



## AGENDA

### REGULAR MEETING OF THE BOARD OF DIRECTORS OF CARPINTERIA GROUNDWATER SUSTAINABILITY AGENCY

CARPINTERIA CITY HALL  
5775 CARPINTERIA AVENUE  
CARPINTERIA, CA 93013

Wednesday, July 24, 2024 at 5:55 p.m.

#### Join Zoom Meeting

<https://us06web.zoom.us/j/87416263348?pwd=dgpSBuUkho6RQF6Vw3dEdU5bwUeR4q.1>

Meeting ID: 874 1626 3348

Passcode: 049710

or

Dial by Phone: 1-669-444-9171

1. CALL TO ORDER
2. PUBLIC FORUM (Any person may address the Board of Directors on any matter within its jurisdiction which is not on the agenda).
3. APPROVAL ITEMS
  - A. **\*\*Minutes for the Special Meeting of the Board held on June 4, 2024**
  - B. **\*\*Disbursement Report for May 11, 2024 – July 10, 2024**
  - C. **\*\*Annual Vendor Report FY 23/24**
4. UNFINISHED BUSINESS – none
5. NEW BUSINESS –
  - A. **\*\*Consider Bartlett Pringle & Wolf Audit Arrangement Letter for Fiscal Year 2023-24 in an amount not to exceed \$10,000 (for action, Executive Director McDonald)**
  - B. **\*\*Consider Status of GSA Well Registration and Meter Program Development (for information, Executive Director McDonald)**
6. EXECUTIVE DIRECTOR REPORTS (for information) –
  - A. **\*\*Financials**
7. ADJOURNMENT

**\*\*Indicates attachment of document to agenda packet.**

The above matters are the only items scheduled to be considered at this meeting.

Note: The above Agenda was posted at Carpinteria Valley Water District Administrative Office in view of the public no later than 5:00 p.m., July 21, 2024. The Americans with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied benefits of, the District's programs, services, or activities because of any disability. If you need special assistance to participate in this meeting, please contact the District Office at (805) 684-2816. Notification at least twenty-four (24) hours prior to the meeting will enable the District to make appropriate arrangements. Materials related to an item on this Agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the Carpinteria Valley Water district offices located at 1301 Santa Ynez Avenue, Carpinteria during normal business hours, from 8 am to 5 pm.

\*\*Indicates attachment of document to agenda packet.

|                                                                               |                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                       |
|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
|                                                                               | <b>MINUTES OF THE SPECIAL MEETING<br/>OF THE BOARD OF DIRECTORS OF CARPINTERIA<br/>GROUNDWATER SUSTAINABILITY AGENCY</b>                                                                                                                                                                                                                                           |                                                                                                                       |
|                                                                               | <b>June 4, 2024</b>                                                                                                                                                                                                                                                                                                                                                |                                                                                                                       |
|                                                                               |                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                       |
|                                                                               | Chairman Van Wingerden called the Special meeting of the Carpinteria Groundwater Sustainability Agency Board of Directors held in the Carpinteria City Hall Chamber to order at 5:33p.m., Wednesday, June 4, 2024, and led the Board in the Pledge of Allegiance.                                                                                                  |                                                                                                                       |
| <b>ROLL CALL</b>                                                              | Directors Present; Johnson, Balch, Holcombe, and Van Wingerden<br>Director Roberts arrived at 5:47 p.m.                                                                                                                                                                                                                                                            |                                                                                                                       |
|                                                                               | Others Present: Bob McDonald                                                                                                                                                                                                                                                                                                                                       |                                                                                                                       |
|                                                                               | Cari Ann Potts<br>Lisa Silva<br>Robert Abbott<br>Peter Nichols<br>Carolyn Frary<br>Mimi Mauracher Brown<br>Anthony Brown                                                                                                                                                                                                                                           | Bradley R. Miles<br>Jim Bailard<br>Brad Stein<br>Carla Stein<br>Scott Van Der Kar<br>Ben Van Der Kar<br>Will Carleton |
| <b>PUBLIC FORUM</b>                                                           | No one from the public addressed the Board.                                                                                                                                                                                                                                                                                                                        |                                                                                                                       |
| <b>MINUTES</b>                                                                | Following discussion, Director Balch moved, and Director Johnson seconded the motion to approve the minutes of the Board meeting held on May 22, 2024. The motion carried by a 4-1 vote with Director Roberts absent. The minutes were approved by roll call as follows;<br><br>Ayes: Holcombe, Johnson, Balch and Van Wingerden<br>Nays : none<br>Absent: Roberts |                                                                                                                       |
| <b>FY 24/25 &amp; FY 25/26<br/>BUDGET AND<br/>WATER RATES AND<br/>CHARGES</b> | Executive Director McDonald presented to consider the Proposed FY 24/25 and FY 25/26 Operating Budget and corresponding FY 24/25 and FY 25/26 Fee for Operation and Administration Costs<br><br>For Information..                                                                                                                                                  |                                                                                                                       |

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>PUBLIC HEARING</b>     | <p>Following the discussion of the Proposed Fees for Fiscal Year 24/25 and FY 25/26, Chairman Van Wingerden began the Public Hearing at 6:08 p.m.</p> <ol style="list-style-type: none"> <li>1) Secretary's report by Board Secretary Silva</li> <li>2) Opening of Public Hearing by Chairman Van Wingerden at 6:10 p.m.</li> <li>3) Receipt of public comment and/or protests by Chairman Van Wingerden <ul style="list-style-type: none"> <li>• Robert Abbott, Peter Nichols, Bradley R. Miles, Anthony Brown, Brad Stein &amp; Scott Van Der Kar addressed the Board.</li> </ul> <p>Executive Director McDonald gave verbal responses.</p> </li> <li>4) Closing of Public Hearing by Chairman Van Wingerden at 6:36 p.m.</li> <li>5) Director Comments – Executive Director McDonald addressed comments from Directors.</li> <li>6) Tallying of protests by Board Secretary Silva <ul style="list-style-type: none"> <li>• 39 protests received</li> </ul> </li> </ol> |
| <b>RESOLUTION NO. 032</b> | <p>Executive Director McDonald presented to consider Resolution No. 032 adopting FY 24/25 and FY 25/26 CGSA Operating Budget.</p> <p>Following discussion, Director Holcombe moved, and Director Roberts seconded the motion to approve Resolution 032. The motion carried by a 5-0 vote. The motion was approved by roll call as follows;</p> <p>Ayes: Holcombe, Johnson, Balch, Roberts and Van Wingerden<br/> Nays : none<br/> Absent: none</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>RESOLUTION NO. 033</b> | <p>Executive Director McDonald presented to consider Adoption of Resolution No. 033 approving the Proposed Fee for Operation and Administration of the CGSA for FY 24/25 and FY 25/26.</p> <p>Following discussion, Director Holcombe moved, and Director Roberts seconded the motion to approve Resolution 033. The motion carried by a 5-0 vote. The motion was approved by roll call as follows;</p> <p>Ayes: Holcombe, Johnson, Balch, Roberts and Van Wingerden<br/> Nays : none<br/> Absent: none</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>ADJOURNMENT</b>        | <p>Chairman Van Wingerden adjourned the meeting at 6:50 p.m.</p> <p>Lisa Silva, Board Secretary</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |



**Monthly Disbursement Report**  
**Carpinteria Groundwater Sustainability Agency**

**Payment Date: 05/11/24 - 07/10/24**

**CARPINTERIA GSA**

| Disbursement Report                                     |                                               |                |              |                   |
|---------------------------------------------------------|-----------------------------------------------|----------------|--------------|-------------------|
| Carpinteria Groundwater Sustainability Agency Account   |                                               |                |              |                   |
| Vendor                                                  | Description                                   | Payment Number | Payment Date | Payment           |
| <b>CAROLINE MAHL</b>                                    |                                               |                |              | <b>2,781.88</b>   |
|                                                         | GSA FEE APPEAL REFUND                         | 2132           | 6/19/2024    | 2,781.88          |
| <b>FRUIT GROWERS LABORATORY, INC</b>                    |                                               |                |              | <b>10,928.00</b>  |
|                                                         | INORGANIC ANALYSIS - AB3030                   | 2125           | 5/21/2024    | 3,209.00          |
|                                                         | INORGANIC ANALYSIS - AB3030                   | 2127           | 6/14/2024    | 1,350.00          |
|                                                         | EL CARRO MONITORING WELL - INORGANIC ANALYSIS | 2138           | 7/2/2024     | 543.00            |
|                                                         | GSA WELLS SAMPLING - INORGANIC ANALYSIS       | 2138           | 7/2/2024     | 4,140.00          |
|                                                         | HQ & SMILLIE WELLS - INORGANIC ANALYSIS       | 2138           | 7/2/2024     | 1,081.00          |
|                                                         | SENTRY WELL - GENERAL MINERAL                 | 2138           | 7/2/2024     | 605.00            |
| <b>GROUNDWATER SOLUTIONS, INC.</b>                      |                                               |                |              | <b>5,471.00</b>   |
|                                                         | PRIVATE WELL METER STUDY - APRIL - MAY        | 2136           | 7/2/2024     | 5,471.00          |
| <b>INFOSEND INC</b>                                     |                                               |                |              | <b>850.90</b>     |
|                                                         | GSA NOTICES - 041924                          | 2128           | 6/14/2024    | 850.90            |
| <b>JOHN DELWICHE</b>                                    |                                               |                |              | <b>3,380.96</b>   |
|                                                         | GSA FEE APPEAL REFUND                         |                | 6/19/2024    | 3,380.96          |
| <b>MYERS, WIDDERS, GIBSON JONES &amp; FEINGOLD, LLP</b> |                                               |                |              | <b>392.00</b>     |
|                                                         | GENERAL COUNSEL - APRIL                       | 2129           | 6/14/2024    | 98.00             |
|                                                         | GENERAL COUNSEL - MAY                         | 2129           | 6/14/2024    | 294.00            |
| <b>PACIFIC COAST WELL DRILLING, INC</b>                 |                                               |                |              | <b>74,499.00</b>  |
|                                                         | EL CARRO MONITORING WELL RETENTION            | 2126           | 5/21/2024    | 74,499.00         |
| <b>PACIFIC SURVEYS, LLC</b>                             |                                               |                |              | <b>2,161.25</b>   |
|                                                         | SENTRY WELL - MAY                             | 2130           | 6/14/2024    | 2,161.25          |
| <b>RAUCH COMMUNICATION CONSULTANTS, INC.</b>            |                                               |                |              | <b>99.00</b>      |
|                                                         | GSA WEBSITE UPDATES 043024                    | 2131           | 6/14/2024    | 99.00             |
| <b>RINCON DEL MAR RANCH LLC</b>                         |                                               |                |              | <b>8,076.08</b>   |
|                                                         | GSA FEE APPEAL REFUND                         | 2134           | 6/19/2024    | 8,076.08          |
| <b>RUTAN &amp; TUCKER, LLP</b>                          |                                               |                |              | <b>2,488.50</b>   |
|                                                         | GENERAL COUNSEL - COST OF SERVICE STUDY       | 2139           | 7/2/2024     | 2,488.50          |
| <b>SCOTT VAN DER KAR</b>                                |                                               |                |              | <b>597.61</b>     |
|                                                         | GSA FEE APPEAL REFUND                         | 2135           | 6/19/2024    | 437.30            |
|                                                         | GSA FEE APPEAL REFUND                         | 2137           | 7/10/2024    | 160.31            |
| <b>TRACY BETTLES</b>                                    |                                               |                |              | <b>1,181.50</b>   |
|                                                         | GSA FEE APPEAL REFUND                         | 2140           | 7/10/2024    | 1,181.50          |
| <b>US BANK</b>                                          |                                               |                |              | <b>629.29</b>     |
|                                                         | MAY-24 BANK ANALYSIS FEE                      | DFT0001711     | 5/14/2024    | 317.89            |
|                                                         | JUN-24 BANK ANALYSIS FEE                      | DFT0001715     | 6/14/2024    | 311.40            |
| <b>Total: \$</b>                                        |                                               |                |              | <b>113,536.97</b> |



**Annual Vendor Payment Report**  
**July 1, 2023 - June 30, 2024**  
**by Vendor Amount**

**CARPINTERIA GSA**

| Vendor                                           | Amount                 |
|--------------------------------------------------|------------------------|
| PACIFIC COAST WELL DRILLING, INC                 | 744,990.00             |
| GROUNDWATER SOLUTIONS, INC.                      | 204,715.34             |
| PUEBLO WATER RESOURCES, INC                      | 101,208.35             |
| FRUIT GROWERS LABORATORY, INC                    | 31,134.00              |
| KATZ & ASSOCIATES, INC.                          | 25,875.58              |
| ERROL L. MONTGOMERY & ASSOCIATES INC.            | 17,567.50              |
| RINCON DEL MAR RANCH LLC                         | 11,883.20              |
| PACIFIC SURVEYS, LLC                             | 8,503.43               |
| BARTLETT, PRINGLE & WOLF, LLP                    | 8,400.00               |
| BONDY GROUNDWATER CONSULTING, INC                | 7,275.79               |
| DAVID LELANDE                                    | 6,899.54               |
| MADELEINE BEAR                                   | 6,641.56               |
| NORMA DELWICHE                                   | 5,961.42               |
| MYERS, WIDDERS, GIBSON JONES & FEINGOLD, LLP     | 5,561.50               |
| RAFTELIS                                         | 5,178.28               |
| INFOSEND INC                                     | 4,274.20               |
| RUTAN & TUCKER, LLP                              | 4,106.50               |
| JOHN DELWICHE                                    | 3,380.96               |
| SUSAN D SIPLE TRUST                              | 2,900.02               |
| US BANK                                          | 2,851.78               |
| CAROLINE MAHL                                    | 2,781.88               |
| SCOTT VAN DER KAR                                | 2,778.99               |
| JEHANNE BROWN                                    | 2,308.54               |
| UNITED STATES TREASURY                           | 2,301.73               |
| SIMPLE AVO CASITAS PASS LLC                      | 2,017.28               |
| BROWN INVESTMENTS INC                            | 1,890.40               |
| BELMONTE WEST LLC                                | 1,668.00               |
| TRACY BETTLES                                    | 1,181.50               |
| CITY OF CARPINTERIA                              | 919.01                 |
| COASTAL VIEW NEWS                                | 864.00                 |
| SOUTH COAST COMMUNITY MEDIA ACCESS CENTER        | 825.00                 |
| ROCKWELL PRINTING INC                            | 753.74                 |
| CARPINTERIA LIONS COMMUNITY BUILDING ASSOCIATION | 750.00                 |
| FEDERAL PR TAX DEPOSIT                           | 471.79                 |
| RAUCH COMMUNICATION CONSULTANTS, INC.            | 470.25                 |
| GAYNOR RANCH LLC                                 | 369.88                 |
| GARY LEE ATKINS                                  | 285.00                 |
| SPENCER SEALE                                    | 170.30                 |
| STATE OF CALIFORNIA - EDD                        | 157.73                 |
| <b>Report Total:</b>                             | <b>\$ 1,232,273.97</b> |



**Annual Vendor Payment Report**  
**July 1, 2023 - June 30, 2024**  
**by Vendor Name**

**CARPINTERIA GSA**

| <b>Vendor</b>                                    | <b>Amount</b>          |
|--------------------------------------------------|------------------------|
| BARTLETT, PRINGLE & WOLF, LLP                    | 8,400.00               |
| BELMONTE WEST LLC                                | 1,668.00               |
| BONDY GROUNDWATER CONSULTING, INC                | 7,275.79               |
| BROWN INVESTMENTS INC                            | 1,890.40               |
| CAROLINE MAHL                                    | 2,781.88               |
| CARPINTERIA LIONS COMMUNITY BUILDING ASSOCIATION | 750.00                 |
| CITY OF CARPINTERIA                              | 919.01                 |
| COASTAL VIEW NEWS                                | 864.00                 |
| DAVID LELANDE                                    | 6,899.54               |
| ERROL L. MONTGOMERY & ASSOCIATES INC.            | 17,567.50              |
| FEDERAL PR TAX DEPOSIT                           | 471.79                 |
| FRUIT GROWERS LABORATORY, INC                    | 31,134.00              |
| GARY LEE ATKINS                                  | 285.00                 |
| GAYNOR RANCH LLC                                 | 369.88                 |
| GROUNDWATER SOLUTIONS, INC.                      | 204,715.34             |
| INFOSEND INC                                     | 4,274.20               |
| JEHANNE BROWN                                    | 2,308.54               |
| JOHN DELWICHE                                    | 3,380.96               |
| KATZ & ASSOCIATES, INC.                          | 25,875.58              |
| MADELEINE BEAR                                   | 6,641.56               |
| MYERS, WIDDERS, GIBSON JONES & FEINGOLD, LLP     | 5,561.50               |
| NORMA DELWICHE                                   | 5,961.42               |
| PACIFIC COAST WELL DRILLING, INC                 | 744,990.00             |
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| RAFTELIS                                         | 5,178.28               |
| RAUCH COMMUNICATION CONSULTANTS, INC.            | 470.25                 |
| RINCON DEL MAR RANCH LLC                         | 11,883.20              |
| ROCKWELL PRINTING INC                            | 753.74                 |
| RUTAN & TUCKER, LLP                              | 4,106.50               |
| SCOTT VAN DER KAR                                | 2,778.99               |
| SIMPLE AVO CASITAS PASS LLC                      | 2,017.28               |
| SOUTH COAST COMMUNITY MEDIA ACCESS CENTER        | 825.00                 |
| SPENCER SEALE                                    | 170.30                 |
| STATE OF CALIFORNIA - EDD                        | 157.73                 |
| SUSAN D SIPLE TRUST                              | 2,900.02               |
| TRACY BETTLES                                    | 1,181.50               |
| UNITED STATES TREASURY                           | 2,301.73               |
| US BANK                                          | 2,851.78               |
| <b>Report Total:</b>                             | <b>\$ 1,232,273.97</b> |



BARTLETT, PRINGLE & WOLF, LLP  
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

June 24, 2024

Norma Rosales  
Carpinteria Groundwater Sustainability Agency  
1301 Santa Ynez Avenue  
Carpinteria, CA 93013

Dear Norma:

### **The Objective and Scope of the Audit of the Financial Statements**

You have requested that Bartlett, Pringle & Wolf, LLP (BPW) audit Carpinteria Groundwater Sustainability Agency's (the Agency) statements of net position as of June 30, 2024, and the related statements of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the financial statements as of and for the year ending June 30, 2024, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter (Arrangement Letter).

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

### **The Responsibilities of the Auditor**

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout each audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will communicate to the Board of Directors (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

As this engagement is not designed to be a fraud audit, management understands and accepts the inherent limitations of the audit services described in this agreement.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants.

### **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Management is responsible for:

1. Identifying and ensuring that the Agency complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Agency involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the Agency received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

Management is responsible for the preparation of the required supplementary information (RSI) which accounting principles generally accepted in the United States of America (U.S. GAAP) require to be presented to supplement the basic financial statements. Management is also responsible for the preparation of the supplementary information presented in relation to the financial statements as a whole in accordance with U.S. GAAP. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and indicates that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The Board of Directors is responsible for informing us of its views about the risks of fraud within the Agency, and its knowledge of any fraud or suspected fraud affecting the Agency.

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP);
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;

3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
  - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed, to allow for the completion of each audit in accordance with the proposed timeline;
  - c. Additional information that we may request from management for the purpose of the audit; and
  - d. Unrestricted access to persons within the Agency from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Arrangement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

### **Our Report**

We will issue a written report upon completion of the audit of the Agency's financial statements. Our report will be addressed to the Board of Directors of the Agency. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the Agency's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or

forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

### **Records and Assistance**

During the course of our engagement, we may accumulate records containing data that should be reflected in the Agency's books and records. The Agency will determine that all such data, if necessary, will be so reflected. Accordingly, the Agency will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by Agency personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Norma Rosales, Assistant General Manager. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

### **Accounting Services**

In connection with our audit, you have requested us to perform the drafting of the financial statements.

Management's responsibilities also include designating qualified individuals with suitable skill, knowledge, and/or experience. Norma Rosales, Assistant General Manager, will oversee the services, make all significant judgments that are the proper responsibility of management, evaluate the adequacy of the services, make an informed judgment about the results of the services, and accept responsibility for them. You also agree to establish and maintain internal control over these services, including ongoing monitoring activities. At the conclusion of our audit, we will ask you to provide written representations to that effect.

### **Fees and Costs**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement plus directly billed expenses, including report processing, travel, meals, and fees for services from other professionals, as well as a charge of 5% of fees for all other expenses, including indirect administrative expenses such as technology, research and library databases, communications, photocopying, postage and clerical assistance. Our fees for the audit, excluding expenses, will be approximately \$10,000 for the year ending June 30, 2024. That estimate is based on anticipated cooperation from your personnel, including timely responses, and the assumption that unexpected circumstances will not be encountered during the audit. Accounting consulting services (described previously under Accounting Services) will be billed separately at our hourly rates.

Billings become delinquent if not paid within 30 days of the invoice date. If billings are past due in excess of 90 days, at our election, we may stop all work until your account is brought current, or withdraw from this engagement. The Agency acknowledges and agrees that we are not required to continue work in the event of the Agency's failure to pay on a timely basis for services rendered as required by this engagement letter. The Agency further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of the Agency's failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services.

### **Use of Subcontractors and Third-Party Products**

From time to time and depending upon the circumstances, we may, in our sole discretion, use affiliates of ours or qualified third-party service providers, some of whom may be cloud-based and located within or outside the United States, to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose Personal Information or Confidential Information (as both terms are defined below) to them. You hereby consent to us sharing your information, including Confidential Information and Personal Information, with these third-party service providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of your Confidential Information as the confidentiality terms set forth herein. You acknowledge and agree that our use of a third-party service providers may involve the processing, input, disclosure, movement, transfer, and storage of your information and data outside of our technology infrastructure.

We also may provide services to you using certain third-party hardware, software, software services, managed services (including, but not limited to, web hosting, data security, data back-up, email security, or similar services subject to direct end-user or subscription agreements), applications, and equipment (collectively, "Third-Party Products"). You acknowledge that your or our use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by you to us, including Personal Information and Confidential Information, within the Third-Party Product's infrastructure and not ours, and that the terms of use and service set forth in the end-user license, subscription, or other agreement with the licensor of such Third-Party Product, including, but not limited to, applicable laws, will govern all obligations of such licensor relating to data privacy, storage, recovery, security, and processing within such Third-Party Product's infrastructure, as well as, the service levels associated with such Third-Party Product. You hereby consent to the disclosure of your information, including your Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein.

You acknowledge that your or our use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond our control, including, without limitation, internet outage or lack of availability related to updates, upgrades, patches, fixes, maintenance, or other issues. We will not be liable for any delays,

delivery failures, or other losses or damages resulting from such issues. Nor will we be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by you, including, without limitation, Personal Information provided by you, resulting from your or our use of a Third-Party Product.

### **Use and Ownership; Access to Audit Documentation**

The Audit Documentation for this engagement is the property of BPW. For the purposes of this Arrangement Letter, the term “Audit Documentation” shall mean the confidential and proprietary records of BPW’s audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by BPW for the Agency under this Arrangement Letter, or any documents belonging to the Agency or furnished to BPW by the Agency.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable BPW policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access & Release Letter substantially in BPW’s form. BPW reserves the right to decline a successor auditor’s request to review our workpapers.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the Agency, the Agency will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

You acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the Audit Documentation upon their request and that we shall maintain the Audit Documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to the requested Audit Documentation will be provided under the supervision of BPW audit personnel and at a location designated by our firm.

### **Indemnification, Limitation of Liability, and Claim Resolution**

Because BPW will rely on the Agency and its management and Board of Directors to discharge the foregoing responsibilities, the Agency agrees to indemnify, hold harmless and release BPW and its partners, principals, officers, directors, employees, affiliates, subsidiaries, contractors, Subcontractors, agents, representatives, successors, or assigns from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the Agency’s management.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

### **Confidentiality**

BPW and the Agency may, from time to time, disclose Confidential Information (as defined below) to one another. Accordingly, BPW and the Agency agree as the recipient of such Confidential Information (the "Receiving Party") to keep strictly confidential all Confidential Information provided to it by the disclosing party (the "Disclosing Party") and use, modify, store, and copy such Confidential Information only as necessary to perform its obligations and exercise its rights under this Arrangement Letter and for no other purpose or use. Except as otherwise set forth herein, the Receiving Party may only disclose the Confidential Information of the Disclosing Party to its personnel, agents, and representatives who are subject to obligations of confidentiality at least as restrictive as those set forth herein and only for the purpose of exercising its rights and fulfilling its obligations hereunder. To avoid any doubt, BPW is permitted to disclose the Agency's Confidential Information to BPW's personnel, agents, and representatives for the purpose of maintaining compliance with applicable laws and professional, regulatory, and/or ethical standards.

As used herein, "Confidential Information" means information in any form (oral, graphic, written, electronic, machine-readable or hard copy) consisting of: (i) any nonpublic information provided by the Disclosing Party, including, but not limited to, all of its inventions, designs, data, source and object code, programs, program interfaces, know-how, trade secrets, techniques, ideas, discoveries, marketing and business plans, pricing, profit margins and/or similar information; (ii) any information that the Disclosing Party identifies as confidential; or (iii) any information that, by its very nature, a person in the same or similar circumstances would understand should be treated as confidential, including, but not limited to, this Arrangement Letter.

As used herein, the term “Confidential Information” will not include information that: (i) is publicly available at the time of disclosure by the Disclosing Party; (ii) becomes publicly available by publication or otherwise after disclosure by the Disclosing Party, other than by breach of the confidentiality obligations set forth herein by the Receiving Party; (iii) was lawfully in the Receiving Party’s possession, without restriction as to confidentiality or use, at the time of disclosure by the Disclosing Party; (iv) is provided to the Receiving Party without restriction as to confidentiality or use by a third party without violation of any obligation to the Disclosing Party; or (v) is independently developed by employees or agents of the Receiving Party who did not access or use the Confidential Information.

The Receiving Party will treat the Disclosing Party’s Confidential Information with the same degree of care as the Receiving Party treats its own confidential and proprietary information, but in no event will such standard of care be less than a reasonable standard of care. The Receiving Party will promptly notify the Disclosing Party if it becomes aware that any of the Confidential Information of the Disclosing Party has been used or disclosed in violation of this Arrangement Letter.

Notwithstanding the foregoing, in the event that the Receiving Party becomes legally compelled to disclose any of the Confidential Information of the Disclosing Party, or as may be required by applicable regulations or professional standards, the Receiving Party will use commercially reasonable efforts to provide the Disclosing Party with notice prior to disclosure, to the extent permitted by law.

### **Preexisting Nondisclosure Agreements**

In the event that the parties have executed a separate nondisclosure agreement and such agreement does not automatically terminate or expire upon execution of this Arrangement Letter, such agreement shall be terminated as of the effective date of this Arrangement Letter.

### **Information Security**

BPW is committed to the safe and confidential treatment of the Agency’s proprietary information. BPW is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The Agency agrees that it will not provide BPW with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the Agency’s information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions, including password protecting confidential documents. However, as email can be intercepted and read, disclosed, or otherwise used or communicated by an

unintended third party, or may not be delivered to each of the parties to whom it is directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of email transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

### **Personal Information**

As used herein, the term “Personal Information” means any personal information that directly or indirectly identifies a natural person as may be defined by applicable privacy, data protection or cybersecurity laws, and includes, but is not limited to, nonpublic, personally identifiable information such as Social Security numbers, Social Insurance numbers, driver’s license numbers or state- or province-issued identification card numbers, credit or debit card numbers with or without any required security code, number or passwords, health information, and other personal information as defined by applicable laws, whether of the Agency or the Agency’s customers or other third parties.

Each party agrees that it will not transmit to the other, in any manner, (i) Personal Information that is not needed to render the services hereunder, and (ii) Personal Information that has not been encrypted. In the event you transmit to us Personal Information in an unencrypted format or via unencrypted means, you agree that we have no obligation to notify you of the foregoing.

You represent and warrant that you have provided all notices and obtained all consents required under applicable data protection laws prior to your collection, use and disclosure to us or our Subcontractors of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

In the event the services provided hereunder involve Personal Information collected in Canada, you acknowledge that we or our Subcontractors performing services hereunder on our behalf may store, transfer, and/or process such Personal Information in locations and on servers located outside of Canada, including jurisdictions such as the United States

whose data protection laws differ from those of Canada. As a result, such Personal Information may be subject to access requests from governments, courts, or law enforcement in those jurisdictions, including the United States, according to the laws in those jurisdictions. Subject to applicable laws in such other jurisdictions, we will use reasonable efforts to require that appropriate protections are in place to require our Subcontractors maintain protections on Personal Information collected in Canada that are equivalent to those that apply in Canada.

Upon your written request, we will enter into a mutually agreed upon agreement relating to the lawful cross-border transfer and processing of Personal Information.

We will use all such Agency-provided Personal Information, if at all, only for the purposes described in this Arrangement Letter. The parties agree that as part of the performance of the services as described in this Arrangement Letter, and as part of the direct business relationship between the parties, we may, at our election, use the Personal Information to improve the services and for other similar internal and business purposes. We agree to maintain appropriate security measures to protect such Personal Information in accordance with applicable laws.

If we become aware of an unauthorized acquisition or use of Agency-provided Personal Information, we will promptly inform you of such unauthorized acquisition or use as required by applicable laws and, upon your written request, reasonably cooperate with you at your sole cost in support of any breach notification requirements as imposed upon you by applicable laws.

### **Retention of Records**

It is our policy to keep records related to this engagement for seven years. However, BPW does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period BPW shall be free to destroy our records related to this engagement.

### **Termination**

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under this Arrangement Letter. We will not be liable to you for any resulting loss, damage or expense connected with the suspension or termination of our services due to your failure to make full payment of undisputed amounts invoiced in a timely manner.

In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and noncancelable commitments made by us on your behalf through the effective date of termination.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At your option, you may terminate this Arrangement Letter where our services are delayed more than 120 days; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Arrangement Letter.

When an engagement has been suspended at the request of management or those charged with governance and work on that engagement has not recommenced within 120 days of the request to suspend our work, BPW may, at its sole discretion, terminate this arrangement letter without further obligation to the Agency. Resumption of review work following termination may be subject to our client acceptance procedures and, if resumed, will necessitate additional procedures not contemplated in this arrangement letter. Accordingly, the scope, timing and fee arrangement discussed in this arrangement letter will no longer apply. In order for BPW to recommence work, a new arrangement letter would need to be mutually agreed upon and executed.

We may terminate this Arrangement Letter upon written notice if: (i) we determine that our continued performance would result in a violation of law, regulatory requirements, applicable professional or ethical standards, or our client acceptance or retention standards; or (ii) you are placed on a verified sanctioned entity list or if any director or executive of, or other person closely associated with, you or any of your affiliates is placed on a verified sanctioned person list, in each case, including, but not limited to, lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the United Nations Security Council, the European Union, or any other relevant sanctioning authority.

The parties agree that those provisions of this Arrangement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Arrangement Letter.

### **Miscellaneous**

The Agency agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, the Agency agrees to contact us before it includes our reports, or otherwise makes reference to us, in any public or private securities offering. Our association with an official statement is a matter for which separate arrangements may be necessary. The Agency agrees to provide us with printer's proofs or

masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed.

We agree that our association with any proposed offering is not necessary, providing the Agency agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The Agency agrees that the following disclosure will be prominently displayed in any such official statement or memorandum:

Bartlett, Pringle & Wolf, LLP, our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Bartlett, Pringle & Wolf, LLP also has not performed any procedures relating to this official statement.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, you agree to compensate us for any additional costs incurred as a result of your employment of one of our partners, principals or employees.

### **Entire Agreement**

This Arrangement Letter constitutes the complete and exclusive statement of agreement between BPW and the Agency, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Arrangement Letter.

If any term or provision of this Arrangement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

This Arrangement Letter may be amended or modified only by a written instrument executed by both parties.

### **Electronic Signatures and Counterparts**

Each party hereto agrees that any electronic signature of a party to this agreement or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities or (iv) a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of

which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return a copy of this Arrangement Letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit, including our respective responsibilities.

### **Acknowledgement and Acceptance**

Each party acknowledges that it has read and agrees to all of the terms and conditions contained herein. Each party and its signatory below represents that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Very truly yours,

**BARTLETT, PRINGLE & WOLF, LLP**  
*Certified Public Accountants and Consultants*



Tracey Solomon  
Partner

TAS/ks  
Enclosures

Approved:

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Signature



To: CGSA Board of Directors

From: Bob McDonald, Executive Director

Date: July 19, 2024

## **STAFF REPORT**

**Subject:** Status of Private Well Registration and Metering Program

### **Background:**

In 2020, the CGSA was established to comply with the Sustainable Groundwater Management Act. As an independent agency, CGSA operates with an annual budget. CGSA revenues have been collected initially from loans from CVWD and subsequently from parcel acreage-based fees. Input from stakeholders informed staff that most believed that metered use on individual wells is the best metric to charge fees. This, however, would involve the installation of meters on over 300 wells in the valley. A program of this magnitude will take time to fully implement.

### **Analysis**

To understand the areas of a program like this that will need to be evaluated, the GSA staff conducted a survey of eight GSAs, two groundwater management agencies (GMAs), and seven adjudicated basins. Data were collected for each agency regarding both a well registration program and a well metering program. The survey included questions such as: Does the agency have a well registration program and a well metering program? If they exist, do the programs have mandatory participation? Who pays the cost of meters, and what is the mechanism for reporting pumped groundwater?

Every agency surveyed, except one GSA, has or is developing a well meter program. All of the adjudicated basins and GMAs have metering programs, although many are primarily used to manage extraction and not for fee calculation. Among the GMAs, Fox Canyon has

an AMI requirement for its meter program, while Ojai GMA requires photo-documented self-reporting. All but one program is mandatory. Montecito GSA has a voluntary meter program and will pay for the cost to install a meter on any private well.

Well registration has been the first step for most of these programs, providing a way to assess all wells and determine which meters may work best. Based on the survey, staff will be rolling out a well registration program this summer in an effort to get a metering program in place by spring 2025. The program will define whether or not it will be mandatory, the reporting method, funding and answering other logistical questions .

**Recommendation:** No recommendation - for information only.



# Carpinteria Groundwater Sustainability Agency

## Statement of Revenues and Expenses

(unaudited)

For Fiscal: 2023-2024 | Period Ending: 05/31/2024

% of Year to Date: 92%

| Account                                | Name                            | Current<br>Total Budget | YTD Activity             | Budget<br>Remaining | % Used        |
|----------------------------------------|---------------------------------|-------------------------|--------------------------|---------------------|---------------|
| <b>OPERATIONS</b>                      |                                 |                         |                          |                     |               |
| <b>Revenues</b>                        |                                 |                         |                          |                     |               |
| 20-4315                                | ASSESSMENT REVENUE              | 465,000                 | 420,935                  | 44,065              | 90.5%         |
| <b>Revenue Total:</b>                  |                                 | <b>465,000</b>          | <b>420,935</b>           | <b>44,065</b>       | <b>90.5%</b>  |
| <b>Expenses</b>                        |                                 |                         |                          |                     |               |
| 20-550-6806                            | GSA WTR QUALITY & TESTING       | 20,000                  | 18,976                   | 1,024               | 94.9%         |
| 20-560-6307                            | GSA GROUNDWATER PROF SVCS       | 10,000                  | 8,503                    | 1,497               | 85.0%         |
| 20-550-6308                            | GSA ANNUAL REPORTING            | 50,000                  | 49,915                   | 85                  | 99.8%         |
| 20-560-6607                            | GSA SUPPLIES & EQUIPMENT        | 3,600                   | 217                      | 3,383               | 6.0%          |
| 20-570-6009                            | EMPLOYEES FICA-SOCIAL SECURITY  | -                       | 126                      | (126)               | 0.0%          |
| 20-570-6025                            | GSA PERSONNEL                   | 122,887                 | 88,000                   | 34,887              | 71.6%         |
| 20-570-6117                            | GSA DIRECTORS FEES              | 12,600                  | 8,710                    | 3,890               | 69.1%         |
| 20-570-6118                            | GSA ADMINISTRATIVE EXPENSES     | 3,000                   | 5,507                    | (2,507)             | 183.6%        |
| 20-570-6309                            | GSA ADMIN PROF SERVICES         | 62,000                  | 9,200                    | 52,800              | 14.8%         |
| 20-570-6310                            | GSA LEGAL PROFESSIONAL SERVICES | 21,125                  | 5,807                    | 15,318              | 27.5%         |
| 20-599-7313                            | INTEREST EXPENSE                | 30,500                  | -                        | 30,500              | 0.0%          |
| <b>Expense Total:</b>                  |                                 | <b>335,712</b>          | <b>194,961</b>           | <b>140,751</b>      | <b>58.1%</b>  |
| <b>Operating Surplus (Deficit):</b>    |                                 | <b>129,288</b>          | <b>225,974</b>           | <b>(96,686)</b>     | <b>174.8%</b> |
| <b>GRANT RELATED ACTIVITY</b>          |                                 |                         |                          |                     |               |
| <b>Revenues</b>                        |                                 |                         |                          |                     |               |
| 20-4314                                | GSP GRANT FUNDING               |                         | 656,578                  |                     |               |
| <b>Revenue Total:</b>                  |                                 |                         | <u>656,578</u>           |                     |               |
| <b>Expenses</b>                        |                                 |                         |                          |                     |               |
| 20-560-6307                            | GSP GROUNDWATER PROF SVCS       |                         | 239,852                  |                     |               |
| 20-550-6308                            | GSA ANNUAL REPORTING            |                         | -                        |                     |               |
| 20-570-6118                            | GSP ADMINISTRATIVE EXPENSES     |                         | 2,372                    |                     |               |
| <b>Expense Total:</b>                  |                                 |                         | <u>242,224</u>           |                     |               |
| <b>Grant Surplus (Deficit):</b>        |                                 |                         | <u>414,354</u>           |                     |               |
| <b>COMBINED SURPLUS (DEFICIT):</b>     |                                 |                         | <u><u>640,328</u></u>    |                     |               |
| <b>CASH FLOW</b>                       |                                 |                         |                          |                     |               |
| <b>Cash in Bank, 06/30/2023</b>        |                                 |                         | \$ 36,225                |                     |               |
| Surplus - Operations and Grants        |                                 |                         | 640,328                  |                     |               |
| Accrued grant revenue                  |                                 |                         | (290,050)                |                     |               |
| Accrued labor allocation               |                                 |                         | 88,000                   |                     |               |
| El Carro Monitoring Well expenditures  |                                 |                         | (759,314)                |                     |               |
| CVWD cash advances and promissory note |                                 |                         | 574,009                  |                     |               |
| Net change in current liabilities      |                                 |                         | (72,906)                 |                     |               |
| <b>Cash in Bank, 05/31/2024</b>        |                                 |                         | <u><u>\$ 216,292</u></u> |                     |               |



## Carpinteria Groundwater Sustainability Agency

### Statement of Net Position

(unaudited)

As Of: 05/31/2024

|                     | Account | Name                                                            | Balance          |                            |
|---------------------|---------|-----------------------------------------------------------------|------------------|----------------------------|
| <b>Assets</b>       |         |                                                                 |                  |                            |
|                     | 20-1029 | CGSA CHECKING                                                   | 216,682          |                            |
|                     | 20-1240 | GSA GRANT REIMB RECEIVABLE                                      | 657,919          |                            |
|                     | 20-1245 | GSA ASSESSMENTS RECEIVABLE                                      | 4,303            |                            |
|                     | 20-1820 | CONSTRUCTION IN PROGRESS                                        | 759,314          |                            |
|                     |         | <b>Total Assets:</b>                                            | <b>1,638,218</b> | <b><u>\$ 1,638,218</u></b> |
| <b>Liabilities</b>  |         |                                                                 |                  |                            |
|                     | 20-2000 | ACCOUNTS PAYABLE - CGSA                                         | 4,754            |                            |
|                     | 20-2032 | STATE TAX PAYABLE                                               | -                |                            |
|                     | 20-2033 | FEDERAL TAX PAYABLE                                             | -                |                            |
|                     | 20-2034 | FICA PAYABLE                                                    | -                |                            |
|                     | 20-2205 | RETENTIONS PAYABLE                                              | -                |                            |
|                     | 20-2250 | CVWD PROMISSORY NOTE                                            | 740,000          |                            |
|                     | 20-2523 | DUE TO CVWD                                                     | 464,265          |                            |
|                     |         | <b>Total Liability:</b>                                         | <b>1,209,019</b> |                            |
| <b>Fund Balance</b> |         |                                                                 |                  |                            |
|                     | 20-3050 | CGSA FUND BALANCE                                               | (211,129)        |                            |
|                     |         | <b>Total Fund Balance:</b>                                      | <b>(211,129)</b> |                            |
|                     |         | <b>Total Beginning Equity:</b>                                  | <b>(211,129)</b> |                            |
|                     |         | Total Revenue                                                   | 1,077,513        |                            |
|                     |         | Total Expense                                                   | 437,185          |                            |
|                     |         | <b>Revenues Over/Under Expenses</b>                             | <b>640,328</b>   |                            |
|                     |         | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>429,199</b>   |                            |
|                     |         | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                  | <b><u>\$ 1,638,218</u></b> |