

Cosumnes Groundwater Authority

Budget vs. Actuals

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
Income			
4100 Member Contributions	5,250.93	486,930.00	1.08 %
Interest Income	3,030.36		
Total Income	\$8,281.29	\$486,930.00	1.70 %
GROSS PROFIT	\$8,281.29	\$486,930.00	1.70 %
Expenses			
5000 Staff Personnel Expenses (Contract)			
Personnel - Contract	21,300.00	50,000.00	42.60 %
Total 5000 Staff Personnel Expenses (Contract)	21,300.00	50,000.00	42.60 %
5100 Legal Services	7,630.00	10,000.00	76.30 %
5200 Public Outreach		10,000.00	
5400 Annual Report Technical Support	3,577.34	33,000.00	10.84 %
5410 Data Management System		4,000.00	
5420 Recommended Corrective Actions	8,059.74	100,000.00	8.06 %
5430 Monitoring	720.72	4,500.00	16.02 %
5500 Miscellaneous. Expenses	44.00	0.00	
Insurance	1,542.00		
Total 5500 Miscellaneous. Expenses	1,586.00	0.00	
5600 Financial Audit and Accounting Services	9,250.00	10,000.00	92.50 %
5640 Funding Exploration		5,000.00	
5700 Data Gaps		5,000.00	
5800 Office Supplies & Software	1,295.75	5,000.00	25.92 %
Contingency		15,000.00	
Five Year GSP Plan Update - Restricted Reserves		235,430.00	
Total Expenses	\$53,419.55	\$486,930.00	10.97 %
NET OPERATING INCOME	\$ -45,138.26	\$0.00	0.00%
NET INCOME	\$ -45,138.26	\$0.00	0.00%

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Balance Sheet

As of November 4, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Money Market	315,675.40
Public Checking (4246) - 1	480,385.79
Total Bank Accounts	\$796,061.19
Accounts Receivable	
1200 Accounts Receivable (A/R)	-165,499.96
1250 Due from other governments	172,196.51
Total Accounts Receivable	\$6,696.55
Total Current Assets	\$802,757.74
TOTAL ASSETS	\$802,757.74
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$17,740.00
Total Current Liabilities	\$17,740.00
Total Liabilities	\$17,740.00
Equity	\$785,017.74
TOTAL LIABILITIES AND EQUITY	\$802,757.74

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Accounts Payable

As of November 4, 2025

VENDOR	MEMO/DESCRIPTION	AMOUNT	DATE
61 - 90 days past due			
Richardson & Company LLP	2024 Financial Audit Services	9,250.00	08/19/2025
Total for 61 - 90 days past due		\$9,250.00	
31 - 60 days past due			
Downey Brand	Legal Services through July 2025	1,620.00	08/27/2025
Total for 31 - 60 days past due		\$1,620.00	
Current			
Downey Brand	Legal Services through September 2025	2,120.00	10/10/2025
Lindsey Carter	L&D Carter Consulting - October 2025	4,750.00	11/01/2025
Total for Current		\$6,870.00	
TOTAL		\$17,740.00	

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Accounts Receivable

As of October 31, 2025

	CURRENT	1 AND OVER	TOTAL
Customer Accrual		-2.37	\$ -2.37
Galt Irrigation District (GID)		6,698.92	\$6,698.92
TOTAL	\$0.00	\$6,696.55	\$6,696.55

CGA Credit Card Reconciliation

Expenses as of October 31, 2025

Paid by: Five Star Bank Credit Card

Date	Description	Amount
10/2/25	Microsoft – October 2025 Subscription	\$25.00
10/9/25	Quickbooks – Deposit Slips	\$60.14
10/9/25	Quickbooks – October 2025 Subscription	\$115.00
10/9/25	ParcelQuest – Monthly Subscription	\$199.95
10/11/25	Mail Chimp – October 2025 Subscription	\$45.00
10/11/25	Quickbooks – Checks/Envelopes	\$311.66
	TOTAL	\$756.75