

EASTERN TULE
GROUNDWATER
SUSTAINABILITY AGENCY,
JPA
County of Tulare
City of Porterville
Porterville Irrigation District
Saucelito Irrigation District
Teapot Dome Water District
Vandalia Water District
Terra Bella Irrigation District



ETGSA

Finance
Committee
Meeting

Thursday, May 2, 2024
Convenes at 1:30 p.m.

Dennis Townsend
GSA Chairman
Steve Kisting
GSA Vice-Chairman
Aubrey Mauritsen
Legal Counsel
Rogelio Caudillo
General Manager

Meeting Location:

City of Porterville
City Council Chambers
291 N. Main Street
Porterville, CA 93257

info@eastertulegsa.com
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-----AGENDA-----

Action items are listed in **bold**.

1. PUBLIC COMMENT

At this time, members of the public may comment on any item not appearing on the agenda. Under state law, matters presented under this item cannot be discussed or acted upon by the Committee at this time. For items appearing on the agenda, the public is invited to make comments at the time the item comes up for Committee consideration. Any person addressing the Committee will be limited to a maximum of three (3) minutes or the Chairman's discretion. At all times, please state your name for the record.

2. MINUTES

- a. **ACTION** – Approve the March 7, 2024, Meeting of the ETGSA Finance Committee Minute.

3. FINANCIAL MATTERS

- a. **ACTION** – Review and Approve reconciliation of Financial Statements with County of Tulare Statements.
- b. **ACTION** – Review Financial Statements and recommend approval to pay the bills.
- c. Discussion regarding ETGSA Budget. *(The committee may provide direction to staff.)*
- d. Update on ETGSA Controller Position.

4. NEXT MEETING DATE

- a. Next Regular Finance Committee Meeting– Thursday, June 6, 2024 at 1:30pm.

5. ADJOURMENT

A person with a qualifying disability under the Americans with Disabilities Act of 1990 may request the ETGSA to provide a disability-related modification or accommodation in order to participate in any public meeting. Such assistance includes appropriate alternative formats for the agendas and agenda packets used for any public meetings of the GSA. Requests for such assistance and for agendas and agenda packets shall be made in person, by telephone, facsimile, or written correspondence to the General Manager of the ETGSA at (559) 781-7660, at least 48 hours before a public meeting.



*EASTERN TULE
GROUNDWATER
SUSTAINABILITY
AGENCY
JOINT POWERS
AUTHORITY*

**MINUTES OF THE
ETGSA FINANCE COMMITTEE
HELD MARCH 7, 2024**

At approximately, 1:30 p.m. on March 7, 2024, Chairman Schneider called to order the meeting of the Finance Committee of the Eastern Tule Groundwater Sustainability Agency Joint Powers Authority (“ETGSA”).

Members Present:	Matthew Leider Dyson Schneider	Geoffrey Galloway
Others Present:	Rogelio Caudillo Dalee Chang	David Payne

PUBLIC COMMENT

The public comment period was announced. No public comment was received.

MINUTES

Approve Minutes of the February 1, 2024 Finance Committee Meeting

General Manager Caudillo presented the Committee with the minutes of the February 1, 2024 Finance Meeting for review.

Director Leider moved for the approval of the minutes of the February 1, 2024 Finance Committee Meeting minutes. Chair Schneider seconded. The Committee then voted to approve the motion with Director Galloway abstaining.

FINANCIAL MATTERS

Review and approve reconciliation of Financial Statements with County of Tulare Statements

General Manager Caudillo presented the Committee with the reconciliation of Financial Statements States with the County of Tulare Statements. Mr. Caudillo informed the Committee that January reconciliation shows a clear balance of \$5,022,368.43 which includes deposits and payments and current cash balance of \$4,146,350.67.

Director Leider moved to approve the reconciliation from the County of Tulare for the month ending of December. The motion was seconded by Director Galloway, and the committee unanimously approved the motion.

Review Financial Statements and recommend approval to pay the bills

General Manager Caudillo presented the Committee with the Financial Statements. Mr. Caudillo informed the Committee that as of March 7, 2024 total liabilities and equity along with the 91% of the Transitional Tier 1 that has not been paid to Friant Water Authority amounts to \$4,149,203.13 and addressing current water year groundwater extraction fee which is at 93.8% of our budget.

Director Leider moved to recommend the approval of payment of the bills. The motion was seconded by Director Galloway, and the Committee unanimously approved the motion.

Review and Discussion on RFP for new Fiscal Year Audits for ETGSA

General Manager Caudillo updated the Committee on the process of acquiring a new auditor for the new fiscal year. Mr. Caudillo informed the Committee that there has been one reply informing the ETGSA that they could not bid on the proposal due to busy schedules. Staff will continue the effort to send out RFPs for the new fiscal year audits.

Chair Schneider provided a comment on the prior Auditors.

Staff informed the Committee that the prior auditors were Cuttone and Mastro which the ETGSA had them as auditors for 5years.

Discussion ensued.

Discussion regarding printing equipment

General Manager Caudillo reported on printing equipment from Clines. Mr. Caudillo informed the Committee that the printing equipment in the ETGSA Office is a older version, and parts are hard to obtain for maintenance therefore Staff would like to acquire a new printer which is roughly \$5,000.00.

Director Galloway provided a comment.

Staff informed the Committee that the \$5,000.00 would be a one-time fee.

Discussion ensued.

The committee directed staff to go ahead with the contract with Clines.

NEXT MEETING

Next Regular Meeting- Thursday, March 7 2024 at City of Porterville Council Chambers
(291 N. Main Street, Porterville, CA)

The next meeting of the ETGSA Finance Committee shall be set for Thursday, April 4, 2024 at 1:30p.m.

ADJOURMENT

Since there was no further business to come before the committee, Chairman Schneider adjourned the meeting at approximately 1:40 p.m.

Respectfully submitted,

Rogelio Caudillo, Secretary to the Board

Eastern Tule Groundwater Sustainability Agency
Reconciliation Summary
1100 · ETGSA Uncommitted Cash, Period Ending 02/29/2024

	Feb 29, 24
Beginning Balance	5,022,368.43
Cleared Transactions	
Checks and Payments - 12 items	-1,051,096.13
Deposits and Credits - 4 items	288,871.48
Total Cleared Transactions	-762,224.65
Cleared Balance	4,260,143.78
Uncleared Transactions	
Checks and Payments - 4 items	-172,747.28
Total Uncleared Transactions	-172,747.28
Register Balance as of 02/29/2024	4,087,396.50
New Transactions	
Deposits and Credits - 4 items	158,986.76
Total New Transactions	158,986.76
Ending Balance	4,246,383.26

Eastern Tule Groundwater Sustainability Agency
Reconciliation Detail
1100 · ETGSA Uncommitted Cash, Period Ending 02/29/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						5,022,368.43
Cleared Transactions						
Checks and Payments - 12 items						
Bill Pmt -Check	02/07/2024	106117	Friant Water Authority	X	-998,592.61	-998,592.61
Bill Pmt -Check	02/07/2024	3509674	Terra Bella Irrigation...	X	-28,903.10	-1,027,495.71
Bill Pmt -Check	02/07/2024	3509670	Land IQ	X	-10,199.90	-1,037,695.61
Bill Pmt -Check	02/07/2024	3509676	Ruddell Stanton Bixl...	X	-8,172.00	-1,045,867.61
Bill Pmt -Check	02/07/2024	3509678	Rico Property Group...	X	-1,900.00	-1,047,767.61
Bill Pmt -Check	02/07/2024	3509669	FIRST Insurance Fu...	X	-1,705.70	-1,049,473.31
Bill Pmt -Check	02/07/2024	3509679	Herr Pedersen & Be...	X	-688.31	-1,050,161.62
Bill Pmt -Check	02/07/2024	3509671	Nossaman LLP	X	-372.00	-1,050,533.62
Bill Pmt -Check	02/07/2024	3509672	Porterville Chamber ...	X	-250.00	-1,050,783.62
Bill Pmt -Check	02/07/2024	106118	OACYS Technology	X	-155.31	-1,050,938.93
Bill Pmt -Check	02/07/2024	3509677	Ruddell Stanton Bixl...	X	-112.00	-1,051,050.93
Bill Pmt -Check	02/07/2024	3509758	Anthony Moore	X	-45.20	-1,051,096.13
Total Checks and Payments					-1,051,096.13	-1,051,096.13
Deposits and Credits - 4 items						
Deposit	02/09/2024			X	24,954.31	24,954.31
Deposit	02/09/2024			X	173,605.60	198,559.91
Deposit	02/12/2024			X	27,459.40	226,019.31
Deposit	02/12/2024			X	62,852.17	288,871.48
Total Deposits and Credits					288,871.48	288,871.48
Total Cleared Transactions					-762,224.65	-762,224.65
Cleared Balance					-762,224.65	4,260,143.78
Uncleared Transactions						
Checks and Payments - 4 items						
Bill Pmt -Check	01/10/2024	3505289	Rogelio J Caudillo		-1,225.00	-1,225.00
Bill Pmt -Check	02/07/2024	3509759	Foothill Ranches, LLC		-108,300.00	-109,525.00
Bill Pmt -Check	02/07/2024	3509675	4Creeks, Inc.		-61,719.86	-171,244.86
Bill Pmt -Check	02/07/2024	3509673	Rogelio J Caudillo		-1,502.42	-172,747.28
Total Checks and Payments					-172,747.28	-172,747.28
Total Uncleared Transactions					-172,747.28	-172,747.28
Register Balance as of 02/29/2024					-934,971.93	4,087,396.50
New Transactions						
Deposits and Credits - 4 items						
Deposit	03/01/2024				9,554.85	9,554.85
Deposit	03/01/2024				49,399.32	58,954.17
Deposit	03/11/2024				6,909.79	65,863.96
Deposit	03/11/2024				93,122.80	158,986.76
Total Deposits and Credits					158,986.76	158,986.76
Total New Transactions					158,986.76	158,986.76
Ending Balance					-775,985.17	4,246,383.26

Eastern Tule Groundwater Sustainability Agency
Reconciliation Summary
1100 · ETGSA Uncommitted Cash, Period Ending 03/31/2024

	Mar 31, 24
Beginning Balance	4,260,143.78
Cleared Transactions	
Checks and Payments - 21 items	-446,423.34
Deposits and Credits - 10 items	515,396.58
Total Cleared Transactions	68,973.24
Cleared Balance	4,329,117.02
Uncleared Transactions	
Checks and Payments - 1 item	-108,300.00
Total Uncleared Transactions	-108,300.00
Register Balance as of 03/31/2024	4,220,817.02
New Transactions	
Checks and Payments - 16 items	-553,627.47
Deposits and Credits - 5 items	299,436.88
Total New Transactions	-254,190.59
Ending Balance	3,966,626.43

Eastern Tule Groundwater Sustainability Agency

Reconciliation Detail

1100 · ETGSA Uncommitted Cash, Period Ending 03/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						4,260,143.78
Cleared Transactions						
Checks and Payments - 21 items						
Bill Pmt -Check	01/10/2024	3505289	Rogelio J Caudillo	X	-1,225.00	-1,225.00
Bill Pmt -Check	02/07/2024	3509675	4Creeks, Inc.	X	-61,719.86	-62,944.86
Bill Pmt -Check	02/07/2024	3509673	Rogelio J Caudillo	X	-1,502.42	-64,447.28
Check	03/01/2024			X	-64.00	-64,511.28
Check	03/07/2024	3514343		X	-27,417.36	-91,928.64
Bill Pmt -Check	03/13/2024	107412	Friant Water Authority	X	-226,356.38	-318,285.02
Bill Pmt -Check	03/13/2024	3514340	Ruddell Stanton Bixl...	X	-38,107.97	-356,392.99
Bill Pmt -Check	03/13/2024	3514337	Terra Bella Irrigation...	X	-34,974.94	-391,367.93
Bill Pmt -Check	03/13/2024	3514330	Thomas Harder & C...	X	-21,128.50	-412,496.43
Bill Pmt -Check	03/13/2024	3514333	Land IQ	X	-10,199.90	-422,696.33
Bill Pmt -Check	03/13/2024	3514331	Thomas Harder & C...	X	-8,031.25	-430,727.58
Bill Pmt -Check	03/13/2024	3514334	Nossaman LLP	X	-6,500.00	-437,227.58
Bill Pmt -Check	03/13/2024	3514338	Ruddell Stanton Bixl...	X	-2,394.00	-439,621.58
Bill Pmt -Check	03/13/2024	3514341	Rico Property Group...	X	-1,900.00	-441,521.58
Bill Pmt -Check	03/13/2024	3514332	FIRST Insurance Fu...	X	-1,705.70	-443,227.28
Bill Pmt -Check	03/13/2024	3514336	Rogelio J Caudillo	X	-1,225.00	-444,452.28
Bill Pmt -Check	03/13/2024	3514342	Herr Pedersen & Be...	X	-758.75	-445,211.03
Bill Pmt -Check	03/13/2024	3514335	Nossaman LLP	X	-527.00	-445,738.03
Bill Pmt -Check	03/13/2024	3514410	Tule Basin Water Fo...	X	-500.00	-446,238.03
Bill Pmt -Check	03/13/2024	107299	OACYS Technology	X	-155.31	-446,393.34
Bill Pmt -Check	03/13/2024	3514339	Ruddell Stanton Bixl...	X	-30.00	-446,423.34
Total Checks and Payments					-446,423.34	-446,423.34
Deposits and Credits - 10 items						
Deposit	03/01/2024			X	9,554.85	9,554.85
Deposit	03/01/2024			X	49,399.32	58,954.17
Deposit	03/11/2024			X	6,909.79	65,863.96
Deposit	03/11/2024			X	93,122.80	158,986.76
Deposit	03/18/2024			X	705.00	159,691.76
Deposit	03/18/2024			X	18,488.76	178,180.52
Deposit	03/18/2024			X	49,104.04	227,284.56
Deposit	03/25/2024			X	2,872.41	230,156.97
Deposit	03/25/2024			X	250,995.24	481,152.21
Deposit	03/31/2024			X	34,244.37	515,396.58
Total Deposits and Credits					515,396.58	515,396.58
Total Cleared Transactions					68,973.24	68,973.24
Cleared Balance					68,973.24	4,329,117.02
Uncleared Transactions						
Checks and Payments - 1 item						
Bill Pmt -Check	02/07/2024	3509759	Foothill Ranches, LLC		-108,300.00	-108,300.00
Total Checks and Payments					-108,300.00	-108,300.00
Total Uncleared Transactions					-108,300.00	-108,300.00
Register Balance as of 03/31/2024					-39,326.76	4,220,817.02
New Transactions						
Checks and Payments - 16 items						
Bill Pmt -Check	04/15/2024	108300	Friant Water Authority		-357,832.09	-357,832.09
Bill Pmt -Check	04/15/2024	3518714	4Creeks, Inc.		-94,373.89	-452,205.98
Bill Pmt -Check	04/15/2024	3518717	Ruddell Stanton Bixl...		-26,866.00	-479,071.98
Bill Pmt -Check	04/15/2024	3518712	Terra Bella Irrigation...		-24,942.63	-504,014.61
Bill Pmt -Check	04/15/2024	3518707	Thomas Harder & C...		-15,600.26	-519,614.87
Bill Pmt -Check	04/15/2024	3518709	Land IQ		-10,199.90	-529,814.77
Bill Pmt -Check	04/15/2024	3518710	Nossaman LLP		-6,500.00	-536,314.77
Bill Pmt -Check	04/15/2024	3518716	Cline's Business Eq...		-6,116.91	-542,431.68
Bill Pmt -Check	04/15/2024	3518706	Thomas Harder & C...		-4,726.25	-547,157.93
Bill Pmt -Check	04/15/2024	3518718	Rico Property Group...		-1,900.00	-549,057.93
Bill Pmt -Check	04/15/2024	3518708	FIRST Insurance Fu...		-1,705.70	-550,763.63
Bill Pmt -Check	04/15/2024	3518711	Rogelio J Caudillo		-1,308.41	-552,072.04
Bill Pmt -Check	04/15/2024	3518715	Cline's Business Eq...		-801.28	-552,873.32

Eastern Tule Groundwater Sustainability Agency
Reconciliation Detail
1100 · ETGSA Uncommitted Cash, Period Ending 03/31/2024

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Bill Pmt -Check	04/15/2024	3518719	Herr Pedersen & Be...		-543.32	-553,416.64
Bill Pmt -Check	04/15/2024	108301	OACYS Technology		-155.83	-553,572.47
Bill Pmt -Check	04/15/2024	3518713	Topograph LLC		-55.00	-553,627.47
Total Checks and Payments					-553,627.47	-553,627.47
Deposits and Credits - 5 items						
Deposit	04/09/2024				1,538.01	1,538.01
Deposit	04/09/2024				3,416.09	4,954.10
Deposit	04/09/2024				179,505.48	184,459.58
Deposit	04/15/2024				2,750.00	187,209.58
Deposit	04/15/2024				112,227.30	299,436.88
Total Deposits and Credits					299,436.88	299,436.88
Total New Transactions					-254,190.59	-254,190.59
Ending Balance					-293,517.35	3,966,626.43

Eastern Tule Groundwater Sustainability Agency

Balance Sheet (unaudited)

05/02/24

As of May 2, 2024

Accrual Basis

	<u>May 2, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · ETGSA Uncommitted Cash	
1100.1 · ETGSA Transitional Fees	1,960,675.00
1100.2 · Landflex Cash	120,321.56
1100 · ETGSA Uncommitted Cash - Other	<u>1,898,550.74</u>
Total 1100 · ETGSA Uncommitted Cash	3,979,547.30
1310 · Petty Cash Account	500.00
Total Checking/Savings	<u>3,980,047.30</u>
Accounts Receivable	
1200 · Accounts Receivable	53,518.47
Total Accounts Receivable	<u>53,518.47</u>
Total Current Assets	<u>4,033,565.77</u>
TOTAL ASSETS	<u>4,033,565.77</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	526,974.25
Total Accounts Payable	526,974.25
Other Current Liabilities	
2100 · Accrued comp absences	15,788.13
Total Other Current Liabilities	<u>15,788.13</u>
Total Current Liabilities	<u>542,762.38</u>
Total Liabilities	542,762.38
Equity	
32000 · Unrestricted Net Assets	2,787,555.31
33000 · Ad from Accrual to Budget basis	-307,428.70
Net Income	<u>1,010,676.78</u>
Total Equity	<u>3,490,803.39</u>
TOTAL LIABILITIES & EQUITY	<u>4,033,565.77</u>

Eastern Tule Groundwater Sustainability Agency Profit & Loss Budget vs. Actual (unaudited)

05/02/24

July 2023 through June 2024

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Administrative Fees				
5531; GSA Transfer Fees	300.00			
5531; GW Extraction Fee	1,833,070.51	1,919,179.64	-86,109.13	95.5%
5531; Outstanding GWE Fees	26,322.80	110,130.67	-83,807.87	23.9%
5531; Recording Fee	1,375.81			
Total Administrative Fees	1,861,069.12	2,029,310.31	-168,241.19	91.7%
Membership Contributions				
5000;Call for Funds Income	175,842.88	219,420.36	-43,577.48	80.1%
Total Membership Contributions	175,842.88	219,420.36	-43,577.48	80.1%
Other				
5835;Other Income	712.96	0.00	712.96	100.0%
5835 · Landflex Grant Income	1,506,817.56	5,000,000.00	-3,493,182.44	30.1%
Total Other	1,507,530.52	5,000,000.00	-3,492,469.48	30.2%
Transitional Fees & Penalties				
5805; Transitional Pumping Fee	4,987,702.05	20,100,000.00	-15,112,297.95	24.8%
5805 · Pre-Purchased Transitional	1,034,743.84			
Total Transitional Fees & Penalties	6,022,445.89	20,100,000.00	-14,077,554.11	30.0%
Total Income	9,566,888.41	27,348,730.67	-17,781,842.26	35.0%
Gross Profit	9,566,888.41	27,348,730.67	-17,781,842.26	35.0%
Expense				
Accounting				
7043;Audit & Accounting Service	9,487.00	10,000.00	-513.00	94.9%
7043;Bank Service Charges	436.01	1,000.00	-563.99	43.6%
Total Accounting	9,923.01	11,000.00	-1,076.99	90.2%
Capital Expenditures				
8300;Capital Office Expense	6,116.91	10,000.00	-3,883.09	61.2%
Total Capital Expenditures	6,116.91	10,000.00	-3,883.09	61.2%
Contingency				
7432;Contingency	0.00	0.00	0.00	0.0%
Total Contingency	0.00	0.00	0.00	0.0%
Employee Expenses/Reimbursable				
7004;Education Expense	439.00	1,000.00	-561.00	43.9%
7004;Uniforms & Apparel Expense	0.00	1,000.00	-1,000.00	0.0%
7073;Event Registration Expense	0.00	1,500.00	-1,500.00	0.0%
7074;ED Travel & Communication	0.00	0.00	0.00	0.0%
7074;GM Travel & Communication	11,335.61	14,500.00	-3,164.39	78.2%
7074;Mileage Reimbursement Expe	153.93	1,500.00	-1,346.07	10.3%
7074;Travel & Meal Expense	0.00	5,000.00	-5,000.00	0.0%
Total Employee Expenses/Reimbursable	11,928.54	24,500.00	-12,571.46	48.7%
Insurance				
6015;WorkerCompensation Ins.	2,272.60	6,000.00	-3,727.40	37.9%
7010;GL/DO/Property/Auto/Other	17,856.52	20,000.00	-2,143.48	89.3%
Total Insurance	20,129.12	26,000.00	-5,870.88	77.4%
Membership Dues				
7027;Blueprint for SJV Dues	7,500.00	5,000.00	2,500.00	150.0%
7027;Other General Assc. Dues	925.00	4,000.00	-3,075.00	23.1%
Total Membership Dues	8,425.00	9,000.00	-575.00	93.6%

Eastern Tule Groundwater Sustainability Agency Profit & Loss Budget vs. Actual (unaudited)

05/02/24

July 2023 through June 2024

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Monitoring & Coordination				
7400; FWA Agreement Payments	5,480,425.76	20,000,000.00	-14,519,574.24	27.4%
7400; Well Mitigation Expenses	0.00	100,000.00	-100,000.00	0.0%
7407;Groundwater Monitor Exp.	214,483.35	250,000.00	-35,516.65	85.8%
7407;TuleSubbasin MOU Expense	126,736.18	100,000.00	26,736.18	126.7%
Total Monitoring & Coordination	5,821,645.29	20,450,000.00	-14,628,354.71	28.5%
Office, Materials, Outreach				
7005;Landline/Internet Expense	2,070.47	3,500.00	-1,429.53	59.2%
7036;General Software Expense	199.90	600.00	-400.10	33.3%
7036;Office Supplies & Equipmen	1,703.14	2,000.00	-296.86	85.2%
7036;Other Printing, Reproduct.	0.00	1,500.00	-1,500.00	0.0%
7036;Paper Expense	0.00	0.00	0.00	0.0%
7036;Postage & Delivery Expense	8,795.45	10,500.00	-1,704.55	83.8%
7036;Website, Email, & Domain	1,158.43	2,000.00	-841.57	57.9%
7043;Outreach & Meetings Expens	2,297.41	10,000.00	-7,702.59	23.0%
7059;Publication & Notices	55.00	2,000.00	-1,945.00	2.8%
7061;Printer Rental/Lease	3,066.33	4,000.00	-933.67	76.7%
7062;Property Lease Expense	18,500.00	24,000.00	-5,500.00	77.1%
Total Office, Materials, Outreach	37,846.13	60,100.00	-22,253.87	63.0%
Payroll & Benefits				
6001;Salaries & Wages	215,597.52	300,000.00	-84,402.48	71.9%
6004;Benefits - DI, Life	283.90	7,000.00	-6,716.10	4.1%
6004;Benefits - HDV	27,647.70	30,000.00	-2,352.30	92.2%
6011;Benefits - Retirement	12,895.20	16,000.00	-3,104.80	80.6%
6012;Payroll Expense	17,741.08	20,000.00	-2,258.92	88.7%
Total Payroll & Benefits	274,165.40	373,000.00	-98,834.60	73.5%
Professional Services				
7043; Admin Support Services	340,704.16	300,000.00	40,704.16	113.6%
7043;ET Monitoring	101,999.00	145,000.00	-43,001.00	70.3%
7043;General Engineering Consul	78,349.69	100,000.00	-21,650.31	78.3%
7043;Grant & Project Services	1,506,136.00	5,000,000.00	-3,493,864.00	30.1%
7043;Hydrogeological Consultant	6,066.25	100,000.00	-93,933.75	6.1%
7043;Legal Services	289,024.01	400,000.00	-110,975.99	72.3%
7043;Other Professional Service	55,744.36	150,000.00	-94,255.64	37.2%
7043;State Advocacy Services	65,899.00	80,000.00	-14,101.00	82.4%
Total Professional Services	2,443,922.47	6,275,000.00	-3,831,077.53	38.9%
Total Expense	8,634,101.87	27,238,600.00	-18,604,498.13	31.7%
Net Ordinary Income	932,786.54	110,130.67	822,655.87	847.0%
Other Income/Expense				
Other Income				
Interest				
4801;Interest Income	77,890.24			
Total Interest	77,890.24			
Total Other Income	77,890.24			
Net Other Income	77,890.24			
Net Income	1,010,676.78	110,130.67	900,546.11	917.7%

Eastern Tule Groundwater Sustainability Agency
Recent Income by Customer Detail (Unaudited)
 April 5 through May 2, 2024

Type	Date	Num	Memo	Account	Paid Amount
Greater Tule Management Area					
Deposit	04/09/2024	CR 167	23 WY Tier 1	5805; Transitional P...	173,646.48
Deposit	04/09/2024	CR 167	24 WY Tier 1	5805; Transitional P...	5,859.00
Deposit	04/09/2024	CR 167	24 WY GW E...	5531; GW Extractio...	1,445.10
Deposit	04/09/2024	CR 167	Deposit	5531; Recording Fee	40.00
Deposit	04/09/2024	CR 167	23 WY GW E...	5531; Outstanding G...	22.33
Deposit	04/09/2024	CR 167	22 WY GW E...	5531; Outstanding G...	19.62
Deposit	04/09/2024	CR 167	21 WY GW E...	5531; Outstanding G...	10.96
Deposit	04/15/2024	CR 168	24 WY Tier 1	5805; Transitional P...	1,057.10
Deposit	04/15/2024	CR 168	22 WY Tier 1	5805; Transitional P...	40,084.56
Deposit	04/15/2024	CR 168	23 WY Tier 1	5805; Transitional P...	71,085.64
Deposit	04/15/2024	CR 168	24 WY GW E...	5531; GW Extractio...	2,051.36
Deposit	04/15/2024	CR 168	Recording Fee	5531; Recording Fee	120.00
Deposit	04/15/2024	CR 168	21 WY GW E...	5531; Outstanding G...	112.18
Deposit	04/15/2024	CR 168	22 WY GW E...	5531; Outstanding G...	200.92
Deposit	04/15/2024	CR 168	23 WY GW E...	5531; Outstanding G...	265.54
Deposit	04/19/2024	CR 169	23 WY Tier 1	5805; Transitional P...	5,844.72
Deposit	04/19/2024	CR 169	21 WY Tier 1	5805; Transitional P...	4,942.15
Deposit	04/19/2024	CR 169	GSA to GSA ...	5531; GSA Transfer ...	100.00
Deposit	04/19/2024	CR 169	23 WY GW E...	5531; Outstanding G...	78.06
Deposit	04/19/2024	CR 169	24 WY GW E...	5531; GW Extractio...	1,915.94
Deposit	04/19/2024	CR 169	Recording Fee	5531; Recording Fee	40.00
Total Greater Tule Management Area					308,941.66
State of California					
Deposit	04/09/2024	CR 167	LandFlex Invo...	5835 · Landflex Gra...	3,416.09
Total State of California					3,416.09
TOTAL					312,357.75

Eastern Tule Groundwater Sustainability Agency
Bills Paid (unaudited)
 April 4 through May 31, 2024

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt -Check	108300	04/15/2024	Friant Water ...	WY22,WY23, WY24 Tier...	1100.1 · ETGSA Tr...	
Bill	04.04.2024	03/25/2024		WY22,WY23, WY24 Tier ...	7400; FWA Agree...	-357,832.09
TOTAL						-357,832.09
Bill Pmt -Check	108301	04/15/2024	OACYS Techn...	Hosted Voice Service &...	1100 · ETGSA Unc...	
Bill	4.1.2024	04/01/2024		Hosted Voice Service & F...	7005;Landline/Inter...	-155.83
TOTAL						-155.83
Bill Pmt -Check	3518706	04/15/2024	Thomas Hard...	Hydrogeological Consu...	1100 · ETGSA Unc...	
Bill	23 -184-...	03/11/2024		Hydrogeological Consulti...	7043;Hydrogeologic...	-412.50
				LSMZ monitoring for Feb...	7407;Groundwater ...	-4,313.75
TOTAL						-4,726.25
Bill Pmt -Check	3518707	04/15/2024	Thomas Hard...	SGMA Compliance 2023...	1100 · ETGSA Unc...	
Bill	23-154-1...	03/11/2024		SGMA Compliance 2023/...	7407;TuleSubbasin ...	-15,600.26
TOTAL						-15,600.26
Bill Pmt -Check	3518708	04/15/2024	FIRST Insura...	May 2024 Payment #900...	1100 · ETGSA Unc...	
Bill	05.01.2024	03/25/2024		May 2024 Payment #900-...	6015;WorkerCompe...	-131.34
				May 2024 Payment #900-...	7010;GL/DO/Proper...	-1,574.36
TOTAL						-1,705.70
Bill Pmt -Check	3518709	04/15/2024	Land IQ	Evapotranspiration Ana...	1100 · ETGSA Unc...	
Bill	5985	03/28/2024		Evapotranspiration Analy...	7043;ET Monitoring	-10,199.90
TOTAL						-10,199.90
Bill Pmt -Check	3518710	04/15/2024	Nossaman LLP	State Legislative Advoc...	1100 · ETGSA Unc...	
Bill	560466	03/28/2024		State Legislative Advoca...	7043;State Advocac...	-6,500.00
TOTAL						-6,500.00
Bill Pmt -Check	3518711	04/15/2024	Rogelio J Cau...	March Reimbursement, ...	1100 · ETGSA Unc...	
Bill	32024	04/02/2024		March Reimbursement, T...	7074;GM Travel & ...	-1,134.06
				March Reimbursement fo...	7036;Website, Emai...	-55.74
				March Reimbursement fo...	7043;Outreach & M...	-16.95
				Office Adobe Subscription	7036;General Softw...	-19.99
				Office Supplies	7036;Office Supplie...	-81.67
TOTAL						-1,308.41

Eastern Tule Groundwater Sustainability Agency

Bills Paid (unaudited)

April 4 through May 31, 2024

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt -Check	3518712	04/15/2024	Terra Bella Irr...	March 2024 ESA (RC, D...	1100 - ETGSA Unc...	
Bill	167	04/02/2024		March 2024 ESA (RC, D...	6001;Salaries & Wa...	-19,800.00
				March ESA (Payroll Taxe...	6012;Payroll Expense	-1,593.16
				March ESA (HVD Benefits)	6004;Benefits - HDV	-1,746.78
				March ESA (Retirement)	6011;Benefits - Reti...	-1,782.00
				March ESA (LI Benefits)	6004;Benefits - DI, ...	-20.69
TOTAL						-24,942.63
Bill Pmt -Check	3518713	04/15/2024	Topograph LLC	Website Services (Pres...	1100 - ETGSA Unc...	
Bill	Topo000...	04/01/2024		Website Services (Press ...	7059;Publication & ...	-55.00
TOTAL						-55.00
Bill Pmt -Check	3518714	04/15/2024	4Creeks, Inc.	Janaury Professional S...	1100 - ETGSA Unc...	
Bill	4C001436	03/13/2024		Web Customization	7043;Other Professi...	-15,925.50
				Admin Support/Basinsafe...	7043; Admin Suppo...	-31,154.06
				Land Subsidence Manag...	7407;Groundwater ...	-18,840.00
				Landowner Coordination ...	7043;Other Professi...	-2,854.02
				Technical Assistance	7043;General Engin...	-13,966.91
				Annual Monitoring	7407;Groundwater ...	-9,483.40
				Grants/LandFlex/MLRP	7043;Grant & Proje...	-2,150.00
TOTAL						-94,373.89
Bill Pmt -Check	3518715	04/15/2024	Cline's Busin...	Printer Rental (2 Month...	1100 - ETGSA Unc...	
Bill	234880	03/11/2024		Printer Rental (2 Months)...	7061;Printer Rental/...	-801.28
TOTAL						-801.28
Bill Pmt -Check	3518716	04/15/2024	Cline's Busin...	Printer Purchase (C450i...	1100 - ETGSA Unc...	
Bill	235910	03/28/2024		Printer Purchase (C450i -...	8300;Capital Office ...	-6,116.91
TOTAL						-6,116.91
Bill Pmt -Check	3518717	04/15/2024	Ruddell Stant...		1100 - ETGSA Unc...	
Bill	162778	03/25/2024		Specialized legal service...	7043;Legal Services	-11,086.00
Bill	162777	03/25/2024		Specialized legal service...	7043;Legal Services	-856.00
Bill	162776	03/25/2024		Legal Services, March (G...	7043;Legal Services	-14,924.00
TOTAL						-26,866.00
Bill Pmt -Check	3518718	04/15/2024	Rico Property...	Office Lease (May 2024)	1100 - ETGSA Unc...	
Bill	5.01.2024	03/28/2024		Office Lease (May 2024)	7062;Property Leas...	-1,850.00
				Office Internet (May 2024)	7005;Landline/Inter...	-50.00
TOTAL						-1,900.00
Bill Pmt -Check	3518719	04/15/2024	Herr Pederse...	Legal Services Rendere...	1100 - ETGSA Unc...	
Bill	44977	03/13/2024		Legal Services Rendered...	7043;Legal Services	-543.32
TOTAL						-543.32

Eastern Tule Groundwater Sustainability Agency
Unpaid Bills Detail (Unaudited)
All Transactions

Type	Date	Num	Memo	Open Balance
4Creeks, Inc.				
Bill	04/24/2024	4C001...	Professional Services for Feb. 2024	81,004.10
Total 4Creeks, Inc.				81,004.10
FIRST Insurance Funding				
Bill	04/30/2024	06.01.2...	June 2024 Payment #900-99479222	1,705.70
Total FIRST Insurance Funding				1,705.70
Friant Water Authority				
Bill	04/29/2024	05.02.2...	WY22,WY23, WY24 Tier 1 Penalty Fe...	275,292.88
Total Friant Water Authority				275,292.88
Herr Pedersen & Berglund LLP				
Bill	04/19/2024	45186	Legal Services Rendered March 2024	401.06
Total Herr Pedersen & Berglund LLP				401.06
Land IQ				
Bill	04/29/2024	6043	Evapotranspiration Analysis,May 2024	10,199.90
Total Land IQ				10,199.90
Nossaman LLP				
Bill	04/19/2024	561626	Legal Services Rendered March 2024	33,871.26
Bill	04/19/2024	561694	Legal Services Rendered February 2024	13,357.00
Bill	04/23/2024	561627	State Legislative Advocacy March 2024	6,500.00
Bill	04/23/2024	560741	Service for FPPC Filings March 2024	372.00
Total Nossaman LLP				54,100.26
OACYS Technology				
Bill	04/30/2024	5.1.2024	Hosted Voice Service & Fees (May)	155.83
Total OACYS Technology				155.83
Rico Property Group LLC				
Bill	04/30/2024	6.01.20...	Office Lease (June 2024)	1,900.00
Total Rico Property Group LLC				1,900.00
Rogelio J Caudillo				
Bill	04/30/2024	42024	April Reimbursement, Travel and Com...	1,235.80
Total Rogelio J Caudillo				1,235.80
Ruddell Stanton Bixler Mauritson&EvansLLP				
Bill	04/24/2024	162828	Legal Services, April (General)	47,418.87
Bill	04/24/2024	162830	Specialized legal services rendered 03...	4,628.00
Bill	04/24/2024	162829	Specialized legal services rendered 04...	112.00
Total Ruddell Stanton Bixler Mauritson&EvansLLP				52,158.87
Terra Bella Irrigation District (AP)				
Bill	04/30/2024	168	April 2024 ESA (RC, DC Salaries)	17,619.59
Total Terra Bella Irrigation District (AP)				17,619.59
Thomas Harder & Co, Inc.				
Bill	04/09/2024	23 -184...	Hydrogeological Consulting services 2...	19,218.75
Bill	04/09/2024	23-154...	SGMA Compliance 2023/24 (Mar)	11,861.51
Total Thomas Harder & Co, Inc.				31,080.26
Topograph LLC				
Bill	04/09/2024	Topo00...	Website Services	120.00
Total Topograph LLC				120.00
TOTAL				526,974.25



ETGSA Finance Committee Meeting

May 2, 2024

Agenda Item 3.b

Summary of Tier 1 Payment to Friant Water Authority

Staff Report to the ETGSA Finance Committee

Subject: Tier 1 Transitional Fees

Submitted By: General Manager

Recommended Action: Move to approve payment to Friant Water Authority of portion of Tier 1 Fees Collected per Settlement Agreement.

Executive Summary:

Penalty Payments: ETGSA shall pay ninety-one percent (91%) of Tier 1 and Tier 2 penalty monies received. ETGSA is entitled to keep the remaining nine percent (9%).

Charges of Tier 1 Water collected processed as of April 5, 2024 – May 2, 2024:

- WY21-22 Tier 1 Rate of \$245.00 per acre foot
 - Total Collected: **\$4,942.15**
 - ETGSA Portion (9%): **\$444.79**
 - FWA Portion (91%): **\$4,496.45**
- WY21-22 Tier 1 Rate of \$270.00 per acre foot
 - Total Collected: **\$40,084.56**
 - ETGSA Portion (9%): **\$3,607.61**
 - FWA Portion (91%): **\$36,476.95**
- WY22-23 Tier 1 Rate of \$284.00 per acre foot
 - Total Collected: **\$250,576.84**
 - ETGSA Portion (9%): **\$22,511.92**
 - FWA Portion (91%): **\$228,024.92**
- WY23-24 Tier 1 Rate of \$310.00 per acre foot
 - Total Collected: **\$6,916.10**
 - ETGSA Portion (9%): **\$622.45**
 - FWA Portion (91%): **\$6,293.65**

Background:

- At the January 7, 2021 Meeting of the Board of Directors, the ETGSA board unanimously approved a Settlement Agreement with Friant Water Authority and Arvin Edison Water Storage



ETGSA Finance Committee Meeting

May 2, 2024

District. Final Agreement was approved by all parties and made publicly available on January 18, 2021.

Fiscal Impact:

Total collected in Tier 1 Transitional as of April 5, 2024 – May 2, 2024 by ETGSA amounts to \$302,519.65.

- Total withheld of the 9% by ETGSA amounts to \$27,226.77
 - Total due payment to FWA per Settlement Agreement amounts to \$275,292.88

Total Collected in Tier 1 for WY24 \$225,050.70

- Total withheld of the 9% by ETGSA amounts to \$20,254.56
- Total 91% paid to FWA amounts to \$204,796.14

Total Collected in Tier 1 Pre-purchase for WY23 \$1,032,950.60

- Total withheld of the 9% by ETGSA amounts to \$92,965.55
- Total 91% paid to FWA amounts to \$939,985.05

Total Collected in Tier 1 for WY23 \$3,803,172.59

- Total withheld of the 9% by ETGSA amounts to \$342,285.53
- Total 91% paid to FWA amounts to \$3,460,887.06

Total collected in Tier 1 for WY22 \$6,681,367.37***

- Total withheld of the 9% by ETGSA amounts to \$601,323.06
- Total 91% paid to FWA amounts to \$6,080,044.31

Total Collected in Tier 1 Pre-purchase WY22 \$1,943,605.80

- Total withheld of the 9% by ETGSA amounts to \$174,924.52
- 91% paid to FWA for pre-purchase amounts to \$1,768,681.28

Total Collected in Tier 1 for WY21 \$1,599,124.22***

- Total withheld of the 9% by ETGSA amounts to \$143,921.18
- 91% paid to FWA for Tier 1 WY21 amounts to \$1,455,203.04

Total Collected in Tier 1 Pre-purchase WY21 \$3,782,858.80

- Total withheld of the 9% by ETGSA amounts to \$340,457.29
- 91% paid to FWA for pre-purchase amounts to \$3,442,401.51

Total Collected thus far by ETGSA \$18,707,360.08 as of May 02, 2024



ETGSA Finance Committee Meeting

May 2, 2024

- 9% withheld by ETGSA amounts to \$1,683,662.41

Total Paid to FWA thus far \$17,023,697.67

*Numbers may be slightly off due to rounding up.

*** During a reconciliation of total Tier 1 collections, it was discovered that some 21, 22, 23, and 24 WY Tier 1 payment receipts in this report were classified as the incorrect water year. These misclassifications have now been moved into the corrector water year.

Tier 1 Estimated Outstanding Receivable:

Estimated remaining Tier 1 to be collected from 21 WY: \$84,421.25

Estimated remaining Tier 1 to be collected from 22 WY: \$700,077.40

Estimated remaining Tier 1 to be collected from 23 WY: \$1,807,156.88

Estimated remaining Tier 1 to be collected from 24 WY: \$0

Total estimated remaining Tier 1 to be collected: **2,591,655.53**