



AGENDA

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

CARPINTERIA CITY HALL
5775 CARPINTERIA AVENUE
CARPINTERIA, CA 93013

Wednesday, October 23, 2024 at 6:00 p.m.

Join Zoom Meeting

<https://us06web.zoom.us/j/81000965399?pwd=goCXhIafePEJnywsa0MZEjADTY9x0.1>

Meeting ID: 810 0096 5399

Passcode: 363211

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. **CONSENT AGENDA**
 - A. ****Minutes for the Regular Meeting of the Board held on September 25, 2024**
 - B. ****Disbursement Report for September 11, 2024 – October 10, 2024**
4. **UNFINISHED BUSINESS –**
 - A. **** Consider request for refund of GSA fee paid by Simple Avo Casitas Pass LLC from FY 2023 (for action, Executive Director McDonald)**
 - B. ****Consider Resolution No. 034 Establishing a fee variance process for assessed FY 25 CGSA Fees (for action, Executive Director McDonald)**
5. **NEW BUSINESS –**
 - A. ****Consider engagement of Groundwater Solutions Inc for GSA annual report preparation in an amount not to exceed \$34,828 (for information, Executive Director McDonald)**

**Indicates attachment of document to agenda packet.

6. EXECUTIVE DIRECTOR REPORTS (for information) –

A. **Financials

7. ADJOURNMENT

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., October 6, 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.**

	MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF CARPINTERIA GROUNDWATER SUSTAINABILITY AGENCY	
	September 25, 2024	
	Chairman Van Wingerden called the Regular meeting of the Carpinteria Groundwater Sustainability Agency Board of Directors held in the Carpinteria City Hall Chamber to order at 5:33 p.m., Wednesday, September 25, 2024.	
	Directors Present; Johnson, Balch, Holcombe, and Van Wingerden Directors Absent: Roberts	
	Others Present: Bob McDonald	
	Junajoy Frianeza Norma Rosales Maso Motlow	Scott Van Der Kar Patrick O'Connor
PUBLIC FORUM	No one from the public addressed the Board.	
CONSENT AGENDA	Following discussion, Director Holcombe moved, and Director Balch seconded the motion to approve the consent agenda. The motion carried by a 4-1 vote with Director Roberts absent. The motion was approved by roll call as follows; Ayes: Holcombe, Balch, Johnson and Van Wingerden Abstain: none Absent: Roberts	
SIMPLE AVO CASITAS PASS LLC REFUND REQUEST	Executive Director McDonald presented to consider request for refund of GSA fee paid by Simple Avo Casitas Pass LLC from FY 2023 in the amount of \$1,423.96. Landowner requests to be exempt from GSA fee for FY23 though the time limit has expired for the appeal period in accordance with Resolution No. 017. Landowner requested that their case be heard by the CGSA Board for final decision. <u>Staff Recommendation:</u> - There is no basis according to Resolution No. 017 for the CGSA to go back to FY 23 and review exemptions, therefore Staff recommends that the request be denied. Joint Powers Authority Agreement require a unanimous vote for first hearings. Item will be presented for information and brought back to the next board meeting for action.	

	<p>Scott Van Der Kar addressed the board commenting on property tax bills and GSA fees.</p>
<p>RESOLUTION NO. 034</p>	<p>Executive Director McDonald presented to consider Draft Resolution No. 034 Establishing a fee variance process for assessed FY 25 CGSA Fees.</p> <p><u>Basis for Contesting GSA Fee:</u></p> <ul style="list-style-type: none"> - Mismatch between anticipated and actual crops - Evidence of reduced groundwater extraction or no wells - Other credible evidence showing the fee is disproportionate or inequitable. <p>Directors requested further changes and clarifications and for item to be brought back to the next board meeting for action.</p> <p>Scott Van Der Kar addressed the board commenting on the 90 day start date for appeals.</p>
<p>ADJOURNMENT</p>	<p>Chairman Van Wingerden adjourned the meeting at 6:04 p.m.</p> <hr/> <p>Robert McDonald, Interim Board Secretary</p>



Monthly Disbursement Report
Carpinteria Groundwater Sustainability Agency

Payment Date: 09/11/24 - 10/10/24

CARPINTERIA GSA

Disbursement Report

Carpinteria Groundwater Sustainability Agency Account				
Vendor	Description	Payment Number	Payment Date	Payment
DCSE, INC.				12,000.00
	GROWMAS ANNUAL SOFTWARE SUBSCRIPTION	2151	10/2/2024	12,000.00
FRUIT GROWERS LABORATORY, INC				605.00
	SENTRY WELL - GENERAL MINERAL	2148	10/2/2024	605.00
MYERS, WIDDERS, GIBSON JONES & FEINGOLD, LLP				563.50
	GENERAL COUNSEL - AUGUST	2149	10/2/2024	441.00
	GENERAL COUNSEL - SEPTEMBER	2152	10/9/2024	122.50
RUTAN & TUCKER, LLP				1,185.00
	GENERAL COUNSEL - AUGUST	2150	10/2/2024	1,185.00
US BANK				329.38
	09 2024 BANK ANALYSIS FEE	DFT0001821	9/16/2024	329.38
Total: \$				14,682.88



Simple Avo Casitas Pass, LLC
699 Hampshire Road, Suite 107
Westlake Village, CA 91361

August 29, 2024

Carpinteria Valley Water District
Board of Directors
1301 Santa Ynez Avenue
Carpinteria, CA 93013

Dear Carpinteria Valley Water District Board of Directors,

Back in early January of this year, we discovered after review of our most recent property tax statements that CGSA had improperly assessed fees on our APN's: 008-0-200-015, 008-0-200-055, and 008-0-200-095. In response, Simple Avo Casitas Pass, LLC immediately submitted a request to reimburse CGSA fees assessed on Simple Avo Casitas Pass, LLC for \$1,423.96 for 2023 CGSA and \$2,017.28 for 2024 CGSA.

After numerous hours of work on our Asset Manager's part, we were able to obtain reimbursement for the 2024 CGSA of \$2,017.28 but denied the reimbursement request for \$1,423.96 for 2023 CGSA due to the explanation that the time frame for FY 2023 request closed in July of 2023 and a mailer was sent out to all property owners notifying them prior to and after the charge was initiated.

As staff have concluded through all the information we were required to send, these APNs should not be assessed fees from CGSA – the property does not extract any groundwater as it does not have any wells or access to any neighboring wells; no water is obtained from the CVWD; all water is solely obtained from Casitas Municipal Water District (CMWD) on a single 2" meter #3246244.

We understand the GSA, we understand SGMA, we understand the duty and governance of each entity as well as the local water districts. We also understand all the nuances, laws, guidelines, and requirements that come with enforcing and abiding by it. However, what we don't understand is how an agency can justify casting an all-encompassing billing cycle to property owners who may or may not fall within the criteria and justify it with a mailer and even further insulting, put the onus on the property owners who shouldn't be billed to rectify and seek reimbursement if it is inaccurate. Honest and trustworthy businesses aren't run this way, let alone government regulated agencies without recourse and redirection.

Simple Avo Casitas Pass, LLC does not have a CVWD meter, does not have a well, and does not extract any groundwater from the basin, making the assessment to us completely erroneous. Charging an assessment that does not have any applicability to the property owner and leaving it up to the property owner to find the incorrect charge, and request to remove the wrongful charge within a timeframe we knew nothing about until January 2024 and tell us we can't receive our rightful reimbursement because we are 6 months past the deadline is negligible and unlawful.

Therefore, we are requesting reimbursement for the wrongful charge of \$1,423.96 for 2023 CGSA. Please let us know how we can move forward with fee reimbursement. As an addendum, we have included an email chain highlighting our work with your staff in seeking reimbursement since January 2024 to the present day.

Respectfully,

Scott Bauwens
CEO, Partner
Simpatica

Resolution No. 034

RESOLUTION OF BOARD OF DIRECTORS OF THE CARPINTERIA GROUNDWATER SUSTAINABILITY AGENCY (CGSA) ADOPTING AN ADMINISTRATIVE REVIEW/VARIANCE/APPEAL PROCESS FOR THE GSA FEE IMPOSED TO FUND ADMINISTRATIVE/IMPLEMENTATION COSTS OF THE CGSA

WHEREAS, the Sustainability Groundwater Management Act of 2014, Water Code sections 10720-10737.8, (“SGMA”) was signed into law on September 16, 2014; and

WHEREAS, in 2020, the Carpinteria Groundwater Sustainability Agency (the “CGSA”) was formed through a Joint Powers Authority Agreement between the Carpinteria Valley Water District, County of Santa Barbara Water Agency, City of Carpinteria, and County of Ventura to manage the sustainability of the groundwater basin identified as the Carpinteria Groundwater Basin (sometimes referenced herein as “CGB”); and

WHEREAS, the CGSA is the exclusive GSA for the Carpinteria Groundwater Basin approved by the California Department of Water Resources; and

WHEREAS, at a regularly scheduled meeting of the CGSA held on June 4, 2024, after providing a Proposition 218 compliant written notice—supported by a detailed cost of service study—to property owners in the CGB at least 45 days prior to approval, the Board of Directors of the CGSA (the “Board”) adopted Resolution No. 033 after conducting a duly noticed public hearing; and

WHEREAS, Resolution No. 033 authorized the CGSA to charge a fee pursuant to section 10730.2 of the Water Code to fund costs of GSA Administration and Groundwater Sustainability Plan (“GSP”) implementation (the “GSA Fee”) during fiscal years (FY)2025 and FY2026; and

WHEREAS, the Board approved Resolution No. 033 authorizing imposition of the GSA Fee throughout the CGB based upon anticipated pumping on particular parcels, with any deviations between anticipated pumping levels and actual pumping to be addressed via the subsequent adoption of an administrative appeal and variance process by which a GSA Fee payor property owner (hereinafter “Property Owner”) could obtain review, and potentially a variance, from the otherwise applicable GSA Fee imposed on his or her parcel; and

WHEREAS, when it adopted its FY2024 GSA Fee, the Board also adopted an administrative review and variance (previously captioned as an “appeal”) process allowing Property Owners assessed the GSA Fee to request further review and a determination as to whether an exemption, partial or total, to the GSA Fee was appropriate. This administrative review and variance process expired by its own terms; and

WHEREAS, the Board finds that adoption of a similar administrative review, variance, and appeal process for the FY2025 and FY2026 GSA Fee is appropriate to ensure the CGSA has a reasonable opportunity to address factual and legal concerns associated with imposition of the GSA Fee and ensure the GSA Fee is fair, equitable, and fully compliant with Water Code Section 10730.2; and

WHEREAS, the Board desires, through the passage of this Resolution, to adopt such a review and variance process.

NOW, THEREFORE, the Board of Directors for the Carpinteria Groundwater Sustainability Agency hereby resolves as follows:

1. The Board hereby finds the facts set forth in the Recitals to this Resolution are true and correct and establishes the factual basis for the CGSA's adoption of this Resolution, and incorporates those Recitals by reference.
2. The review and appeal process for disputes raised by Property Owners subject to the GSA Fee is as follows:

2.1 Should a Property Owner wish to contest the legal or factual basis for the GSA Fee, a Property Owner may request a variance from some or all of the GSA Fee on the basis that: (a) there is a deviation between GSA calculated acreage and crop type and actual acreage and crops grown on the property in question; (b) metered pumping data, or a demonstration of no wells on a parcel, demonstrates that there will be substantially less groundwater extraction than projected; (c) other good cause demonstrates, by credible evidence, that the GSA Fee is disproportionate or inequitable as applied to the property in question.

2.2 Prior to requesting administrative review and a variance, the Property Owner must first timely pay the assessed GSA Fee as charged by the CGSA under protest.

2.3 Following timely payment of the GSA Fee and prior to July 1 of 2025 the Property Owner can file a request for administrative review (the "Request for Review") with the CGSA, on a form approved by the Executive Director (template form attached as Exhibit 1), setting forth the legal and factual basis upon which review is requested. Timely filing of a Request for Review in the manner described herein shall be a prerequisite to the required exhaustion of administrative remedies by the Property Owner. A Request for Review by a Property Owner will be considered timely filed if, on or before the July 1, 2025. following payment of the GSA Fee by the Property Owner, 1) the Request for Review form is mailed via first class mail to the CGSA Executive Director,¹ and postmarked on or before July 1, 2025; or 2) delivered to the CGSA Executive Director by electronic mail at sgma@cvwd.net; or 3) personally delivered to the CGSA Executive Director at the following address: 1301 Santa Ynez Ave., Carpinteria, CA 93013 by July 1, 2025. The Request for Review shall include any evidence the Property Owner wishes the CGSA to consider and shall provide CGSA with an email address for future correspondence related to the Request for Review.

2.4 Within thirty (30) days of the Property Owner filing the Request for Review, the Executive Director shall meet with the Property Owner, in person or by electronic or telephonic means, to discuss the basis and possible resolution of the Request. The Executive Director shall receive any additional evidence regarding the merits of the Request for Review if the Property Owner desires to provide additional evidence. After meeting with the Property Owner, the Executive Director is authorized by the Board herein to grant the Request for Review and provide a

¹ Appeals mailed to the Executive Director shall be sent to the following address: Carpinteria GSA, Attn: Executive Director, 1301 Santa Ynez Ave., Carpinteria, CA 93013.

variance to the Property Owner, in whole or in part, or to deny the Request for Review. The determination by the Executive Director shall be made no later than fifteen (15) days following the meeting with the Property Owner, and shall be in writing and delivered to the Property Owner via electronic mail. If the Executive Director does not respond to the Request for Review within fifteen (15) days, or the Property Owner fails to meet with the Executive Director after being afforded an opportunity to do so within fifteen (15) days, then the Request for Review shall be deemed to have been denied by the Executive Director. A Property Owner shall have the right to seek further review, in the form of an appeal to the CGSA Board, as further described in Section 2.5, upon denial or deemed denial by the Executive Director.

2.5 If the Property Owner who timely filed the Request for Review with the Executive Director is dissatisfied with the determination of the Executive Director, the Property Owner may file an appeal with the CGSA Board within fifteen (15) days of delivery of the Executive Director's determination (or from the date upon which the appeal is deemed denied). Timely appeals of the Executive Director's decision shall be delivered via email to the Clerk of the Board, CGSA, at the following email address: **Bob@cvwd.net**.

2.6 Timely appeals from the Executive Director's determination will be placed on the agenda for a Board meeting occurring no more than forty-five (45) days from CGSA's receipt of the appeal to the Board. The Board shall receive evidence as may be presented by the appellant and/or CGSA staff and hear from the appellant and staff regarding the merits of the appeal. The Board is authorized to grant the appeal, in whole or in part, or deny the appeal, in its sole discretion. The determination of the Board shall be memorialized in the minutes of the Board meeting and shall be final, with no further appeal to the Board or the CGSA authorized unless and until a different GSA Fee is adopted.

2.7 CGSA reserves the right to rescind any relief provided per this review, variance and appeal process where it determines that the information provided by the Property Owner during the appeal process was not accurate.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED by the Board of Directors of the GSA on the _____ day of October, 2024, by the following roll call vote:

AYES:
NAYES:
ABSENT:
ABSTAIN:

APPROVED:

Case Van Wingerden, Board Chair

ATTEST:
Lisa Silva, Board Secretary

EXHIBIT 1

TEMPLATE REQUEST FOR REVIEW FORM BY PROPERTY OWNER ASSESSED GSA FEE BY CGSA

I _____, the owner of real property(ies) located at _____, and containing assessors parcel numbers (APN _____) (hereinafter "My Property") hereby request administrative review of the imposition of the GSA Fee in the amount of _____ imposed on My Property on _____ [insert date of assessment by CGSA].

I certify that I paid the assessed GSA Fee under protest on _____ [insert date of payment], and I hereby appeal the assessment of the GSA Fee to My Property on the following grounds as explained below.

I can be reached regarding this request for review at the following email address: __.

Evidence/Argument supporting this request for review is as follows (attach additional pages and documentary evidence as necessary).

I self-certify, and in good faith swear and assert under oath, that the information contained herein is true to the best of my knowledge, after making reasonable inquiry. I further understand that removal or reduction of the GSA Fee as a result of this request for administrative review is entirely contingent upon the accuracy of information provided.

Signature of Property Owner: _____

Date of Request for Review Submission to CGSA: _____



October 15, 2024

Bob McDonald, General Manager
Carpinteria Basin GSA
1301 Santa Ynez Avenue
Carpinteria, CA 93103

Proposal for Water Year 2024 Annual Report for the Carpinteria Valley Groundwater Basin

Dear Mr. McDonald:

GSI Water Solutions, Inc. (GSI), is pleased to present this proposal to develop the Water Year 2024 Annual Report for the Carpinteria Valley Groundwater Basin (Basin) Groundwater Sustainability Plan (GSP) for the Carpinteria Basin Groundwater Sustainability Agency (CGSA). GSI partnered with the CGSA to develop the GSP since the beginning of the process and will be able to leverage this familiarity and first-hand knowledge to ensure on-time delivery and compliance with state regulations. GSI understands that the CGSA wishes to perform a greater share of the work required for the annual reports in the future, and this scope of work is tailored to meet that goal.

The GSP for the Basin outlines steps for achieving groundwater sustainability within 20 years. To measure the effectiveness of the plan and demonstrate to DWR that the Basin is on track to manage groundwater sustainably, the GSA is required to compile data and prepare annual reports that summarize the results of monitoring efforts, document changes in groundwater supplies, tabulate basin-wide groundwater use, and track the effectiveness of GSP implementation efforts. A report that accomplishes these requirements for Water Year 2024 is due to DWR on April 1, 2025. The regulations require that the annual report be based on the preceding water year (a water year covers the period from October 1 to September 30).

Scope of Work

GSI developed the following scope of work based on our understanding of the requirements as outlined in the SGMA Regulations, and experience preparing various other annual reports to meet DWR standards.

Task 1 – Data Analysis and Representation

Several discrete data sets are required to be included in the annual report, including the following:

- Groundwater elevation data
- Groundwater extraction
- Surface water supply and use
- Total water use
- Change in groundwater in storage

The following sections describe the data types that will be presented as required in the annual reports. The datasets will be uploaded to the data management system (DMS) developed previously for the GSP in compliance with GSP requirements. These data will be uploaded to the DWR website as part of this task along with the annual report.

Task 1.1 Groundwater Elevation Data. Groundwater elevation data are primarily collected and compiled by the Carpinteria Valley Water District. These data may be augmented information from the United States Geological Survey (USGS) Nation Water Information System (NWIS), DWR California Statewide Groundwater Elevation Monitoring (CASGEM) program. Available groundwater elevation data will be downloaded from the USGS and DWR in conjunction with the quarterly groundwater monitoring events conducted by GSI.

Water level elevation contour maps of the primary aquifer will be prepared representing groundwater conditions in spring 2024 and fall 2024.

Water level elevation hydrographs (water levels plotted versus time) will be prepared for the 9 representative monitoring site wells, as well as all wells monitored for water levels by the GSA. Each of the hydrographs presented in the GSP will be updated with data through fall 2024.

Task 1.2 Groundwater Extraction. Groundwater extraction estimates will be updated using groundwater extraction information provided by CGSA. As the sole water purveyor in the Basin, CVWD maintains records of municipal pumpage, municipal pumpage provided to agricultural clients, and generates estimates of private agricultural pumpage in the Basin.

Task 1.3 Surface Water Supply. The regulations require that a description of surface water supplies available for use and actual annual surface water use be incorporated into the annual report.

Task 1.4 Total Water Use. GSI will compile and present total Basin water use information, including water sector, water source type, method of measurement, and a relative representation of accuracy of the measurement methodology.

Task 1.5 Change in Groundwater in Storage. Calculations of changes in groundwater in storage in each of the principal aquifers are calculated by calculating the difference in water levels between fall monitoring events, and generating a change in volume between these two periods. The difference between the volume of groundwater represented by these two groundwater level surfaces is then multiplied by a representative basin storage coefficient to obtain an estimate of change of groundwater in storage. This method is approved by DWR. GSI plans to use the same methodology for the annual report. Changes in groundwater in storage will be calculated by comparing water level elevation data for successive fall periods.

Task 2 – Report Preparation

GSI will develop all text, tables, and figures presenting the required data elements of the report. Initial efforts by the GSA to implement projects and management actions described in the GSP will also be described.

During the development of the first annual report (WYs 2021, 2022, 2023), GSI staff prepared Grapher and Surfer files in such a manner as to facilitate the future development of these reports by CGSA staff. At the conclusion of this annual report, GSI will hold a meeting with CGSA staff demonstrating the structure and use of these files for future annual reports.

GSI will prepare an initial administrative draft report for GSA staff review. The report will be based on data collected and the analysis performed as described above, on other data that may become available, and on ongoing discussions with the GSA staff. The general organization of the report is expected to be the following:

- Executive Summary
- Introduction
- Basin Description
- Groundwater Conditions
 - Groundwater Monitoring Network
 - Groundwater Elevations, including water level contour maps and updated hydrographs (Task 1.1)
 - Change in Groundwater in Storage (Task 1.5)
 - Groundwater levels relative to sustainable management criteria

- Water Supply and Demand
- Progress Towards Basin Sustainability
- Summary, Conclusions, and Recommendations
- Appendices

Deliverables include the following:

- Draft report for public and Board review
- Final report to be uploaded to the DWR portal

Task 3 – Meetings

GSI has budgeted for the following meetings:

- GSA staff meetings (virtual) (4),
- One Board meeting to present data and results (in person),
- One meeting to discuss file setups and arrange for CGSA to assume more of the report preparation in future years.

Fee Proposal

Table 1 presents a task-by-task breakdown of GSI’s proposed budget for all required services.

Description	Labor Hours	Labor Cost	Direct Expenses	Total
Task 1 – Data Analysis and Representation	60	\$12,222	\$0	\$12,222
Task 2 – Report Preparation	88	\$17,640	\$0	\$17,640
Task 3 – Project Management, Meetings, Training	18	\$4,631	\$335	\$4,966
Project Totals	166	\$34,493	\$335	\$34,828

This work will be completed on a time and materials basis in accordance with our existing contract with the GSA. The total project budget will not be exceeded without your prior approval.

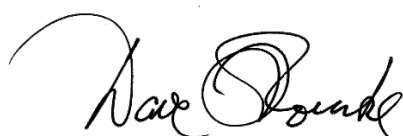
Schedule

Meeting your schedule is a top priority for GSI. GSI is committed to provide a draft report for review by mid-February, and upload of the final report by April 1, 2024, as required under SGMA.

We have enjoyed working with you and the GSA over the past couple of years and appreciate the opportunity to prepare the annual report. Please call any time if you have any questions regarding this proposal.

Sincerely,

GSI Water Solutions, Inc.



Dave O'Rourke, PG, CHG, PE
Project Manager



Carpinteria Groundwater Sustainability Agency

Statement of Revenues and Expenses (unaudited)

For Fiscal: 2024-2025 | Period Ending: 8/31/2024

% of Year to Date: 8%

Account	Name	Current Total Budget	YTD Activity	Budget Remaining	% Used
OPERATIONS					
Revenues					
20-4315	ASSESSMENT REVENUE	485,000	(715)	485,715	-0.1%
Revenue Total:		485,000	(715)	485,715	-0.1%
Expenses					
20-550-6806	GSA WTR QUALITY & TESTING	30,000	605	29,395	2.0%
20-560-6307	GSA GROUNDWATER PROF SVCS	50,000	2,161	47,839	4.3%
20-550-6308	GSA ANNUAL REPORTING	30,000	-	30,000	0.0%
20-560-6607	GSA SUPPLIES & EQUIPMENT	3,708	4,008	(300)	108.1%
20-570-6009	FICA-SOCIAL SECURITY	-	-	-	0.0%
20-570-6025	GSA PERSONNEL	134,252	22,000	112,252	16.4%
20-570-6117	GSA DIRECTORS FEES	7,200	-	7,200	0.0%
20-570-6118	GSA ADMINISTRATIVE EXPENSES	4,000	644	3,356	16.1%
20-570-6309	GSA ADMIN PROF SERVICES	60,000	-	60,000	0.0%
20-570-6310	GSA LEGAL PROFESSIONAL SERVICES	10,000	735	9,265	7.4%
20-599-7313	INTEREST EXPENSE	10,000	-	10,000	0.0%
Expense Total:		339,160	30,153	309,007	8.9%
Operating Surplus (Deficit):		145,840	(30,868)	176,708	-21.2%
GRANT RELATED ACTIVITY					
Revenues					
21-4317	GSP GRANT FUNDING		-		
Revenue Total:			-		
Expenses					
21-560-6311	GSP GROUNDWATER PROF SVCS		-		
21-570-6121	GSP ADMINISTRATIVE EXPENSES		-		
Expense Total:			-		
Grant Surplus (Deficit):			-		
COMBINED SURPLUS (DEFICIT):			(30,868)		
CASH FLOW					
	Cash in Bank, 06/30/2024		\$ 209,326		
	Deficit - Operations and Grants		(30,868)		
	Decrease in Accounts Payable		(19,619)		
	Accrued labor allocation		22,000		
	Change in Due to CVWD		4,014		
	Outstanding checks as of 08/31/24		(6,162)		
	Cash in Bank, 08/31/2024		\$ 178,690		



Carpinteria Groundwater Sustainability Agency

Statement of Net Position (unaudited)

As Of: 7/31/2024

Account	Name	Balance	
Assets			
20-1029	CGSA CHECKING	180,115	
20-1240	GSA GRANT REIMB RECEIVABLE	657,919	
20-1245	GSA ASSESSMENTS RECEIVABLE	4,303	
2x-1820	CONSTRUCTION IN PROGRESS	759,314	
	Total Assets:	1,601,651	<u>\$ 1,601,651</u>
Liabilities			
20-2000	ACCOUNTS PAYABLE - CGSA	1,385	
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	518,597	
	Total Liability:	1,259,982	
Fund Balance			
2x-3050	CGSA FUND BALANCE	357,996	
	Total Fund Balance:	357,996	
	Total Beginning Equity:	357,996	
	Total Revenue	(715)	
	Total Expense	15,612	
	Revenues Over/Under Expenses	(16,327)	
	Total Equity and Current Surplus (Deficit):	341,669	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>\$ 1,601,651</u>