

EMA GSA

Balance Sheet

As of Apr 30, 2026

		TOTAL
Assets		
Current Assets		
Bank Accounts		
1150 Five Star Bank Ckg		316,779.02
Total for Bank Accounts		\$316,779.02
Accounts Receivable		
1200 Accounts Receivable		0.00
Total for Accounts Receivable		\$0.00
Other Current Assets		
1400 Prepaid Expense		950.00
Total for Other Current Assets		\$950.00
Total for Current Assets		\$317,729.02
Total for Assets		\$317,729.02
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable		48,618.63
Total for Accounts Payable		\$48,618.63
Other Current Liabilities		
2300 Deposits - Well Verification		0.00
2501 Loan from SYRWCD		112,438.75
2502 Loan from County of SB		112,438.75
2503 Loan from City of Solvang		112,438.75
2504 Loan from ID No. 1		112,438.75
Total for Other Current Liabilities		\$449,755.00
Total for Current Liabilities		\$498,373.63
Total for Liabilities		\$498,373.63
Equity		
3000 Ret Earnings		2,425.67
32000 Unrestricted Net Assets		-252,359.51
Net Income		69,289.23
Total for Equity		-\$180,644.61
Total for Liabilities and Equity		\$317,729.02

EMA GSA

Profit and Loss

July 1, 2025-April 30, 2026

		TOTAL
Income		
4300 Groundwater Extraction Fee		428,519.51
4500 Grant Revenue		85,127.74
4600 Interest Income		101.48
Total for Income		\$513,748.73
Gross Profit		\$513,748.73
Expenses		
5200 GSA Management/Admin		67,958.88
5320 Office Expense (incl postage)		1.25
5330 Outside Staff Support		1,418.75
5350 Public Relations		3,022.08
5360 Insurance		4,892.55
5800 Legal Services		36,512.80
6400 Annual Report		51,863.05
6501 GSP - Well Measure & Report Program		21,493.92
6502 GSP - Rate Study		20,460.00
6503 GSP - Update		172,572.47
6504 GSP - Monitoring Network (incl.GDEs)		64,263.75
Total for Expenses		\$444,459.50
Net Operating Income		\$69,289.23
Net Other Income		
Net Income		\$69,289.23

	Distribution account	Transaction date	Transaction type	Num	Name	Description	Split	Amount	Balance
1150 Five Star Bank Ckg									
	Beginning Balance								58,396.72
	1150 Five Star Bank Ckg	02/10/2026	Deposit		Refugio Water Company	Mobile Capture Deposit	4300 Groundwater Extraction Fee	201.45	58,598.17
	1150 Five Star Bank Ckg	02/12/2026	Deposit		City of Solvang	Mobile Capture Deposit	4300 Groundwater Extraction Fee	7,189.00	65,787.17
	1150 Five Star Bank Ckg	02/13/2026	Bill Payment (Check)	ACH	Wildeye		2000 Accounts Payable	-108.17	65,679.00
	1150 Five Star Bank Ckg	02/17/2026	Deposit		Walking M Ranches	Mobile Capture Deposit	4300 Groundwater Extraction Fee	8,259.45	73,938.45
	1150 Five Star Bank Ckg	02/17/2026	Deposit		Santa Ynez Roblar Mobile Home Park	Mobile Capture Deposit	4300 Groundwater Extraction Fee	118.50	74,056.95
	1150 Five Star Bank Ckg	02/22/2026	Bill Payment (Check)	1126	Aleshire & Wynder		2000 Accounts Payable	-4,068.00	69,988.95
	1150 Five Star Bank Ckg	02/22/2026	Bill Payment (Check)	1127	GeoSystems Analysis, Inc.		2000 Accounts Payable	-4,341.25	65,647.70
	1150 Five Star Bank Ckg	02/22/2026	Bill Payment (Check)	1128	GSI Water Solutions, Inc.		2000 Accounts Payable	-26,006.70	39,641.00
	1150 Five Star Bank Ckg	02/22/2026	Bill Payment (Check)	1129	Santa Ynez Community Services District		2000 Accounts Payable	-79.41	39,561.59
	1150 Five Star Bank Ckg	02/22/2026	Bill Payment (Check)	1130	SYRVGB - CMA GSA		2000 Accounts Payable	-27,801.85	11,759.74
	1150 Five Star Bank Ckg	02/27/2026	Deposit		Woodstock Ranch	Mobile Capture Deposit	4300 Groundwater Extraction Fee	10,361.37	22,121.11
	1150 Five Star Bank Ckg	02/27/2026	Deposit		Kemp Water System	Mobile Capture Deposit	4300 Groundwater Extraction Fee	232.38	22,353.49
	1150 Five Star Bank Ckg	02/27/2026	Deposit		Santa Ynez WCD Impv District No 1	Mobile Capture Deposit	4300 Groundwater Extraction Fee	35,036.50	57,389.99
	1150 Five Star Bank Ckg	02/28/2026	Deposit		Five Star Bank	Interest Deposit	4600 Interest Income	5.40	57,395.39
	1150 Five Star Bank Ckg	03/03/2026	Deposit		Santa Ynez Rancho Estates	Mobile Capture Deposit	4300 Groundwater Extraction Fee	11,260.33	68,655.72
	1150 Five Star Bank Ckg	03/03/2026	Deposit		Koehler Winery	Mobile Capture Deposit	4300 Groundwater Extraction Fee	197.50	68,853.22
	1150 Five Star Bank Ckg	03/11/2026	Deposit		Rancho Marellino	Mobile Capture Deposit	4300 Groundwater Extraction Fee	5,170.55	74,023.77
	1150 Five Star Bank Ckg	03/20/2026	Deposit		Rancho Ynecita MWC	Mobile Capture Deposit	4300 Groundwater Extraction Fee	5,593.20	79,616.97
	1150 Five Star Bank Ckg	03/30/2026	Deposit		Skyline Park	Mobile Capture Deposit	4300 Groundwater Extraction Fee	8,249.58	87,866.55
	1150 Five Star Bank Ckg	03/30/2026	Deposit		San Lorenzo Seminary	Mobile Capture Deposit	4300 Groundwater Extraction Fee	318.08	88,184.63
	1150 Five Star Bank Ckg	03/31/2026	Deposit		Five Star Bank	Interest Deposit	4600 Interest Income	6.97	88,191.60
	1150 Five Star Bank Ckg	04/13/2026	Deposit		Oak Trail Ranch MWC	Mobile Capture Deposit	4300 Groundwater Extraction Fee	1,171.84	89,363.44
	1150 Five Star Bank Ckg	04/29/2026	Deposit		Dept of Water Resources	Ema Grant Inv Comp Inv #8	4500 Grant Revenue	85,127.74	174,491.18
	1150 Five Star Bank Ckg	04/30/2026	Deposit		Five Star Bank	Interest Deposit	4600 Interest Income	8.17	174,499.35
	1150 Five Star Bank Ckg	04/30/2026	Deposit		Santa Barbara County	Santa Barbara Coaut Trace Sy Riv Santa Barbara Coaut Trace Sy River Valley Gsa	4300 Groundwater Extraction Fee	142,279.67	316,779.02
Total for 1150 Five Star Bank Ckg								\$258,382.30	
1400 Prepaid Expense									950.00
Total for 1400 Prepaid Expense								\$0.00	
2000 Accounts Payable									32,350.01
	Beginning Balance								
	2000 Accounts Payable	02/09/2026	Bill	102545	Aleshire & Wynder		5800 Legal Services	4,068.00	36,418.01
	2000 Accounts Payable	02/11/2026	Bill	00515.010-3	GSI Water Solutions, Inc.		6400 Annual Report	13,226.70	49,644.71
	2000 Accounts Payable	02/12/2026	Bill	00515.009-4	GSI Water Solutions, Inc.		6503 GSP - Update	12,780.00	62,424.71
	2000 Accounts Payable	02/13/2026	Bill	SO-00002735 v2	Wildeye	Original Invoice billed on 9/16/25 4G Datalogger, Antenna, 5W Solar Panel, Adapter cable, annual subscription	6501 GSP - Well Measure & Report Program	108.17	62,532.88
	2000 Accounts Payable	02/13/2026	Bill Payment (						

February 1-April 30, 2026

	Distribution account	Transaction date	Transaction type	Num	Name	Description	Split	Amount	Balance
Total for 2502 Loan from County of SB								\$0.00	
2503 Loan from City of Solvang									
	Beginning Balance								112,438.75
Total for 2503 Loan from City of Solvang								\$0.00	
2504 Loan from ID No. 1									
	Beginning Balance								112,438.75
Total for 2504 Loan from ID No. 1								\$0.00	
3000 Ret Earnings									
	Beginning Balance								2,425.67
Total for 3000 Ret Earnings								\$0.00	
Retained Earnings									
	Beginning Balance								-252,359.51
Total for Retained Earnings								\$0.00	
4300 Groundwater Extraction Fee									
	Beginning Balance								192,880.11
4300 Groundwater Extraction Fee	02/10/2026	Deposit			Refugio Water Company	Mobile Capture Deposit	1150 Five Star Bank Ckg	201.45	193,081.56
4300 Groundwater Extraction Fee	02/12/2026	Deposit			City of Solvang	Mobile Capture Deposit	1150 Five Star Bank Ckg	7,189.00	200,270.56
4300 Groundwater Extraction Fee	02/17/2026	Deposit			Walking M Ranches	Mobile Capture Deposit	1150 Five Star Bank Ckg	8,259.45	208,530.01
4300 Groundwater Extraction Fee	02/17/2026	Deposit			Santa Ynez Roblar Mobile Home Park	Mobile Capture Deposit	1150 Five Star Bank Ckg	118.50	208,648.51
4300 Groundwater Extraction Fee	02/27/2026	Deposit			Woodstock Ranch	Mobile Capture Deposit	1150 Five Star Bank Ckg	10,361.37	219,009.88
4300 Groundwater Extraction Fee	02/27/2026	Deposit			Kemp Water System	Mobile Capture Deposit	1150 Five Star Bank Ckg	232.38	219,242.26
4300 Groundwater Extraction Fee	02/27/2026	Deposit			Santa Ynez WCD Impv District No 1	Mobile Capture Deposit	1150 Five Star Bank Ckg	35,036.50	254,278.76
4300 Groundwater Extraction Fee	03/03/2026	Deposit			Santa Ynez Rancho Estates	Mobile Capture Deposit	1150 Five Star Bank Ckg	11,260.33	265,539.09
4300 Groundwater Extraction Fee	03/03/2026	Deposit			Koehler Winery	Mobile Capture Deposit	1150 Five Star Bank Ckg	197.50	265,736.59
4300 Groundwater Extraction Fee	03/11/2026	Deposit			Rancho Marellino	Mobile Capture Deposit	1150 Five Star Bank Ckg	5,170.55	270,907.14
4300 Groundwater Extraction Fee	03/20/2026	Deposit			Rancho Ynecita MWC	Mobile Capture Deposit	1150 Five Star Bank Ckg	5,593.20	276,500.34
4300 Groundwater Extraction Fee	03/30/2026	Deposit			Skyline Park	Mobile Capture Deposit	1150 Five Star Bank Ckg	8,249.58	284,749.92
4300 Groundwater Extraction Fee	03/30/2026	Deposit			San Lorenzo Seminary	Mobile Capture Deposit	1150 Five Star Bank Ckg	318.08	285,068.00
4300 Groundwater Extraction Fee	04/13/2026	Deposit			Oak Trail Ranch MWC	Mobile Capture Deposit	1150 Five Star Bank Ckg	1,171.84	286,239.84
4300 Groundwater Extraction Fee	04/30/2026	Deposit			Santa Barbara County	Santa Barbara Coaut Trace Sy Riv Santa Barbara Coaut Trace Sy River Valley Gsa	1150 Five Star Bank Ckg	142,279.67	428,519.51
Total for 4300 Groundwater Extraction Fee								\$235,639.40	
4600 Interest Income									
	Beginning Balance								80.94
4600 Interest Income	02/28/2026	Deposit			Five Star Bank	Interest Deposit	1150 Five Star Bank Ckg	5.40	86.34
4600 Interest Income	03/31/2026	Deposit			Five Star Bank	Interest Deposit	1150 Five Star Bank Ckg	6.97	93.31
4600 Interest Income	04/30/2026	Deposit			Five Star Bank	Interest Deposit	1150 Five Star Bank Ckg	8.17	101.48
Total for 4600 Interest Income								\$20.54	
5200 GSA Management/Admin									
	Beginning Balance								67,958.88
Total for 5200 GSA Management/Admin								\$0.00	
5320 Office Expense (incl postage)									
	Beginning Balance								1.25
Total for 5320 Office Expense (incl postage)								\$0.00	
5330 Outside Staff Support									
	Beginning Balance								1,418.75
Total for 5330 Outside Staff Support								\$0.00	
5350 Public Relations									
	Beginning Balance								2,942.67
5350 Public Relations	02/27/2026	Bill	2300		Santa Ynez Community Services District	2/26/26 Board Room Rental	2000 Accounts Payable	79.41	3,022.08
Total for 5350 Public Relations								\$79.41	
5360 Insurance									
	Beginning Balance								4,892.55
Total for 5360 Insurance								\$0.00	
5800 Legal Services									
	Beginning Balance								29,293.80
5800 Legal Services	02/09/2026	Bill	102545		Aleshire & Wynder	1/1/26-1/31/25 Legal Services	2000 Accounts Payable	4,068.00	33,361.80
5800 Legal Services	03/27/2026	Bill	104253		Aleshire & Wynder	2/1/26-2/28/26 Legal Services	2000 Accounts Payable	3,816.00	37,177.80
5800 Legal Services	03/27/2026	Vendor Credit	104253-1		Aleshire & Wynder	Overpayment of invoice	2000 Accounts Payable	-665.00	36,512.80

EMA GSA
General Ledger
February 1-April 30, 2026

	Distribution account	Transaction date	Transaction type	Num	Name	Description	Split	Amount	Balance
Total for 5800 Legal Services								\$7,219.00	
6400 Annual Report									
Beginning Balance									23,717.50
6400 Annual Report									
	02/11/2026	Bill	00515.010-3	GSI Water Solutions, Inc.	1/1/26-1/31/26 Water Year 2025 Annual Report	2000 Accounts Payable		13,226.70	36,944.20
6400 Annual Report									
	03/10/2026	Bill	00515.010-4	GSI Water Solutions, Inc.	2/1/26-2/28/26 Water Year 2025 Annual Report	2000 Accounts Payable		7,942.50	44,886.70
6400 Annual Report									
	04/10/2026	Bill	00515.010-5	GSI Water Solutions, Inc.	3/1/26-3/31/26 Water Year 2025 Annual Report	2000 Accounts Payable		6,976.35	51,863.05
Total for 6400 Annual Report								\$28,145.55	
6501 GSP - Well Measure & Report Program									
Beginning Balance									21,385.75
6501 GSP - Well Measure & Report Program									
	02/13/2026	Bill	SO-00002735 v2	Wildeye	Sales Tax Due on Inv SO-00002735	2000 Accounts Payable		108.17	21,493.92
Total for 6501 GSP - Well Measure & Report Program								\$108.17	
6502 GSP - Rate Study									
Beginning Balance									20,460.00
Total for 6502 GSP - Rate Study								\$0.00	
6503 GSP - Update									
Beginning Balance									136,684.35
6503 GSP - Update									
	02/12/2026	Bill	00515.009-4	GSI Water Solutions, Inc.	1/1/26-1/31/26 5-yr Periodic Evaluation	2000 Accounts Payable		12,780.00	149,464.35
6503 GSP - Update									
	03/10/2026	Bill	00515.009-5	GSI Water Solutions, Inc.	2/1/26-2/28/26 5-yr Periodic Evaluation	2000 Accounts Payable		7,685.00	157,149.35
6503 GSP - Update									
	04/10/2026	Bill	00515.009-6	GSI Water Solutions, Inc.	3/1/26-3/31/26 5-yr Periodic Evaluation	2000 Accounts Payable		15,423.12	172,572.47
Total for 6503 GSP - Update								\$35,888.12	
6504 GSP - Monitoring Network (incl.GDEs)									
Beginning Balance									57,030.00
6504 GSP - Monitoring Network (incl.GDEs)									
	02/28/2026	Bill	099759996	GeoSystems Analysis, Inc.	2/1/26-2/28/26 Comp. 5 Cat. D Task 7 Monitoring Network	2000 Accounts Payable		1,068.75	58,098.75
6504 GSP - Monitoring Network (incl.GDEs)									
	03/12/2026	Bill	00515.008-12	GSI Water Solutions, Inc.	2/1/26-2/28/26 Monitoring Improvement & Expansion	2000 Accounts Payable		6,165.00	64,263.75
Total for 6504 GSP - Monitoring Network (incl.GDEs)								\$7,233.75	
4500 Grant Revenue									
4500 Grant Revenue									
	04/29/2026	Deposit		Dept of Water Resources	Ema Grant Comp Inv #8	1150 Five Star Bank Ckg		85,127.74	85,127.74
Total for 4500 Grant Revenue								\$85,127.74	

Bill Payment List

EMA GSA

February 1-28, 2026

DATE	NUM	VENDOR	AMOUNT
1150 Five Star Bank Ckg			
02/13/2026	ACH	Wildeye	-108.17
02/22/2026	1126	Aleshire & Wynder	-4,068.00
02/22/2026	1127	GeoSystems Analysis, Inc.	-4,341.25
02/22/2026	1128	GSI Water Solutions, Inc.	-26,006.70
02/22/2026	1129	Santa Ynez Community Services District	-79.41
02/22/2026	1130	SYRVGB - CMA GSA	-27,801.85
Total for 1150 Five Star Bank Ckg			-\$62,405.38