

Yolo Subbasin Groundwater Agency

Balance Sheet

As of November 17, 2023

	<u>Nov 17, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · 1st Northern-Checking	41,800.95
1010 · 1st Northern-Savings	5,669.05
1020 · Yolo County Treasury	<u>1,291,127.98</u>
Total Checking/Savings	1,338,597.98
Accounts Receivable	
1100 · Accounts Receivable	<u>32,054.32</u>
Total Accounts Receivable	<u>32,054.32</u>
Total Current Assets	<u>1,370,652.30</u>
TOTAL ASSETS	<u>1,370,652.30</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	<u>151,672.66</u>
Total Accounts Payable	<u>151,672.66</u>
Total Current Liabilities	<u>151,672.66</u>
Total Liabilities	151,672.66
Equity	
3000 · Unassigned Fund Balance	-24,000.00
3010 · Nonspendable Fund Balance	492.00
3300 · Assigned Fund Balance	24,000.00
3200 · Retained Earnings	943,164.79
Net Income	<u>275,322.85</u>
Total Equity	<u>1,218,979.64</u>
TOTAL LIABILITIES & EQUITY	<u>1,370,652.30</u>

Yolo Subbasin Groundwater Agency

Budget vs Actual

July 1 through November 17, 2023

	Jul 1 - Nov 17, 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
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	7,157.57	7,157.00	100.0%
4700 · Well Permitting Regulatory Fees	2,472.00	10,000.00	24.7%
4900 · Interest Income	1.43	12,000.00	0.0%
Total Income	472,642.50	512,169.00	92.3%
Expense			
5100 · Bank & Other Fees	25.00	1,500.00	1.7%
5300 · Insurance-General & Auto	592.25	2,500.00	23.7%
5500 · Membership Dues	21,500.00	25,000.00	86.0%
7000 · Admin. Expenses	562.45	5,000.00	11.2%
7100 · Project Mgmt-SGMA Implementatio	66,560.06	260,000.00	25.6%
7125 · Buckeye Creek Recharge Project	0.00	8,863.00	0.0%
7200 · Consultant Services	44,117.50	200,000.00	22.1%
7300 · Legal Services	7,540.50	20,000.00	37.7%
7350 · Audit Services - Financial	7,800.00	15,300.00	51.0%
7400 · GSP - Related Consultant Costs	39,058.09	75,000.00	52.1%
7600 · YC Groundwater Monitor Program	8,230.00	90,000.00	9.1%
7700 · GSP Verif in Well Permit Review	1,333.80	10,000.00	13.3%
Total Expense	197,319.65	713,163.00	27.7%
Net Ordinary Income	275,322.85	-200,994.00	-137.0%
Net Income	275,322.85	-200,994.00	-137.0%

Yolo Subbasin Groundwater Agency
Statement of Cash Flows
July 1 through November 17, 2023

	<u>Jul 1 - Nov 17, 23</u>
OPERATING ACTIVITIES	
Net Income	275,322.85
Adjustments to reconcile Net Income to net cash provided by operations:	
1100 · Accounts Receivable	-32,054.32
1150 · Prepaid Insurance	492.25
2000 · Accounts Payable	55,780.45
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Net cash provided by Operating Activities	299,541.23
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Net cash increase for period	299,541.23
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Cash at beginning of period	1,039,056.75
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Cash at end of period	<u>1,338,597.98</u>

Yolo Subbasin Groundwater Agency

Profit & Loss

July 1 through November 17, 2023

11/17/23

Accrual Basis

	Jul 23	Aug 23	Sep 23	Oct 23	Nov 1 - 17, 23	TOTAL
Ordinary Income/Expense						
Income						
4000 · Member Contributions-Municipal	160,000.00	0.00	0.00	0.00	0.00	160,000.00
4100 · Member Contributions-Rural	237,841.50	0.00	0.00	0.00	0.00	237,841.50
4200 · Member Contributions-Affiliates	65,170.00	0.00	0.00	0.00	0.00	65,170.00
4600 · Direct Contributions - IRWM Fee	0.00	0.00	0.00	0.00	7,157.57	7,157.57
4700 · Well Permitting Regulatory Fees	350.00	22.00	1,750.00	0.00	350.00	2,472.00
4900 · Interest Income	0.00	0.00	1.43	0.00	0.00	1.43
Total Income	463,361.50	22.00	1,751.43	0.00	7,507.57	472,642.50
Expense						
5100 · Bank & Other Fees	0.00	0.00	0.00	0.00	25.00	25.00
5300 · Insurance-General & Auto	492.25	100.00	0.00	0.00	0.00	592.25
5500 · Membership Dues	0.00	0.00	0.00	0.00	21,500.00	21,500.00
7000 · Admin. Expenses	15.84	3.15	496.51	46.95	0.00	562.45
7100 · Project Mgmt-SGMA Implementatio	591.25	0.00	65,968.81	0.00	0.00	66,560.06
7200 · Consultant Services	11,751.25	14,912.50	11,877.50	5,576.25	0.00	44,117.50
7300 · Legal Services	500.00	685.50	6,355.00	0.00	0.00	7,540.50
7350 · Audit Services - Financial	7,800.00	0.00	0.00	0.00	0.00	7,800.00
7400 · GSP - Related Consultant Costs	0.00	0.00	0.00	0.00	39,058.09	39,058.09
7600 · YC Groundwater Monitor Program	0.00	0.00	8,230.00	0.00	0.00	8,230.00
7700 · GSP Verif in Well Permit Review	0.00	0.00	1,333.80	0.00	0.00	1,333.80
Total Expense	21,150.59	15,701.15	94,261.62	5,623.20	60,583.09	197,319.65
Net Ordinary Income	442,210.91	-15,679.15	-92,510.19	-5,623.20	-53,075.52	275,322.85
Net Income	442,210.91	-15,679.15	-92,510.19	-5,623.20	-53,075.52	275,322.85

Yolo Subbasin Groundwater Agency
A/P Aging Summary
 As of November 17, 2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Richardson & Company LLP	7,800.00	0.00	0.00	0.00	7,500.00	15,300.00
Solano County Water Agency	21,500.00	0.00	0.00	0.00	0.00	21,500.00
West Yost	39,058.09	0.00	0.00	0.00	0.00	39,058.09
Yolo County Flood Control & WCD	75,814.57	0.00	0.00	0.00	0.00	75,814.57
TOTAL	<u>144,172.66</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,500.00</u>	<u>151,672.66</u>

**Yolo Subbasin Groundwater Agency
Transaction List by Date
November 10 - 17, 2023**

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Nov 10 - 17, 23								
Deposit	11/13/2023			Deposit	1020 · Yolo County Treasury		-SPLIT-	9,670.00
Bill Pmt -Check	11/15/2023	303	Consero Solutions	Oct SGA Work & Subcontracted EEC Services	1000 · 1st Northern-Checking		2000 · Accounts Payable	-5,356.25
Bill Pmt -Check	11/15/2023	304	Downey Brand LLP	Services rendered through September 30, 2023	1000 · 1st Northern-Checking		2000 · Accounts Payable	-6,355.00
Bill Pmt -Check	11/15/2023	305	LedgerPro Bookkeeping	Bookkeeping services provided in October	1000 · 1st Northern-Checking		2000 · Accounts Payable	-220.00
Bill Pmt -Check	11/15/2023	306	Yolo County Flood Control & WCD	September & October Copies & Postage	1000 · 1st Northern-Checking		2000 · Accounts Payable	-261.50
Bill	11/15/2023	2054878	West Yost	Professional services from July 8, 2023 to August 4, 2023	2000 · Accounts Payable		7400 · GSP - Related Consultant Costs	-8,597.93
Bill	11/15/2023	2055182	West Yost	Professional services from August 5, 2023 to September 8...	2000 · Accounts Payable		7400 · GSP - Related Consultant Costs	-21,766.57
Bill	11/15/2023	2055608	West Yost	Professional services from September 9, 2023 to October ...	2000 · Accounts Payable		7400 · GSP - Related Consultant Costs	-8,693.59
Bill	11/15/2023	IRWMP 2023-2...	Solano County Water Agency	IRWMP 2023-2024	2000 · Accounts Payable		5500 · Membership Dues	-21,500.00
Invoice	11/15/2023	2023-28	Water Resources Association	Board Approved Close and Transfer - Not Yet Complete	1100 · Accounts Receivable		4600 · Direct Contributions - IRWM Fee	7,157.57
Nov 10 - 17, 23								

Yolo Subbasin Groundwater Agency Open Invoices As of November 17, 2023

Type	Date	Num	P. O. #	Name	Terms	Due Date	Aging	Open Balance
Colusa Drain Mutual Water Comany								
Invoice	07/07/2023	2023-6		Colusa Drain Mutual Water Comany	50% Invoice Due ...	01/27/2024		5,000.00
Total Colusa Drain Mutual Water Comany								5,000.00
Madison Community Service District								
Invoice	07/07/2023	2023-11		Madison Community Service District	Net 30	08/06/2023	103	5,000.00
Total Madison Community Service District								5,000.00
Reclamation District 150								
Invoice	07/07/2023	2023-27		Reclamation District 150	Net 30	08/06/2023	103	2,146.50
Total Reclamation District 150								2,146.50
Reclamation District 1600								
Invoice	07/07/2023	2023-14		Reclamation District 1600	50% Invoice Due ...	01/27/2024		1,731.00
Total Reclamation District 1600								1,731.00
Reclamation District 2035								
Invoice	07/07/2023	2023-16		Reclamation District 2035	50% Invoice Due ...	01/27/2024		9,500.00
Total Reclamation District 2035								9,500.00
Reclamation District 537								
Invoice	07/07/2023	2023-17		Reclamation District 537	50% Invoice Due ...	01/27/2024		1,519.25
Total Reclamation District 537								1,519.25
Water Resources Association								
Invoice	11/15/2023	2023-28		Water Resources Association		11/30/2023		7,157.57
Total Water Resources Association								7,157.57
TOTAL								<u>32,054.32</u>

Yolo Subbasin Groundwater Agency Upcoming Cash Requirements

As of November 17, 2023

Type	Date	Num	Name	Memo	Due Date	Aging	Open Balance
Current							
Bill	11/15/2023	2054878	West Yost	Professional services from July 8, 2023 to August 4, 2023	11/25/2023		8,597.93
Bill	11/15/2023	2055182	West Yost	Professional services from August 5, 2023 to September 8, 2023	11/25/2023		21,766.57
Bill	11/15/2023	2055608	West Yost	Professional services from September 9, 2023 to October 6, 2023	11/25/2023		8,693.59
Bill	09/30/2023	2023.0930	Yolo County Flood Control & WCD	Expenses 07/01/2023 - 09/30/2023	11/30/2023		75,814.57
Bill	11/15/2023	IRWMP 2023-2024	Solano County Water Agency	IRWMP 2023-2024	12/15/2023		21,500.00
Bill	#####	FY2023	Richardson & Company LLP	Audit services not to exceed \$7,800.00 for FY 2023	12/31/2023		<u>7,800.00</u>
Total Current							144,172.66
1 - 30							
Total 1 - 30							
31 - 60							
Total 31 - 60							
61 - 90							
Total 61 - 90							
> 90							
Bill	#####	FY2022	Richardson & Company LLP	Audit services for FY2022 not to exceed \$7,500	06/30/2023	140	<u>7,500.00</u>
Total > 90							7,500.00
TOTAL							<u><u>151,672.66</u></u>

Current Cash Balance {Checking Only}	41,800.95
<i>Richardson invoices not yet received - Audit not yet complete Dated to reflect consistency with reporting years</i>	(94,571.71)
Desired Reserve in Checking/Savings (Per Assigned Fund Balance)	24,000.00
Ending Cash Reserve or (Transfer Needed)	(118,571.71)