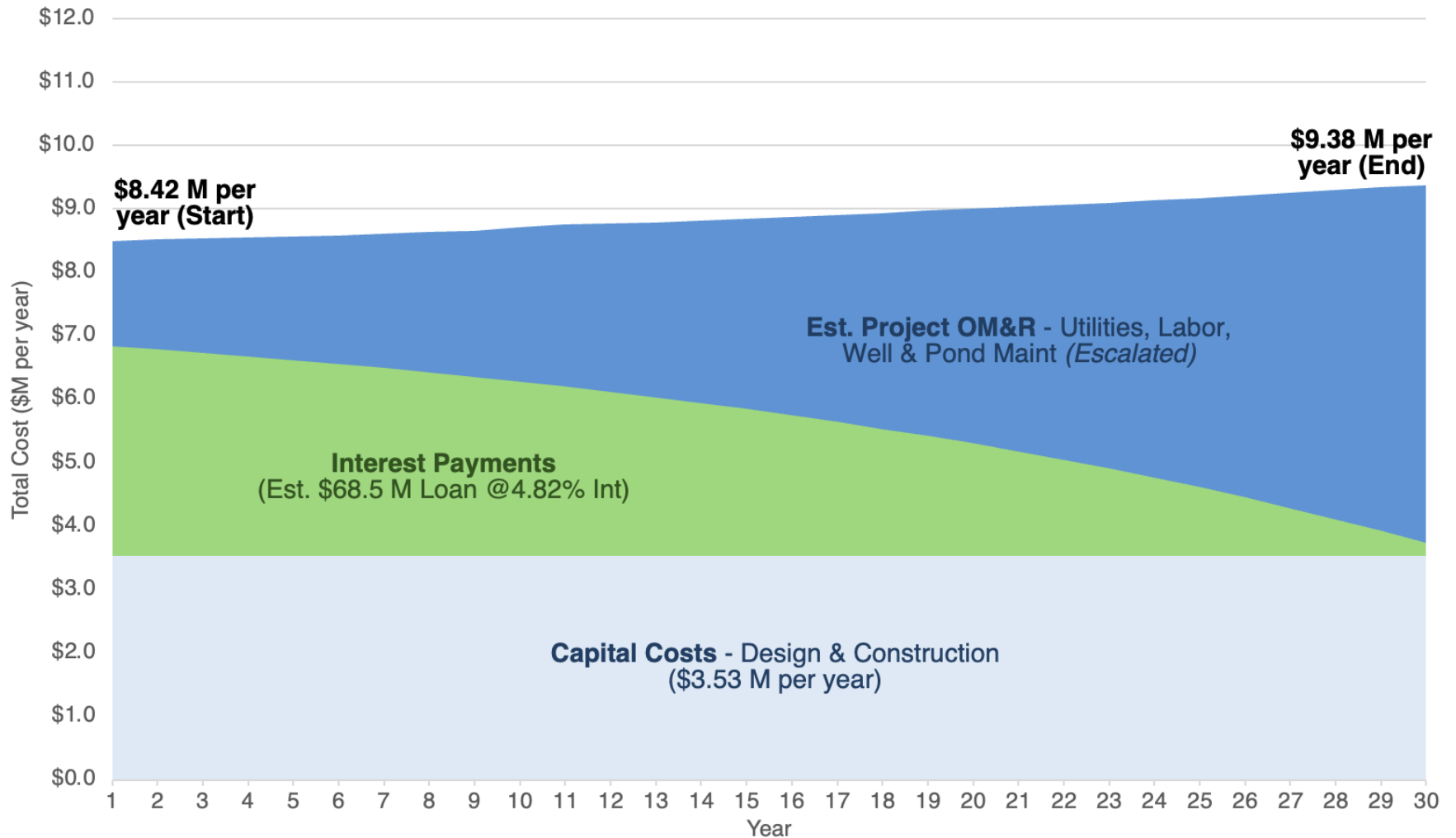


Figure 8. McAllister Ranch Banking Project Estimated Costs Structure

4 IDENTIFICATION OF ASSESSMENT DISTRICT

☒ **CA Constitution Article XIII D §4(a)**

An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

☒ **CA Constitution Article XIII D §6(a)(1)**

The parcels upon which a fee or charge is proposed for imposition shall be identified.

In accordance with CA Constitution Article XIII D §4(a), the “Assessment District” is identified as those parcels determined to receive a special benefit from the Proposed Project and upon which the assessment is proposed to be levied. For purposes of this Report, the Assessment District consists of all parcels within the BSA and MSA of the District with a District water supply account, as shown in **Figure** . The vast majority of these parcels have a primary land use type of agricultural irrigation³³.

This determination reflects the geographic location and operational integration of the Proposed Project with the District’s primary conveyance, recharge, and recovery systems serving the BSA and MSA (including the East Side Canal, West Side Canal, Alejandro Canal, Maples Canal and associated distribution and drainage facilities). The Proposed Project is designed to capture, store, and recover surface water supplies available under the District’s existing water rights and to make such supplies available for delivery within the BSA and MSA through the District’s integrated water supply and conveyance system. As a result, the Proposed Project is expected to improve the timing, availability, and reliability of water supplies delivered to parcels within both the BSA and MSA.

The costs associated with the Proposed Project are incurred by the District to develop, manage, and make such supplies available as part of its integrated system, irrespective of individual Water User decisions regarding the timing or quantity of water use. An assessment roll identifying all parcels within the Assessment District is provided as **Appendix B** and is summarized in **Table 9** through **Table 11** below.

The identification and evaluation of special benefits conferred upon parcels within the Assessment District, and the proportional allocation of assessment costs based on those benefits, are presented in the following sections.

³³ The Assessment District includes parcels with agricultural irrigation land uses, as these parcels are the primary recipients of the special benefits associated with the Proposed Project, including improved water supply availability, timing, and reliability for irrigation purposes. Other land use types within the District’s Jurisdictional Area, such as District-owned lands, are not expected to receive a direct and particular benefit from the Proposed Project, as they are not directly served by, or do not utilize, the District’s irrigation water supply system. Accordingly, such parcels are not included within the Assessment District consistent with the requirements of Proposition 218, which limit assessments to properties receiving a special benefit.

Table 9. Assessment Roll Summary by District Service Area

District Service Area	Number of Parcels (1)	Parcels Total Area (ac)	Number of Water Users (2)
BSA	549	44,729	539
MSA	21	2,933	21
District Total	569	47,662	560
ABBREVIATIONS: BSA = Buttonwillow Service Area MSA = Maples Service Area APN = Assessor Parcel Number NOTES: (1) Parcel-level data available from Kern County Assessor-Recorder and District; see Appendix B for list of corresponding APNs. (2) Parcels identified as connected with District water supply account.			

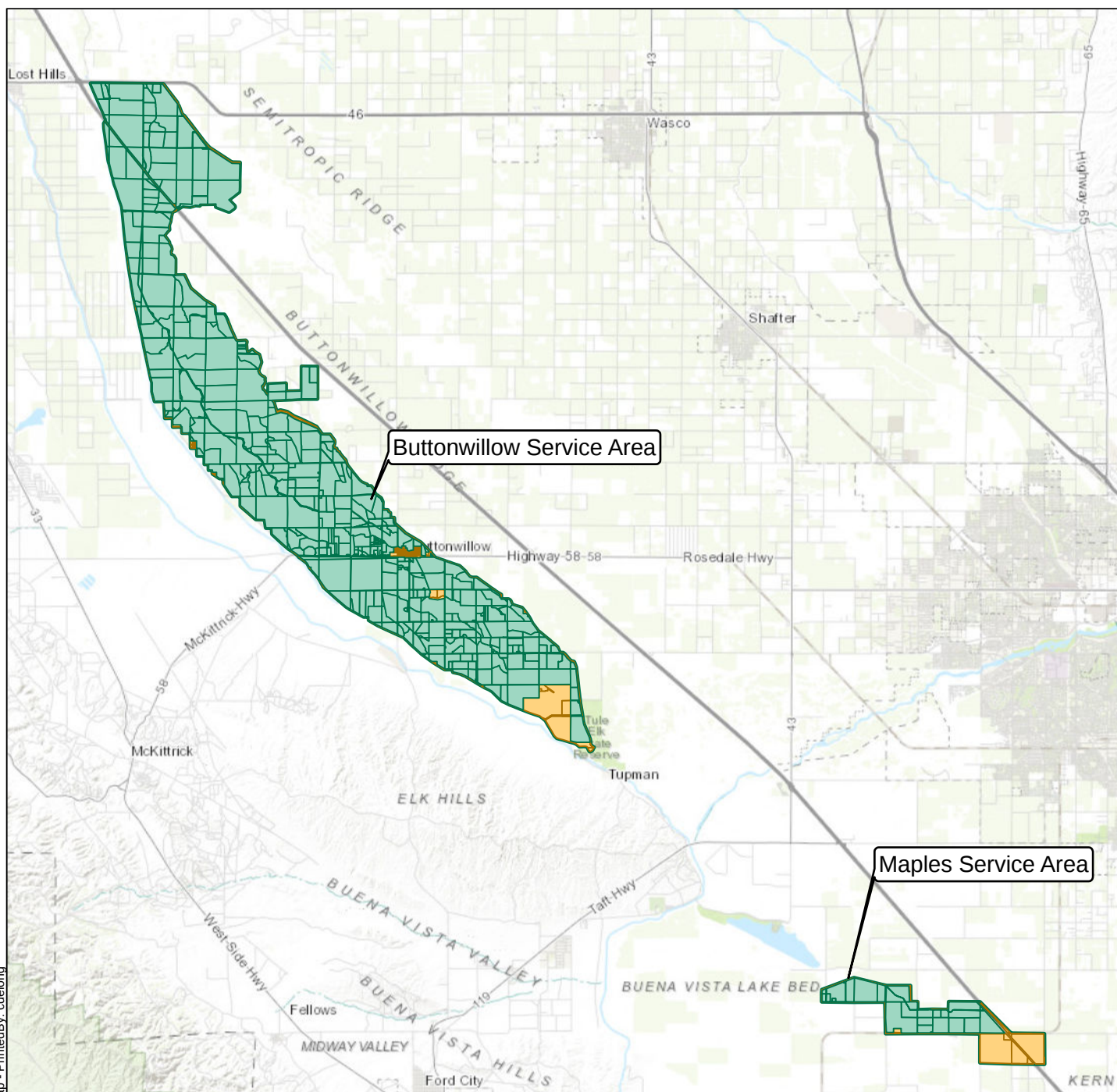
Table 10. Assessment Roll Summary by Land Type

Primary Type (1)	Number of Parcels (2)	Parcels Total Area (ac)
Regular/Undesignated	537	42,426
Conservation Easement	23	4,102
District-Owned	9	1,133
District Total	569	47,662
ABBREVIATIONS: APN = Assessor Parcel Number NOTES: (1) As provided from District geospatial data sources. (2) Parcel-level data available from Kern County Assessor-Recorder; see Appendix B for list of corresponding APNs.		

Table 11. Assessment Roll Summary by Assessment District Designation

Designation	Number of Parcels	Parcels Total Area (ac)	Number of Water Users (2)
Within Assessment District (1)	560	46,529	560
Not Within Assessment District	9	1,133	0
District Total	569	47,662	560
ABBREVIATIONS: BSA = Buttonwillow Service Area MSA = Maples Service Area NOTES: (1) Includes BSA and MSA identified as connected with District water supply account; see <i>Footnote 31 for details</i> . (2) Parcels identified as receiving water from District for irrigation and other purposes.			

X:\C50206.01\Map_00\2026\04\Report\Figures.aprx - Fig 9 Assessment District Map - PrintedBy: cdelong



Legend

-  Buena Vista Water Storage District
-  Non-Assessment District
-  Assessment District

Abbreviations

BVSD = Buena Vista Water Storage District

Notes

1. All locations are approximate.

Sources

1. Basemap is ESRI's ArcGIS Online world aerial map, obtained 14 May 2026.
2. BVSD boundaries obtained from California's State Water Resources Control Board water districts boundaries on 7 April 2026
3. Parcel boundaries obtained from 2025 Kern County Parcel Assessor



Assessment District Map

5 BENEFITS ASSESSMENT

☑ CA Constitution Article XIII D §2(i)

“Special Benefit” means a particular and distinct benefit over and above general benefits conferred on real property located in the District or to the public at large. General enhancement of property value does not constitute [a Special Benefit].

☑ CA Constitution Article XIII D §4(a)

Only Special Benefits are assessable, and [the District] shall separate the general benefits from the Special Benefits conferred on a parcel.

☑ CA Constitution Article XIII D §4(f)

[The District shall] demonstrate that the property or properties in question receive a Special Benefit over and above the benefits conferred on the public at large and that the amount of any contested assessment is proportional to, and no greater than, the benefits conferred on the property or properties in question.

Guidance: CSDA Guidebook, pg. 15

If the Proposed Project provides both Special Benefits and general benefits, the assessment Engineer’s Report must separate the benefits, and only the Special Benefits may be assessed. The requirement that the District separate the general benefits from the Special Benefits helps ensure that the Special Benefit requirement is met. Moreover, every parcel that receives a Special Benefit from the Proposed Project must be assessed.

Proposition 218 establishes a distinction between “General Benefits” and “Special Benefits” associated with a public improvement or service, in this case associated with the Proposed Project. Special Benefits are those that are directly conferred upon identified parcels and are capable of being reasonably quantified and apportioned proportional to the assessment levied⁵. In contrast, General Benefits are those benefits that accrue to the public at large or to property not receiving a particular and distinct benefit (see CSDA Guidebook). General Benefits may include regional or system-wide effects, such as broader environmental improvements, economic impacts, or other benefits that are not uniquely attributable to specific parcels within the Assessment District (Best Best & Krieger, 2008).

The distinction between special and general benefits is fundamental to the requirements of CA Constitution Article XIII D §4. Under Proposition 218, only the costs associated with Special Benefits may be recovered through an assessment, and such costs must be apportioned to parcels in proportion to the Special Benefits received. Any General Benefits associated with a project or service are not assessable.

This section identifies and evaluates the special and general benefits associated with the Proposed Project as they apply to the Assessment District.

5.1 General vs. Special Benefits from Proposed Project

The Proposed Project, which is designed to capture, store, and recover surface water supplies under the District’s existing water rights, provides a range of benefits associated with improved water supply management within the BSA and MSA. As described in prior sections, the BSA is characterized by spatial variability in soil and groundwater conditions, as well as increasingly inelastic agricultural demand driven by the prevalence of permanent crops (BVWSD, 2026). These conditions heighten the importance of reliable and timely water supply availability to support agricultural production. The MSA receives similar water supply benefits and is experiencing similar agricultural demand patterns (BVWSD, 2026).

The primary benefits of the Proposed Project are realized through improvements in the timing, availability, and reliability of water supplies delivered to parcels across the Assessment District. By converting episodic Kern River surface water supplies into stored and recoverable supplies, the Proposed

Project improves the District's ability to deliver water when needed, thereby providing direct and parcel-specific benefits to agricultural water users within the Assessment District.

Consistent with CA Constitution Article XIII D §4, only those benefits determined to be Special Benefits are considered in the calculation and allocation of the proposed assessment. The specific Special Benefits associated with the Proposed Project, and their applicability to parcels within the Assessment District, are described below and include: (i) offset market-rate water supply needs; (ii) enhancement of the utility of existing storage; (iii) support for groundwater management efforts; and (iv) enhanced utilization of the District's Kern River water rights.

The Proposed Project may result in certain incidental effects beyond the Assessment District, including localized or regional groundwater level responses, environmental or habitat-related effects, and broader system or economic benefits. To the extent such General Benefits extend beyond parcels within the Assessment District or are not particular and distinct to those parcels, they are considered General Benefits, are not assessable under Proposition 218, and have not been excluded from this Report.

5.2 Analysis of Special Benefits

The following sub-sections evaluate each identified Special Benefit associated with the Proposed Project, including the basis for its determination and the methodology used to quantify each.

5.2.1 Offset Market-Rate Supply Need

Surface water transfers represent a supplemental and non-contractual component of BVWSD's overall water supply portfolio. In certain years, the District may acquire water through short-term transfers or exchanges with other water agencies or landowners, including supplies associated with the SWP, CVP Friant-Kern Canal system, or other regionally available sources conveyed through existing infrastructure (BVWSD, 2026). These supplies are obtained in response to hydrologic conditions, market availability, and operational considerations, and are subject to conveyance capacity constraints, regulatory approvals, and third-party agreements. Accordingly, they are not guaranteed and may vary substantially from year to year.

Because transferred supplies are effectively purchased, they are subject to market forces that dictate the unit cost of supply procurement (typically expressed in \$/AF). Water transfer prices in California are highly variable, driven by hydrologic conditions, competing demands, regulatory requirements, and physical conveyance limitations (DWR and SWRCB, 2015; Lund and Israel, 2019; PPIC, 2021; Hagerty, 2025). These factors are heightened for transfers originating north of the Delta and conveyed to south of the Delta³⁴. The result is a volatile market characterized by elevated prices during dry periods and lower prices during wetter conditions. Market conditions are reflected in indices such as the Nasdaq Veles California Water Index (NQH2O) and supported by econometric analyses and transaction datasets (e.g., WestWater Research's Waterlitix database), which demonstrate the range and variability of pricing³⁵ across hydrologic conditions, as illustrated in **Figure** .

³⁴ From so-called "North of Delta" (NOD) to "South of Delta" (SOD) parties (i.e., a NOD-to-SOD transfer). Such transfers are commonly utilized by SOD entities, such as the District, due to the relative availability of transferable supplies originating in NOD regions and access to major conveyance facilities originating from the Delta such as the SWP.

³⁵ These indices consider factors such as hydrologic conditions, SWP and CVP allocation levels, conveyance constraints, transfer type (including NOD-to-SOD transfers), and broader market demand conditions.

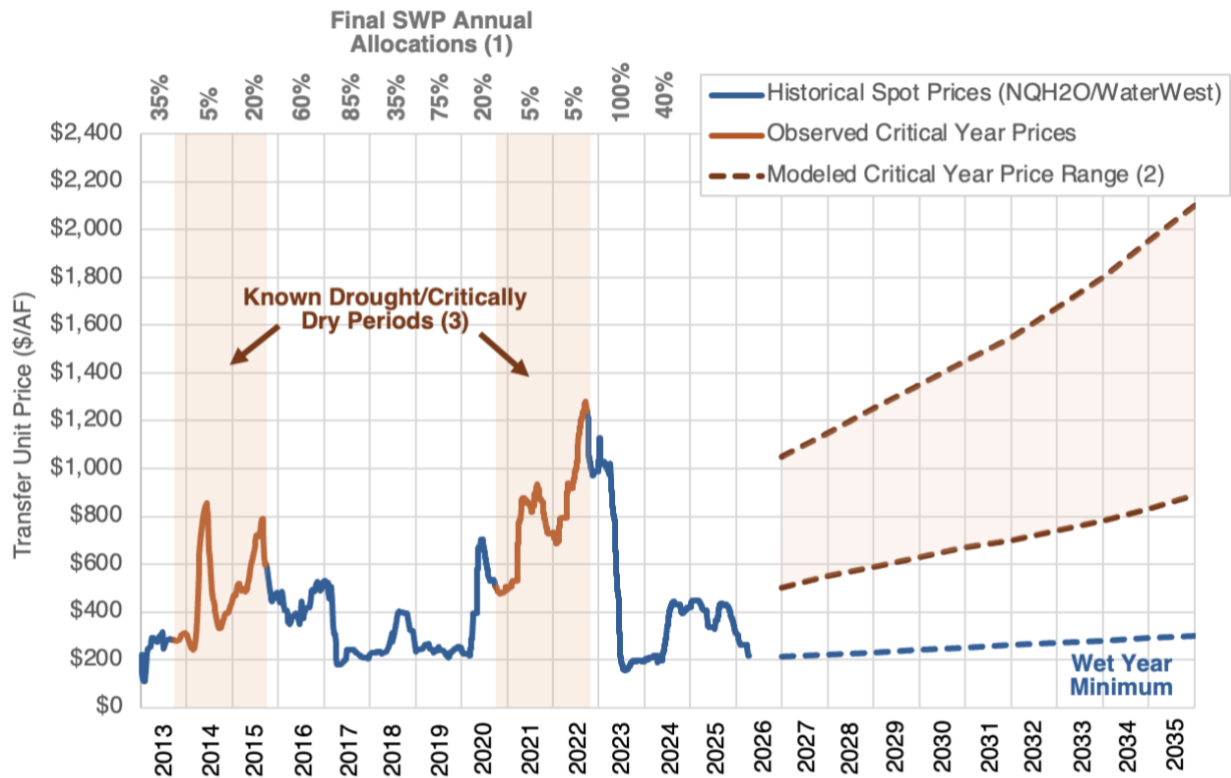


Figure 10. Transfer Market Rate Variability Under Differing Hydrologic Conditions³⁶

ABBREVIATIONS:

SWP = State Water Project
NQH2O = Nasdaq Veles California Water Index
AF = Acre-feet
SJ = San Joaquin

NOTES:

- (1) Reflects final SWP contract Table A allocation percentages provided to contractors, including the District, for years shown.
- (2) Modeled values are illustrative and based on relationships between hydrologic conditions and observed market pricing; they are used to represent a range of plausible future conditions (WaterWest Research, 2026).
- (3) Drought and critically dry periods are based on the SJ Hydrologic Indices.

The Proposed Project provides a locally managed water supply that is functionally comparable to supplemental supplies that could otherwise be obtained through market-based transfers. By capturing, storing, and recovering water available under the District's existing water rights, the Proposed Project increases the availability of supply during dry periods and reduces exposure to market-rate pricing and procurement uncertainty. For purposes of this Report, the corresponding Special Benefit is defined as the market-equivalent value of water made available by the Proposed Project, estimated using market-based pricing as a proxy for comparable water supplies. This benefit is directly related to the volume of water produced by the Proposed Project and is therefore measurable and allocable on a proportional basis to

³⁶ This figure is intended to illustrate the variability and range of water transfer pricing under differing hydrologic conditions and is not used to predict specific future prices.

parcels within the Assessment District. This valuation approach is independent of whether the District ultimately elects to procure transfer water in any given year and instead reflects the economic value of having a reliable, locally managed supply available when needed. This benefit category reflects only the market-equivalent value of water supply and does not include additional operational, groundwater, or system efficiency benefits evaluated separately in this Report.

Table 12 summarizes observed and modeled market pricing by hydrologic year type and provides the basis for selecting a representative, frequency-weighted unit value for water supplies. The ranges shown are consistent with the variability illustrated in **Figure 10** and reflect both observed market conditions and modeled relationships between hydrology and pricing.

Table 12. Transfer Market Pricing by Hydrologic Year Type and Weighted Averages

Year Type (1)	Water Year Frequency (1)	NQH20 Observed Range \$/AF (2)(3)	Modeled Representative Range \$/AF (2)(4)	Selected Representative Value \$/AF (5)
Wet (W)	32.8%	\$156 - \$394	\$212 - \$301	\$265
Above Normal (AN)	16.0%	\$190 - \$401	\$223 - \$325	\$284
Below Normal (BN)	17.6%	\$206 - \$447	\$448 - \$666	\$441
Dry (D)	19.2%	\$214 - \$703	\$557 - \$898	\$593
Critically Dry (C)	14.4%	\$242 - \$1,282	\$1,012 - \$1,211	\$936
Weighted Avg.		\$193 - \$591	\$436 - \$598	\$458
ABBREVIATIONS: NQH20 = Nasdaq Veles California Water Index AF = Acre-feet SWP = State Water Project CVP = Central Valley Project NOTES: (1) Reflects hydrologic year type classifications from the SJ Hydrologic Indices. (2) Based on 2026 dollars. (3) Observed minimum and maximum transaction values within each hydrologic year type based on NQH20 data, reflecting spot market pricing exclusive of conveyance costs. (4) Using Econometric Model is built on a regression model developed by the U.S. Bureau of Reclamation (2006), including SWP and CVP allocation percentage, total population in California, and binary input of end use types and transfer types. The econometric model has been updated using recent transaction data and current hydrologic inputs to ensure consistency with present market conditions. (5) Selected values reflect a representative unit price within each hydrologic year type, informed by both observed NQH20 data and modeled estimates. The weighted average is calculated based on the frequency of occurrence of each year type.				

Based on the market pricing information and hydrologic weighting described above, a representative unit value of \$458 per AF was selected. This value falls within both observed and modeled ranges provided in **Figure 10** and reflects a frequency-weighted estimate that avoids reliance on extreme wet or dry-year pricing conditions. While the Proposed Project's average annual supply is used for valuation purposes, the selected unit value incorporates lower-value conditions and therefore provides a conservative estimate of overall supply value.

As shown in **Table 13**, the Proposed Project is estimated to provide an average supply of approximately 29,963 AFY, corresponding to an estimated annual market-equivalent value of approximately \$13.7 M. This value reflects the economic benefit of having a reliable, locally managed water supply available under varying hydrologic conditions.

Table 13. Transfer Market Pricing by Hydrologic Year Type and Weighted Averages

	Units	Assumed Value	Report Source
Proposed Project Supply/Recovery	AF/year	29,963	Table 2
Selected Representative Value (1)	\$/AF	\$458	Table 12
Estimated Annual Market-Equivalent Value	\$/year	\$13.7 M	
ABBREVIATIONS: AF = Acre-feet NOTES: (1) Transfer market pricing value reflects reported or modeled transaction prices expressed in \$/AF and does not include additional costs that may be incurred to convey water to the District, including conveyance losses, pumping costs, wheeling charges, administrative fees, or other third-party costs. Disclaimer: These values <u>do not</u> reflect potential income from year-to-year water transfer sales that are dependent on several additional hydrologic, market, and operational factors not contemplated herein.			

While the Proposed Project is expected to provide benefits over its useful life, the valuation presented herein is expressed on an annual basis to align with the Proposed Project's ongoing supply function and the proportional allocation of benefits to parcels within the Assessment District. This approach avoids reliance on cumulative or long-term projections and instead reflects the recurring, parcel-relevant value of water made available in any given year. The allocation of this annual value to parcels within the Assessment District is described in Section 4. **Error! Reference source not found.**

5.2.2 Enhance Utility of Existing Storage Systems

As discussed in Section 2.2, the District participates in multiple regional groundwater banking programs, including the Strand Ranch Bank, Pioneer Water Bank (including the 2800 Bank), and related Kern Subbasin projects (see **Figure 2**). Through these programs, the District has stored water supplies that may be recovered for beneficial use, subject to applicable contractual, operational, and capacity constraints. These arrangements provide for the recharge, storage, recovery, and conveyance of banked water supplies, but recovery is dependent on the availability of third-party facilities, conveyance capacity, scheduling, and operational conditions, which may limit the timing and extent to which these stored supplies can be utilized by the District.

For purposes of this Report, the Special Benefit associated with this effect is defined as the incremental volume of stored water supplies that may be recovered through the Proposed Project's available recovery capacity³⁷. This benefit does not represent the creation of new water supply, but rather the improved ability to recover and beneficially use water that has already been recharged and stored by or on behalf of the District. Based on modeled results, this incremental recovery potential is estimated to occur mostly in Wet and Above Normal hydrologic year types, with some availability in Below Normal year types. Owing to lesser Unmet Demand during the wetter year types (**Table 2**) the corresponding average available recovery volumes are decreased to 10 percent of total, thereby reflecting more realistic use given operational drivers and other potential recovery factors. With these adjustments the estimated weighted average volume is approximately 3,538 AFY³⁸.

³⁷ These agreements establish that BVWSD's stored water supplies are not limited to recovery at a single facility, but may be conveyed, exchanged, or recovered through a range of regional infrastructure and banking programs, subject to capacity, operational, and third-party limitations.

³⁸ Based on frequency of Drought and critically dry periods from the DWR Chronological Reconstructed San Joaquin Valley Water Year Hydrologic Classification Indices, available at: cdcc.water.ca.gov/reportapp/javareports?name=WSIHIST

The economic value of this benefit reflects the increased utility of stored water supplies and the reduced reliance on constrained third-party recovery facilities. Recovery of banked water through existing regional programs involves costs associated with pumping, facility operation and maintenance, and administrative requirements. Available information indicates that recovery costs within these external banking systems generally range on the order of approximately \$100 to \$150 per AF, excluding additional conveyance, administrative, and transaction-related costs³⁹ (IRWD, 2018; UC Berkeley School of Law, 2019; CCWA, 2023).

By providing additional recovery flexibility within the District’s system, the Proposed Project allows a portion of these supplies to be accessed more efficiently, thereby enhancing the overall value and usability of BVWSD’s stored water resources. To avoid double counting with the valuation of supplemental water supplies, this benefit is conservatively estimated based on the incremental value of improved access and flexibility, rather than the full replacement value of water supplies. The value of that benefit is approximated by the difference between representative external bank recovery costs and the incremental variable cost of recovery through the Proposed Project, applied to a normalized annual recovery potential, including power and variable operating costs, but excluding fixed operation and maintenance costs, administrative overhead, and capital costs recovered elsewhere in this Report.

This analysis does not assume the District would or should recover external banked water in these year types, but instead normalizes the potential annual benefit associated with available recovery flexibility. As summarized in **Table 14**, this incremental flexibility yields an estimated net benefit of approximately \$375,000 per year, reflecting the avoided costs of external bank recovery relative to Proposed Project recovery operations. This value is modest in comparison to the overall cost of service and is appropriately characterized as a supplementary benefit.

Table 14. Incremental Recovery Flexibility Value from External Banking Supplies

	Units	Assumed Value	Report Source
Incremental Recovery Potential	AF/year	3,538	
External Groundwater Bank Recovery Cost	\$/AF	\$125	Footnote 23
External Bank Total Recovery Cost	\$/year	\$442,250	
Proposed Project Recovery Cost	\$/AF	\$19	Section 3.4.2
Proposed Project Total Recovery Cost	\$/year	\$67,222	
Net Difference in Total Recovery Costs (1)	\$/year	\$375,000	
ABBREVIATIONS: AF = Acre-feet NOTES: (1) Subtracts Proposed Project Total Recovery Cost from external banked water Total Recovery Cost. This incremental benefit is modest relative to the overall cost of service and is presented as a supplementary benefit; the primary economic justification of the Proposed Project remains the avoided cost of supplemental transfer water supplies.			

5.2.3 Protect Groundwater Management Efforts

Groundwater management within the Kern Subbasin is governed under SGMA and implemented locally through the BVGSA operating under its GSP (Section 2.2.2). The GSP identifies a portfolio of PMAs

³⁹ A representative value of \$125/AF was selected based on available recovery cost estimates from comparable groundwater banking programs, including Irvine Ranch (\$123-\$126/AF) and Kern Water Bank (\$98-\$153/AF) (IRWD, 2018; UC Berkeley School of Law, 2019; CCWA, 2023). These estimates generally reflect baseline recovery costs and do not include additional costs that may be incurred for conveyance, administrative charges, operation and maintenance, and other variable or transaction-related expenses.

intended to maintain groundwater sustainability, as well as references to general Adaptive Management Efforts (AME) that may be implemented if conditions deviate from sustainability objectives.

Within this framework, and as it has evolved, the Proposed Project is identified in the GSP as a groundwater recharge and recovery PMA, reflecting its role in capturing, storing, and recovering surface water supplies to support groundwater levels and basin storage (BVGSA, 2025; City of Bakersfield, 2022). In contrast, supplemental water supplies obtained through transfers can be characterized as an AME, which may be implemented in response to drought conditions or supply shortfalls to maintain compliance with SGMA requirements.

The Proposed Project supports groundwater management efforts by increasing the District's ability to recharge available Kern River surface water supplies during favorable hydrologic conditions and recover those supplies during periods of need. By enhancing recharge and recovery operations, the Project contributes to maintaining groundwater storage levels, reducing reliance on unmanaged or native groundwater extraction, and supporting the long-term sustainability objectives established in the GSP. At the parcel level, this benefit is reflected in the reduced risk that District landowners will be subject to future groundwater management constraints, including potential restrictions, allocations, or costs associated with AMAs (BVGSA, 2025). In the absence of sufficient recharge and recovery capacity, the District and its Water Users may be required to rely more heavily on such measures to meet SGMA requirements, including increased use of higher-cost supplemental transfer supplies or implementation of demand reduction measures.

However, to avoid double counting with the valuation of supplemental transfer water supplies presented in Section 5.2.1, the economic value of this benefit is not separately quantified but is reflected in and supports the quantified benefits described in the prior section. To the extent that the Proposed Project reduces reliance on market-based transfers or other AMEs, the associated economic effects are captured within the "Offset Market-Rate Supply Need" Special Benefit. Accordingly, this benefit is identified qualitatively as a supporting benefit that reinforces the reliability and sustainability of water supplies available to parcels within the Assessment District. The Project's role as a GSP-identified PMA further supports basin-wide groundwater management objectives, while its economic effects are conservatively accounted for within other quantified Special Benefits to maintain consistency with Proposition 218 requirements.

5.2.4 Enhance Utilization of Kern River Supplies

Another special benefit of the Proposed Project is the enhanced utilization of the District's Kern River water right entitlement. The District's ability to divert and beneficially use its Kern River supplies is influenced by hydrologic variability, including the timing and magnitude of available flows, as well as operational and conveyance constraints (BVWSD, 2026). While the District actively manages and utilizes its water rights in accordance with applicable arrangements, variability in flow conditions may affect the timing and efficiency with which such supplies can be captured and applied directly to beneficial use.

The Proposed Project provides additional infrastructure to capture, convey, recharge, and store available Kern River flows during periods of high availability for later recovery and use. By improving the District's ability to manage the timing of diversion, storage, and recovery, the Proposed Project enhances the practical utilization of Kern River supplies and supports their continued beneficial use within the District's service area. The Project also helps prepare the District for the impacts of climate change which are anticipated to advance the annual pattern of river flows resulting in periods of high flow that precede the beginning of the irrigation season. At the parcel level, this benefit is reflected in improved availability and reliability of these supplies for irrigation purposes.

To avoid double counting with other quantified Special Benefits, including the valuation of supplemental transfer water supplies and enhanced storage utilization, the economic effects of this benefit are not separately quantified. Rather, this benefit is reflected in and reinforces the quantified benefits associated with improved water supply availability, timing, and reliability provided by the Proposed Project.

6 COST ALLOCATION AND ASSESSMENT METHOD

This section summarizes the methodology used to allocate Proposed Project costs and determine parcel assessments within the Assessment District. It summarizes the relationship between the Special Benefits provided by the Proposed Project and the associated costs and describes how those costs are apportioned among benefitting parcels. This section further demonstrates the required nexus between the Proposed Project and assessed parcels, establishes the proportionality of assessments relative to the Special Benefits received, and describes how the methodology will be applied to future changes in land use or District boundaries.

6.1 Report Methodology

☒ **CA Constitution Article XIII D §4(a)**

The proportionate Special Benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of [the Proposed Project]³⁹, the maintenance and operation expenses of [the Proposed Project]⁴⁰, or the cost of property related service being provided.

Guidance: CSDA Guidebook, pg. 17

*Proportionate Special Benefit(s) are a **function of the total cost of a project**, not costs determined on a property-by-property basis. Instead, an assessment to be imposed on parcels must be based on the entirety of the cost of the improvement or services. (**emphases added**)*

The analysis presented in this Report compares the annualized cost of service associated with the Proposed Project to the quantified Special Benefits conferred upon parcels identified within the Assessment District. Project costs were evaluated on a lifecycle basis (assumed 30-years) and include annualized capital and financing costs, as well as OM&R expenses associated with implementation and operation of the Proposed Project. Special Benefits were identified based on the extent to which the Proposed Project improves the timing, availability, reliability, and operational flexibility of water supplies available to assessed parcels.

Quantified benefits were conservatively estimated using planning-level assumptions regarding avoided supplemental water supply costs and enhanced utility of existing recharge and recovery systems, while certain supporting benefits were identified qualitatively to avoid potential double counting or speculative valuation. The following sub-sections summarize the relationship between these annual costs and quantified Special Benefits for purposes of evaluating proportionality under Proposition 218, and the estimated Assessment Fee.

6.2 Demonstration of Cost-Benefit Proportionality

The Proposed Project is anticipated to provide quantifiable Special Benefits to parcels within the Assessment District, including offsetting market-rate water supply needs and enhancing the utility of existing storage and recovery systems. Additional benefits associated with groundwater management and enhanced utilization of Kern River supplies are identified qualitatively to avoid potential double counting and other valuation uncertainties.

Table 15 summarizes the Proposed Project costs and quantified Special Benefits evaluated in Sections 5 and 6, respectively. As shown herein, the quantified annualized Special Benefits attributable to the Assessment District exceed the Proposed Project's estimated annual cost of service, including capital, financing, and OM&R expenses.

Table 15. Comparison of Project Costs to Proposed Benefits

	Units	Assumed Value	Report Source
Projected Project Costs (Report Section 3)			
Estimated Annual Capital Cost Equivalent	\$/year	\$5.62 M	Table 6
OM&R Annualized NPV	\$/year	\$2.80 M	Table 7
Total Annual Cost of Service	\$/year	\$8.42 M	Table 8
Detailed Special Benefits (Report Section 5)			
1 Offset Market-Rate Supply Need (Estimated Annual Market-Equivalent Value)	\$/year	\$13.7 M (1)	Table 13
2 Enhance Utility of Existing Storage Systems (Net Difference in Total Recovery Costs)	\$/year	\$375,000	Table 14
3 Protect Groundwater Management Efforts	<i>Not Quantified</i>		Section 5.2.3
4 Enhance Utilization of Kern River Supplies	<i>Not Quantified</i>		Section 5.2.4
Total Annualized Special Benefits	\$/year	\$14.1 M	
Benefit-to-Cost Ratio (2)		1.67	
ABBREVIATIONS: M = Million OM&R = Operation, Maintenance, and Replacement NPV = Net Present Value NOTES: (1) Value <u>does not</u> reflect potential income from year-to-year water transfer sales that are dependent on several additional hydrologic, market, and operational factors not contemplated herein. (2) Values greater than 1.0 indicate quantified benefits exceed annualized Proposed Project costs.			

Accordingly, the quantified Special Benefits associated with the Proposed Project are determined to be proportional to, and exceed, the annualized cost of service attributable to the assessed parcels.

6.3 Estimated Annual Assessment

Table 16 summarizes the estimated parcel-level assessment within the Assessment District corresponding to the annual cost of service for the Proposed Project. As described in Section 4, the Assessment District includes parcels identified within both the BSA and MSA expected to receive Special Benefits associated with the Proposed Project, including improved water supply availability, timing, and reliability for irrigation and other purposes. Based on the total annual cost of service and the approximately 46,500 assessable acres within the Assessment District, the estimated assessment is between \$94 per acre per year (excluding OM&R) and \$154 per acre per year (including OM&R) over the assumed 30-year Proposed Project lifecycle.

Table 16. Estimated Annual Assessment

	Units	Assumed Value	Report Source
Estimated Annual Capital Cost Equivalent (1)	\$/year	\$4.36 M	Table 6
OM&R Annualized NPV	\$/year	\$2.80 M	Table 7
Revised Total Annual Cost of Service (1)	\$/year	\$7.16 M	
Area within Assessment District	ac	46,529	Table 11
Estimated Annual Assessment per Assessable Acre, including OM&R (2)	\$/ac/year	\$154	
Estimated Annual Assessment per Assessable Acre, excluding OM&R (2)(3)	\$/ac/year	\$94	
ABBREVIATIONS: Ac = Acre NOTES: (1) Includes debt servicing but removes portion of land purchase related costs already paid by District, see Table 3 footnote (BVWSD, 2025). (2) For 30-year assumed lifecycle for the Proposed Project. Assessment value represents an estimated average annual assessment based on current Assessment District acreage and assumed annualized Project costs provided in this Report. (3) Provides reference excluding OM&R from assessment basis given potential other funding sources available to cover these associated costs (BVWSD, 2025).			

This estimated assessment reflects the proportional allocation of annualized Proposed Project costs to parcels anticipated to receive Special Benefits. If approved, it could apply to each of the identified parcels within the Assessment District provided as **Appendix B**.

6.4 Future Annexations or Changes to Assessed Parcels

The Assessment District and associated parcel assessments described herein are based on current District boundaries, land use conditions, and identified benefiting parcels at the time of preparation of this Report. Future changes to parcel configurations, land use classifications, District boundaries, annexations, or water service conditions may affect the extent to which parcels receive Special Benefits from the Proposed Project. To the extent such changes occur, the District may update, revise, or reapportion assessments consistent with the methodology presented in this Report and applicable requirements of Proposition 218. Any future annexed or newly benefiting parcels may be incorporated into the Assessment District upon determination that such parcels receive proportional Special Benefits associated with the Proposed Project.

7 ENGINEER'S DETERMINATION

Based upon the investigations, analyses, assumptions, and methodology described in this Report, it is in the professional opinions of the signing California-Registered Professional Engineers, that the assessments proposed herein are proportional to the Special Benefits conferred upon parcels within the Assessment District by the Proposed Project. The Proposed Project is anticipated to provide direct and particular benefits to assessed parcels through improvements in water supply availability, timing, reliability, operational flexibility, and groundwater management support associated with the capture, storage, recovery, and beneficial use of available Kern River supplies.

The proportionality analysis presented in Section 6.1 demonstrates that the quantified annualized Special Benefits attributable to the Assessment District exceed the estimated annual cost of service associated with the Proposed Project. Specifically, the quantified annualized Special Benefits are estimated at approximately 1.67 times the annualized Project costs, supporting the conclusion that the Proposed Project provides benefits reasonably proportional to the assessments proposed herein.

Based on the estimated annual cost of service and the approximately 46,500 assessable acres identified within the Assessment District, the resulting estimated assessment is approximately \$94 (excluding OM&R) to \$154 (including OM&R) per assessable acre per year over the assumed 30-year Proposed Project lifecycle. The methodology used to allocate costs and determine assessments is consistent with the requirements of CA Constitution Article XIII D §4 and reflects a reasonable and proportional allocation of Proposed Project costs to those parcels receiving Special Benefits.

Accordingly, the California-Registered Professional Engineers hereby determine that:

1. The parcels identified within the Assessment District receive Special Benefits from the Proposed Project distinct from General Benefits provided to the public at large;
2. The assessments have been apportioned in proportion to the estimated Special Benefits received by assessed parcels;
3. The assessments do not exceed the reasonable cost of the proportional Special Benefits conferred upon the assessed parcels; and
4. The methodology, assumptions, and proportionality analyses presented herein provide a reasonable basis for the proposed assessments under Proposition 218.

8 SUMMARY AND RECOMMENDATIONS

This Report evaluates the proposed McAllister Ranch Recharge Project and the associated assessment methodology for parcels within the Assessment District. The Proposed Project is intended to improve the timing, availability, reliability, and operational flexibility of water supplies available to benefiting parcels through the capture, recharge, storage, and recovery of available water supplies. Consistent with CA Constitution Article XIII D §4 this Report identifies and evaluates the Special Benefits conferred upon assessed parcels and presents a methodology for proportionally allocating the associated annualized Proposed Project costs.

Based on the analyses presented herein, the quantified annualized Special Benefits attributable to the Assessment District are estimated to exceed the annualized cost of service associated with the Proposed Project, with a quantified benefit-to-cost ratio of approximately 1.67. Based on the estimated annual cost of service and approximately 46,500 assessable acres within the Assessment District, the resulting estimated assessment is approximately \$94 (excluding OM&R) to \$154 (including OM&R) per assessable acre per year over the assumed 30-year Proposed Project lifecycle.

Accordingly, it is recommended that the District consider proceeding with establishment of the proposed assessment, subject to applicable Proposition 218 noticing, hearing, balloting, and adoption requirements. The methodology and conclusions presented herein provide a reasonable and proportional basis for allocation of Proposed Project costs to parcels receiving Special Benefits within the Assessment District.

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Appendix A

Buena Vista Water Storage District Copy of Rules and Regulations (dated 24 February 2026)

**RULES AND REGULATIONS
of the
BUENA VISTA WATER STORAGE DISTRICT**

**Adopted: March 8, 2011
Amended: March 13, 2012 (Resolution No. 4174)
Amended: June 18, 2014 (By Motion)
Amended: February 24, 2026 (By Motion)**

These Rules and Regulations are established by the Board of Directors pursuant to California Water Code section 43003, which provides, in pertinent part, that the District shall establish rules and regulations for the most economical and efficient distribution and use of water within the boundaries of the Buena Vista Water Storage District service area.

1. WATER SERVICE APPLICATIONS

Applications: In order to obtain delivery of water, the owner of lands within the District (or their agent) and the tenant or lessee of lands (hereinafter referred to as "Water User(s)") must complete, execute, and file with the District, an "Application for Water Service" which shall include the names and addresses of the landowner, and tenant or lessee (tenant or lessee, being referred to collectively as "lessee" in these Rules and Regulations), a description of the land to be irrigated, authorization from landowner if a lessee is applying for service, and any other information required by the District. Application forms shall be provided by the District.

Land Transfers: When land is sold, a change of lessee occurs, or title is otherwise transferred to another party, the District shall be under no obligation to deliver water to such lands until a new "Application for Water Service" is properly completed and filed with the District.

Authority of Applicant: The District shall not be obligated to provide water service pursuant to any application for water service, or otherwise, unless and until District is provided, upon request, verification acceptable to the District that applicant has authority to bind the landowner and the lessee for charges associated with water deliveries by District and for any other charges or expenses associated with or authorized by these Rules and Regulations. Any such verification shall be in the form prescribed by District.

2. WATER ALLOCATION

Surface Water: The Board of Directors shall allocate surface supplies to lands within the District service areas (Buttonwillow and Maples) based on assessed acreage of lands which maintain the right to receive water. It is the goal of the District to prioritize in-District delivery of surface supplies. The allocation amount, timing, and duration of water service shall be based upon a number of factors, including, but not limited to, water supply forecasts, available surface and groundwater storage, contract supplies, demand patterns, special project commitments, available or anticipated surplus supplies, system maintenance requirements, operational efficiencies, weather conditions, and any other factors deemed appropriate by the Board of Directors.

Delivery through District pipelines will be preferred in most instances, but ultimately, the District Board and staff will determine the delivery method from year to year depending on existing factors. Deliveries to the Maple service area will be treated as if a pipeline exists for the purpose of calculating losses, fees and delivery priority to the extent reasonably possible. Said deliveries are not permitted if they will result in unreasonable water waste, and they will only be authorized if actual conveyance losses to the Water User's headgate are less than twenty percent (20%) of the ordered amount. Said deliveries will be subject to District water supply restrictions, obligations, maintenance activities, access to facilities, conveyance losses (including actual delivery losses while running outside the coordinated run period plus an additional loss by which for every 85AF delivered, 100AF will be deducted from the Water User's allocated amount), any added operational costs, and all other Rules, Regulations, and policies of the District.

Unused surface water allocation may be transferred within the District pursuant to these Rules and Regulations and, specifically, Rules 15 and 17 below. Said transfers will be subject to District water supply restrictions, obligations, maintenance activities, access to facilities, conveyance losses (including actual delivery losses while running outside the coordinated run period), and any added operational costs. Allocated surface water not used or transferred will be forfeited to the District for storage, groundwater recharge, or sales.

Groundwater/Banked Water: The District has successfully followed a conjunctive management policy by which the District recharges surface water when available for storage in the principal aquifer and later recovery by Water Users and/or the District when surface water is insufficient to meet demands. High proportion of recharge in the Buena Vista Groundwater Sustainability Agency takes place through seepage from facilities constructed by the District, including canals, laterals and recharge basins.

As set forth in the District's Groundwater Sustainability Plan (GSP), adopted in compliance with the Sustainable Groundwater Management Act (SGMA), the District's goal is to recharge and store sufficient water to ensure that the water demands of each Water User with a water service right are met. When surface supplies are not sufficient, demands within the District are met through the recovery of stored water and pumping of the native yield groundwater allocation. Since at least 2016, both the private landowner wells and District wells have been metered. Additionally, the District has established monitoring networks to ensure the sustainability of the groundwater basin and to maintain water quality. This historical monitoring data was used in the formation of the GSP and is the basis for the monitoring and mitigation rules set forth in Rule 16 of these Rules and Regulations.

While the District's GSP does not currently allocate a specified amount of stored water to each acre within the service area, the District desires to set limits to the amount of water that can be pumped in the District for the protection of neighboring lands. This limit, as set forth in Rule 2(c), is in addition to Rule 16 below, which may further impact the ability to pump stored water.

The following shall be applicable to the extraction of water stored by the District and native yield:

- a. Each District Water User who is entitled to surface water delivered by the District shall be entitled to their pro rata share of the District water stored in the groundwater basin, in

addition to any amount of native yield (as provided for under SGMA) that may be extracted by an overlying Water User, subject to these Rules and Regulations.

b. Recovery of stored water may be recovered through the District, or privately owned, wells and facilities.

c. Pumping within the District has historically operated under the “Golden Rule,” seeking to avoid unreasonable harm to neighboring Water Users. In an attempt to formalize and delineate that Golden Rule, the District desires to set limits to the amount of water that can be pumped in the District for the protection of neighboring lands. The pumping limit within the District is as follows:

i. The District has developed a unique acreage limit for each active irrigation well within the District based on the number of acres the well(s) has historically served and/or was designed to serve (hereinafter “Well Unit”). A map of the Well Unit for each active irrigation well(s) within the District is attached hereto as Exhibit “A”. The correlating pumping limit for each well will be maintained in writing by the District.

ii. Taking into account any surface water allocated to a Water User, said Water User shall not pump a combination of stored water and native yield groundwater such that the total amount of water to be utilized (combination of all sources) exceeds four and a quarter (4.25) acre-feet per acre in the Well Unit. (For example, if a well historically serves 100AC, the Well Unit acreage would be 100AC and that well could annually pump no more than 425AF, assuming a 0AF surface allocation. In a year in which a surface allocation is 1AF/acre, this would mean that well could pump no more than 325AF. Another well may have a Well Unit acreage of 200AC, in which case the pumping limit would be 850AF in a year with a 0AF surface allocation, or 650AF in a year with a 1AF/acre surface allocation.) The amount pumped will be determined by the meter on the well. For the sake of clarity, this rule does not give a Water User the right to pump 4.25AF of water every year, as pumped water should be relied upon only when surface water is insufficient in quantity or quality, or unavailable.

iii. Exceedance of this pumping limit will result in a fine of \$500 per acre-foot pumped over the pumping limit to that particular well. The District recognizes that emergencies, such as a well going down, happen and in the event of such an emergency, no fee will be assessed. For the first calendar year of the program, a “bill” will be sent to the Well Unit owner, but this will just act as a warning to allow for the Well Unit owner to correct deficiencies in their system. In subsequent years, the fines will be in full effect.

d. In certain years, the pumping limit set forth in Rule 2(c) may result in certain Water Users needing additional well capacity. In such an instance, Water Users who fallowed their lands, or did not exhaust their pumping limit, may sell water to other District Water Users, for use within the District. Such an arrangement should be between Water Users and is subject to availability of District conveyance facilities. This permitted transfer does not expand or increase the pumping limit on each well as set forth in Rule 2(c) and shall be subject to these Rules and Regulations and specifically, Rules 15 and 16.

e. Recovery of stored water by the District will be made available to all District landowners with a water entitlement right pursuant to the policies and at the costs set by the Board of Directors for each recovery period. In setting the policy and cost for the recovery and delivery of stored water, the Board of Directors will take into consideration water demands, groundwater levels, groundwater quality, SGMA compliance, compliance with existing CEQA documents, and other such factors as are deemed necessary.

To the extent any of these Rules and Regulations contradict or differ from the District's GSP, as amended from time to time, the GSP shall control. These Rules and Regulations are not intended to expand or in any way alter any project for which CEQA review has been completed.

Nothing contained herein shall in any way limit the District's ability to sell and/or distribute water from its various water sources for any legal purpose, including sales and distributions to storage facilities and/or for special District projects or programs. Notwithstanding, the pumping limit set forth in Rule 2(c) shall be applicable to District-owned wells that are within District boundaries which are used by District Water Users when the Water User's well is down or unavailable. In such an instance, the pumping limit designated for the Well Unit of the property utilizing the District well shall apply. This is intended for emergencies only and the water pumped from the District wells being a replacement of the water that would have been pumped by the Water User absent the emergency. District wells on District water banking facilities are subject to the restrictions set forth in the CEQA document for the water banking project. The pumping limit set forth in Rule 2(c) shall not be applicable to the District wells located along District canals or wells used for operational emergencies.

In future years, the Board of Directors may allocate recovered supplies to lands within the District service areas (Buttonwillow and Maples) based upon allowable recovery of stored water allocation and native yield allocation quantities. The combined allocation amount, timing, and duration of recovered water services shall be based upon factors, including but not limited to water supply forecasts, available surface and groundwater storage, contract supplies, demand patterns, special project commitments, available or anticipated surplus supplies, system maintenance requirements, operational efficiencies, weather conditions, and any other factors deemed appropriate by the Board of Directors and as outlined in the District's GSP.

3. WATER USE

Any District water delivered to a Water User within the District shall be used only within the District boundaries and only for irrigation or other direct land application purposes, unless otherwise permitted by these Rules and Regulations. District waters include, but are not limited to, Kern River water, State Water Project (SWP) water, Friant-Kern Federal water, well water, stormwater runoff, tailwater runoff, exchange water, transferred water, and other 3rd party waters acquired by the District.

Water furnished by the District is unfit for human consumption and may be unfit for purposes other than irrigation and is not warranted by the District. The District hereby expressly disclaims any and all warranties, including merchantability, either express or implied, as to the fitness or suitability of water for any purpose whatsoever. The District does not represent, express or implied, matters as to the integrity, availability, capacity, condition, quantity, quality or suitability of water or the District's facilities at any time for any purpose. Service interruptions, drought conditions and cropping demands are likely to occur whereby the Water User must maintain access to alternative supplies;

damages, costs, or inconveniences caused by said interruptions shall be the sole responsibility of the Water User. The District reserves the right to interrupt service at any time and without notice for health and safety concerns or for other reasonable causes.

4. WATER-USE EFFICIENCY

The Water User shall endeavor to conduct efficient water management practices to eliminate unreasonable water waste and to exercise the beneficial use of water pursuant to Article X, Section 2, of the California Constitution¹. The District encourages Water Users to contribute in the development of District, Regional, and State water-use policies, and the cooperation of Water Users in such policies. Water Users shall comply with District, Regional, and State policies, rules, and regulations as may be required by law or these Rules and Regulations. Such policies, rules, and regulations may include, but are not limited to, water-use efficiency matters.

5. WATER ORDERS AND ADJUSTMENTS

Requests for irrigation service must be made to the appropriate District personnel (District Agent) at the office of the Buena Vista Water Storage District, 525 N. Main Street, Buttonwillow, CA 93206. All requests are taken subject to the following conditions:

- a. Water Users shall give notice to the District Agent at least forty-eight (48) hours in advance of a requested date for new water orders (“on’s”) or increases to existing water orders.
- b. Water Users shall give notice to the District Agent at least twenty-four (24) hours in advance of a requested date for stopping water orders (“off’s”) or decreases to existing water orders.
- c. Water Users shall give notice to the District Agent at least twenty-four (24) hours in advance of a requested date for request to change the point of delivery of a water order (“move’s”). Move’s may be requested if it is within the same reach of the canal where service was originally provided. If the request is within a different reach or canal altogether, it will be considered a new request and subject to item 5(a) above.
- d. All changes shall be made no later than 2 p.m., unless an emergency condition exists.
- e. Requests for on’s, off’s, and move’s will be subject to District operations, capacity, supplies, and availability.
- f. After a water delivery has been started, Water Users are not allowed to make any flow adjustments, except as noted above or by notice/approval of the District Agent.

¹ 1 In part, Article X, Section 2 provides: “It is hereby declared that because of the conditions prevailing in this State the general welfare requires that the water resources of the State be put to beneficial use to the fullest extent of which they are capable, and that the waste or unreasonable use or unreasonable method of use of water be prevented, and that the conservation of such waters is to be exercised with a view to the reasonable and beneficial use thereof in the interest of the people and for the public welfare.”

g. In the event of an emergency and/or extenuating circumstances, the District, in its discretion, may waive the rules for Water Orders and adjustments to meet the needs of the Water User and do its best to efficiently operate the facilities.

6. CAPACITY RESTRICTIONS

In the event of capacity restrictions, as determined by the District, the District will endeavor to prorate deliveries or delay new deliveries or changes until capacity issues have subsided. Prorations and delays among Water Users shall consider (1) a Water User's total assessed acres within a service area or specific system as appropriate, (2) timing of water orders, (3) nature of restriction, and (4) any other equitable factors deemed appropriate by the District.

7. DRAINAGE FACILITIES

The District encourages on-farm tailwater collection systems as the most efficient re-use of tailwater. If this is not practical, Water Users may, upon prior approval of District, deliver tailwater to the most practical District drainage system available. Water Users must appropriately manage field drainage and tailwater as to not damage, interfere with, or alter any of the District's facilities or their functions, including the District's drainage system. At no time is any unauthorized person allowed to make any modification to District's facilities. Under emergency conditions that require immediate modifications to District's facilities to prevent flooding or damage to a Water User's crops or facilities, the Water User is required to contact appropriate District personnel as early as possible to notify the District of the circumstances.

Water Users are encouraged to exercise best management practices in the areas of water use efficiency, pesticide and herbicide applications, nutrient management, and other areas that may impact water discharged into the District's drain system or the District's water supply. When required by State regulations, or as the District deems necessary or appropriate, the District will develop new or modify current policies to satisfy State or other regulatory mandates. Discharge policies set forth by the District are intended to help District Landowners and Water Users meet State and other regulatory requirements. As such regulatory requirements may change, District policies regarding the operation and use of drainage facilities may also change.

The District does not permit in-District or out-of-District Landowners, District Water Users, or any other irrigated lands to drain stormwater or tailwater into the District's water supply canals. All District irrigated lands should use a tailwater recovery system or provide facilities that will drain into an appropriate District drain.

The District will not typically provide, at District cost, additional drainage facilities in the case of land divisions or as a result of any landowner or Water User alterations. New drainage facilities may be considered by the District if the full costs are borne by the requesting landowner.

Water Users are permitted to flush their filtration systems in District drains, provided such filtration flush shall not cause or result in any contamination or damage to District facilities. Notwithstanding, a Water User shall not drain filtration flush water into any of the District's water supply canals or right-of-ways (ROWS). To the extent that water from a filtration flush may result in weeds and/or foliage growth, the Water User shall be responsible for all weed control measures and

costs. Any water recovered and utilized from the District drains is at the Water User's own risk and there is no guarantee of quality or sufficiency for use.

8. WATER SERVICE HEADGATES

The District will endeavor to provide a reasonable number of pipeline connections, turnouts, or headgates and shall generally include an 18-24-inch standard connection or gate (C-10 / C-20 or District-approved equal) and up to 30 feet of discharge pipe to an open landowner ditch. Connections to District Pipelines shall be from a District supplied Point of Connection, typically adjacent to a Water User-operated, District-supplied valve. As new pipelines are installed, turnouts will be discussed, and location and size agreed upon with the Water User prior to installation. All connections made are subject to appropriate District prior approval and subsequent modification.

Any connections requiring unique designs, such as connections to private pipelines, shall be the sole responsibility of the Water User. The Water User shall be responsible for any disconnects or re-connects associated with the District maintenance to the full satisfaction of the District. In no case shall the connection create more than six (6) inches of back pressure on any District headgate without the appropriate District written approval.

The District will not typically provide, at District cost, additional headgates in the case of land divisions or as a result of any landowner/Water User alterations that may restrict delivery capacity or result in the need for another headgate. Additional headgates may be considered by the District if the full costs are borne by the requesting landowner/Water User. The District will not raise water to an excessive height in canals in order to provide service.

9. RECLAMATION PROGRAMS

The District operates various facilities and programs that are used for reclamation purposes, including 1) In-District Reclamation Canals and Pumps, 2) In-District Water User Reclamation Programs, and 3) Out-of-District Reclamation Agreements. In the event that demands for reclaimed water exceed available flows, the in-District use demands will be prioritized over out-of-District use demands. Water Users accessing the Reclamation Programs must recognize that said return flows occur in varying amounts, with varying quality, and at uncertain times.

A priority list is created in order of requests. Should water not be available in the drain when a turnout is at the top of the list, it will remain at the top of the list until water is available. When water is available, and should that turnout decline to use it, it would drop off the list. When water is available and they begin taking it, they will continue to maintain their priority until either they complete their irrigation cycle, or water is no longer available. In either case, once delivery ceases, the priority stops, and a new request must be submitted. A Water User can have multiple turnouts on the priority list. A Water User cannot transfer his priority from Turnout A to Turnout B.

10. PRIVATE DITCHES AND PIPELINES

The operation and maintenance of private ditches or laterals shall be the responsibility of those Water Users who use them. Such ditches or laterals must be kept in reasonable repair and reasonably free from weeds and other obstructions and be of sufficient capacity to carry the quantity of water

ordered by the Water User to irrigate the lands served by them. In the event that water is ordered in excess of the capacity of a private ditch or pipeline, the District may, but shall not be obligated to, limit or terminate such delivery in order to prevent undue waste of water, flooding, or other damages until such conditions are remedied. In the event of breaks in private ditches or any other conditions on non-District owned property where it becomes necessary to cease delivery to the Water User and turn the water back into the District's canals, the District/ditchtender must be notified as soon as possible. The Water User will be responsible for any loss or damage caused by their turning a head of water back into the District's canal without prior notice to the ditchtender or the District's Agent or for otherwise failing or refusing to accept ordered water. The Water User will be responsible for any loss or damage caused by their not using the full amount of water ordered by them, without prior notification to the District/ditchtender.

Also, the Water User will be charged for the water ordered (or the allocation will be reduced) unless and until such time as the water can be rerouted.

11. TAMPERING OF DISTRICT FACILITIES

Manipulation, interference, or operation of District facilities or unauthorized use of District water is strictly forbidden by non-District personnel and may be a violation of California law. No fences, buildings, cuts, plugs, temporary storage, debris, garbage, gates, or any other obstructions shall be placed within District facilities or upon the right-of-way of any District facility without prior authorization by the District. If it is necessary for the District to remove or remediate any such manipulation, damage, or obstruction, the Water User will be responsible for the costs of such repairs to the full satisfaction of the District. In this connection, attention is directed to California Penal Code section 592, which provides as follows:

a. Every person who shall, without authority of the owner or managing agent, and with intent to defraud, take water from any canal, ditch, flume, or reservoir used for the purpose of holding or conveying water for manufacturing, agricultural, mining, irrigating, generation of power, or domestic uses, is guilty of a misdemeanor.

b. If the total retail value of all the water taken is more than Nine Hundred Fifty Dollars (\$950), or if the defendant has previously been convicted of an offense under this Section or any former Section that would be an offense under this Section, or of an offense under the laws of another state or of the United States that would have been an offense under this Section if committed in this state, then the violation is punishable by imprisonment in a county jail for not more than one year, or in the state prison.

12. ENCROACHMENT ON DISTRICT FACILITIES

Anyone desiring to modify or encroach upon any District facility or right-of-way shall provide a detailed written request to the District Engineer. The request shall include a plat map indicating the location of the work to be performed, drawings, description of said work, and any additional information deemed necessary by the District. Upon review and approval by the District Engineer, the encroachment permit request and appropriate permits/documents, to allow such facility, will be presented to the Board of Directors for consideration. Any associated permit facilitation and inspection costs shall be recouped by the District from the permittee but may be waived in the sole

discretion of the District for routine farming practices and where the permittee owns the underlying fee ownership of the property being encroached upon. All costs of work performed under the provisions of the permit are the responsibility of the permittee and such work must be performed to the full satisfaction of the District Engineer and in accordance with any Encroachment Permit that is issued.

13. USE OF DISTRICT FACILITIES

All uses of District facilities shall be subject to review and appropriate approval by the District and will be subject to applicable permits, wheeling rates, capacity constraints, losses, maintenance schedules, operational procedures, proper metering requirements, scheduling, water quality, groundwater conditions, and any other factor deemed relevant by the District. District facilities may be used to transport or exchange Water User well water in accordance with the above requirements and limitations, and these Rules and Regulations, including but not limited to, Rules 2(c), 15, 16, and 17 relating to transfers and mitigating impacts to neighboring landowners.

The Board of Directors may establish a pipeline use surcharge to account for the increased costs as well as a weekend-use incentive to encourage demand on weekends for the efficient operation of District facilities.

14. ACCESS TO PRIVATE PROPERTY

It is understood that District personnel must, from time to time, enter upon a landowner's property with respect to the operation of the District's facilities and programs and it is understood that all landowners shall provide such access to water meters, headgates, canals, ditches, and other District facilities.

15. WATER TRANSFERS

Section 15.1 Definitions.

a. "District Lands" as used herein means real property lying within the boundaries of Buena Vista Water Storage District, as those boundaries presently exist or as amended from time to time, and which have a Water Service Right to District Water.

b. "District Water" as used herein means (i) water supplies and water rights which are owned, held or controlled by District and which are made available or allocated to District Lands, at any time or from time to time, by action of the Board of Directors; (ii) return flows therefrom which enter District-owned facilities; and (iii) water the District recharges and stores in the groundwater basin through its canals and recharge facilities.

c. "Emergency" as used herein is any sudden unforeseen event affecting a Water User's ability to meet his or her irrigation demands that cannot, with reasonable diligence, be remedied in time to avoid crop damage or property loss. Facility failure due to lack of normal and proper maintenance and/or lack of well capacity within the set pumping limit is not considered unforeseen and does not constitute an Emergency for purposes hereof.

d. “Water Service Right” as used herein means the right to receive an equitable, proportionate and pro rata share of water accruing to the water rights owned, held or controlled by the District. This could be either surface water or stored groundwater.

e. “Water User” as used herein means a person, entity or organization (regardless of name, if the principals are the same) irrigating District Lands for agricultural or other overlying purposes and exercising the Water Service Rights of such District Lands for such purposes.

f. “Fallow Lands” as used herein means any District Lands that are typically farmed but will not be planted and will not receive water during the given year’s growing season or District Lands that are designated as upland habitat and will not receive water during the given calendar year.

g. “Well Unit” as used herein refers to the unique acreage limit for each active irrigation well within the District which was developed based on the number of acres a particular well(s) has historically served and/or was designed to serve. A map of the Well Unit for each active irrigation well(s) within the District is attached hereto as Exhibit “A”. The correlating pumping limit for each well will be maintained in writing by the District.

h. “Farming Unit” as used herein refers to all District Lands which are owned or leased by the Water User or affiliated entity under common ownership.

Section 15.2 General Rule – Transfers. The District owns, holds or controls certain water and water rights, arising by law and contract, which it exercises for the benefit of all District Lands entitled to a Water Service Right. A Water User is entitled to exercise the Water Service Rights of District Lands solely for agricultural or other overlying purposes. If, and to the extent, the Water Service Right of certain District Lands is not exercised to the full extent of the water allocation by a Water User, the water not so used remains with the District for subsequent reallocation to all District Lands, groundwater recharge, or other lawful and beneficial use. Accordingly, out-of-District transfers of District Water by Water Users are prohibited, except in certain circumstances identified in Section 17. In-District transfers are permissible only as set forth in Section 15.3 and subject to Rule 16 to monitor and mitigate impacts to neighboring Water Users.

Section 15.3 Permissible In-District Transfers. Transfers have the potential to affect or injure other Water Users and are, therefore, only allowed if special circumstances are present. To avoid and/or mitigate any potential injury to other Water Users, all transfers are subject to the pumping limits of Rule 2(c) and the Monitoring and Mitigation provisions of these Rules and Regulations (see Rule 16). The below-listed transfers are allowed at any time and from time to time because the Board of Directors has determined that these operational water management practices are non-injurious to other Water Users and provide needed flexibility, namely:

a. Transfer Within Farming Unit: A Water User may transfer Water Service Rights among District Lands within that Water User’s farming unit operation. A “farming unit operation” for purposes of this permission means all District Lands which are owned or leased by the Water User or affiliated entity under common ownership making the transfer. The farming unit operation exception is considered the best management practice for Water Users since it allows each Water User to make the most efficient distribution and use of the Water Service Rights available to

that Water User. The farming unit operation exception is considered non-injurious because the Water Service Rights of all District Lands within the farming unit are fully exercised by the Water User even though there may be a disproportionate reliance on groundwater supplies from one area to another. Notwithstanding, a transfer within a farming unit may not result in an exceedance of a pumping limit for a particular well as set forth in Rule 2(c). Further, if it is asserted by a neighboring Water User that said practice has caused adverse impacts, the District will investigate the claim and determine whether mitigation is warranted.

b. Transfers of Stored Groundwater: With the construction of District groundwater recharge and storage facilities, and introduction of the District pipelines, it is acknowledged that each Water User is entitled to District Water stored in the groundwater basin. Most Water Users elect to use their own facilities to recover the stored water. However, in very dry years, transfers of District Water stored in the groundwater basin may be necessary, and are thus permitted, subject to these Rules and Regulations. A Water User who intentionally fallows District Lands, or who has a Well Unit that is not exceeding the pumping limit set forth in Rule 2(c), may use that Well Unit's facilities to transfer stored water to other Water Users. Any such transfer resulting in an exceedance of a pumping limit for a particular Well Unit, as set forth in Rule 2(c), will be subject to the penalty set forth in Rule 2(c)(iii). All extraction of both stored groundwater and native yield, whether through a privately owned well or District facility, is subject to Rule 16 Monitoring and Mitigation rules established to prevent or mitigate harm to neighboring Water Users. Water Users shall work out the terms of the transfer among the agreeing parties, but such transfers will be subject to capacity availability in District conveyance facilities.

c. Transfer of Reclaimed Water: Certain Water Users have executed District Reclamation Agreements which allow such Water Users to purchase and use return flows from irrigation of District Lands which have entered District facilities. A Water User may transfer reclaimed water to another Water User or may rely more extensively on reclaimed water and transfer Water Service Rights that would otherwise have been exercised by such Water User. The reclaimed water exception is considered the best management practice for Water Users because it encourages, to the greatest extent practicable, the purchase and use of reclaimed water. The reclaimed water exception is considered non-injurious because the Water Service Rights of the transferor's District Lands would have been exercised for the benefit of such lands in the absence of the reclamation water use and there is no increased reliance on groundwater supplies.

Section 15.4 Emergency Transfers. For the duration of an Emergency, the District will make every reasonable and prudent effort, including the authorization of Emergency transfers where necessary and appropriate, to provide the needed additional water service to any Water User if the additional water service is for the purpose of preventing crop loss or other damages that are likely to occur but for the additional water service. The District will require full payment of all fees and costs associated with obtaining and providing said additional water service, which payment may be in the form of cash or other consideration (such as future use of a landowner well for the benefit of all landowners), as determined by the Board of Directors.

Section 15.5 Restrictions Applicable to All Transfers. The following restrictions apply to all in-District transfers by and among Water Users:

a. Transfers may be accomplished directly (by direct delivery to the transferee via the District's water distribution system) or indirectly (by exchange delivery of District Water to the transferee). All transfers involving direct delivery are (i) subject to the availability of capacity in District's water distribution system (i.e., the use of the District's water distribution system to accommodate a transfer shall not interfere with the use of such system to meet the delivery demands of non-transferring Water Users); (ii) subject to assessment of a pro rata share of losses when the water is conveyed.

b. All transfers between and among Water Users are subject to review and approval by the Engineer-Manager of the District. All transfers that do not fall within the list of permissible transfers set forth in Sections 15.3 and 15.4 above (including all Emergency transfers) are subject to review and approval by the Board of Directors of the District. No transfer will be approved, under any circumstances, if it results in waste or unreasonable use of District's water supply. No transfer will be approved if it negatively affects District operations and/or maintenance programs or has the possibility to negatively impact and infringe upon the District's water rights, contracts, or entitlements.

c. All transfers between and among Water Users, except in certain circumstances identified in Section 17, must be in-District. A Water User may not pump stored water and transfer it out of the District, or transfer surface water out of the District.

16. MONITORING AND MITIGATION

From its formation, the District has successfully followed a conjunctive management policy by which the District recharges surface water when available for storage in the principal aquifer and later recovery by Water Users and/or the District when surface water is insufficient to meet demands. In recent years, the District has established several water banking and recovery programs both within the District and outside District boundaries. With the implementation of SGMA and the District's GSP, and in accordance with any governing CEQA documents for specific projects, the District desires to establish these Rules and Regulations to prevent, mitigate, and/or eliminate any short-term and long-term significant adverse impacts to District Water Users and ensure a sustainable groundwater basin. While the District's GSP addresses the duties and responsibilities set forth through SGMA, the rules set forth herein focus internally on sustaining the viability of farming operations. The goal of the District is to ensure all Water Users have sufficient supply while avoiding inequitable use of groundwater benefits at the expense of others. Accordingly, the recovery, and any transfers, of District Water stored in the groundwater basin, whether through District or privately owned facilities, shall be subject to the following monitoring and mitigation provisions.

Section 16.1 Monitoring. Through groundwater monitoring, the District will gather information on declines in groundwater levels supplemented with data on pumping that may point to possible causes for observed declines. Early access to this information will enable the District to initiate timely measures to remedy incipient problems before serious impacts are experienced. The District's internal groundwater monitoring program will, on a monthly basis:

a. Observe groundwater levels at the existing network of District Monitoring Wells (see Figure 1 for location of monitoring wells).

b. Collect pumped volumes from metered wells. Private pumping records will not be maintained or distributed; however, non-personal data will be available for use when examining unfavorable trends in groundwater elevations.

c. Provide groundwater level reports at regular meetings of the Board.

d. Supplement collected data with data from the Kern Fan Monitoring Committee.

Section 16.2 Surface Water Monitoring and Criteria. The District seeks to maintain water quality standards within the District. Accordingly, any water pumped into the District pipeline shall meet the following standard unless waived by the Board:

Maximum TDS 1,000 mg/L
Maximum Chloride 140 mg/L
Maximum Boron 0.7 mg/L
Maximum Manganese 0.05 mg/L
Maximum Iron 0.30 mg/L

Section 16.3 Response to Landowner Concerns. Notwithstanding the District's monitoring efforts, a Water User may express concern about substantially lowered groundwater levels or water quality. In such a circumstance, the impacted Water User may advise the District, in writing, of the concern. Upon receipt of said concern, the District will initiate an investigation into the cause of the groundwater elevation decline and scope. This investigation will include, but is not limited to, determining what wells in the impacted area have been pumping, and for what amount of time. At a minimum, the District will look at pumping patterns for the past six (6) months. The Corrective Actions to be taken will be determined on a case-by-case basis and will vary based on the scope of the impact. Consideration will also be given to the irrigation season with deference to finishing an irrigation season if possible. Mitigation will not be provided where it can be demonstrated that the affected well requires remediation for reasons other than temporary groundwater level declines resulting from District or a Water User's recovery of stored water (i.e., general overdraft conditions, lack of well maintenance, normal wear and tear, failure of well equipment, etc.) or the result of some other factor other than the recovery of stored District Water (i.e., pumping by entities outside of the District). In the event that after review of the data it is determined that recovery of stored water, either by the District or a neighboring Water User, or transfer thereof, is causing a significant negative impact on the groundwater, one of the following mitigation measures will be implemented:

a. Pausing or ceasing recovery pumping in the impacted area to avoid the impact;

b. Supplying an equivalent water supply from an alternate source, such as use of District recovery facilities in a non-impacted area;

c. Reducing or adjusting recovery pumping in the impacted area as necessary to avoid the impact; or

d. With the consent of the affected Water User, providing other acceptable mitigation.

In the event that pumping restrictions are initiated, said restrictions shall be proportionate to the amount of pumping that has occurred. If an alternate source of water is the Corrective Action taken, the Water User/pumping causing the groundwater decline will bear the proportionate share of the costs associated with the alternate water supply.

It is the intent of the District to mitigate and/or compensate for legitimate impacts; it is not the intent to generate a windfall for Water Users. Accordingly, adjustments will be made for depreciation of existing equipment and Water User contributions based on betterment for all mitigation measures.

Section 16.4 Procedures for Pumping Groundwater Into the District's Distribution System. The purpose of the District's Pipeline System is to provide the Water Users flexibility in the timing and use of stored water available to them. The Program provides for the ability for Water Users to move stored water by pumping into the District's distribution system. A landowner who has submitted an application for conveyance of stored water into the District's Pipeline System will be subject to charges and other terms and conditions for delivery of said water as set by the Board of Directors.

All applications to pump into the District's Pipeline System must be approved by the District. In addition, the landowner initiating the conveyance must obtain approval from other potentially affected Water Users on the lateral.

The landowner initiating the conveyance shall obtain water quality testing to confirm any water conveyed meets or exceeds the water quality standards set forth in Rule 16.2. Water quality tests shall be completed by the landowner at the beginning of the recovery and conveyance and every three (3) months thereafter while conveyance is ongoing. All test results shall be provided to the District. Water which results in the exceedance of the water quality standards set forth in Rule 16.2 shall not be conveyed in the Pipeline Distribution System, unless approved by the Board, provided the landowner moving the water assumes all liability for damage to the Pipeline Distribution System if it occurs.

The District may stop the conveyance of water through the Pipeline Distribution System at any time.

17. SPECIAL CONDITIONS FOR LANDOWNER-ACQUIRED WATER

Both the District and the District Landowners desire maximum flexibility and value for the water supplies, while also understanding the importance of protecting the Water Rights for future generations. The Sustainable Groundwater Management Act has caused further need for flexibility. To that end, the Board of Directors sets forth the following rules regarding banking of 3rd Party water and land fallowing:

a. District Landowner Banking of 3rd Party Water Supplies in District Facilities

i) On a secondary priority basis, with the permission of the Board, and only when there is available conveyance and delivery capacity to District facilities, District Landowners may acquire and deliver 3rd Party water supplies into District banking facilities for banking. It is recognized that each 3rd Party banking opportunity is unique from year to year. Twenty-

five percent (25%) (after losses) of all 3rd Party water banked by a District Landowner in District facilities will be left behind and credited to the District.

ii) The requesting landowner shall be responsible for coordinating with the District, and all costs associated with the imported water supplies, including all District operational, administrative and 3rd Party costs incurred for conveyance and delivery to the banking facilities, and creation and maintenance of the Landowner Account.

iii) District surface water supplies are not eligible to be banked by a landowner.

b. District Landowner Fallowing Program

i) Prior to January 1st, a landowner must advise the District of his/her desire to fallow land and what acres will be fallowed for that upcoming year. The District shall approve any participant applications deemed permissible by the District's Rules and Regulations. The fallowing program participant may be the landowner, the landowner's designee, or the tenant. If there is a landowner/tenant relationship, both must agree to fallowing. Any issues that arise between a landowner and their tenant(s) will not be reviewed or resolved by the District.

ii) The participant relinquishes the right to apply water to enrolled lands for the term. For clarity, this relinquishment includes District water and native yield.

1. Proper Cultivation: Participant agrees that the fallowed land will be kept clear of weeds or noxious plant life so that the same will not be allowed to go to seed, and free of insect or disease conditions, which may impact those neighboring lands.

2. For lands with Conservation Easements, proper cultivation/care will follow the guidelines outlined in the associated easements.

3. Participant agrees that if they/they fail to comply with the provisions in a. and b. above, the District will terminate the individual's participation in the program. If such a determination was made, the District will hire an outside contractor to perform the necessary work on the participant's property. The participant will be responsible for all costs of this work, including any administrative costs assessed by the District.

iii) In exchange for the land fallowing activity, the participating landowner shall be credited with the amount of District water that would otherwise have been utilized by the landowner. All costs associated with the District water, and any administrative costs to administer the accounting necessary, will be borne by the fallowing landowner.

iv) Water allocated to fallowed lands may be transferred within the District. Pumping of water stored in the groundwater basin will be subject to the District's GSP and Rule 2 and subject to the water quality requirements in Section 16. Water must be pumped from wells that otherwise would have served the fallowed parcel(s).

v) In-ground water allocated to fallow lands under this program may be transferred outside of the District in-ground, with a twenty percent (20%) leave-behind for the District after losses. If water created under this program is utilized entirely within the District, there will be no additional leave-behind deducted beyond losses. It will be the responsibility of the requesting landowner to gain the in-ground transfer approval from the District where the water will be pumped.

vi) For lands within the District with Conservation Easements, all Fallowing Program rules shall apply.

c. District Landowner first right of refusal on District Water scheduled for sale outside of District.

i) From time to time, the District, at its sole discretion, sells water to parties outside of the District. Prior to the official offering to the outside parties, the District shall offer landowners the option of purchasing, on a pro-rata basis, up to twenty-five percent (25%) of the water to be sold. A landowner's right to purchase the offered water will be pro-rata to their percentage of lands within the District service area.

ii) The District, at its sole discretion, shall set/negotiate a price for any water sale. A landowner exercising its first right of refusal may purchase their ratable share of the potential sale at the District's established price. For purposes of clarity, if the District negotiates a price of \$500/AF for an outside water transfer, the ratable portion of the water that the landowner can optionally purchase would cost the same \$500/AF.

iii) Landowners who wish to be notified of a potential sale shall provide the District with their preferred email address to which notice will be provided. Upon notice from the District of a potential sale, a landowner shall provide written notification to the District of their intention within three (3) days of notice of availability by the District. Payment for any purchased water must be received by the District prior to the receipt of any purchased water. If payment is not received within thirty (30) days of notice of intent to purchase, the landowner failing to pay forfeits his/her right of first refusal.

iv) Should landowners decide not to exercise their option to purchase the available supplies, the foregone water will be made available for transfer by the District to parties outside of the District.

d. Use of water supplies obtained per Rules 17(a) & (b), water obtained by a landowner through the banking of 3rd Party water in the District (Rule 17(a)) or through the fallowing of land (Rule 17(b)) shall be used subject to the following terms and conditions:

i) Water may be utilized and transferred anywhere within the District.

ii) Water recovered from wells within the District may not leave the District boundaries.

iii) Water may be recovered by landowner wells or exchanged. For the sake of clarity, landowners will have no rights to capacity from District operated in-District recovery wells.

iv) 3rd Party water banked in District facilities outside the District may be recovered by landowners on a second priority basis behind District operations via the banking projects recovery facilities.

1. Any costs associated with potential recovery and delivery operations by the District for the benefit of the participating landowner will be borne by the landowner. District maintains priority use of its facilities at its sole discretion and will determine the availability of secondary capacity accordingly. For clarity, the District is not responsible for recovering water banked by a landowner.

2. Secondary capacity will be allocated amongst landowners, pro-rata to their percentage of assessed acreage within the District service area.

v) Water may be recovered from non-District wells outside of District boundaries for use on lands outside of the District in the interconnected Hydrogeologic Zones of the Kern County Subbasin, subject to compliance with applicable rules and regulations of:

1. The Buena Vista Water Storage District GSA and its GSP; and
2. The receiving location's applicable GSP.

vi) All 3rd Party water banked in District facilities within the Buttonwillow Service Area must be recovered by the landowner within six (6) years of the date the water was originally banked.

vii) Subject to legal restrictions and with prior approval of the District, water obtained by fallowing (Rule 17(b)) may be transferred on a Common Landowner-basis outside of District boundaries to an adjacent district, lands adjacent to the District, or to other lands within the Kern Subbasin, subject to compliance with all applicable legal restrictions and rules and regulations pertaining to allowed place and type of use associated with the water. The District is not obligated to make recovery capacity or conveyance capacity available to the landowner for these transfers, except as otherwise defined in prior sections. All permissions and costs, from both the transferring and receiving parties, associated with conveyance and delivery of water supplies, are the sole responsibility of the landowner.

viii) All surface supplies obtained pursuant to subsections 17(b) and 17(c) may be eligible to be banked within District facilities pursuant and subject to Rule 17(a).

18. BILLINGS

Rates: Water rates, assessments, standby charges, equalization charges, and any other charges permitted by law shall be determined from time to time by the Board of Directors of the District.

Billing Addresses: Invoices for services shall normally be mailed to the person designated in the application for water. Invoices for, or refunds of, Assessments shall be mailed to the landowner of record as determined by the Kern County Assessor's Office. Payments to the District should be

made to the District office, located at 525 North Main Street (P.O. Box 756), Buttonwillow, CA 93206.

Assessments: Assessment invoices must be paid within thirty (30) days to avoid interest penalty. After expiration of the thirty- (30-) day period, unpaid Assessments will be charged interest at the rate of eight percent (8%) per annum pursuant to California Water Code section 46671. An Assessment Account will be considered delinquent if not paid in full within sixty (60) days of being levied. Delinquent Assessment Accounts will be assessed a ten percent (10%) penalty on the delinquency date, together with accrued interest at the rate of eight percent (8%) per annum, until paid, pursuant to section 46710 of the California Water Code.

Other Services: Other District invoices must be paid within thirty (30) days to avoid being considered delinquent. Delinquent accounts will be charged a penalty of ten percent (10%) of the amount delinquent, plus interest at the rate of twelve percent (12%) per annum, until paid, pursuant to section 47182 of the California Water Code.

Delinquent Accounts: No water will be delivered, nor will other services be provided, to a Water User if their Assessment Account is delinquent or if any other account(s) are delinquent by more than thirty (30) days.

19. ADMINISTRATION OF RULES AND REGULATIONS

Enforcement: The Engineer-Manager of the District shall be responsible for the enforcement of these Rules and Regulations. Nothing in these Rules and Regulations is intended to, nor shall, have the effect of limiting any rights granted the District under any laws of the State of California. The failure or refusal to enforce any provision of these Rules and Regulations shall not constitute a waiver of the right to enforce any or all of the provisions contained herein at any subsequent time for the same violation or for any other. In administering these Rules and Regulations, the District will rely upon the Kern County Assessment Roll, last equalized, and upon District records regarding matters of title to land, addresses of landowners, authorizations, appointments, designations, and the like filed with the District by a Water User. These records shall be considered continuing representations upon which the District is entitled to rely unless and until the District has received actual written notice of any changes from the Water User, the transferee, or the County of Kern.

Refusal to comply with the requirements of any of the foregoing Rules and Regulations, or any interference with the discharge of the duties of any employee of the District, shall be sufficient cause for terminating water service, and water will not be furnished until full compliance has been made with all requirements herein set forth.

Penalties: In addition to the enforcement provisions previously stated in these Rules, including the termination of water service, the following fines shall be levied for the specified violations:

a. Discharging into supply canals without District approval shall result in a fine of One Hundred Dollars (\$100) per day of discharge plus the cost for any remediation work that may be required.

b. Taking water from District facilities without an order as required by Rule 5 above shall result in a fine of Twenty-Five Dollars (\$25) per acre-foot of water in addition to the water toll in effect at the time.

c. Failing to take water from the District facilities as ordered shall result in a fine of Twenty-Five Dollars (\$25) per acre-foot of water ordered but not taken.

Rule Modifications: These Rules and Regulations may be modified temporarily to meet special conditions at the discretion of the Board of Directors or by the Engineer-Manager, who will notify the Board of any necessary or proposed variance from these Rules and Regulations at the next regularly scheduled Board of Directors meeting. These Rules and Regulations are also subject to change based upon District policies that may be adopted or amended from time to time.

I HEREBY CERTIFY that the foregoing is a true and correct copy of the District's Rules and Regulations for the distribution and use of water, amended by the Board of Directors of said District at a meeting held on the 24th day of February, 2026, and that said Rules and Regulations have not been rescinded or modified in any manner.

WITNESS my hand and the official seal of said District the 28 day of February 2026.



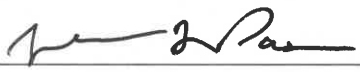
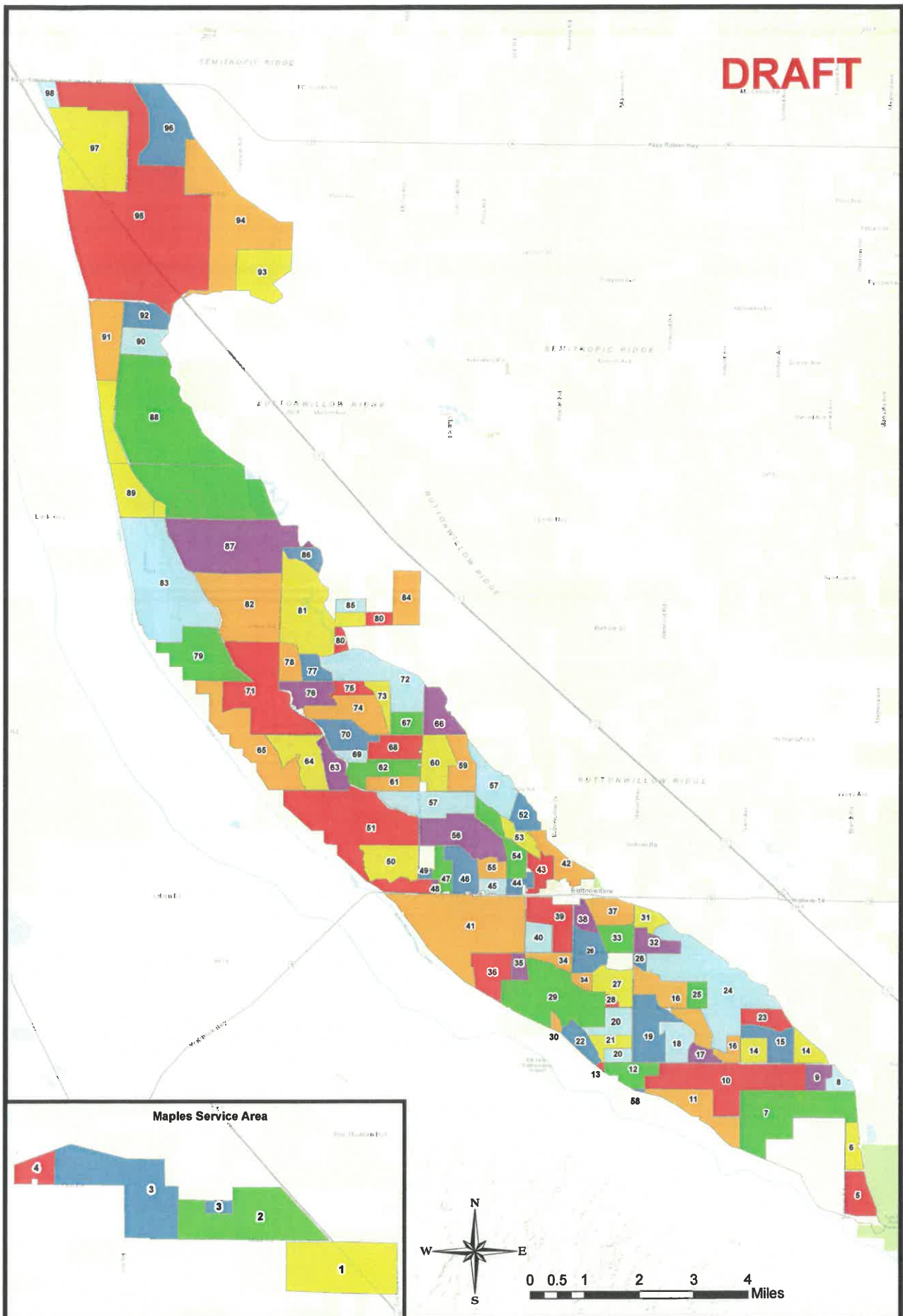

Secretary of the Board of Directors
Buena Vista Water Storage District

Exhibit Attached:

Exhibit "A" - Map of the Well Unit for each active irrigation well(s) within the District.

DRAFT



Maples Service Area



Appendix B

District Parcel Assessment Roll

Assessment Roll (APN)	Size (acres)	Service Area
069-161-05	19.26	BSA
069-162-31	6.50	BSA
069-162-32	7.55	BSA
069-162-33	86.53	BSA
069-162-34	265.56	BSA
069-171-09	92.40	BSA
069-171-13	52.96	BSA
069-171-14	14.57	BSA
069-171-15	1.32	BSA
069-171-16	0.66	BSA
069-171-17	2.68	BSA
069-171-18	92.74	BSA
069-171-22	340.38	BSA
069-171-23	345.74	BSA
069-171-24	109.97	BSA
069-171-26	43.73	BSA
069-171-29	322.33	BSA
069-171-50	8.00	BSA
069-171-51	85.25	BSA
069-172-04	21.20	BSA
069-172-07	60.28	BSA
069-172-08	86.66	BSA
069-172-09	577.79	BSA
069-172-10	56.21	BSA
069-172-11	35.77	BSA
069-172-12	59.94	BSA
069-172-13	151.49	BSA
069-172-14	72.73	BSA
069-172-15	174.96	BSA
069-172-16	132.55	BSA
069-191-01	320.31	BSA
069-191-22	445.78	BSA
069-191-34	4.06	BSA
069-191-35	326.19	BSA
069-192-36	159.17	BSA
069-192-37	107.82	BSA
069-192-38	248.54	BSA
069-192-43	487.28	BSA
069-210-06	290.48	BSA
069-210-09	60.28	BSA
069-210-10	29.90	BSA
069-210-11	175.68	BSA
069-210-12	93.64	BSA
069-210-15	81.48	BSA
069-210-16	525.68	BSA
069-210-21	64.58	BSA
069-210-23	14.26	BSA
069-210-24	354.21	BSA
069-210-29	58.69	BSA

Assessment Roll (APN)	Size (acres)	Service Area
069-210-42	10.89	BSA
069-210-43	14.80	BSA
069-210-46	260.89	BSA
069-210-47	271.02	BSA
069-210-48	16.04	BSA
069-210-51	104.89	BSA
069-210-63	59.29	BSA
069-240-07	25.86	BSA
069-240-09	39.08	BSA
069-240-10	166.18	BSA
069-240-11	281.47	BSA
069-240-13	163.80	BSA
069-240-16	244.24	BSA
069-240-17	202.45	BSA
069-250-01	94.60	BSA
069-250-06	15.30	BSA
069-250-07	139.73	BSA
069-250-11	27.23	BSA
069-250-12	105.81	BSA
069-250-14	0.78	BSA
069-250-15	9.22	BSA
069-250-26	258.20	BSA
086-010-10	11.95	BSA
086-020-12	126.94	BSA
086-020-13	311.16	BSA
086-030-02	615.96	BSA
086-030-03	28.19	BSA
086-040-06	33.47	BSA
086-040-07	140.27	BSA
086-040-08	16.65	BSA
086-070-06	38.90	BSA
086-080-01	116.17	BSA
086-080-03	37.99	BSA
086-080-04	197.89	BSA
086-080-08	136.00	BSA
086-080-09	161.83	BSA
086-090-02	164.21	BSA
086-090-05	7.69	BSA
086-090-06	4.74	BSA
086-090-07	0.37	BSA
086-090-08	0.54	BSA
086-090-09	1.07	BSA
086-090-10	229.08	BSA
086-090-11	113.52	BSA
086-090-12	134.73	BSA
086-100-18	11.01	BSA
086-100-19	109.04	BSA
086-100-23	85.96	BSA
086-100-24	164.36	BSA

Assessment Roll (APN)	Size (acres)	Service Area
086-130-01	23.60	BSA
086-130-06	87.85	BSA
086-130-07	36.60	BSA
086-130-08	10.02	BSA
086-130-09	10.43	BSA
086-130-10	7.30	BSA
086-130-11	126.39	BSA
086-140-01	616.63	BSA
086-150-02	224.82	BSA
086-150-03	44.86	BSA
086-150-04	0.39	BSA
086-150-06	384.44	BSA
086-160-02	211.14	BSA
086-160-03	23.52	BSA
086-160-04	321.84	BSA
086-190-02	149.67	BSA
086-190-03	312.03	BSA
086-200-03	159.68	BSA
086-200-04	42.21	BSA
086-200-09	143.97	BSA
086-200-11	4.01	BSA
086-200-12	4.66	BSA
086-200-13	311.50	BSA
086-210-01	320.00	BSA
086-210-02	320.00	BSA
086-220-01	542.72	BSA
086-230-01	164.36	BSA
086-230-02	276.82	BSA
086-230-03	53.32	BSA
086-230-04	141.17	BSA
086-240-01	167.89	BSA
086-240-02	370.90	BSA
086-240-04	5.05	BSA
086-240-05	1.31	BSA
086-240-06	78.86	BSA
086-250-03	12.50	BSA
086-250-07	1.20	BSA
086-250-10	3.64	BSA
086-250-15	189.03	BSA
086-250-19	36.18	BSA
086-250-21	24.22	BSA
086-250-22	119.16	BSA
086-250-28	7.61	BSA
086-250-29	202.15	BSA
086-260-05	23.34	BSA
086-260-07	6.00	BSA
086-260-11	84.67	BSA
086-320-06	5.47	BSA
086-320-10	104.47	BSA

Assessment Roll (APN)	Size (acres)	Service Area
086-320-11	35.32	BSA
086-320-12	14.32	BSA
086-340-01	155.84	BSA
086-340-02	426.76	BSA
086-340-03	56.86	BSA
086-350-05	242.05	BSA
086-350-06	4.37	BSA
086-350-07	0.75	BSA
086-350-09	151.88	BSA
086-350-14	106.61	BSA
087-140-05	250.86	BSA
087-140-06	80.00	BSA
087-140-12	89.44	BSA
087-140-14	89.44	BSA
087-140-22	83.20	BSA
087-170-06	59.23	BSA
087-180-01	28.00	BSA
087-180-09	27.04	BSA
087-180-12	111.92	BSA
087-180-13	230.75	BSA
087-200-06	72.07	BSA
087-210-03	47.29	BSA
087-210-04	47.20	BSA
087-210-05	127.56	BSA
087-210-15	1.53	BSA
087-210-19	158.80	BSA
087-210-20	224.05	BSA
087-220-02	147.07	BSA
087-220-06	4.49	BSA
087-220-07	1.70	BSA
087-220-08	114.34	BSA
087-220-09	15.48	BSA
087-220-12	144.26	BSA
087-220-13	143.51	BSA
087-220-14	39.23	BSA
087-220-15	75.79	BSA
087-220-16	83.01	BSA
087-220-17	28.86	BSA
099-020-01	80.00	BSA
099-020-03	92.37	BSA
099-020-04	94.14	BSA
099-020-05	19.46	BSA
099-020-06	250.12	BSA
099-020-13	60.03	BSA
099-020-14	37.59	BSA
099-030-03	113.14	BSA
099-210-01	160.89	BSA
100-020-04	182.63	BSA
100-030-01	338.64	BSA

Assessment Roll (APN)	Size (acres)	Service Area
100-030-04	26.74	BSA
100-030-05	13.21	BSA
100-030-11	20.00	BSA
100-030-12	179.35	BSA
100-030-16	56.70	BSA
100-040-01	19.09	BSA
100-040-04	118.85	BSA
100-040-05	39.61	BSA
100-040-06	40.00	BSA
100-040-16	0.71	BSA
100-040-18	170.92	BSA
100-040-25	258.96	BSA
100-040-26	0.96	BSA
100-050-01	19.37	BSA
100-050-05	100.05	BSA
100-050-06	9.30	BSA
100-050-08	120.06	BSA
100-050-09	36.83	BSA
100-050-10	162.18	BSA
100-050-20	39.24	BSA
100-050-21	87.62	BSA
100-050-22	81.27	BSA
100-060-03	592.34	BSA
100-070-02	460.85	BSA
100-070-03	119.34	BSA
100-070-04	38.73	BSA
100-080-03	135.60	BSA
100-080-07	85.21	BSA
100-080-09	3.04	BSA
100-080-10	74.84	BSA
100-080-11	18.56	BSA
100-080-12	139.19	BSA
100-080-13	39.22	BSA
100-080-14	146.20	BSA
100-090-02	114.01	BSA
100-090-03	84.62	BSA
100-090-04	10.18	BSA
100-090-08	133.80	BSA
100-090-10	162.86	BSA
100-090-11	81.13	BSA
100-090-12	24.51	BSA
100-100-13	39.74	BSA
100-100-14	11.62	BSA
100-100-15	38.27	BSA
100-120-03	73.76	BSA
100-120-07	28.02	BSA
100-120-08	7.74	BSA
100-120-10	0.62	BSA
100-120-11	94.74	BSA

Assessment Roll (APN)	Size (acres)	Service Area
100-120-12	12.75	BSA
100-120-13	2.49	BSA
100-120-14	127.73	BSA
100-120-17	11.94	BSA
100-120-18	0.75	BSA
100-120-19	44.61	BSA
100-130-02	1.00	BSA
100-130-03	1.09	BSA
100-130-04	6.58	BSA
100-140-01	15.94	BSA
100-140-02	2.96	BSA
100-140-03	2.00	BSA
100-140-04	2.74	BSA
100-140-05	2.00	BSA
100-140-06	3.57	BSA
100-140-07	0.79	BSA
100-140-08	0.61	BSA
100-140-09	0.21	BSA
100-140-10	0.18	BSA
100-140-11	0.80	BSA
100-140-12	0.30	BSA
100-140-13	3.46	BSA
100-140-14	14.77	BSA
100-140-16	4.68	BSA
100-140-17	0.93	BSA
100-140-18	0.92	BSA
100-140-19	1.00	BSA
100-140-21	0.93	BSA
100-140-23	5.00	BSA
100-140-24	0.99	BSA
100-150-03	0.43	BSA
100-150-04	0.51	BSA
100-150-06	0.34	BSA
100-150-07	0.07	BSA
100-150-09	12.25	BSA
100-150-10	10.27	BSA
100-150-11	12.63	BSA
100-150-12	36.69	BSA
100-160-02	18.78	BSA
100-160-04	0.46	BSA
100-160-05	0.38	BSA
100-160-06	0.29	BSA
100-160-07	0.55	BSA
100-160-08	5.76	BSA
100-160-09	0.25	BSA
100-160-12	1.06	BSA
100-160-13	11.77	BSA
100-160-14	2.07	BSA
100-160-15	30.55	BSA

Assessment Roll (APN)	Size (acres)	Service Area
100-170-01	81.22	BSA
100-170-04	129.51	BSA
100-170-05	19.83	BSA
100-170-07	21.29	BSA
100-170-08	39.90	BSA
100-170-10	34.78	BSA
100-170-16	36.51	BSA
100-170-17	4.55	BSA
100-170-22	40.05	BSA
100-170-23	35.94	BSA
100-170-24	1.00	BSA
100-170-25	1.00	BSA
100-170-31	0.99	BSA
100-170-32	35.49	BSA
100-170-33	1.02	BSA
100-170-34	36.33	BSA
100-170-38	12.26	BSA
100-170-46	0.49	BSA
100-170-52	1.04	BSA
100-170-54	0.80	BSA
100-170-55	93.28	BSA
100-190-01	301.39	BSA
100-190-02	105.98	BSA
100-190-03	79.04	BSA
100-190-04	33.63	BSA
100-190-07	56.62	BSA
100-190-17	11.80	BSA
100-200-05	10.29	BSA
100-200-19	119.09	BSA
101-010-04	2.68	BSA
101-020-04	27.39	BSA
101-020-05	26.93	BSA
101-020-35	7.20	BSA
101-060-05	95.93	BSA
101-060-07	50.25	BSA
101-200-04	4.30	BSA
101-210-01	36.42	BSA
101-210-02	30.20	BSA
101-210-03	122.91	BSA
101-210-04	28.54	BSA
101-210-07	7.12	BSA
101-210-08	2.85	BSA
101-210-09	41.16	BSA
101-210-10	1.00	BSA
101-210-12	1.51	BSA
101-220-01	0.61	BSA
101-220-02	0.30	BSA
101-220-04	1.37	BSA
101-220-05	0.40	BSA

Assessment Roll (APN)	Size (acres)	Service Area
101-220-06	0.42	BSA
101-220-07	0.71	BSA
101-240-01	0.52	BSA
101-240-02	0.52	BSA
101-240-03	0.34	BSA
101-240-04	0.34	BSA
101-240-05	0.34	BSA
101-240-06	0.34	BSA
101-240-07	1.17	BSA
101-240-08	1.12	BSA
102-010-08	98.10	BSA
102-040-02	627.26	BSA
102-040-03	602.99	BSA
102-050-05	0.86	BSA
102-050-06	107.37	BSA
102-050-08	3.02	BSA
102-050-23	87.99	BSA
102-050-24	27.99	BSA
102-050-25	190.36	BSA
102-050-27	244.64	BSA
102-060-01	38.90	BSA
102-060-02	104.84	BSA
102-060-07	163.50	BSA
102-070-01	7.56	BSA
102-070-02	2.67	BSA
102-070-04	36.73	BSA
102-070-05	149.42	BSA
102-070-06	2.47	BSA
102-070-07	4.63	BSA
102-070-08	4.97	BSA
102-070-19	7.35	BSA
102-070-21	21.73	BSA
102-070-26	11.91	BSA
102-070-28	36.35	BSA
102-080-01	19.83	BSA
102-080-02	39.66	BSA
102-080-03	44.70	BSA
102-080-05	261.23	BSA
102-080-07	46.34	BSA
102-080-15	1.44	BSA
102-080-16	28.78	BSA
102-080-21	27.58	BSA
102-090-02	19.31	BSA
102-090-04	13.11	BSA
102-090-10	61.10	BSA
102-090-11	1.00	BSA
102-090-17	7.46	BSA
102-090-18	1.05	BSA
102-090-19	0.73	BSA

Assessment Roll (APN)	Size (acres)	Service Area
102-090-20	1.38	BSA
102-090-27	438.04	BSA
102-090-30	6.18	BSA
102-090-33	201.50	BSA
102-100-01	105.45	BSA
102-100-02	105.45	BSA
102-100-04	80.20	BSA
102-100-07	14.30	BSA
102-100-08	104.97	BSA
102-100-09	136.42	BSA
102-120-02	139.64	BSA
102-200-04	14.49	BSA
102-220-01	78.65	BSA
102-220-03	33.98	BSA
102-220-04	35.58	BSA
102-220-05	65.85	BSA
102-220-36	2.52	BSA
102-220-37	38.35	BSA
102-230-01	41.16	BSA
102-230-05	99.33	BSA
102-230-06	80.49	BSA
102-230-08	5.60	BSA
102-230-11	131.14	BSA
102-230-13	4.60	BSA
102-230-16	159.75	BSA
102-230-22	72.32	BSA
102-230-23	30.52	BSA
103-120-10	118.27	BSA
103-120-25	83.65	BSA
103-120-31	124.60	BSA
103-120-32	71.64	BSA
103-140-03	0.71	BSA
103-140-10	0.53	BSA
103-140-25	82.23	BSA
103-190-02	17.69	BSA
103-190-10	81.89	BSA
103-190-11	97.46	BSA
103-190-12	0.17	BSA
103-200-02	11.21	BSA
103-200-07	6.32	BSA
103-200-11	17.62	BSA
103-200-12	40.73	BSA
103-200-18	4.64	BSA
103-200-33	129.07	BSA
103-200-39	110.42	BSA
103-200-40	146.42	BSA
103-200-44	19.78	BSA
103-200-45	19.78	BSA
103-200-46	5.00	BSA

Assessment Roll (APN)	Size (acres)	Service Area
103-200-47	36.71	BSA
103-200-48	38.37	BSA
103-210-01	42.87	BSA
103-210-03	160.34	BSA
103-210-05	37.97	BSA
103-210-06	34.60	BSA
103-210-14	0.42	BSA
103-210-15	0.42	BSA
103-210-20	5.70	BSA
103-210-21	50.80	BSA
103-210-24	300.08	BSA
103-210-26	0.53	BSA
103-210-27	0.70	BSA
103-220-01	119.29	BSA
103-220-03	31.48	BSA
103-220-04	19.55	BSA
103-220-05	40.61	BSA
103-220-06	72.02	BSA
103-220-07	19.55	BSA
103-220-08	2.70	BSA
103-220-12	0.64	BSA
103-220-13	4.79	BSA
103-220-14	16.59	BSA
103-220-15	3.39	BSA
103-220-16	27.00	BSA
103-220-17	129.85	BSA
103-220-28	39.14	BSA
103-220-29	112.89	BSA
103-220-31	1.67	BSA
103-230-02	15.06	BSA
103-230-04	79.06	BSA
103-230-07	1.00	BSA
103-230-10	0.63	BSA
103-230-11	17.67	BSA
103-230-15	202.03	BSA
103-230-16	71.41	BSA
103-230-17	29.79	BSA
103-230-18	51.33	BSA
103-230-19	67.31	BSA
103-230-23	0.50	BSA
103-230-30	86.90	BSA
103-230-31	0.52	BSA
103-230-32	9.57	BSA
103-240-01	188.88	BSA
103-240-03	61.07	BSA
103-240-04	162.16	BSA
103-240-06	43.20	BSA
103-240-14	10.51	BSA
103-240-15	71.76	BSA

Assessment Roll (APN)	Size (acres)	Service Area
103-250-01	29.60	BSA
103-250-02	29.89	BSA
103-250-03	19.42	BSA
103-250-04	0.89	BSA
103-250-05	0.60	BSA
103-260-06	12.25	BSA
103-260-07	77.73	BSA
103-260-10	36.99	BSA
103-260-11	40.33	BSA
158-020-02	2.47	BSA
158-020-03	11.26	BSA
158-020-25	103.43	BSA
159-020-01	20.28	BSA
159-020-16	78.74	BSA
159-030-01	77.27	BSA
159-030-02	136.71	BSA
159-030-05	80.23	BSA
159-030-06	314.54	BSA
159-040-02	79.70	BSA
159-040-04	1.10	BSA
159-040-16	666.90	BSA
159-040-17	4.10	BSA
159-040-18	31.60	BSA
159-050-06	1.34	BSA
159-050-12	67.74	BSA
159-050-15	0.46	BSA
159-050-16	0.60	BSA
159-050-17	1.23	BSA
159-050-18	92.77	BSA
159-070-01	79.32	BSA
159-070-03	314.54	BSA
159-070-05	67.14	BSA
159-070-08	87.38	BSA
159-080-02	5.70	BSA
159-080-05	22.74	BSA
159-080-06	22.74	BSA
159-080-08	141.39	BSA
159-080-11	6.43	BSA
159-080-12	1.53	BSA
159-080-13	143.27	BSA
159-080-15	112.44	BSA
159-080-17	158.39	BSA
159-090-03	40.00	BSA
159-090-04	80.00	BSA
159-090-05	49.70	BSA
159-090-10	7.14	BSA
159-090-11	53.30	BSA
159-090-12	1.18	BSA

Assessment Roll (APN)	Size (acres)	Service Area
159-090-21	59.01	BSA
159-090-22	22.27	BSA
159-090-26	20.00	BSA
159-090-27	95.81	BSA
159-120-10	78.82	BSA
159-120-11	76.81	BSA
159-130-11	348.68	BSA
159-180-10	12.80	BSA
159-190-09	287.70	BSA
159-190-18	242.00	BSA
184-120-09	155.19	MSA
184-120-10	155.19	MSA
184-120-14	155.18	MSA
184-120-15	0.99	MSA
184-120-16	80.00	MSA
184-120-19	74.24	MSA
184-120-21	227.80	MSA
184-120-23	316.84	MSA
184-120-27	40.00	MSA
184-120-28	40.00	MSA
184-120-31	80.00	MSA
184-130-10	160.00	MSA
184-130-55	83.08	MSA
184-130-68	238.37	MSA
184-130-81	319.61	MSA
184-140-05	37.27	MSA
184-140-08	6.95	MSA
184-140-09	193.35	MSA
184-140-13	115.97	MSA
184-140-16	1.04	MSA
184-550-01	451.52	MSA