



# Yolo Subbasin Groundwater Agency

34274 State Highway 16, Woodland, CA 95695

(530) 662-3211

---

## YSGA Executive Committee May 13, 2024, 12:00 – 1:00 p.m.

---

Hosted at Yolo County Flood Control & Water Conservation District  
34274 State Highway 16, Woodland, CA 95695

---

### AGENDA

1. **Call to Order**
2. **Adding Items to the Posted Agenda**- In order to add an item to the agenda, it must fit into one of the following categories: a) A majority determination that an emergency (as defined by the Brown Act) exists; or b) A 4/5ths determination that the need to take action that arose subsequent to the agenda being posted.
3. **Public Comment** - The public may address the Committee relating to matters within the YSGA's jurisdiction.
4. **Administrative Items** (Sicke)
  - a) [Approve April 4, 2024 Meeting Minutes](#), pages 3-4
  - b) [Review Financials: FY 2023-2024: 3/31 – 5/9/24](#), pages 5-13
  - c) [Approval of SGMA Implementation Grant Accounting Revisions](#), pages 14-15
  - d) Approve Payments\*, page 2
5. **Update on YSGA GSP Implementation Actions:** Discussion Item (Sicke)
  - a) Water Conditions Update
  - b) SGMA Implementation Grant Project Update
  - c) WaterSMART Applied Science Grant
6. **Review of *Draft* Agenda Items for May 20, 2024 Board of Directors Meeting**
  - a) Consent Items
    - i. Meeting Minutes
    - ii. Financials
    - iii. Approve Payment of Bills
    - iv. YCFC&WCD and YSGA Bi-Annual Contract Renewal
  - b) NCWA Update on GW Legislation
  - c) Executive Officer Report – Annual Report Highlight
  - d) Consider Adoption of FY2024-25 Budget
  - e) Project Information Forms
  - f) Responses to RFQ for GSP Update
7. **Other Updates & Future Executive Committee Agenda Items**
8. **Next Executive Committee Meeting Date:** June \_\_, 2024

## 9. Adjourn

I declare under penalty of perjury that the foregoing agenda for this meeting of the Executive Committee for the Yolo Subbasin Groundwater Agency was posted by May 10, 2024 in the office located at 34274 State Highway 16, Woodland, CA and was available to the public during normal business hours.

Kristin Sicke  
Executive Officer

* PAYMENTS:
Consero Solutions Invoice # 1995: March Services: \$1,368.75 (not included in Financials)
Downey Brand Invoice #599374: March Legal Services: \$5,760.00
Leafbird Consulting Invoice #3: March Professional Services: \$6,794.00 (Grant Reimbursable)
Leafbird Consulting Invoice #4: April Professional Services: \$2,449.00 (Grant Reimbursable)
LedgerPro Invoice #3436: April Bookkeeping Services: \$300.00
SEI Invoice #9312: March Professional Services: \$13,033.25 (Grant Reimbursable)
SEI Invoice #9371: April Professional Services: \$2,906.06 (Grant Reimbursable)
Water & Land Solutions Invoice #3864: December 2023-March 2024 Professional Services: \$14,836.49 (Grant Reimbursable)
Water & Land Solutions Invoice #3916: April 2024 Professional Services: \$8,882.11 (Grant Reimbursable)
West Yost Invoice #2057464: February-March Professional Services: \$10,409.75
YCFC&WCD Postage and Copies Expenses: March 2024 = \$77.30 and April 2024 = \$69.96

Contractor	Services Provided	Contract Total	Contract Period	Expended to Date	As of	Funding Source
Consero Solutions	Grants and public outreach	\$150,253	Jul. 2022 – Jun. 2024	\$133,963	3/31/24	YSGA Funds
Downey Brand	Legal services	n/a	n/a			YSGA Funds
Frame Surveying & Mapping	Subsidence survey	\$79,700	Apr. 2024 – Apr. 2026	\$0		SGMA Grant
Leafbird Consulting	Modeling & technical support	\$173,024	Jan. 2024 – Apr. 2026	\$18,249	4/30/24	SGMA Grant
LedgerPro Bookkeeping	Bookkeeping	n/a	n/a			YSGA Funds
LSCE	Fee Study	\$82,224		\$14,284	3/31/24	SGMA Grant
SEI	Modeling & technical support	\$300,976	Jan 2024 – Apr 2026	\$25,811	4/30/24	SGMA Grant
Water and Land Solutions	China Slough rehabilitation	\$684, 800	Jan. 2024 – Mar. 2026	\$23,719	4/30/24	SGMA Grant
Websoft Developers	Database management	\$258,000	Feb. 2024 – Apr. 2026	\$0		SGMA Grant
West Yost	Well Permitting procedures	\$99,600	Jul. 2023 – present	\$93,623	3/31/24	YSGA Funds, SGMA Grant
YCFC&WCD	Admin & tech services	\$270,000	Jul. 2023 – Jun. 2024	\$190,402	3/31/24	YSGA Funds, SGMA Grant

Yolo Subbasin Groundwater Agency  
MINUTES of Executive Committee (EC) Meeting  
April 4, 2024, 12:00 p.m. – 1:00 p.m.  
Hosted at YCFC&WCD Headquarters  
34274 State Highway 16, Woodland

**Present EC Members:** Lee Smith, Dave Schaad, Mary Vixie Sandy, Carol Scianna

**Present Staff:** Nathan Fisher, Sarah Leicht, Kristin Sicke, Dotty Pritchard, Elisa Sabatini

1. **Call to Order:** Meeting was called to order by Lee Smith at 12:03 p.m.
2. **Adding Items to the Posted Agenda:** Nothing to add.
3. **Public Comment:** No comments.
4. **Administrative Items (Sicke):**
  - a) *February 21, 2024 meeting minutes* were approved.
  - b) *Reviewed financials: FY 2023-2024: 2/17 – 4/1/24:* Financials were provided with the agenda packet.
  - c) *Payments to approve:* Payments were provided with the agenda packet. The Committee suggested a table be added to future agendas with the various consultants and their services.

David Schaad moved to approve administrative item a) which was seconded by Mary Sandy and approved. Carol Scianna abstained from voting.

David Schaad moved to approve administrative item c) which was seconded by Mary Sandy and approved unanimously.
5. **Update on YSGA GSP Implementation Actions:** Discussion Item (Sicke)
  - a) *Water Conditions Update:* Water is currently plentiful.
  - b) *SGMA Implementation Grant Update:* Kristin recently received an executed grant agreement. Expenses are reimbursable back to October 2022; Cameron and staff will work to organize expenses and submit the first invoice for reimbursement.
  - c) *Comments Received on Draft Well Permitting Process:* Kristin provided a table of the comments received on the well permitting procedures. The committee agreed that none of the comments received justify immediate changes to the procedures and suggested publishing the comments with the addition of a “YSGA Response” column.
  - d) *Update on Fee Study Process and 3 Strawmen Proposals:* Kristin provided a draft forecasted budget and strawman proposals for evaluating the approach to initiate the fees study. Committee members will review the materials and provide feedback.
6. **Planning for Fiscal Year 2024/25:** Kristin presented the draft 2024/25 budget. The Committee agreed that the budget for legal services will need to be increased and that the SGMA Implementation Grant Accounts should be incorporated.
7. **Other Updates & Future Executive Committee Agenda Items:** Nothing to report.

Yolo Subbasin Groundwater Agency  
MINUTES of Executive Committee (EC) Meeting  
April 4, 2024, 12:00 p.m. – 1:00 p.m.  
Hosted at YCFC&WCD Headquarters  
34274 State Highway 16, Woodland

8. **Next Executive Committee Meeting Date:** May 13, 2024

9. **Adjourned** at 1:04 pm.

Respectfully submitted,



Kristin Sicke  
Executive Officer

## Yolo Subbasin Groundwater Agency

## Balance Sheet

As of May 9, 2024

	<u>May 9, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · 1st Northern-Checking	40,632.96
1010 · 1st Northern-Savings	5,671.89
1020 · Yolo County Treasury	1,047,131.68
<b>Total Checking/Savings</b>	<u>1,093,436.53</u>
<b>Accounts Receivable</b>	
1100 · Accounts Receivable	213,894.62
<b>Total Accounts Receivable</b>	<u>213,894.62</u>
<b>Other Current Assets</b>	
1150 · Prepaid Insurance	492.25
<b>Total Other Current Assets</b>	<u>492.25</u>
<b>Total Current Assets</b>	<u>1,307,823.40</u>
<b>Other Assets</b>	
1500 · Grant Award Unbilled	7,703,105.38
<b>Total Other Assets</b>	<u>7,703,105.38</u>
<b>TOTAL ASSETS</b>	<b><u><u>9,010,928.78</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	179,059.39
<b>Total Accounts Payable</b>	<u>179,059.39</u>
<b>Total Current Liabilities</b>	<u>179,059.39</u>
<b>Total Liabilities</b>	<u>179,059.39</u>
<b>Equity</b>	
3000 · Unassigned Fund Balance	-24,000.00
3010 · Nonspendable Fund Balance	492.00
3200 · Retained Earnings	943,164.79
3300 · Assigned Fund Balance	24,000.00
3400 · Grantor Fund Balance	
3401 · Grant Administration	613,900.00
3402 · YSGA GSP Implementation	1,580,641.42
3403 · YCFWCD Winter Water Recharge	2,583,301.16
3404 · City of Winters Feasibility Stu	580,000.00
3405 · Yolo-Zamora Grndwtr Recharge Pi	1,164,262.80
3406 · Dunnigan Area Recharge Program	1,181,000.00
<b>Total 3400 · Grantor Fund Balance</b>	<u>7,703,105.38</u>
<b>Net Income</b>	<u>185,107.22</u>
<b>Total Equity</b>	<u>8,831,869.39</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>9,010,928.78</u></u></b>

## Yolo Subbasin Groundwater Agency

### Budget vs Actual

July 1, 2023 through May 9, 2024

	Jul 1, '23 - May 9, 24	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Member Contributions-Municipal	160,000.00	160,000.00	100.0%
4100 · Member Contributions-Rural	237,841.50	257,842.00	92.2%
4200 · Member Contributions-Affiliates	65,170.00	65,170.00	100.0%
4600 · Direct Contributions - IRWM Fee	7,157.71	7,157.00	100.0%
4700 · Well Permitting Regulatory Fees	5,913.81	10,000.00	59.1%
4810 · Grants Invoiced/Received	213,894.62	0.00	100.0%
4900 · Interest Income	26,480.08	12,000.00	220.7%
<b>Total Income</b>	<b>716,457.72</b>	<b>512,169.00</b>	<b>139.9%</b>
<b>Expense</b>			
5100 · Bank & Other Fees	50.00	1,500.00	3.3%
5300 · Insurance-General & Auto	2,069.00	2,500.00	82.8%
5500 · Membership Dues	24,040.00	25,000.00	96.2%
7000 · Admin. Expenses	2,740.50	5,000.00	54.8%
7100 · Project Mgmt-SGMA Implementatio	171,994.11	260,000.00	66.2%
7125 · Buckeye Creek Recharge Project	0.00	8,863.00	0.0%
7200 · Consultant Services	60,905.00	200,000.00	30.5%
7300 · Legal Services	28,296.90	20,000.00	141.5%
7350 · Audit Services - Financial	7,800.00	7,800.00	100.0%
7400 · GSP - Related Consultant Costs	46,146.58	75,000.00	61.5%
7600 · YC Groundwater Monitor Program	10,435.17	90,000.00	11.6%
7700 · GSP Verif in Well Permit Review	6,909.12	10,000.00	69.1%
8100 · {A} Component Administration	2,842.25	0.00	100.0%
8200 · {B} Environmtl/Engineer/Design	149,296.07	0.00	100.0%
8300 · {C} Construction/Implementation	12,908.80	0.00	100.0%
8400 · {D} Monitoring/Assessment	307.50	0.00	100.0%
8500 · {E} Engagement/Outreach	4,609.50	0.00	100.0%
<b>Total Expense</b>	<b>531,350.50</b>	<b>705,663.00</b>	<b>75.3%</b>
<b>Net Ordinary Income</b>	<b>185,107.22</b>	<b>-193,494.00</b>	<b>-95.7%</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
9800 · Grants Awarded	7,917,000.00	0.00	100.0%
<b>Total Other Income</b>	<b>7,917,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Other Expense</b>			
9900 · Grant Awards Deferred	7,917,000.00	0.00	100.0%
<b>Total Other Expense</b>	<b>7,917,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>185,107.22</b>	<b>-193,494.00</b>	<b>-95.7%</b>

**Yolo Subbasin Groundwater Agency**  
**Statement of Cash Flows**  
 July 1, 2023 through May 9, 2024

	<b>Jul 1, '23 - May 9, 24</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	185,107.22
Adjustments to reconcile Net Income to net cash provided by operations:	
1100 · Accounts Receivable	-213,894.62
2000 · Accounts Payable	83,167.18
	54,379.78
<b>Net cash provided by Operating Activities</b>	<b>54,379.78</b>
<b>INVESTING ACTIVITIES</b>	
1500 · Grant Award Unbilled	-7,703,105.38
	-7,703,105.38
<b>Net cash provided by Investing Activities</b>	<b>-7,703,105.38</b>
<b>FINANCING ACTIVITIES</b>	
3400 · Grantor Fund Balance:3401 · Grant Administration	613,900.00
3400 · Grantor Fund Balance:3402 · YSGA GSP Implementation	1,580,641.42
3400 · Grantor Fund Balance:3403 · YCFCWCD Winter Water Recharge	2,583,301.16
3400 · Grantor Fund Balance:3404 · City of Winters Feasibility Stu	580,000.00
3400 · Grantor Fund Balance:3405 · Yolo-Zamora Grndwtr Recharge Pi	1,164,262.80
3400 · Grantor Fund Balance:3406 · Dunnigan Area Recharge Program	1,181,000.00
	7,703,105.38
<b>Net cash provided by Financing Activities</b>	<b>7,703,105.38</b>
<b>Net cash increase for period</b>	<b>54,379.78</b>
<b>Cash at beginning of period</b>	<b>1,039,056.75</b>
<b>Cash at end of period</b>	<b>1,093,436.53</b>

**Yolo Subbasin Groundwater Agency**  
**Profit & Loss**  
 July 1, 2023 through May 9, 2024

	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4000 · Member Contributions-Municipal	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4100 · Member Contributions-Rural	237,841.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4200 · Member Contributions-Affiliates	65,170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4600 · Direct Contributions - IRWM Fee	0.00	0.00	0.00	0.00	7,157.57	0.00	0.00	0.00
4700 · Well Permitting Regulatory Fees	350.00	22.00	1,750.00	0.00	350.00	1,200.00	471.81	1,550.00
4810 · Grants Invoiced/Received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4900 · Interest Income	0.00	0.00	1.43	0.00	3,414.99	1.43	12,098.99	0.00
<b>Total Income</b>	<b>463,361.50</b>	<b>22.00</b>	<b>1,751.43</b>	<b>0.00</b>	<b>10,922.56</b>	<b>1,201.43</b>	<b>12,570.80</b>	<b>1,550.00</b>
<b>Expense</b>								
5100 · Bank & Other Fees	0.00	0.00	0.00	0.00	25.00	0.00	25.00	0.00
5300 · Insurance-General & Auto	492.25	100.00	0.00	0.00	1,476.75	0.00	0.00	0.00
5500 · Membership Dues	0.00	0.00	0.00	0.00	21,500.00	0.00	2,540.00	0.00
7000 · Admin. Expenses	15.84	3.15	496.51	46.95	291.44	1.26	908.46	125.85
7100 · Project Mgmt-SGMA Implementatio	0.00	0.00	65,968.81	0.00	0.00	0.00	58,862.50	0.00
7200 · Consultant Services	11,751.25	14,912.50	11,877.50	5,576.25	4,910.00	3,243.75	4,952.50	2,541.25
7300 · Legal Services	500.00	685.50	6,355.00	0.00	10,318.50	0.00	1,989.90	2,688.00
7350 · Audit Services - Financial	7,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7400 · GSP - Related Consultant Costs	0.00	0.00	0.00	0.00	8,790.31	0.00	12,403.33	14,543.19
7600 · YC Groundwater Monitor Program	0.00	0.00	8,230.00	0.00	0.00	0.00	1,840.00	0.00
7700 · GSP Verif in Well Permit Review	0.00	0.00	1,333.80	0.00	0.00	0.00	2,446.40	0.00
8100 · {A} Component Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,720.00
8200 · {B} Environmtl/Engineer/Design	591.25	0.00	0.00	0.00	43,531.56	0.00	5,494.50	21,739.52
8300 · {C} Construction/Implementation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8400 · {D} Monitoring/Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500 · {E} Engagement/Outreach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	645.00
<b>Total Expense</b>	<b>21,150.59</b>	<b>15,701.15</b>	<b>94,261.62</b>	<b>5,623.20</b>	<b>90,843.56</b>	<b>3,245.01</b>	<b>91,462.59</b>	<b>44,002.81</b>
<b>Net Ordinary Income</b>	<b>442,210.91</b>	<b>-15,679.15</b>	<b>-92,510.19</b>	<b>-5,623.20</b>	<b>-79,921.00</b>	<b>-2,043.58</b>	<b>-78,891.79</b>	<b>-42,452.81</b>
<b>Other Income/Expense</b>								
<b>Other Income</b>								
9800 · Grants Awarded	0.00	0.00	0.00	0.00	0.00	0.00	7,917,000.00	0.00
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,917,000.00</b>	<b>0.00</b>
<b>Other Expense</b>								
9900 · Grant Awards Deferred	0.00	0.00	0.00	0.00	0.00	0.00	7,917,000.00	0.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,917,000.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>442,210.91</b>	<b>-15,679.15</b>	<b>-92,510.19</b>	<b>-5,623.20</b>	<b>-79,921.00</b>	<b>-2,043.58</b>	<b>-78,891.79</b>	<b>-42,452.81</b>



**Yolo Subbasin Groundwater Agency**  
**Profit & Loss**  
**July 1, 2023 through May 9, 2024**

	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 1 - 9, 24</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Member Contributions-Municipal	0.00	0.00	0.00	160,000.00
4100 · Member Contributions-Rural	0.00	0.00	0.00	237,841.50
4200 · Member Contributions-Affiliates	0.00	0.00	0.00	65,170.00
4600 · Direct Contributions - IRWM Fee	0.00	0.00	0.14	7,157.71
4700 · Well Permitting Regulatory Fees	220.00	0.00	0.00	5,913.81
4810 · Grants Invoiced/Received	213,894.62	0.00	0.00	213,894.62
4900 · Interest Income	1.41	10,961.83	0.00	26,480.08
<b>Total Income</b>	<b>214,116.03</b>	<b>10,961.83</b>	<b>0.14</b>	<b>716,457.72</b>
<b>Expense</b>				
5100 · Bank & Other Fees	0.00	0.00	0.00	50.00
5300 · Insurance-General & Auto	0.00	0.00	0.00	2,069.00
5500 · Membership Dues	0.00	0.00	0.00	24,040.00
7000 · Admin. Expenses	577.44	273.60	0.00	2,740.50
7100 · Project Mgmt-SGMA Implementatio	47,162.80	0.00	0.00	171,994.11
7200 · Consultant Services	840.00	300.00	0.00	60,905.00
7300 · Legal Services	5,760.00	0.00	0.00	28,296.90
7350 · Audit Services - Financial	0.00	0.00	0.00	7,800.00
7400 · GSP - Related Consultant Costs	10,409.75	0.00	0.00	46,146.58
7600 · YC Groundwater Monitor Program	365.17	0.00	0.00	10,435.17
7700 · GSP Verif in Well Permit Review	3,128.92	0.00	0.00	6,909.12
8100 · {A} Component Administration	1,122.25	0.00	0.00	2,842.25
8200 · {B} Environmtl/Engineer/Design	75,490.24	2,449.00	0.00	149,296.07
8300 · {C} Construction/Implementation	12,908.80	0.00	0.00	12,908.80
8400 · {D} Monitoring/Assessment	307.50	0.00	0.00	307.50
8500 · {E} Engagement/Outreach	3,964.50	0.00	0.00	4,609.50
<b>Total Expense</b>	<b>162,037.37</b>	<b>3,022.60</b>	<b>0.00</b>	<b>531,350.50</b>
<b>Net Ordinary Income</b>	<b>52,078.66</b>	<b>7,939.23</b>	<b>0.14</b>	<b>185,107.22</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
9800 · Grants Awarded	0.00	0.00	0.00	7,917,000.00
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,917,000.00</b>
<b>Other Expense</b>				
9900 · Grant Awards Deferred	0.00	0.00	0.00	7,917,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,917,000.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>52,078.66</b>	<b>7,939.23</b>	<b>0.14</b>	<b>185,107.22</b>

**Yolo Subbasin Groundwater Agency  
A/P Aging Summary  
As of May 9, 2024**

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Downey Brand LLP	5,760.00	0.00	0.00	0.00	0.00	5,760.00
Leafbird Consulting, LLC	2,449.00	6,794.00	0.00	0.00	0.00	9,243.00
LedgerPro Bookkeeping	0.00	300.00	0.00	0.00	0.00	300.00
Luhdorff & Scalmanini	0.00	430.00	0.00	0.00	0.00	430.00
Richardson & Company LLP	0.00	0.00	0.00	0.00	15,300.00	15,300.00
Stockholm Environment Institute, Inc.	0.00	13,033.25	0.00	0.00	0.00	13,033.25
Water & Land Solutions, LLC	0.00	14,836.49	0.00	0.00	0.00	14,836.49
West Yost	0.00	10,409.75	0.00	0.00	0.00	10,409.75
Yolo County Flood Control & WCD	69.96	109,676.94	0.00	0.00	0.00	109,746.90
<b>TOTAL</b>	<b><u>8,278.96</u></b>	<b><u>155,480.43</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>15,300.00</u></b>	<b><u>179,059.39</u></b>

**Yolo Subbasin Groundwater Agency  
Transaction List by Date  
March 31 through May 9, 2024**

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
<b>Mar 31 - May 9, 24</b>								
Bill	03/31/2024	3379	LedgerPro Bookkeeping	March Bookkeeping Services	2000 · Accounts Payable		7200 · Consultant Services	-840.00
Bill	03/31/2024	YSGA Expenses	Yolo County Flood Control & WCD	Copies & Postage 3/1 - 3/31/2024	2000 · Accounts Payable		7000 · Admin. Expenses	-77.30
Bill	03/31/2024	2024.0331	Yolo County Flood Control & WCD	Expenses 01/01/2024 - 3/31/2024	2000 · Accounts Payable		-SPLIT-	-50,900.09
Bill	03/31/2024	599374	Downey Brand LLP	Services rendered through March 31, 2024	2000 · Accounts Payable		7300 · Legal Services	-5,760.00
Bill	03/31/2024	3864	Water & Land Solutions, LLC	Component 5: Yolo-Zamora Groundwater Recharge Pilot ...	2000 · Accounts Payable		-SPLIT-	-14,836.49
Bill	03/31/2024	9312	Stockholm Environment Institute, Inc.	Costs for period March 1 to March 31, 2024	2000 · Accounts Payable		8200 · {B} Environmtl/Engineer/Design	-13,033.25
Bill	03/31/2024	3	Leafbird Consulting, LLC	Costs for period March 1 - March 31, 2024	2000 · Accounts Payable		8200 · {B} Environmtl/Engineer/Design	-6,794.00
Bill	03/31/2024	2057464	West Yost	Professional services from February 10, 2024 to March 8, ...	2000 · Accounts Payable		7400 · GSP - Related Consultant Costs	-10,409.75
Bill	03/31/2024	41065	Luhdorff & Scalmanini	Services rendered through February 25, 2024	2000 · Accounts Payable		8200 · {B} Environmtl/Engineer/Design	-430.00
Bill	03/31/2024	10/4/22-3/31/24	Yolo County Flood Control & WCD	SGMA Grant Reimbursable Costs	2000 · Accounts Payable		-SPLIT-	-58,699.55
Invoice	03/31/2024	46-15XXX-01	Department of Water Resources	DRAFT INVOICE TO DATE 5/8/24	1100 · Accounts Receivable		-SPLIT-	213,894.62
General Journal	03/31/2024	CJD aje-282	Department of Water Resources	Record DRAFT invoice prepared to DWR for October 4, 2...	1500 · Grant Award Unbilled		-SPLIT-	-213,894.62
Deposit	04/01/2024			Q3 Interest Apportionment	1020 · Yolo County Treasury	X	4900 · Interest Income	10,961.83
Check	04/01/2024		County of Yolo	Q3 Interest Apportionment Fees	1020 · Yolo County Treasury	X	7000 · Admin. Expenses	-203.64
Bill Pmt -Check	04/04/2024	325	Consero Solutions	February services performed	1000 · 1st Northern-Checking		2000 · Accounts Payable	-2,401.25
Bill Pmt -Check	04/04/2024	326	Downey Brand LLP	Services rendered through January 31, 2024	1000 · 1st Northern-Checking	X	2000 · Accounts Payable	-2,688.00
Bill Pmt -Check	04/04/2024	327	Leafbird Consulting, LLC	Costs for period February 1 - February 29, 2024	1000 · 1st Northern-Checking	X	2000 · Accounts Payable	-6,162.00
Bill Pmt -Check	04/04/2024	328	LedgerPro Bookkeeping	Inv #s 3341/3379 Feb/Mar	1000 · 1st Northern-Checking	X	2000 · Accounts Payable	-980.00
Bill Pmt -Check	04/04/2024	329	Luhdorff & Scalmanini	Services rendered through December 31, 2023	1000 · 1st Northern-Checking	X	2000 · Accounts Payable	-3,870.00
Bill Pmt -Check	04/04/2024	330	Safeguard	YSGA Check Order (250ct)	1000 · 1st Northern-Checking		2000 · Accounts Payable	-256.94
Bill Pmt -Check	04/04/2024	331	Stockholm Environment Institute, Inc.	Costs for period project initiation through February 29, 2024	1000 · 1st Northern-Checking		2000 · Accounts Payable	-10,127.19
Bill Pmt -Check	04/04/2024	332	West Yost	Professional services from January 6, 2024 to February 9,...	1000 · 1st Northern-Checking	X	2000 · Accounts Payable	-18,488.52
Bill Pmt -Check	04/04/2024	333	Yolo County Flood Control & WCD	Feb/Mar Copies & Postage	1000 · 1st Northern-Checking	X	2000 · Accounts Payable	-125.85
Payment	04/04/2024	ACH #19739	Reclamation District 2035		1200 · Undeposited Funds	X	1100 · Accounts Receivable	9,500.00
Deposit	04/04/2024			Deposit	1000 · 1st Northern-Checking	X	1200 · Undeposited Funds	9,500.00
Payment	04/05/2024	4633	Colusa Drain Mutual Water Comany		1200 · Undeposited Funds	X	1100 · Accounts Receivable	5,000.00
Transfer	04/11/2024			Funds Transfer	1020 · Yolo County Treasury	X	1000 · 1st Northern-Checking	-45,100.00
Deposit	04/11/2024			2nd Half Year Dues	1020 · Yolo County Treasury	X	-SPLIT-	8,250.25
Bill	04/30/2024	3436	LedgerPro Bookkeeping	Inv #3436 April Bookkeeping Services	2000 · Accounts Payable		7200 · Consultant Services	-300.00
Bill	04/30/2024	YSGA Expenses	Yolo County Flood Control & WCD	Copies & Postage 4/1 - 4/30/2024	2000 · Accounts Payable		7000 · Admin. Expenses	-69.96
Bill	04/30/2024	4	Leafbird Consulting, LLC	Costs for period April 1 - April 30, 2024	2000 · Accounts Payable		8200 · {B} Environmtl/Engineer/Design	-2,449.00
Payment	05/03/2024	Transfer	Water Resources Association		1000 · 1st Northern-Checking		1100 · Accounts Receivable	7,132.71
Invoice	05/07/2024	2023-30	Water Resources Association	WRA LAIF and Checking Balances earned interest before ...	1100 · Accounts Receivable		4600 · Direct Contributions - IRWM Fee	0.14
<b>Mar 31 - May 9, 24</b>								

**Yolo Subbasin Groundwater Agency**  
**Open Invoices**  
As of May 9, 2024

---

Type	Date	Num	P. O. #	Name	Terms	Due Date	Aging	Open Balance
<b>Department of Water Resources</b>								
Invoice	03/31/2024	46-15XXX-01	DRAFT	Department of Water Resources	Net 90	06/29/2024		213,894.62
Total Department of Water Resources								213,894.62
<b>TOTAL</b>								<b>213,894.62</b>

---

**Yolo Subbasin Groundwater Agency  
Upcoming Cash Requirements  
As of May 9, 2024**

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
Current	Bill	04/30/2024	4	Leafbird Consulting, LLC	Costs for period April 1 - April 30, 2024	05/10/2024		2,449.00
	Bill	03/31/2024	599374	Downey Brand LLP	Services rendered through March 31, 2024	05/22/2024		5,760.00
	Bill	04/30/2024	YSGA Expenses	Yolo County Flood Control & WCD	Copies & Postage 4/1 - 4/30/2024	05/30/2024		69.96
	Bill	03/31/2024	10/4/22-3/31/24	Yolo County Flood Control & WCD	SGMA Grant Reimburseable Costs To-Date DRAFT	06/30/2024		58,699.55 **
Total Current								<u>66,978.51</u>
<b>1 - 30</b>								
	Bill	03/31/2024	9312	Stockholm Environment Institute, Inc.	Costs for period March 1 to March 31, 2024	04/10/2024	29	13,033.25
	Bill	03/31/2024	3	Leafbird Consulting, LLC	Costs for period March 1 - March 31, 2024	04/10/2024	29	6,794.00
	Bill	03/31/2024	2057464	West Yost	Professional services from February 10, 2024 to March 8, 2024	04/10/2024	29	10,409.75
	Bill	03/31/2024	YSGA Expenses	Yolo County Flood Control & WCD	Copies & Postage 3/1 - 3/31/2024	04/30/2024	9	77.30
	Bill	03/31/2024	2024.0331	Yolo County Flood Control & WCD	Expenses 01/01/2024 - 3/31/2024	04/30/2024	9	50,900.09
	Bill	03/31/2024	3864	Water & Land Solutions, LLC	Component 5: Yolo-Zamora Groundwater Recharge Pilot Project 12/23 - 03/24	04/30/2024	9	14,836.49
	Bill	03/31/2024	41065	Luhdorff & Scalmanini	Services rendered through February 25, 2024	04/30/2024	9	430.00
	Bill	04/30/2024	3436	LedgerPro Bookkeeping	Inv #3436 April Bookkeeping Services	04/30/2024	9	300.00
Total 1 - 30								<u>96,780.88</u>
<b>31 - 60</b>								
Total 31 - 60								
<b>61 - 90</b>								
Total 61 - 90								
<b>&gt; 90</b>								
	Bill	06/30/2023	FY2022	Richardson & Company LLP	Audit services for FY2022 not to exceed \$7,500	06/30/2023	314	7,500.00 *
	Bill	07/01/2023	FY2023	Richardson & Company LLP	Audit services not to exceed \$7,800.00 for FY 2023	12/31/2023	130	7,800.00 *
Total > 90								<u>15,300.00</u>
<b>TOTAL</b>								<u><u>179,059.39</u></u>
								<b>Current Cash Balance {Checking Only}</b>
								40,632.96
								<b>Ending Cash Balance After Paying Bills Actually Owed</b>
								(64,426.88)
								<b>Desired Reserve in Checking/Savings (Per Assigned Fund Balance)</b>
								24,000.00
								<b>Ending Cash Reserve or (Transfer Needed)</b>
								(88,426.88)

*\*Richardson invoices not yet received - Audit not yet complete  
Dated to reflect consistency with reporting years*

*\*\*DRAFT invoice not yet finalized - additional expenses to be added prior  
to submission. Dated 3/31 to meet reporting needs.*



# Yolo Subbasin Groundwater Agency

## Groundwater Sustainability Agency

---

34274 State Highway 16 ▪ Woodland, CA 95695 ▪ 530.662.3211 ▪ [www.yologroundwater.org](http://www.yologroundwater.org)

---

### STAFF MEMO

**Date:** May 13, 2024  
**To:** WRA Executive Committee  
**From:** Kristin Sicke, Executive Officer  
**Subject:** **Approval to Make Changes to Original Financial Postings for Allowable Expenses Related to the SGMA Implementation Grant**

---

#### **Recommendation:**

YSGA staff request the Executive Committee to approve of changes to the original financial postings for allowable expenses related to the SGMA Implementation Grant.

#### **Background:**

The YSGA has already paid for expenses that could be reimbursable by DWR's SGMA Implementation Grant, and has assigned them to the respective accounts adopted in the FY 23/24 Budget. To properly reconcile financial postings for these allowable SGMA implementation grant expenses, YSGA staff would like to move the original financial postings to new accounts specific to the grant project ("component") involved as shown in the attached summary report. This will appropriately document historical postings and archive them so they are accessible by the auditors during future audits.

## Yolo Subbasin Groundwater Agency Transaction Detail By Account

Accrual Basis

### All Transactions

Type	Date	Num	Adj	Name	Source Name	Memo	Class	Split	Debit	Credit	Balance
<b>7100 · Project Mgmt-SGMA Implementatio</b>											
Bill	01/29/2023	39408		Department of Wate...	Luhdorff & Scalmanini	{B-8200} Services through January 29, 2023	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	4,945.00		4,945.00
Bill	03/16/2023	39585		Department of Wate...	Luhdorff & Scalmanini	{B-8200} Services rendered through February 26, 2023	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	4,447.50		9,392.50
Bill	07/31/2023	40082		Department of Wate...	Luhdorff & Scalmanini	{B-8200} Services rendered through July 30, 2023	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	591.25		9,983.75
Bill	02/17/2024	40814		Department of Wate...	Luhdorff & Scalmanini	{A-8100} Services rendered through December 31, 2023	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	1,720.00		11,703.75
Bill	02/17/2024	40814		Department of Wate...	Luhdorff & Scalmanini	{B-8200} Services rendered through December 31, 2023	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	1,505.00		13,208.75
Bill	02/17/2024	40814		Department of Wate...	Luhdorff & Scalmanini	{E-8500} Services rendered through December 31, 2023	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	645.00		13,853.75
Total 7100 · Project Mgmt-SGMA Implementatio									13,853.75	0.00	13,853.75
<b>7200 · Consultant Services</b>											
Bill	01/31/2024	1		Department of Wate...	Leafbird Consulting, LLC	{B-8200} Costs for period January 1 - January 31, 2024 {8200-2}	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	2,844.00		2,844.00
Bill	02/29/2024	2		Department of Wate...	Leafbird Consulting, LLC	{B-8200} Costs for period February 1 - February 29, 2024 {8200-2}	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	6,162.00		9,006.00
Total 7200 · Consultant Services									9,006.00	0.00	9,006.00
<b>7400 · GSP - Related Consultant Costs</b>											
Bill	12/22/2022	8788		Department of Wate...	Stockholm Environment Institute, Inc.	{B-8200} Costs for period October 1 to November 30, 2022	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	20,656.00		20,656.00
Bill	01/20/2023	8847		Department of Wate...	Stockholm Environment Institute, Inc.	{B-8200} Costs for period December 1 to December 31, 2023	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	3,971.00		24,627.00
Bill	04/11/2023	8912		Department of Wate...	Stockholm Environment Institute, Inc.	{B-8200} Costs for period January 1 to March 31, 2023	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	12,360.00		36,987.00
Bill	11/09/2023	20559...		Department of Wate...	West Yost	{B-8200} Professional services from October 7, 2023 to November...	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	10,537.49		47,524.49
Bill	11/15/2023	20556...		Department of Wate...	West Yost	{B-8200} Professional services from September 9, 2023 to Octobe...	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	8,693.59		56,218.08
Bill	11/15/2023	20548...		Department of Wate...	West Yost	{B-8200} Professional services from July 8, 2023 to August 4, 2023	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	2,792.57		59,010.65
Bill	11/15/2023	20551...		Department of Wate...	West Yost	{B-8200} Professional services from August 5, 2023 to September...	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	21,507.91		80,518.56
Bill	01/31/2024	9268		Department of Wate...	Stockholm Environment Institute, Inc.	{B-8200} Costs for period November 1 to January 31, 2024	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	2,650.50		83,169.06
Bill	02/17/2024	20569...		Department of Wate...	West Yost	{B-8200} Professional services from January 6, 2024 to February ...	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	3,945.33		87,114.39
Bill	02/29/2024	9284		Department of Wate...	Stockholm Environment Institute, Inc.	{B-8200} Costs for period project initiation through February 29, 20...	SGMA Impl Grant:2 - YSGA GSP I...	2000 · Account...	10,127.19		97,241.58
Total 7400 · GSP - Related Consultant Costs									97,241.58	0.00	97,241.58
<b>TOTAL</b>									<b>120,101.33</b>	<b>0.00</b>	<b>120,101.33</b>