

Yolo Subbasin Groundwater Agency

Board of Directors Meeting Agenda

Monday, March 17, 2025

3:00 p.m. to 5:00 p.m.

Woodland Police Department

1000 Lincoln Ave, Woodland, CA 95695

The public may participate in the meeting remotely via Zoom using the following information:

Please join my meeting from your computer, tablet or smartphone.

<https://us06web.zoom.us/j/7847507621>

You can also dial in using your phone.

United States: +1 669 444 9171

Access Code: 784 750 7621

NOTICE TO PUBLIC

Public documents relating to any open session item listed on this agenda that are distributed to all or most of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection in the customer service area of the Yolo Subbasin Groundwater Agency's Administrative Office at 34274 State Highway 16, Woodland 95695. The full agenda packet can also be found on www.yologroundwater.org.

In compliance with the Americans with Disability Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting please contact YSGA office at (530) 662-3211. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

All items on the agenda will be open for public comment before final action is taken. Speakers are requested to restrict comments to the item as it appears on the agenda and stay within a three-minute time limit. The Chair has the discretion of limiting the total time for an item. Comments may also be submitted via email to info@yolosga.org prior to the meeting or via teleconference chat during the meeting.

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- 3:00 1. CALL TO ORDER AND DETERMINATION OF QUORUM**
 - 3:05 2. ADDING ITEMS TO THE POSTED AGENDA** -- In order to add an agenda item, it must fit into one of the following categories: a) A majority determination that an emergency (as designed by the Brown Act) exists; or b) A 4/5ths determination that the need to take action arose subsequent to the agenda being posted.
 - 3:08 3. PUBLIC FORUM** -- The Public may address the Yolo Subbasin Groundwater Agency Board of Directors on any item of interest not appearing on the agenda that is within the subject matter of the YSGA.

- 3:10 4. **CONSIDERATION: CONSENT ITEMS**, [pages 3-62](#)
- a. Approve January 13, 2025 Board of Directors Meeting Minutes, [pages 5-9](#)
 - b. Approve Payment of Bills in Approved Fiscal Year 2024-2025 Budget, [page 4](#)
 - c. Receive Fiscal Year 24/25 Financial Statements: 1/10/25 – 3/10/25, [pages 10-20](#)
 - d. Receive Minutes of Executive Committee Meeting: 12/13/24, 2/18/25, [pages 21-23](#)
 - e. Receive Audited Financial Statements for FY 21/22 and FY 22/23, [pages 24-59](#)
- 3:15 5. **UPDATE: CA DEPARTMENT OF WATER RESOURCES**
- 3:25 6. **REPORT OF THE CHAIR AND EXECUTIVE OFFICER**, [pages 60-70](#)
Executive Officer report on activities since last Board meeting
- 3:40 7. **ENVIRONMENTAL REPRESENTATIVE SEAT VACANCY**, [page 71-72](#)
- 3:45 8. **SGMA IMPLEMENTATION GRANT PROJECTS UPDATE**, [pages 73-75](#)
- 4:15 9. **MEMBERS' REPORTS AND FUTURE AGENDA ITEMS** -- Yolo Subbasin
Groundwater Agency Members are invited to briefly report on current issues and recommended topics for future Yolo Subbasin Groundwater Agency Board of Directors meetings.
- 4:25 10. **NEXT MEETING** – May 19, 2025
- 4:30 11. **ADJOURNMENT**

Consideration of items not on the posted agenda includes items in the following categories: 1) majority determination that an emergency (as defined by the Brown Act) exists; or 2) a 4/5ths determination that the need to take action arose subsequent to posting of the agenda. I declare under penalty of perjury that the foregoing agenda was posted by March 14, 2025 and made available to the public during normal business hours at the following location: Woodland Police Department 1000 Lincoln Ave, Woodland, CA 95695 and YSGA's office at 34274 State Highway 16, Woodland 95695.



Kristin Sicke, Executive Officer

Contractor	Services Provided	Contract Total	Contract Period	Expended to Date	As of	Funding Source
SEI	WaterSMART grant model improvements	\$174,500	Nov. 2024 – Sep. 2026	\$5,000	2/12/25	WaterSMART Grant
Water and Land Solutions	China Slough rehabilitation	\$684,800	Jan. 2024 – Mar. 2026	\$147,919	3/13/25	SGMA Grant
Websoft Developers	Database management	\$258,000	Feb. 2024 – Apr. 2026	\$60,150	3/5/25	SGMA Grant
YCFC&WCD	Admin & tech services	\$630,000	Jul. 2024 – Jun. 2025	\$185,761	12/31/24	YSGA Funds, SGMA Grant

c. Receive Fiscal Year 2024-2025 Financial Statements: January 10 – March 10, 2025

Receive financial statements for January 10 – March 10, 2025.

d. Receive Minutes of Executive Committee Meeting

Receive YSGA Executive Committee meeting minutes for December 13 and February 18, 2025.

e. Receive Audited Financial Statements for FY 21/22 and FY 22/23

Receive audited financial statements for Fiscal Year 2021-22 and 2022-23, prepared by Richardson & Company, CPA (as attached). The YSGA Executive Committee reviewed the audit and received a presentation from Brian Nash (Richardson & Co.) at the February 18, 2025 meeting.

RECOMMENDATION

- a. Recommend adoption of January 13, 2025 Regular Board meeting minutes with any corrections.
- b. Recommend approval of payment of bills.
- c. This agenda item is for informational purposes only. No Board action is required.
- d. This agenda item is for informational purposes only. No Board action is required.
- e. This agenda item is for informational purposes only. No Board action is required.



Yolo Subbasin Groundwater Agency

Board of Directors Meeting Minutes

Monday, January 13, 2025

3:00 p.m. to 5:00 p.m.

**Woodland Police Department
1000 Lincoln Ave, Woodland, CA 95695
(and via Zoom)**

1. CALL TO ORDER AND DETERMINATION OF QUORUM:

Meeting called to order at 3:07 p.m. by Carol Scianna, Chair.

Executive Officer Sicke conducted a roll call and determined a quorum was not yet present.

Agenda Item 4 (Consent Items) was delayed until a quorum was present.

2. ADDING ITEMS TO THE POSTED AGENDA: There were no items to add.

3. PUBLIC FORUM: Annie Main informed the Board that she submitted an appeal to a well permit recently issued by Yolo County Department of Environmental Health, and summarized her reasons for the appeal.

5. REPORT OF THE CHAIR AND EXECUTIVE OFFICER

Kristin Sicke, Executive Officer, and staff updated the Board on water conditions and project progress since the last meeting.

- Groundwater levels are approximately the same as this time last year.
- DWR, YCFC&WCD, and RD 108 are coordinating to install 3 continuous GPS stations and one corner reflector, which will improve subsidence measurements for the Subbasin. Installation began this week.
- There are currently 19 well permits in the queue, 16 of which are pending further information from the applicant. Since adoption of the March 18, 2024 procedures, YSGA has verified 16 well permits.
- Approximately 13% of the SGMA Implementation Grant has been expended so far.

6. LAND SUBSIDENCE UPDATE

Erik Cadaret provided a summary of a recent land subsidence forum hosted by DWR and NCWA. DWR plans to release a land subsidence Best Management Practices (BMP) document in early 2025. DWR then intends to develop new regulations to increase action taken by GSAs to curb land subsidence. The regulations will likely result in a change in management of groundwater pumping.

Tim Busch provided an overview of the City of Woodland's Aquifer Storage and Recovery program, which has stored approximately 7,600 AF in the aquifer since 2018.

7. UPDATE: SGMA IMPLEMENTATION GRANT PROJECTS

- Erik summarized the progress of the Hungry Hollow Groundwater Working Group. A collaboration with USDA is ongoing to gather more data about the aquifer in the region.
- Nathan updated the Board on YCFC&WCD's progress on the recharge project. The temporary diversion permit for seasonal recharge was approved, and diversions into the canals have started. Staff continue to work on the long-term water right application and planning for on-field recharge.

- Construction on the Acacia and East Adams canals is continuing in support of the Yolo-Zamora Recharge Project. A recent landowner meeting provided feedback on project alternatives. Staff continue to explore options for permitting of China Slough rehabilitation.
- The Dunnigan Area Recharge Program recently installed equipment to facilitate on-farm recharge and began trickle flow recharge in Dunnigan Creek.

4. CONSIDERATION: CONSENT ITEMS

Executive Officer Sicke conducted a roll call and determined a quorum was present.

The following Board members and (alternates) were in attendance:

- City of Winters: Carol Scianna
- Dunnigan Water District: David Schaad
- Esparto CSD: (Alex Lepley)
- Madison CSD: Leo Refsland
- RD 307: James Johas
- RD 730: Jim Heidrick*
- RD 765: David Dickson, Jr. (Item 4 - end)
- RD 787: Dominic Bruno
- RD 1600: Michele Clark*
- Rumsey Water Users Association: (Mica Bennett)
- Yocha Dehe Wintun Nation: Marc Fawns
- Yolo County Flood Control & Water Conservation District (YCFC&WCD): Tom Barth
- UC Davis: Andrew Fulks
- Cal Am Water – Dunnigan: Evan Jacobs
- Colusa Drain MWC: Lynnel Pollock
- Yolo County Farm Bureau: Lee Smith

Absent: City of Davis, City of West Sacramento, City of Woodland, RD 108, RD 150, RD 537, RD 999, RD 2035, Yolo County

**remote attendance, member was non-voting*

***remote attendance, member provided just cause pursuant to AB 2449*

- a. Approve November 18, 2024 Board of Directors Meeting Minutes
- b. Approve Payment of Bills in Approved Fiscal Year 2024-2025 Budget
- c. Receive Fiscal Year 24/25 Financial Statements: 11/15/24-1/10/25
- d. Receive Minutes of Executive Committee Meeting: 11/4/24

Action: Approve item 4a and 4b as presented.

Motion: YCFC&WCD (Barth)

Second: Yolo County Farm Bureau (Smith)

Discussion: No further discussion.

Vote: Approved (roll call attached).

8. MEMBERS’ REPORTS AND FUTURE AGENDA ITEMS: Carol Scianna reported that Winters continues to monitor salmon population in Putah Creek. The recent installation of a fish ladder and counting weir have aided monitoring efforts.

9. **NEXT MEETING:** March 17, 2025

10. **ADJOURNMENT:** Chair Scianna adjourned the meeting at 4:19 p.m.

Respectfully submitted,



Kristin Sicke, Executive Officer

DRAFT

	Agency	Name	Board/ Alternate	ATTENDANCE	VOTE - ITEM 4a and 4b
1	City of Davis	Bapu Vaitla	Board	Absent	Absent
		Stan Gryczko	Alternate		
		Richard Tsai	Alternate		
2	City of West Sacramento	Verna Sulpizio Hull	Board	Absent	Absent
3	City of Winters	Carol Scianna	Board	X	Aye
		Jesse Loren	Alternate		
4	City of Woodland	Mayra Vega	Board	Absent	Absent
		David Moreno	Alternate		
5	Dunnigan Water District	David Schaad	Board	X	Aye
		Jordon Navarrot	Alternate		
6	Esparto CSD	Pierce Scott	Board		
		Alex Lepley	Alternate	X	Aye
7	Madison CSD	Leo Refsland	Board	X	Aye
8	RD 108	Roger Cornwell	Board	Absent	Absent
		Jordon Navarrot	Alternate		
9	RD 150	Warren Bogle	Board	Absent	Absent
10	RD 307	James Johas	Board	X	Aye
		Karen Chesnut	Alternate		
11	RD 537	Tom Ramos	Board	Absent	Absent
12	RD 730	Jim Heidrick	Board	X*	Absent
13	RD 765	David Dickson, Jr.	Board	X	Aye
		Doug Dickson, Sr.	Alternate		
14	RD 787	Dominic Bruno	Board	X	Aye
			Alternate		
15	RD 999	Tom Slater	Board	Absent	Absent
16	RD 1600	Michele Clark	Board	X*	Absent
17	RD 2035	Kyriakos Tsakopoulos	Board	Absent	Absent
		Jesse Clark	Alternate		
18	Rumsey Water Users Association	Ken Muller	Board		
		Mica Bennett	Alternate	X	Aye
19	Yocha Dehe Wintun Nation	Marc Fawns	Board	X	Aye
		Jim Ethers	Alternate		
20	Yolo County	Mary Vixie Sandy	Board	Absent	Absent
		Angel Barajas	Alternate		
21	YCFC&WCD	Tom Barth	Board	X	Aye
		Shane Tucker	Alternate		
22	UC Davis	Andrew Fulks	Board	X	Aye
		Kelli O'Day	Alternate		
23	Cal Am Water - Dunnigan	Evan Jacobs	Board	X	Aye
		Audie Foster	Alternate		
24	Colusa Drain MWC	Lynnel Pollock	Board	X	Aye
		Jim Wallace	Alternate		
25	Yolo County Farm Bureau	Lee Smith	Board	X	Aye
		Denise Sagara	Alternate		
26	Environmental Rep.		Board		

*remote attendance, member was non-voting

**remote attendance, member provided just cause pursuant to AB 2449

Agency	Name	Attendance
<i>OTHER YSGA STAFF:</i>		
Executive Officer	Kristin Sicke	X
Legal Counsel	Rebecca Smith	X
YSGA Staff	Erik Cadaret	X
YSGA Staff	Sarah Leicht	X
YSGA Staff	Nathan Fisher	X
<i>PUBLIC AND AGENCY STAFF:</i>		
	Kurt Balasek	X
Yolo County	Dotty Pritchard	X
	Maddie Munson	X
	Annie Main	X
City of Woodland	Tim Busch	X
Yolo RCD	Heather Nichols	X
	John Fawcett	X
Yolo County	Casey Liebler	X
Yolo County	April Meneghetti	X
Yolo RCD	Kate Reza	X
West Sacramento	Chris Kania	X
Cal OES	Kyle Noderer	X
CA DWR	Nick Vadpey	X
YCFC&WCD	Jim Mayer	X
	Jeanette Wrysinski	X
	Lan Ngo	X
	Denise Sagara	X
	Linda Bell	X
	Ricardo Amon	X
	Beverly Kennedy	X
	Tara Khan	X

**Yolo Subbasin Groundwater Agency
Budget vs. Actual
July 2024 through June 2025**

	<u>Jul '24 - Jun 25</u>	<u>Budget</u>	<u>% of Budget</u>
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	92.24%
4200 - Member Contributions-Affiliates	65,170.00	65,170.00	100.0%
4700 - Well Permitting Regulatory Fees	2,845.13	10,000.00	28.45%
4800 - Grants Invoiced/Received			
4810 - YSGA	443,096.14	2,666,368.00	16.62%
4820 - Pass-Thru	372,090.07	2,707,435.00	13.74%
Total 4800 - Grants Invoiced/Received	815,186.21	5,373,803.00	15.17%
4900 - Interest Income	29,390.35	12,000.00	244.92%
Total Income	1,310,433.19	5,878,815.00	22.29%
Expense			
5100 - Bank & Other Fees	3,745.47	1,500.00	249.7%
5300 - Insurance-General & Auto	2,069.00	2,500.00	82.76%
5500 - Membership Dues	24,040.00	25,000.00	96.16%
7000 - Admin. Expenses	2,619.16	7,500.00	34.92%
7100 - Project Mgmt-SGMA Implementatio	45,805.82	50,000.00	91.61%
7200 - Consultant Services	19,480.75	200,000.00	9.74%
7300 - Legal Services	16,989.50	35,000.00	48.54%
7350 - Audit Services - Financial	0.00	8,500.00	0.0%
7500 - GW Monitoring-Real-time Sensors	0.00	90,000.00	0.0%
7600 - YC Groundwater Monitor Program	640.00		
7700 - GSP Verif in Well Permit Review	6,181.76	25,000.00	24.73%
8100 - {A} Component Administration			
8101 - YSGA	88,390.04	528,403.00	16.73%
8102 - Pass-Thru	27,695.87	1,906,547.00	1.45%
Total 8100 - {A} Component Administration	116,085.91	2,434,950.00	4.77%
8110 - {B} Environmt/Engineer/Design			
8111 - YSGA	371,054.20	815,681.00	45.49%
8112 - Pass-Thru	156,479.81	800,888.00	19.54%
Total 8110 - {B} Environmt/Engineer/Design	527,534.01	1,616,569.00	32.63%
8120 - {C} Construction/Implementation			
8121 - YSGA	11,419.83	358,836.00	3.18%
8122 - Pass-Thru	101,914.86		
Total 8120 - {C} Construction/Implementation	113,334.69	358,836.00	31.58%
8130 - {D} Monitoring/Assessment			
8131 - YSGA	835.93		
8132 - Pass-Thru	70,671.43		
Total 8130 - {D} Monitoring/Assessment	71,507.36		
8140 - {E} Engagement/Outreach			
8141 - YSGA	9,631.22		
8142 - Pass-Thru	17,668.10		
Total 8140 - {E} Engagement/Outreach	27,299.32		
8200 - WaterSmart Expenses			
8203 - Contractual	20,750.12		
Total 8200 - WaterSmart Expenses	20,750.12		
Total Expense	998,082.87	4,855,355.00	20.56%
Net Ordinary Income	312,350.32	1,023,460.00	
Other Income/Expense			
Other Income			
9100 - Grants Awarded	400,000.00		
Total Other Income	400,000.00		
Other Expense			
9101 - Grant Awards Deferred	400,000.00		
Total Other Expense	400,000.00		
Net Other Income	0.00		
Net Income	312,350.32	1,023,460.00	

Yolo Subbasin Groundwater Agency Upcoming Cash Requirements As of March 10, 2025

Type	Date	Num	Name	Memo	Due Date	Aging	Open Balance
Current							
Bill	02/28/2025	9663	Stockholm Environment Institute, Inc.	Costs for SGMA annual reports through February 28, 2025	03/10/2025		11,338.69 ***
Bill	02/28/2025	4	Leafbird Consulting, LLC	SGMA Grant Costs for period February 1 - February 28, 2025	03/10/2025		3,675.00
Bill	02/28/2025	14	Leafbird Consulting, LLC	WaterSmart Grant Costs Costs for period February 1, 2025 - February 28, 2025	03/10/2025		2,844.00
Bill	02/14/2025	2025 Affiliate Mbr	ACWA	Affiliate Membership Dues 2025	03/16/2025		2,540.00
Bill	03/10/2025	9657	Stockholm Environment Institute, Inc.	Costs for annual reports through January 31, 2025	03/20/2025		6,451.87 ***
Bill	03/10/2025	6556	Land IQ, LLC	Work Period April 2024 - Unknown WY 2024 Mapping	03/20/2025		8,140.00 ***
Bill	02/28/2025	4498	Water & Land Solutions, LLC	Component 5: Yolo-Zamora Groundwater Recharge Pilot Project 2/1 - 2/28	03/30/2025		18,662.70 ***
Bill	02/28/2025	611313	Downey Brand LLP	Services rendered through January 31, 2025	03/30/2025		3,200.00
Bill	02/28/2025	YSGA Expenses	Yolo County Flood Control & WCD	Copies & Postage 2/1 - 2/28/2025	03/30/2025		38.21
Bill	12/31/2024	FINAL Q4 SGMA Reimb	City of Winters {Vendor}	10/01/2024 - 12/31/2024 SGMA Implementation Grant Expenses	03/31/2025		56,120.94 **
Bill	12/31/2024	FINAL 10/01/24-123124	Dunnigan Water District {Vendor}	Yolo Subbasin GSP: Planning and Project Implementation - Component 6	03/31/2025		90,762.68 **
Bill	12/31/2024	FINAL10/1-12/31/24	Yolo County Flood Control & WCD	SGMA Grant Reimbursable Costs	03/31/2025		133,043.10 **
Total Current							336,817.19
1 - 30							
Bill	02/28/2025	3767	LedgerPro Bookkeeping	February Bookkeeping Services	02/28/2025	10	775.00 ***
Bill	02/25/2025	743	Websoft Developers, Inc.	Work performed 5/29/2024 through 1/31/2025	03/07/2025	3	30,360.00
Total 1 - 30							31,135.00
31 - 60							
Total 31 - 60							
61 - 90							
Bill	09/30/2024	FINAL 7/1/24-9/30/24	Yolo County Flood Control & WCD	SGMA Grant Reimbursable Costs	12/31/2024	69	21,528.25 **
Bill	09/30/2024	FINAL Q3 SGMA Reimb	City of Winters {Vendor}	07/01/2024 - 09/30/2024 SGMA Implementation Grant Expenses	12/31/2024	69	37,714.57 **
Bill	09/30/2024	FINAL 07/01/24-09/30/24	Dunnigan Water District {Vendor}	Yolo Subbasin GSP: Planning and Project Implementation - Component 6	12/31/2024	69	35,260.53 **
Total 61 - 90							94,503.35
> 90							
Total > 90							
TOTAL							462,455.54

REMOVALS FROM PAYABLES DUE AND CASH NEEDED

**** Bill not due until Grant funds arrive**

***** Bills in "Hold For Payment" not included for approval**

Current Cash Balance {Checking Only}	25,073.25
Reclamation District 2035 Deposit 03/13/2025	9,500.00
Ending Cash Balance After Paying Bills Actually Owed	(8,083.96)
Desired Reserve in Checking/Savings (Per Assigned Fund Balance)	24,000.00
Ending Cash Reserve or (Transfer Needed)	(32,083.96)

Yolo Subbasin Groundwater Agency A/P Aging Summary As of March 10, 2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
ACWA	2,540.00	0.00	0.00	0.00	0.00	2,540.00
City of Winters {Vendor}	56,120.94	0.00	0.00	37,714.57	0.00	93,835.51
Downey Brand LLP	3,200.00	0.00	0.00	0.00	0.00	3,200.00
Dunnigan Water District {Vendor}	90,762.68	0.00	0.00	35,260.53	0.00	126,023.21
Land IQ, LLC	8,140.00	0.00	0.00	0.00	0.00	8,140.00
Leafbird Consulting, LLC	6,519.00	0.00	0.00	0.00	0.00	6,519.00
LedgerPro Bookkeeping	0.00	775.00	0.00	0.00	0.00	775.00
Stockholm Environment Institute, Inc.	17,790.56	0.00	0.00	0.00	0.00	17,790.56
Water & Land Solutions, LLC	18,662.70	0.00	0.00	0.00	0.00	18,662.70
Websoft Developers, Inc.	0.00	30,360.00	0.00	0.00	0.00	30,360.00
Yolo County Flood Control & WCD	133,081.31	0.00	0.00	21,528.25	0.00	154,609.56
TOTAL	<u>336,817.19</u>	<u>31,135.00</u>	<u>0.00</u>	<u>94,503.35</u>	<u>0.00</u>	<u>462,455.54</u>

Yolo Subbasin Groundwater Agency

Open Invoices

As of March 10, 2025

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>P. O. #</u>	<u>Name</u>	<u>Terms</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
Department of Water Resources								
Invoice	09/30/2024	46-15XXX-03	FINAL	Department of Water Resources	Net 90	12/29/2024	71	261,687.59
Invoice	12/31/2024	46-15XXX-04	FINAL	Department of Water Resources	Net 90	03/31/2025		524,857.81
Total Department of Water Resources								786,545.40
TOTAL								786,545.40

Yolo Subbasin Groundwater Agency
Statement of Cash Flows
July 1, 2024 through March 10, 2025

Jul 1, '24 - Mar 10, 25

OPERATING ACTIVITIES	
Net Income	312,350.32
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1100 · Accounts Receivable	-9,290.78
1151 · Prepaid Website Maintenance	-780.00
2000 · Accounts Payable	-223,423.46
Net cash provided by Operating Activities	<u>78,856.08</u>
INVESTING ACTIVITIES	
1500 · SGMA Grant Award Unused	786,330.14
1501 · WaterSmart Grant Award Unused	-382,924.88
Net cash provided by Investing Activities	<u>403,405.26</u>
FINANCING ACTIVITIES	
3010 · Nonspendable Fund Balance	780.00
3020 · Retained Earnings	-780.00
3100 · SGMA Fund Balance:3101 · Grant Administration	-246,884.39
3100 · SGMA Fund Balance:3102 · YSGA GSP Implementation	-102,012.21
3100 · SGMA Fund Balance:3103 · YCFCWCD Winter Water Recharge	-42,999.99
3100 · SGMA Fund Balance:3104 · City of Winters Feasibility Stu	-93,835.51
3100 · SGMA Fund Balance:3105 · Yolo-Zamora Grndwtr Recharge Pi	-174,574.83
3100 · SGMA Fund Balance:3106 · Dunnigan Area Recharge Program	-126,023.21
3200 · WaterSmart Fund Balance:3201 · SWGA Model Improvement	132,924.88
3200 · WaterSmart Fund Balance:3202 · Policy Decision Actions	150,000.00
3200 · WaterSmart Fund Balance:3203 · Seasonal Forecast Platform	100,000.00
Net cash provided by Financing Activities	<u>-403,405.26</u>
Net cash increase for period	78,856.08
Cash at beginning of period	944,576.55
Cash at end of period	<u><u>1,023,432.63</u></u>

Yolo Subbasin Groundwater Agency
Transaction List by Date
January 10 through March 10, 2025

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Jan 10 - Mar 10, 25								
Check	01/10/2025	409		VOID: Misprint	1000 · 1st Northern-Checking	√	7000 · Admin. Expenses	0.00
Check	01/10/2025	410		VOID: Misprint	1000 · 1st Northern-Checking	√	7000 · Admin. Expenses	0.00
Check	01/10/2025	411		VOID: Misprint	1000 · 1st Northern-Checking	√	7000 · Admin. Expenses	0.00
Check	01/10/2025	412		VOID: Misprint	1000 · 1st Northern-Checking	√	7000 · Admin. Expenses	0.00
Check	01/10/2025	413		VOID: Misprint	1000 · 1st Northern-Checking	√	7000 · Admin. Expenses	0.00
Check	01/10/2025	414		VOID: Misprint	1000 · 1st Northern-Checking	√	7000 · Admin. Expenses	0.00
Check	01/10/2025	415		VOID: Misprint	1000 · 1st Northern-Checking	√	7000 · Admin. Expenses	0.00
Check	01/10/2025	416		VOID: Misprint	1000 · 1st Northern-Checking	√	7000 · Admin. Expenses	0.00
Bill Pmt -Check	01/16/2025	417	Downey Brand LLP	Services rendered through November 30, 2024	1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-4,322.00
Bill Pmt -Check	01/16/2025	418	Leafbird Consulting, LLC	Invoices 2 & 12	1000 · 1st Northern-Checking	*	2000 · Accounts Payable	-3,505.00
Bill Pmt -Check	01/16/2025	419	LedgerPro Bookkeeping	Invoices 3701 & 3709	1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-1,825.00
Bill Pmt -Check	01/16/2025	420	Water & Land Solutions, LLC	Component 5: Yolo-Zamora Groundwater Recharge	1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-11,854.68
Bill Pmt -Check	01/16/2025	421	Yolo County Flood Control & WCD	Jan Copies/Postage & 2024.1231 Labor	1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-88,955.73
Transfer	01/16/2025			Funds Transfer	1020 · Yolo County Treasury	√	1000 · 1st Northern-Checking	-110,462.41
Bill	01/29/2025	610301	Downey Brand LLP	Services rendered through December 31, 2024	2000 · Accounts Payable		7300 · Legal Services	-992.00
Invoice	01/29/2025	YSGA-12-24	U.S. Dept. of the Interior	December Grant Expenses	1100 · Accounts Receivable		-SPLIT-	15,457.75
Payment	01/29/2025	393	U.S. Dept. of the Interior		1000 · 1st Northern-Checking	√	1100 · Accounts Receivable	15,457.75
General Journal	01/29/2025	YSGA-12-24	U.S. Dept. of the Interior	Adjust unused award balance after FINAL invoice s	1501 · WaterSmart Grant Award Unused		3201 · SWGA Model Improvement	-15,457.75
Bill	01/31/2025	4453	Water & Land Solutions, LLC	Component 5: Yolo-Zamora Groundwater Recharge	2000 · Accounts Payable		-SPLIT-	-14,636.94
Bill	01/31/2025	3	Leafbird Consulting, LLC	Costs for period January 1 - January 31, 2025	2000 · Accounts Payable		8203 · Contractual	-4,725.00
Bill	01/31/2025	13	Leafbird Consulting, LLC	Costs for period January 1, 2025 to January 31, 2025	2000 · Accounts Payable		8111 · YSGA	-3,476.00
Bill	01/31/2025	3756	LedgerPro Bookkeeping	January Bookkeeping Services	2000 · Accounts Payable		7200 · Consultant Services	-675.00
Bill	01/31/2025	YSGA Expenses	Yolo County Flood Control & WCD	Copies & Postage 1/1 - 1/31/2025	2000 · Accounts Payable		7000 · Admin. Expenses	-69.71
General Journal	01/31/2025	YSGA-01-26	County of Yolo	To adjust beginning balance as found on February	1020 · Yolo County Treasury	√	5100 · Bank & Other Fees	-3,720.47
Invoice	02/04/2025	YSGA-01-25	U.S. Dept. of the Interior	January Grant Expenses	1100 · Accounts Receivable		-SPLIT-	1,617.37
General Journal	02/04/2025	YSGA-01-25	U.S. Dept. of the Interior	Adjust unused award balance after FINAL invoice s	1501 · WaterSmart Grant Award Unused		3201 · SWGA Model Improvement	-1,617.37
Payment	02/05/2025	476	U.S. Dept. of the Interior		1000 · 1st Northern-Checking	*	1100 · Accounts Receivable	1,617.37
Deposit	02/11/2025			Deposit	1020 · Yolo County Treasury	√	4700 · Well Permitting Regulatory Fees	1,400.00
Bill	02/14/2025	2025 Affiliate Mbr	ACWA	Affiliate Membership Dues 2025	2000 · Accounts Payable		5500 · Membership Dues	-2,540.00
Bill Pmt -Check	02/20/2025	422	Downey Brand LLP	Services rendered through December 31, 2024	1000 · 1st Northern-Checking	*	2000 · Accounts Payable	-992.00
Bill Pmt -Check	02/20/2025	423	INTERA Incorporated	Project YSBGA.C001.GSP 12/01/24 - 12/31/24	1000 · 1st Northern-Checking	*	2000 · Accounts Payable	-25,544.00
Bill Pmt -Check	02/20/2025	424	Leafbird Consulting, LLC		1000 · 1st Northern-Checking		2000 · Accounts Payable	-8,201.00
Bill Pmt -Check	02/20/2025	425	LedgerPro Bookkeeping	January Bookkeeping Services	1000 · 1st Northern-Checking		2000 · Accounts Payable	-675.00
Bill Pmt -Check	02/20/2025	426	Richardson & Company LLP		1000 · 1st Northern-Checking	*	2000 · Accounts Payable	-3,825.00
Bill Pmt -Check	02/20/2025	427	Stockholm Environment Institute, Inc.		1000 · 1st Northern-Checking		2000 · Accounts Payable	-21,396.68
Bill Pmt -Check	02/20/2025	428	Water & Land Solutions, LLC	Component 5: Yolo-Zamora Groundwater Recharge	1000 · 1st Northern-Checking	*	2000 · Accounts Payable	-14,636.94
Transfer	02/20/2025			Funds Transfer	1020 · Yolo County Treasury	√	1000 · 1st Northern-Checking	-59,338.46
Bill Pmt -Check	02/20/2025	429	Yolo County Flood Control & WCD	Copies & Postage 1/1 - 1/31/2025	1000 · 1st Northern-Checking	*	2000 · Accounts Payable	-69.71
Deposit	02/20/2025			Deposit	1020 · Yolo County Treasury	√	4700 · Well Permitting Regulatory Fees	350.00
Payment	02/20/2025	ACH	Reclamation District 150		1020 · Yolo County Treasury	√	1100 · Accounts Receivable	1,073.25
Bill	02/25/2025	743	Websoft Developers, Inc.	Work performed 5/29/2024 through 1/31/2025	2000 · Accounts Payable		8111 · YSGA	-30,360.00
Bill	02/28/2025	4498	Water & Land Solutions, LLC	Component 5: Yolo-Zamora Groundwater Recharge	2000 · Accounts Payable		-SPLIT-	-18,662.70

**Yolo Subbasin Groundwater Agency
Transaction List by Date
January 10 through March 10, 2025**

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Bill	02/28/2025	9663	Stockholm Environment Institute, Inc.	Costs for annual reports through February 28, 2025	2000 · Accounts Payable		8111 · YSGA	-11,338.69
Bill	02/28/2025	4	Leafbird Consulting, LLC	Costs for period February 1 - February 28, 2025	2000 · Accounts Payable		8203 · Contractual	-3,675.00
Bill	02/28/2025	14	Leafbird Consulting, LLC	Costs for period February 1, 2025 - February 28, 2025	2000 · Accounts Payable		8111 · YSGA	-2,844.00
Bill	02/28/2025	611313	Downey Brand LLP	Services rendered through January 31, 2025	2000 · Accounts Payable		7300 · Legal Services	-3,200.00
Bill	02/28/2025	YSGA Expenses	Yolo County Flood Control & WCD	Copies & Postage 2/1 - 2/28/2025	2000 · Accounts Payable		7000 · Admin. Expenses	-38.21
Bill	02/28/2025	3767	LedgerPro Bookkeeping	February Bookkeeping Services	2000 · Accounts Payable		7200 · Consultant Services	-775.00
Bill	03/10/2025	9657	Stockholm Environment Institute, Inc.	Costs for annual reports through January 31, 2025	2000 · Accounts Payable		8111 · YSGA	-6,451.87
Bill	03/10/2025	6556	Land IQ, LLC	Work Period April 2024 - Unknown	WY 2024 Mapp 2000 · Accounts Payable		8111 · YSGA	-8,140.00

Jan 10 - Mar 10, 25

Yolo Subbasin Groundwater Agency
Profit & Loss
July 1, 2024 through March 10, 2025

3	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25
Ordinary Income/Expense								
Income								
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
4700 · Well Permitting Regulatory Fees	45.13	700.00	0.00	350.00	0.00	0.00	0.00	1,750.00
4800 · Grants Invoiced/Received								
4810 · YSGA	0.00	0.00	181,089.93	0.00	0.00	244,931.09	15,457.75	1,617.37
4820 · Pass-Thru	0.00	0.00	92,163.35	0.00	0.00	279,926.72	0.00	0.00
Total 4800 · Grants Invoiced/Received	0.00	0.00	273,253.28	0.00	0.00	524,857.81	15,457.75	1,617.37
4900 · Interest Income	0.00	0.00	1.43	11,773.13	0.00	1.43	17,614.36	0.00
Total Income	463,056.63	700.00	273,254.71	12,123.13	0.00	524,859.24	33,072.11	3,367.37
Expense								
5100 · Bank & Other Fees	0.00	0.00	0.00	0.00	25.00	0.00	3,720.47	0.00
5300 · Insurance-General & Auto	592.25	0.00	0.00	1,476.75	0.00	0.00	0.00	0.00
5500 · Membership Dues	0.00	0.00	0.00	0.00	21,500.00	0.00	0.00	2,540.00
7000 · Admin. Expenses	170.46	34.23	841.38	274.03	139.13	562.21	559.51	38.21
7100 · Project Mgmt-SGMA Implementatio	0.00	0.00	28,905.76	0.00	0.00	16,900.06	0.00	0.00
7200 · Consultant Services	5,210.00	5,513.75	3,665.00	725.00	825.00	2,092.00	675.00	775.00
7300 · Legal Services	1,660.50	918.00	2,295.00	0.00	7,924.00	0.00	992.00	3,200.00
7600 · YC Groundwater Monitor Program	0.00	0.00	120.00	0.00	0.00	520.00	0.00	0.00
7700 · GSP Verif in Well Permit Review	0.00	0.00	4,957.45	0.00	0.00	1,224.31	0.00	0.00
8100 · {A} Component Administration								
8101 · YSGA	896.00	563.75	46,646.21	461.25	153.75	38,849.08	563.75	256.25
8102 · Pass-Thru	0.00	0.00	18,672.47	0.00	0.00	9,023.40	0.00	0.00
Total 8100 · {A} Component Administration	896.00	563.75	65,318.68	461.25	153.75	47,872.48	563.75	256.25
8110 · {B} Environmtl/Engineer/Design								
8111 · YSGA	46,137.86	23,190.43	49,367.43	29,877.54	57,412.34	79,444.49	12,088.74	58,943.50
8112 · Pass-Thru	0.00	0.00	66,799.87	0.00	0.00	89,679.94	0.00	0.00
Total 8110 · {B} Environmtl/Engineer/Design	46,137.86	23,190.43	116,167.30	29,877.54	57,412.34	169,124.43	12,088.74	58,943.50
8120 · {C} Construction/Implementation								
8121 · YSGA	0.00	51.25	410.00	512.50	501.25	1,471.38	5,460.45	3,013.00
8122 · Pass-Thru	0.00	0.00	2,340.00	0.00	0.00	99,574.86	0.00	0.00
Total 8120 · {C} Construction/Implementation	0.00	51.25	2,750.00	512.50	501.25	101,046.24	5,460.45	3,013.00
8130 · {D} Monitoring/Assessment								
8131 · YSGA	0.00	0.00	0.00	0.00	0.00	835.93	0.00	0.00
8132 · Pass-Thru	0.00	0.00	2,938.01	0.00	0.00	67,733.42	0.00	0.00
Total 8130 · {D} Monitoring/Assessment	0.00	0.00	2,938.01	0.00	0.00	68,569.35	0.00	0.00
8140 · {E} Engagement/Outreach								
8141 · YSGA	768.75	2,818.25	0.00	0.00	528.07	4,523.51	0.00	992.64
8142 · Pass-Thru	0.00	0.00	3,753.00	0.00	0.00	13,915.10	0.00	0.00
Total 8140 · {E} Engagement/Outreach	768.75	2,818.25	3,753.00	0.00	528.07	18,438.61	0.00	992.64
8200 · WaterSmart Expenses								
8203 · Contractual	0.00	0.00	0.00	0.00	5,425.00	6,925.12	4,725.00	3,675.00
Total 8200 · WaterSmart Expenses	0.00	0.00	0.00	0.00	5,425.00	6,925.12	4,725.00	3,675.00
Total Expense	55,435.82	33,089.66	231,711.58	33,327.07	94,433.54	433,274.81	28,784.92	73,433.60
Net Ordinary Income	407,620.81	-32,389.66	41,543.13	-21,203.94	-94,433.54	91,584.43	4,287.19	-70,066.23
Other Income/Expense								
Other Income								
9100 · Grants Awarded	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00
Other Expense								
9101 · Grant Awards Deferred	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	407,620.81	-32,389.66	41,543.13	-21,203.94	-94,433.54	91,584.43	4,287.19	-70,066.23

Yolo Subbasin Groundwater Agency
Profit & Loss
July 1, 2024 through March 10, 2025

3	<u>Mar 1 - 10, 25</u>	<u>TOTAL</u>
Ordinary Income/Expense		
Income		
4000 · Member Contributions-Municipal	0.00	160,000.00
4100 · Member Contributions-Rural	0.00	237,841.50
4200 · Member Contributions-Affiliates	0.00	65,170.00
4700 · Well Permitting Regulatory Fees	0.00	2,845.13
4800 · Grants Invoiced/Received		
4810 · YSGA	0.00	443,096.14
4820 · Pass-Thru	0.00	372,090.07
Total 4800 · Grants Invoiced/Received	<u>0.00</u>	<u>815,186.21</u>
4900 · Interest Income	0.00	29,390.35
Total Income	<u>0.00</u>	<u>1,310,433.19</u>
Expense		
5100 · Bank & Other Fees	0.00	3,745.47
5300 · Insurance-General & Auto	0.00	2,069.00
5500 · Membership Dues	0.00	24,040.00
7000 · Admin. Expenses	0.00	2,619.16
7100 · Project Mgmt-SGMA Implementatio	0.00	45,805.82
7200 · Consultant Services	0.00	19,480.75
7300 · Legal Services	0.00	16,989.50
7600 · YC Groundwater Monitor Program	0.00	640.00
7700 · GSP Verif in Well Permit Review	0.00	6,181.76
8100 · {A} Component Administration		
8101 · YSGA	0.00	88,390.04
8102 · Pass-Thru	0.00	27,695.87
Total 8100 · {A} Component Administration	<u>0.00</u>	<u>116,085.91</u>
8110 · {B} Environmtl/Engineer/Design		
8111 · YSGA	14,591.87	371,054.20
8112 · Pass-Thru	0.00	156,479.81
Total 8110 · {B} Environmtl/Engineer/Design	<u>14,591.87</u>	<u>527,534.01</u>
8120 · {C} Construction/Implementation		
8121 · YSGA	0.00	11,419.83
8122 · Pass-Thru	0.00	101,914.86
Total 8120 · {C} Construction/Implementation	<u>0.00</u>	<u>113,334.69</u>
8130 · {D} Monitoring/Assessment		
8131 · YSGA	0.00	835.93
8132 · Pass-Thru	0.00	70,671.43
Total 8130 · {D} Monitoring/Assessment	<u>0.00</u>	<u>71,507.36</u>
8140 · {E} Engagement/Outreach		
8141 · YSGA	0.00	9,631.22
8142 · Pass-Thru	0.00	17,668.10
Total 8140 · {E} Engagement/Outreach	<u>0.00</u>	<u>27,299.32</u>
8200 · WaterSmart Expenses		
8203 · Contractual	0.00	20,750.12
Total 8200 · WaterSmart Expenses	<u>0.00</u>	<u>20,750.12</u>
Total Expense	<u>14,591.87</u>	<u>998,082.87</u>
Net Ordinary Income	-14,591.87	312,350.32
Other Income/Expense		
Other Income		
9100 · Grants Awarded	0.00	400,000.00
Total Other Income	<u>0.00</u>	<u>400,000.00</u>
Other Expense		
9101 · Grant Awards Deferred	0.00	400,000.00
Total Other Expense	<u>0.00</u>	<u>400,000.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>
Net Income	<u>-14,591.87</u>	<u>312,350.32</u>

Yolo Subbasin Groundwater Agency
Balance Sheet
 As of March 10, 2025

	<u>Mar 10, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 - 1st Northern-Checking	25,073.25
1010 - 1st Northern-Savings	5,676.16
1020 - Yolo County Treasury	992,683.22
Total Checking/Savings	<u>1,023,432.63</u>
Accounts Receivable	
1100 - Accounts Receivable	801,045.40
Total Accounts Receivable	<u>801,045.40</u>
Other Current Assets	
1150 - Prepaid Insurance	492.25
1151 - Prepaid Website Maintenance	780.00
Total Other Current Assets	<u>1,272.25</u>
Total Current Assets	<u>1,825,750.28</u>
Other Assets	
1500 - SGMA Grant Award Unused	6,327,349.55
1501 - WaterSmart Grant Award Unused	382,924.88
Total Other Assets	<u>6,710,274.43</u>
TOTAL ASSETS	<u><u>8,536,024.71</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 - Accounts Payable	462,455.54
Total Accounts Payable	<u>462,455.54</u>
Total Current Liabilities	<u>462,455.54</u>
Total Liabilities	462,455.54
Equity	
3000 - Unassigned Fund Balance	-24,000.00
3010 - Nonspendable Fund Balance	1,272.00
3020 - Retained Earnings	1,049,672.42
3030 - Assigned Fund Balance	24,000.00
3100 - SGMA Fund Balance	
3101 - Grant Administration	351,975.59
3102 - YSGA GSP Implementation	1,371,501.92
3103 - YCFCWCD Winter Water Recharge	2,277,117.85
3104 - City of Winters Feasibility Stu	486,164.49
3105 - Yolo-Zamora Grndwtr Recharge Pi	785,612.91
3106 - Dunnigan Area Recharge Program	1,054,976.79
Total 3100 - SGMA Fund Balance	<u>6,327,349.55</u>
3200 - WaterSmart Fund Balance	
3201 - SWGA Model Improvement	132,924.88
3202 - Policy Decision Actions	150,000.00
3203 - Seasonal Forecast Platform	100,000.00
Total 3200 - WaterSmart Fund Balance	<u>382,924.88</u>
Net Income	<u>312,350.32</u>
Total Equity	<u>8,073,569.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,536,024.71</u></u>

Yolo Subbasin Groundwater Agency
SGMA Implementation Grant Profit & Loss
As of December 31, 2024

	1 - Grant Administration (SGMA Impl Grant)	2 - YSGA GSP Implementation (SGMA Impl Grant)	3 - YFCWCDC Winter Recharge (SGMA Impl Grant)	4 - City of Winters Feasibility (SGMA Impl Grant)	5 - Yolo-Zamora Grndwtr Rechrge (SGMA Impl Grant)	6 - Dunnigan Area Recharge (SGMA Impl Grant)	Total SGMA Impl Grant	TOTAL
Ordinary Income/Expense								
Income								
4800 - Grants Invoiced/Received								
4810 - YSGA	86,924.41	524,498.08	0.00	0.00	120,114.34	0.00	731,536.83	731,536.83
4820 - Pass-Thru	0.00	0.00	323,097.41	93,835.51	315,372.75	126,023.21	858,328.88	858,328.88
Total 4800 - Grants Invoiced/Received	86,924.41	524,498.08	323,097.41	93,835.51	435,487.09	126,023.21	1,589,865.71	#####
Total Income	86,924.41	524,498.08	323,097.41	93,835.51	435,487.09	126,023.21	1,589,865.71	#####
Expense								
8100 - (A) Component Administration								
8101 - YSGA	86,924.41	16,130.36	0.00	0.00	8,998.26	0.00	112,053.03	112,053.03
8102 - Pass-Thru	0.00	0.00	0.00	0.00	0.00	27,695.87	27,695.87	27,695.87
Total 8100 - (A) Component Administration	86,924.41	16,130.36	0.00	0.00	8,998.26	27,695.87	139,748.90	139,748.90
8110 - (B) Environmtl/Engineer/Design								
8111 - YSGA	0.00	475,633.60	0.00	0.00	89,951.17	0.00	565,584.77	565,584.77
8112 - Pass-Thru	0.00	0.00	82,382.25	85,957.51	34,434.00	16,108.55	218,882.31	218,882.31
Total 8110 - (B) Environmtl/Engineer/Design	0.00	475,633.60	82,382.25	85,957.51	124,385.17	16,108.55	784,467.08	784,467.08
8120 - (C) Construction/Implementation								
8121 - YSGA	0.00	0.00	0.00	0.00	2,946.38	0.00	2,946.38	2,946.38
8122 - Pass-Thru	0.00	0.00	240,715.16	0.00	279,032.26	6,003.75	525,751.17	525,751.17
Total 8120 - (C) Construction/Implementation	0.00	0.00	240,715.16	0.00	281,978.64	6,003.75	528,697.55	528,697.55
8130 - (D) Monitoring/Assessment								
8131 - YSGA	0.00	0.00	0.00	0.00	1,420.27	0.00	1,420.27	1,420.27
8132 - Pass-Thru	0.00	0.00	0.00	0.00	4,246.49	66,424.94	70,671.43	70,671.43
Total 8130 - (D) Monitoring/Assessment	0.00	0.00	0.00	0.00	5,666.76	66,424.94	72,091.70	72,091.70
8140 - (E) Engagement/Outreach								
8141 - YSGA	0.00	2,374.12	0.00	0.00	14,458.26	0.00	16,832.38	16,832.38
8142 - Pass-Thru	0.00	0.00	0.00	7,878.00	0.00	9,790.10	17,668.10	17,668.10
Total 8140 - (E) Engagement/Outreach	0.00	2,374.12	0.00	7,878.00	14,458.26	9,790.10	34,500.48	34,500.48
Total Expense	86,924.41	494,138.08	323,097.41	93,835.51	435,487.09	126,023.21	1,559,505.71	#####
Net Ordinary Income	0.00	30,360.00	0.00	0.00	0.00	0.00	30,360.00	30,360.00
Net Income	0.00	30,360.00	0.00	0.00	0.00	0.00	30,360.00	30,360.00

ak Wintgrf Developers Invoice dated 2/21/25
Balance will clear to 0.00 next quarter

ak 3/16/25 refund due from YFCWCDC Pass Thru duplicated hours paid should
be reflected here, but they aren't - why?
QB Invoices now match revised summaries provided by client



YOLO SUBBASIN GROUNDWATER AGENCY
MINUTES OF EXECUTIVE COMMITTEE (EC) MEETING

December 13, 2024, 12:00 p.m. – 1:00 p.m.
Hosted at YCFC&WCD Headquarters
34274 State Highway 16, Woodland

ATTENDANCE

Committee Members Present: Lee Smith, Dave Schaad, Carol Scianna

Staff Present: Kristin Sicke, Nathan Fisher, Erik Cadaret, Dotty Pritchard

AGENDA

- 1. Call to Order:** Meeting was called to order by Lee Smith at 12:06 p.m.
- 2. Adding Items to the Posted Agenda:** Nothing to add.
- 3. Public Comment:** Nothing to report.
- 4. Consent Items (Sicke):**
 - a) November 4, 2024 meeting minutes:** Carol Scianna motioned to approve the November 4 meeting minutes, seconded by Lee Smith and approved unanimously.
 - b) Reviewed financials: FY 2023-2024: 8/15 – 10/17/24:** Financials were provided with the agenda packet. Kristin will pursue the possibility of the District's financial officer taking over bookkeeping, with quarterly review by a CPA.
 - c) Payments to approve:** Payments were provided with the agenda packet. David Schaad moved to approve the payments, seconded by Lee Smith and approved unanimously.
- 5. YSGA Board Environmental Representative Vacancy:** Kristin announced that Ann Brice will be stepping down from her position as Environmental Representative. The Committee discussed possible replacements, considering a rotating position among local environmental agencies.
- 6. Water Conditions Update:** The State Water Project recently announced an initial 5% allocation. The Central Valley Project allocation is yet to be announced. YCFC&WCD will likely have an unallocated irrigation season.
- 7. SGMA Implementation Grant Project Update:** Erik and Kristin attended a North Yolo/South Colusa coordination meeting, in which attendees continued conversations about revised policies in South Colusa, especially relating to land subsidence. Erik attended a land subsidence forum hosted by DWR and NCWA, in which DWR provided an update on soon-to-be-released BMPs and resulting regulations.
- 8. Review of Draft Agenda Items for January 13, 2025 Board of Directors Meeting:** Updates from DWR and NCWA were added to the proposed agenda.
- 9. Next Executive Committee Meeting Date:** Late January/early February 2025, to be scheduled via email.
- 10. Adjourned** at 1:01 pm.

Respectfully submitted,

Kristin Sicke
Executive Officer, Board Secretary



YOLO SUBBASIN GROUNDWATER AGENCY MINUTES OF EXECUTIVE COMMITTEE (EC) MEETING

February 18, 2024, 12:00 p.m. – 1:00 p.m.
Hosted at YCFC&WCD Headquarters
34274 State Highway 16, Woodland

ATTENDANCE

Committee Members Present: Lee Smith, Dave Schaad, Carol Scianna, Andrew Fulks, Tom Barth

Staff Present: Kristin Sicke, Nathan Fisher, Erik Cadaret, Sarah Leicht, Dotty Pritchard, Brian Nash

AGENDA

1. **Call to Order:** Meeting was called to order by Carol Scianna at 12:00 p.m.
2. **Adding Items to the Posted Agenda:** Nothing to add.
3. **Public Comment:** Nothing to report.
4. **Fiscal Year 2021-22 and 2022-23 Financial Audit Report:** Brian Nash, Richardson & Co, summarized the results of the recent completed audit. No major issues were found. The Committee requested that well permit consulting fees be separated from other consulting fees when accounting for expenditures to allow for direct comparison to review fees collected from well permit applicants.
5. **Consent Items (Sicke):**
 - a) December 13, 2024 meeting minutes: David Schaad motioned to approve the December 13 meeting minutes, seconded by Lee Smith and approved unanimously.
 - b) Reviewed financials: FY 2024-2025: 12/11 – 2/13/25: Financials were provided with the agenda packet.
 - c) Payments to approve: Payments were provided with the agenda packet. Tom Barth moved to approve the payments, seconded by Lee Smith and approved unanimously.
 - i. The Committee discussed potential issues associated with delays in grant reimbursement and recommended that in the future a clause be added to grant-related contracts to allow for payment to be delayed by up to 90 days or until grant reimbursement is received.
6. **YSGA Board Environmental Representative Vacancy:** The Yolo RCD is interested in participating as the environmental representative. The Committee discussed potential policies for selection of environmental seat representation. The Committee recommended that environmental seat representation be tied to the selection and renewal of Board officers every two years. The Committee supported the idea of Yolo RCD filling the vacant seat but recommended the full Board be consulted for other nominations at the March meeting.
7. **Water Conditions Update:** YCFC&WCD is releasing flood flows from both Clear Lake and Indian Valley reservoirs and will likely continue until March 1. Water supply for the Sacramento River contractors has yet to be announced but districts are optimistic. The new bridge at County Rd 40 was overtopped by Cache Creek for the first time and is in good condition.
8. **GSP Implementation Update:**

- a) GSP Modeling Update: Sarah Leicht provided an update about continued modeling work. Work on managed wetlands is finishing up, and the team is now developing potential future land use change scenarios and preparing the WY 2024 Annual Report.
- b) Yolo-Zamora Groundwater Recharge Project:
 - i. Rehabilitation of China Slough: Staff held a recent meeting with CDFW about slough rehabilitation and decided that pursuing the permit with CDFW would be cheaper than going through the Yolo HCP. CDFW started biological surveys to determine what mitigation would be needed.
 - ii. On-farm recharge: WLS has been helping to identify recharge opportunities. Recharge on one field has begun. The field is draining well and taking about 7 AF/day. Staff are monitoring water levels and flow rate. Staff are also working to identify lithology, develop cross sections, and find the best places for recharge.
 - iii. Long-term groundwater balance: YCFC&WCD is hosting a landowner meeting on Friday to review the estimated water budget of the area. Erik estimates approximately 15-30 TAF of surface water needs to be imported to the area.
- c) South Colusa-North Yolo Groundwater Coordination: David provided an update on the most recent meeting. The group is working with a sense of urgency driven by DWR's expectation of demand management within Colusa County and encouraged by landowner participation.

9. Review of Draft Agenda Items for March 17, 2025 Board of Directors Meeting: No items were added. The Committee requested a simplified display of real-time well data within the agenda packet.

10. Next Executive Committee Meeting Date: March 11, 2025

11. Adjourned at 1:17 pm.

Respectfully submitted,



Kristin Sicke
Executive Officer, Board Secretary

MANAGEMENT LETTER

To the Board of Directors and Management
Yolo Subbasin Groundwater Agency
Woodland, CA

In planning and performing our audit of the financial statements of the governmental activities and major Special Revenue Fund of the Yolo Subbasin Groundwater Agency (the Agency) as of and for the years ended June 30, 2023 and 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Budget

We recommend considering separating administrative costs in the Agency's budget and having Yolo County Flood Control & Water Conservation District separate its expenses for administration, project costs and other separately reported costs on its bills to the Agency. We also recommend considering separately budgeting accounting from other consulting costs.

* * *

This communication is intended solely for the information and use of the Board of Directors, management, and others within the Agency, and is not intended to be, and should not be, used by anyone other than these specified parties.

Richardson & Company, LLP

November 14, 2024

GOVERNANCE LETTER

To the Board of Directors
Yolo Subbasin Groundwater Agency
Woodland, California

We have audited the financial statements of the governmental activities and major Special Revenue Fund of the Yolo Subbasin Groundwater Agency (the Agency) for the years ended June 30, 2023 and 2022, and have issued our report thereon dated November 14, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as information related to the planned scope and timing of the audit. We communicated such information to you in our letter dated July 27, 2023, and to a member of the Board of Directors during the audit. Professional standards also require that we provide you with the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agency are described in Note A to the financial statements. No new accounting policies were adopted that affected the District's financial statements and the application of existing policies was not changed during the year. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive accounting estimate affecting the financial statements is used in determining the fair value adjustment on the County pool and the amount of liabilities recorded. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosures related to the related party transactions and contingencies disclosed in Notes D and E to the financial statements, respectively.

The financial statement disclosures are neutral, consistent, and clear.

To the Board of Directors
Yolo Subbasin Groundwater Agency

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Four and five adjustments were posted during the 2023 and 2022 audits, respectively, including entries to repost the prior year fair value adjustment on the County of Yolo (County) investment pool so fund balance rolled forward, to reclassify amounts due to other governments for reporting purposes, an entry to record the current year change in fair value of the County investment pool and other reclassifications for reporting purposes.

The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 14, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Agency's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Agency's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and the budgetary comparison schedule, which is RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing

To the Board of Directors
Yolo Subbasin Groundwater Agency

the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

* * * * *

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

Richardson & Company, LLP

November 14, 2024

YOLO SUBBASIN GROUNDWATER AGENCY

Audited Financial Statements and
Compliance Report

June 30, 2023 and 2022

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YOLO SUBBASIN GROUNDWATER AGENCY

Audited Financial Statements and
Compliance Report

June 30, 2023 and 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Yolo Subbasin Groundwater Agency
Woodland, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major Special Revenue Fund of the Yolo Subbasin Groundwater Agency (the Agency), as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the major Special Revenue Fund of the Agency as of June 30, 2023 and 2022, and the respective changes in financial position thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

Yolo Subbasin Groundwater Agency
Woodland, California

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2024, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Agency's internal control over financial reporting and compliance.

Richardson & Company, LLP

November 14, 2024

Yolo Subbasin Groundwater Agency
Management’s Discussion and Analysis
For the Years Ended June 30, 2023 and 2022

OVERVIEW

The Yolo Subbasin Groundwater Agency (Agency) was formed under a Joint Exercise of Powers Agreement on June 19, 2017 pursuant to the Joint Exercise of Powers Act, California Government Code §§ 6500 *et seq.* The California Legislature enacted the 2014 Sustainable Groundwater Management Act (SGMA), effective January 1, 2015, requiring the formation of a Groundwater Sustainability Agency for each of the regional subbasins in the State.

The Agency was formed for the purpose of acting as the Groundwater Sustainability Agency (GSA) for the Yolo Subbasin. The Agency is considered the exclusive GSA for the Yolo Subbasin.

The mission of the Agency is to provide a dynamic, cost-effective, flexible collegial organization to ensure compliance with SGMA within the Yolo Subbasin. Each of the member agencies and affiliated parties will have initial responsibility for groundwater management within their respective jurisdictional boundaries and the Agency serves as a coordinating and administrative role for developing the Groundwater Sustainability Plan (GSP). The Yolo Subbasin GSP was completed and adopted by the Board of Directors on January 24, 2022.

DESCRIPTION OF BASIC FINANCIAL STATEMENTS

The Agency maintains its accounting records in accordance with generally accepted accounting principles for a Special Revenue Fund of the governmental fund group as prescribed by the Government Accounting Standards Board. A Special Revenue Fund is used to account for the proceeds of specific revenue sources that are either restricted or committed to expenditure for specified purposes. Agency’s revenues are legally restricted under a joint powers agreement provided for under the California Government Code. The accounts of the Agency are organized on the basis of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The Governmental Accounting Standards Board requires that fund balances are reported in classifications that comprise a hierarchy based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The categories include non-spendable and restricted funds. Non-spendable fund balance represents amounts such as prepaid expenses that are not available for expenditure because they are not expected to be converted to cash. The Agency’s revenues are legally restricted for the purpose of managing the Yolo groundwater subbasin, so any residual amounts would be considered restricted fund balance.

The basic financial statements include the statements of net position/governmental fund balance sheets and the statements of activities/statements of revenues, expenditures, and changes in fund balance. Additionally, the schedules of revenues, expenditures, and changes in fund balance – budget to actual are included as required supplementary information on pages 18 and 19 of this report.

The Agency as a single governmental JPA presents its fund financial statements with its government-wide statements on the Statement of Net Position. Over time, increases or decreases in fund balance and net position may serve as a useful indicator of whether Agency’s financial position is improving or deteriorating.

The statement of activities/statement of revenues, expenditures, and changes in fund balance reports all of the Agency’s revenues and expenses/expenditures during the periods indicated. This statement reflects the operating activity as both a Special Revenue Fund and also converts to a statement of activities, if

Yolo Subbasin Groundwater Agency
Management’s Discussion and Analysis
For the Years Ended June 30, 2023 and 2022

applicable. All changes in fund balance of the Special Revenue Fund are reported as soon as the underlying event is measurable and available. Expenditures/expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e. amounts due to vendors) for both the fund balance and net position. Revenues are reported when available (i.e. grant awards) for fund balance and reported when earned under the accrual basis in the statement of net position.

The schedule of revenues, expenditures, and changes in fund balance – budget to actual illustrates the actual results compared to the legally adopted budget on a fund basis. The fund basis does not include depreciation expense and includes capital asset purchases as expenditures.

NOTES TO FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the financial data provided in the financial statements. The notes to the financial statements can be found on pages 11 to 17 of this report.

CONDENSED STATEMENTS OF NET POSITION

For the fiscal years ended June 30, the following condensed comparative Statements of Net Position using a net position basis are presented:

	2023	2022	2023 vs 2022		2021	2022 vs 2021	
			Increase (Decrease)	% Change		Increase (Decrease)	% Change
Current assets	\$ 1,010,765	\$ 887,002	\$ 123,763	14%	\$ 885,161	\$ 1,841	0.2%
Total Assets	1,010,765	887,002	123,763	14%	885,161	1,841	0.2%
Current liabilities	95,892	90,677	5,215	6%	109,247	(18,570)	-17%
Total Liabilities	95,892	90,677	5,215	6%	109,247	(18,570)	-17%
Net Position							
Restricted for groundwater sustainability activities	914,873	796,325	118,548	15%	775,914	20,411	3%
Total Net Position	\$ 914,873	\$ 796,325	\$ 118,548	15%	\$ 775,914	\$ 20,411	3%

FISCAL YEAR 2023 COMPARED TO FISCAL YEAR 2022

Current assets at the end of fiscal year 2023 consisted of cash and cash equivalents and prepaid assets. Current assets increased by \$123,763 from the previous year. The increase is primarily due to not spending the expected District and consulting costs for project management and GSP consulting and groundwater management expenses being less than expected.

Current liabilities of \$95,872 increased \$5,215 from the previous year and include \$61,457 due to Yolo County Flood Control and Water Conservation District (the District), mainly to reimburse the District for program management and administration. The District is a related party that manages the projects and works for the Agency. The current liabilities also include \$34,435 in expenses payable to consultants.

The restricted net position may be used to meet the Agency’s ongoing obligations to member agencies and creditors. Restricted net position increased by \$118,548. This increase was the result of revenue being greater than project expenses by \$118,548.

Yolo Subbasin Groundwater Agency
Management’s Discussion and Analysis
For the Years Ended June 30, 2023 and 2022

FISCAL YEAR 2022 COMPARED TO FISCAL YEAR 2021

Current assets at the end of fiscal year 2022 consisted of cash and cash equivalents, due from other governments and prepaid assets. Current assets increased by \$1,841 from the previous year. The increase is primarily due to not spending the expected District and consulting costs for project management.

Current liabilities of \$90,677 decreased \$18,570 from the previous year and include \$71,436 due to Yolo County Flood Control and Water Conservation District (the District), mainly to reimburse the District for GSP consulting. The current liabilities also include \$19,241 of project management expenses payable, mainly to GSP consultants.

The restricted net position may be used to meet the Agency’s ongoing obligations to member agencies and creditors. Restricted net position increased by \$20,411. This increase was the result of revenue being greater than project expenses by \$20,411.

CONDENSED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION

For the fiscal years ended June 30, the following condensed Statement of Activities are presented:

			2023 vs 2022				2022 vs 2021	
	2023	2022	Increase (Decrease)	% Change	2021	Increase (Decrease)	% Change	
Program revenues	\$ 16,334	\$ -	16,334	100%	\$ -	-	0%	
General Revenues	481,295	442,589	38,706	9%	466,782	(24,193)	-5%	
Total Revenues	<u>497,629</u>	<u>442,589</u>	<u>55,040</u>	<u>12%</u>	<u>466,782</u>	<u>(24,193)</u>	<u>-5%</u>	
Total Expenses	<u>379,081</u>	<u>422,178</u>	<u>(43,097)</u>	<u>-10%</u>	<u>444,743</u>	<u>(22,565)</u>	<u>-5%</u>	
Change in Net Position	118,548	20,411	98,137	481%	22,039	(1,628)	-7%	
Net position, beginning of year	<u>796,325</u>	<u>775,914</u>	<u>20,411</u>	<u>3%</u>	<u>753,875</u>	<u>22,039</u>	<u>3%</u>	
Net position, End of Year	<u>\$ 914,873</u>	<u>\$ 796,325</u>	<u>\$ 118,548</u>	<u>15%</u>	<u>\$ 775,914</u>	<u>\$ 20,411</u>	<u>3%</u>	

ANALYTICAL REVIEW REVENUES

FISCAL YEAR 2023 COMPARED TO FISCAL YEAR 2022

The Agency’s principal source of revenue is from dues contributions received from its member agencies. The total revenue received from this source for fiscal year 2023 was \$463,011 and was \$171 lower than in the previous year. The Agency charged well permit regulatory fees of \$16,334 for the first time in 2023 due to state regulatory changes requiring permit reviews. Investment earnings increased \$38,877, which was mainly due to the investment in the County of Yolo investment pool sustaining an unrealized gain and earning higher investment income due to market rate changes.

FISCAL YEAR 2022 COMPARED TO FISCAL YEAR 2021

The Agency’s dues contributions received from its member agencies for fiscal year 2022 were \$463,182 and were \$340 higher than in the previous year. Investment earnings decreased \$24,533, which was mainly due to the investment in the County of Yolo investment pool sustaining an unrealized loss due to market rate changes.

Yolo Subbasin Groundwater Agency
Management’s Discussion and Analysis
For the Years Ended June 30, 2023 and 2022

ANALYTICAL REVIEW EXPENSES

FISCAL YEAR 2023 COMPARED TO FISCAL YEAR 2022

Total operating expenses for fiscal year 2023 were \$379,081, a decrease of \$43,097 over the previous year. This was primarily due to a reduction in project management of \$15,789 and GSP related consulting of \$51,914, which was due to a reduction in the activity on contracts for GSP implementation compared to the prior year, a \$27,829 reduction in groundwater monitoring expenses and a \$12,967 reduction in monitoring sensors purchased. This was offset by a \$61,337 increase in consultant costs due to a contract being approved for assisting with developing well permit review procedures.

FISCAL YEAR 2022 COMPARED TO FISCAL YEAR 2021

Total operating expenses for fiscal year 2022 were \$442,178, a decrease of \$22,565 over the previous year. This was primarily due to a reduction in GSP related consulting of \$67,030 due to the GSP being approved in January 2022 and no expenses being incurred after that date, as well as a \$21,500 reduction in Westside IRWMP cost share due to the contract ending and a \$26,991 reduction in administrative expenses to the contract with the Water Resource Association ending in fiscal 2021. This was offset by a \$54,305 increase in District project management costs to coordinate the execution of a number of consultant agreements for GSP implementation, a \$25,094 increase in consulting expense for an approved contract for strategic consulting and governance issues, a \$9,581 increase in legal expenses to review the contracts approved, and \$13,361 spent for groundwater monitoring equipment.

SPECIAL REVENUE AND CONDENSED BUDGETARY ANALYSIS

For the fiscal year ended June 30, 2021, the following condensed Budget to Actual Statements of Revenues, Expenditures, and Changes in Fund Balance are presented:

	2023	2022	2023 vs 2022		2021	2022 vs 2021	
			Increase (Decrease)	% Change		Increase (Decrease)	% Change
Program revenues	\$ 16,334	\$ -	16,334	100%	\$ -	-	0%
General Revenues	481,295	442,589	38,706	9%	466,782	(24,193)	-5%
Total Revenues	497,629	442,589	55,040	12%	466,782	(24,193)	-5%
Total Expenses	379,081	422,178	(43,097)	-10%	444,743	(22,565)	-5%
Change in Net Position	118,548	20,411	98,137	481%	22,039	(1,628)	-7%
Net position, beginning of year	796,325	775,914	20,411	3%	753,875	22,039	3%
Net position, End of Year	\$ 914,873	\$ 796,325	\$ 118,548	15%	\$ 775,914	\$ 20,411	3%

ADMINISTRATIVE SERVICES EXPENSES

The Agency incurred administrative expenses from Water Resources Association of Yolo County (WRA) to manage the Agency until September 2022 when the WRA Board of Directors elected to dissolve the WRA. Total actual administrative costs were \$2,652 lower than budgeted, largely due to the retirement of the WRA administrative staff. Administrative expenses are budgeted based upon the costs as needed under the Administrative Services Agreement with the WRA.

Yolo Subbasin Groundwater Agency
Management's Discussion and Analysis
For the Years Ended June 30, 2023 and 2022

PROJECT MANAGEMENT, LEGAL AND CONSULTING EXPENSES

Overall project management, legal fees and consulting came in lower than budgeted by \$67,690. Lower costs are the result of utilizing less District staff labor, legal and consulting for project management and technical assistance than expected to develop the GSP. This work was primarily performed by consultants under funding through the Proposition 1 planning grant from DWR previously.

MONITORING SENSORS AND CONSULTING SERVICES

The Agency's actual expenses for monitoring sensors incurred by the District agreed to the budget.

ACCOMPLISHMENTS

As stated in the JPA Agreement Article 5.11, following the 2-year anniversary of the Agreement effective date (June 19, 2017), the Board of Directors shall consider whether to recommend to the Members that the voting structure and/or expense allocation provisions should be modified in any respect. On April 22, 2019 the Agency Board of Directors voted to postpone reconsideration of the voting structure and expense allocation until after the Groundwater Sustainability Plan (GSP) was completed and submitted to the California Department of Water Resources. The YSGA submitted the Yolo Subbasin GSP by the January 31, 2022 deadline, and the Agency is still grappling with the best method for reconsidering the voting structure and expense allocation. Since submission of the 2022 Yolo Subbasin GSP, the YSGA has submitted three annual reports to DWR by the April 1 deadline.

On October 26, 2023, the DWR released its determination for the Yolo Subbasin GSP, approving the plan and recommending corrective actions to be implemented prior to the 2027 GSP Update.

In September 2023, the DWR announced the final funding recommendation for round 2 of their SGMA Implementation Grant Program and YSGA was awarded just over \$7.9 million to complete projects that will enhance groundwater sustainability efforts in the Yolo Subbasin.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Agency Board adopted an annual budget for fiscal year 2023-2024 on June 19, 2023. The Board adopted fiscal year 2023-2023 budget amendments on November 20, 2023 to properly book Audit expenses for fiscal year 2022-2023, which were accidentally applied to fiscal year 2023-2024 Budget. The YSGA is actively working with the Bookkeeper to prepare for accounting of state grant funds referenced in the accomplishments.

CONTACTING THE AGENCY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our stakeholders with a general overview of the Agency's finances and to demonstrate accountability for the revenues it receives. If you have any questions regarding this report or need additional information, contact the Yolo Subbasin Groundwater Agency, 34274 State Highway 16, Woodland, CA 95695 or yologroundwater.org.

YOLO SUBBASIN GROUNDWATER AGENCY

STATEMENTS OF NET POSITION AND
GOVERNMENTAL FUND BALANCE SHEETS

June 30, 2023 and 2022

	2023			2022		
	Special Revenue Fund	Adjustments	Statement of Net Position	Special Revenue Fund	Adjustments	Statement of Net Position
ASSETS						
Current Assets						
Cash and investments	\$1,010,273		\$1,010,273	\$ 885,810		\$ 885,810
Due from other governments				700		700
Prepaid insurance	492		492	492		492
TOTAL ASSETS	<u>\$1,010,765</u>		<u>1,010,765</u>	<u>\$ 887,002</u>		<u>887,002</u>
LIABILITIES						
Current Liabilities						
Accounts payable	\$ 34,435		34,435	\$ 19,241		19,241
Due to other governments	61,457		61,457	71,436		71,436
TOTAL LIABILITIES	<u>95,892</u>		<u>95,892</u>	<u>90,677</u>		<u>90,677</u>
FUND BALANCE						
Fund balance:						
Nonspendable	492	\$ (492)		492	\$ (492)	
Restricted for groundwater sustainability activities	914,381	(914,381)		795,833	(795,833)	
TOTAL FUND BALANCE	<u>914,873</u>	<u>(914,873)</u>		<u>796,325</u>	<u>(796,325)</u>	
TOTAL LIABILITIES AND FUND BALANCE	<u>\$1,010,765</u>			<u>\$ 887,002</u>		
NET POSITION						
Restricted for groundwater sustainability activities		914,873	914,873		796,325	796,325
TOTAL NET POSITION		<u>\$ 914,873</u>	<u>\$ 914,873</u>		<u>\$ 796,325</u>	<u>\$ 796,325</u>

The accompanying notes are an integral part of these financial statements.

YOLO SUBBASIN GROUNDWATER AGENCY

STATEMENTS OF ACTIVITIES AND GOVERNMENTAL FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Years Ended June 30, 2023 and 2022

	2023			2022		
	Special Revenue Fund	Adjustments	Statement of Net Position	Special Revenue Fund	Adjustments	Statement of Net Position
EXPENDITURES/EXPENSES						
Project management	\$ 168,275		\$ 168,275	\$ 184,064		\$ 184,064
Consulting:						
GSP related consulting	36,987		36,987	88,901		88,901
Other consulting	89,721		89,721	28,384		28,384
Administration	30,790		30,790	33,857		33,857
Legal	20,115		20,115	18,911		18,911
Yolo County groundwater monitoring program	14,235		14,235	42,064		42,064
Audit	7,500		7,500	7,000		7,000
Services and supplies	5,706		5,706	4,650		4,650
Well permit review	5,221		5,221			
Monitoring sensors	394		394	13,361		13,361
Other project - Buckeye Creek	137		137	986		986
TOTAL EXPENDITURES/EXPENSES	<u>379,081</u>		<u>379,081</u>	<u>422,178</u>		<u>422,178</u>
PROGRAM REVENUES						
Well permit regulatory fees	16,334		16,334			
NET PROGRAM EXPENSES	<u>(362,747)</u>		<u>(362,747)</u>	<u>(422,178)</u>		<u>(422,178)</u>
GENERAL REVENUES						
Member contributions:						
Rural	237,841		237,841	237,842		237,842
Municipal	160,000		160,000	160,000		160,000
Affiliates	65,170		65,170	65,340		65,340
Use of money and property	18,284		18,284	(20,593)		(20,593)
TOTAL GENERAL REVENUES	<u>481,295</u>		<u>481,295</u>	<u>442,589</u>		<u>442,589</u>
EXCESS OF REVENUES OVER EXPENDITURES	118,548	\$ (118,548)		20,411	\$ (20,411)	
CHANGE IN NET POSITION		118,548	118,548		20,411	20,411
Fund balance/net position, beginning of year	<u>796,325</u>		<u>796,325</u>	<u>775,914</u>		<u>775,914</u>
FUND BALANCE/NET POSITION, END OF YEAR	<u>\$ 914,873</u>	<u>\$ -</u>	<u>\$ 914,873</u>	<u>\$ 796,325</u>	<u>\$ -</u>	<u>\$ 796,325</u>

The accompanying notes are an integral part of these financial statements.

YOLO SUBBASIN GROUNDWATER AGENCY

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023 and 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Yolo Subbasin Groundwater Agency (the Agency) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the Agency are described below.

Nature of Activities: The Agency was formed under a Joint Exercise of Powers Agreement on June 19, 2017 pursuant to the Joint Exercise of Powers Act, California Government Code §§ 6500 *et seq* for the purpose of acting as the Groundwater Sustainability Agency (GSA) for the Yolo Subbasin. The California Legislature enacted the 2014 Sustainable Groundwater Management Act (SGMA), effective January 1, 2015, requiring the formation of a Groundwater Sustainability Agency for the each of the regional subbasins in the State.

The Agency was formed for the purpose of acting as the Groundwater Sustainability Agency (GSA) for the Yolo Subbasin. The Agency is considered the exclusive GSA for the Yolo Subbasin.

The Agency’s mission is to provide a dynamic, cost-effective, flexible collegial organization to ensure compliance with SGMA within the Yolo Subbasin. Each of the member agencies and affiliated parties will have initial responsibility for groundwater management within their respective jurisdictional boundaries and the Agency served in a coordinating and administrative role for developing the Groundwater Sustainability Plan (GSP). The Yolo Subbasin GSP was adopted by the Board of Directors on January 24, 2022.

The Agency’s members and affiliated parties cited in the Agency’s JPA agreement include:

Member agencies:

- City of Davis
- City of Winters
- Dunnigan Water District
- Madison Community Services District
- Reclamation District 150
- Reclamation District 537
- Reclamation District 765
- Reclamation District 1600
- Yocha Dehe Wintun Nation
- Yolo County Flood Control and Water Conservation District
- City of West Sacramento
- City of Woodland
- Esparto Community Services District
- Reclamation District 108
- Reclamation District 307
- Reclamation District 730
- Reclamation District 787
- Reclamation District 2035
- County of Yolo

Affiliated parties:

- California American Water Company – Dunnigan
- Environmental Party Representative
- Private Pumper Representative as appointed by the Yolo County Farm Bureau
- Colusa Drain Mutual Water Company
- University of California, Davis
- Rumsey Water Users Association

YOLO SUBBASIN GROUNDWATER AGENCY

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023 and 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to the agencies above, as described in Note D, the Agency and the Water Resources Association of Yolo County (WRA) have common board members and management. The Agency had no employees or capital assets as of June 30, 2023 and 2022. The Yolo County Flood Control and Water Conservation District provide administration and technical support to the Agency.

Basis of Presentation - Government-wide Financial Statements: The government-wide financial statements (i.e., the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Revenues that are not classified as program revenues, including interest income, are presented as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions in which the Agency gives or receives value without directly receiving or giving equal value in exchange, include grants, entitlements and contributions. These revenues are recognized when all eligibility requirements have been met. When nonexchange revenues are received before eligibility requirements are met, they are reported as unearned revenues until earned.

The Agency had no noncurrent assets or liabilities and, therefore, the activities reported in the Special Revenue Fund also represent the amounts reported in the government-wide financial statements.

Basis of Presentation – Fund Financial Statements: The accounts of the Agency are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund is established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions or limitations. Major individual funds are reported as separate columns in the fund financial statements. The Agency reports its activities in a Special Revenue Fund.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Grant funds and exchange revenue earned but not received are recorded as a receivable. Grant funds and exchange revenue received before the revenue recognition criteria have been met or not received within the availability period are reported as deferred inflows or unearned revenues, respectively.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term liabilities, expenditures related to claims and judgments and expenditures related to compensated absences are recognized to the extent they have matured and are payable from current financial resources. General capital asset purchases are reported as capital outlay expenditures and proceeds of debt are reported as other financing sources in governmental funds.

YOLO SUBBASIN GROUNDWATER AGENCY

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023 and 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

When both restricted and unrestricted resources are available, it is the Agency's policy to use restricted resources first, then unrestricted resources as they are needed.

The Agency's only major governmental fund is the Special Revenue Fund. The Special Revenue Fund is the general operating fund of the Agency and accounts for revenues restricted to providing groundwater sustainability activities of the Agency. The fund is charged with all costs of operations.

Revenue Recognition: The major source of revenue for the Agency is member contributions. The contributions from municipal members and affiliated parties is a flat amount approved by the Board, while the contributions by rural agencies is \$.50 per acre.

Fund Balance: Governmental funds report nonspendable, restricted, committed, assigned and unassigned balances.

Nonspendable Funds – Fund balance should be reported as nonspendable when the amounts cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact. Nonspendable balances are not expected to be converted to cash within the next operating cycle, which include prepaid expenses and long-term receivables. The Agency's nonspendable fund balance as of June 30, 2023 and 2022 is related to prepaid insurance.

Restricted Funds – Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. All of the Agency's fund balance was restricted under the JPA agreement as of June 30, 2023 and 2022. The Agency's restricted fund balance includes a Board designated cash reserve of \$24,000 set aside to cover approximately three months of estimated expenditures. The reserve may go below this level if expenditures are approved by the Board in excess of revenues. The Board may allocate funds in excess of the policy in the following fiscal year.

Committed Funds – Fund balance should be reported as committed when the amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is a Resolution of Board of Directors. These amounts cannot be used for any other purpose unless the governing body modifies or removes the fund commitment with another Resolution. The Agency had no committed fund balance at June 30, 2023 and 2022.

Assigned Funds – Fund balance should be reported as assigned when the amounts are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Agency had no assigned fund balance at June 30, 2023 and 2022.

Unassigned Funds – Unassigned fund balance is the residual classification of the Agency's funds and includes all spendable amounts that have not been restricted, committed, or assigned to specific purposes. The Agency had no unassigned fund balance at June 30, 2023 and 2022.

Budget: The Board approves all budgeted revenues and expenditures for the Special Revenue Fund. Budgeted revenues and expenditures represent the original budget as approved by the Board and the final budget, which includes modifications of the original budget through amendments approved by the Board of Directors during the year. Budgetary control is maintained at the fund level. The budget

YOLO SUBBASIN GROUNDWATER AGENCY

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023 and 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

may only be amended by the Board of Directors. The budget is presented on a basis consistent with generally accepted accounting principles. Appropriations lapse at the end of each fiscal year.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts. Actual results could differ from those estimates.

NOTE B – CASH AND INVESTMENTS

The following is a summary of cash and investments at June 30, 2023 and 2022:

	2023	2022
Cash and investments:		
Bank deposits	\$ 34,452	\$ 30,570
Investment in the County of Yolo investment pool	975,821	854,900
Cash on hand		340
	\$ 1,010,273	\$ 885,810
Total cash and investments		

Investment Policy: All investments are made in accordance with Government Code, Section 53600, Chapter 4 – Financial Affairs. The Agency has contracted with the County of Yolo Chief Financial Officer to be the Auditor and Treasurer of the Agency. The Agency’s Investment Policy Guidelines currently only allows investment of excess funds in the County of Yolo investment pool.

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of June 30, 2023 and 2022 the weighted average maturity of the investments contained in the County of Yolo investment pool was approximately 460 and 513 days, respectively.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County of Yolo investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of the Agency's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law contains limitations on the amount that can be invested in any one issuer. All investments of the Agency are in the County pool, which contains a diversification of investments.

Custodial Credit Risk for Deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

YOLO SUBBASIN GROUNDWATER AGENCY

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023 and 2022

NOTE B – CASH AND INVESTMENTS (Continued)

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker- dealer) to a transaction, a government will not be able to recover the value of this investment or collateral securities that are in the possession of another party. The California Government Code and the Agency’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2023 and 2022, the carrying amount of the deposits was \$34,452 and \$30,570, respectively, and the balance in financial institutions was \$34,452 and \$31,811, respectively, all of which was covered by federal depository insurance.

Investment in County of Yolo Investment Pool: The Agency participates in the County of Yolo investment pool, which is managed by the Yolo County Treasurer. Funds deposited in the County pool are invested in accordance with the California State Government Code and the County investment policy. The County has established a financial oversight committee to monitor and review the management of funds maintained in the investment pool in accordance with Article 6, Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. On a quarterly basis, interest is allocated to participants based on average daily balances. Investments held in the County's investment pool are available on demand and are stated at fair value. The investments are available for withdraw on an amortized cost basis. Information regarding categorization of investments and other deposit and investment risk disclosures can be found in Yolo County's financial statements. The County of Yolo financial statements may be obtained by contacting the County Auditor Controller's office at 625 Court Street, Room 102, Woodland, CA 95695 or at yolocounty.org on the General Governments, Budget and Finance page.

NOTE C – INSURANCE

The Agency participates in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA), a public entity risk pool of California water agencies, for general and auto liability, public officials liability, and cybercrime liability. ACWA/JPIA provides insurance through the pool up to a certain level, beyond which group purchased commercial excess insurance is obtained. The Agency pays an annual premium to ACWA/JPIA that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the ACWA/JPIA. The Agency’s deductibles and maximum coverage at June 30, 2023 and 2022 were as follows:

Coverage	ACWA/JPIA	Commercial Insurance	Deductible
General and auto liability (includes public officials liability, terrorism, disease, subsidence, lead and mold)	\$ 5,000,000	\$ 5,000,000 to 55,000,000	None
Cyber liability		\$2,000,000 per member 5,000,000 in aggregate	\$75,000 - \$100,000

YOLO SUBBASIN GROUNDWATER AGENCY

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023 and 2022

NOTE C – INSURANCE (Continued)

The Agency continues to carry commercial insurance to cover all claims for risk of loss to which the Agency is exposed. Settled claims resulting from these risks have not exceeded commercial insurance coverage and there have been no reductions in insurance coverage during the past three years.

NOTE D – RELATED PARTY TRANSACTIONS

As discussed in Note A, the Agency is composed of various member agencies that share common Board Members with the Yolo County Flood Control and Water Conservation District (the District) and Water Resources Association of Yolo County (WRA).

The District is a member agency that provides various administrative and technical services to the Agency under an administrative and technical services agreement. For the year ended June 30, 2023, the Agency reimbursed the District \$14,629 for the groundwater monitoring program and \$195,032 for administration and technical support, of which \$61,457 was reported as due to other governments at June 30, 2023. For the year ended June 30, 2022, the Agency reimbursed the District \$45,701 for the groundwater monitoring and \$219,363 for administration and technical support, of which \$71,436 was reported as due to other governments at June 30, 2022.

NOTE E – COMMITMENTS AND CONTINGENCIES

The Agency had the following contractual commitments outstanding as of or approved after June 30, 2023:

Yolo- Zamora Groundwater Recharge Pilot Project	\$ 714,800
Annual reports, land use updates, Capay Valley IGSM Model and other	300,976
District technical service agreement	270,000
SQL server database	258,000
Project support and related services	111,857
Hydrological support services for GSP implementation	69,600
Cost sharing agreement for modeling Dunnigan Area Groundwater Recharge Program	<u>57,000</u>
	<u>\$ 1,782,233</u>

The Yolo-Zamora Groundwater Recharge Pilot Project costs above will be reimbursed by the Sustainable Groundwater Management Act (SGMA) Implementation Grant discussed in Note F.

The GSP is subject to continuing review and approval by the State of California, which could result in additional unanticipated costs to comply with State requirements.

NOTE F – SUBSEQUENT EVENTS

The Agency entered into a grant agreement with the Department of Water Resources (DWR) for a SGMA Implementation Grant for an amount not to exceed \$7,917,000. The SGMA grant agreement begins on January 1, 2024 and all work is required to be completed by March 31, 2026. The approved work plan includes activities associated with the planning, development, and preparation of a GSP for the Agency. The following are the six components authorized to achieve the work plan, Grant Administration, YSGA

YOLO SUBBASIN GROUNDWATER AGENCY
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023 and 2022

NOTE F – SUBSEQUENT EVENTS (Continued)

Groundwater Sustainability Plan Implementation, YCFC&WCD Winter Water Recharge Program, City of Winters Feasibility Studies, Yolo-Zamora Groundwater Recharge Pilot Project, and Dunnigan Area Recharge Program.

In September 2024, the Agency entered into an agreement (Agreement) with the United States Bureau of Reclamation for a Water Sustain and Manage America’s Resources for Tomorrow (WaterSMART) grant of \$400,000. The Agreement begins in September 2024 and all work is required to be completed by September 30, 2026. The approved work plan includes improving a surface water-groundwater availability model, developing and modeling projects and management activities to support policy decisions, supporting drought and flood resilience by developing a seasonal forecasting platform and improving public access to and understanding groundwater data.

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REQUIRED SUPPLEMENTARY INFORMATION

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YOLO SUBBASIN GROUNDWATER AGENCY
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
REVENUES				
Member contributions:				
Rural	\$ 257,842	\$ 257,842	\$ 237,841	\$ (20,001)
Municipal	160,000	160,000	160,000	
Affiliates	65,000	65,170	65,170	
Use of money and property	5,000	5,000	18,284	13,284
Well permitting regulatory fees			16,334	16,334
TOTAL REVENUES	487,842	488,012	497,629	9,617
EXPENDITURES				
Current:				
Project management	250,000	250,000	168,275	81,725
Consulting:				
GSP related consulting	60,000	92,000	36,987	55,013
Other consulting	20,000	40,000	89,721	(49,721)
Administration		2,500	30,790	(28,290)
Legal	20,000	20,000	20,115	(115)
Yolo County groundwater monitoring program	42,064	42,064	14,235	27,829
Audit	8,500	8,500	7,500	1,000
Services and supplies	5,500	5,500	5,706	(206)
Well permitting review			5,221	(5,221)
Monitoring sensors	40,000	40,000	394	39,606
Other project - Buckeye Creek			137	(137)
TOTAL EXPENDITURES	446,064	500,564	379,081	121,483
NET CHANGE IN FUND BALANCE	\$ 41,778	\$ (12,552)	118,548	\$ 131,100
Fund balance, beginning of year			796,325	
FUND BALANCE, END OF YEAR			\$ 914,873	

Note that the project management budget included administration.

The accompanying notes are an integral part of these financial statements.

YOLO SUBBASIN GROUNDWATER AGENCY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUND

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Member contributions:				
Rural	\$ 257,842	\$ 257,842	\$ 237,842	\$ (20,000)
Municipal	160,000	160,000	160,000	
Affiliates	65,000	65,170	65,340	170
Use of money and property	5,000	5,000	(20,593)	(25,593)
TOTAL REVENUES	<u>487,842</u>	<u>488,012</u>	<u>442,589</u>	<u>(45,423)</u>
EXPENDITURES				
Current:				
Project management	250,000	250,000	184,064	65,936
Consulting:				
GSP related consulting	60,000	92,000	88,901	3,099
Other consulting	20,000	40,000	28,384	11,616
Administration		2,500	33,857	(31,357)
Legal	20,000	20,000	18,911	1,089
Yolo County groundwater monitoring program	42,064	42,064	42,064	
Audit	8,500	8,500	7,000	1,500
Services and supplies	5,500	5,500	4,650	850
Monitoring sensors	40,000	40,000	13,361	26,639
Other project - Buckeye Creek			986	(986)
TOTAL EXPENDITURES	<u>446,064</u>	<u>500,564</u>	<u>422,178</u>	<u>78,386</u>
NET CHANGE IN FUND BALANCE	<u>\$ 41,778</u>	<u>\$ (12,552)</u>	20,411	<u>\$ 32,963</u>
Fund balance, beginning of year			<u>775,914</u>	
FUND BALANCE, END OF YEAR			<u>\$ 796,325</u>	

Note that the project management budget included administration.

The accompanying notes are an integral part of these financial statements.

COMPLIANCE REPORT

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Yolo Subbasin Groundwater Agency
Woodland, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major Special Revenue Fund of the Yolo Subbasin Groundwater Agency (the Agency), as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated November 14, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Agency's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards*, in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Richardson & Company, LLP

November 14, 2024

YOLO SUBBASIN GROUNDWATER AGENCY
SUMMARY OF UNADJUSTED AUDIT DIFFERENCES
YEAR ENDED JUNE 30, 2023

GOVERNMENTAL ACTIVITIES AND GOVERNMENTAL FUNDS

Description (Nature) of Audit Difference	Financial Statement Effect - Amount of Overstatement (Understatement) of:			
	Total Assets	Total Liabilities	Total Fund Balance	Total Change in Fund Balance
Consulting services for July 2022 expensed in June 2022				\$ 3,500
Net Unadjusted Audit Differences - This Year	-	-	-	3,500
Financial Statement Caption Totals-Govt'l Activities - Govt'l Funds	\$ 1,010,765	\$ 95,892	\$ 914,873	\$ 118,548
Net Audit Differences as % of F/S Captions	0.00%	0.00%	0.00%	2.95%

YOLO SUBBASIN GROUNDWATER AGENCY
SUMMARY OF UNADJUSTED AUDIT DIFFERENCES
YEAR ENDED JUNE 30, 2022

GOVERNMENTAL ACTIVITIES AND GOVERNMENTAL FUNDS

Description (Nature) of Audit Difference	Financial Statement Effect - Amount of Overstatement (Understatement) of:			
	Total Assets	Total Liabilities	Total Fund Balance	Total Change in Fund Balance
Consulting services for July 2022 expensed in June 2022		\$ 3,500	\$ (3,500)	\$ (3,500)
Net Unadjusted Audit Differences - This Year	-	3,500	(3,500)	(3,500)
Financial Statement Caption Totals-Govt'l Activities - Govt'l Funds	\$ 887,002	\$ 90,677	\$ 796,325	\$ 20,411
Net Audit Differences as % of F/S Captions	0.00%	3.86%	(0.44%)	(17.15%)

Date: March 17, 2025

To: YSGA Board of Directors

From: Kristin Sicke, Executive Officer

Subject: Report of the Executive Officer

Recommendation

For informational purposes only. No Board action required.

Background

The following is an update to the Board of Directors of the YSGA on activities and issues related to the ongoing implementation of the Sustainable Groundwater Management Act (SGMA). This report should be considered as a summary document so that Board members and other interested parties can quickly read about the general activities taking place between YSGA Board meetings. Board members should feel free to contact me at any time for more detail or with ideas and/or questions that they might have regarding the program.

Since the January 13, 2025 meeting of the YSGA Board of Directors the following activities have taken place.

Program Administration

Two meetings were held by the YSGA Executive Committee (EC) on February 18 and March 11, 2025. The EC, consisting of Lee Smith, David Schaad, Carol Scianna, Tom Barth, Andrew Fulks, and Executive Officer Kristin Sicke, discussed logistical issues related to YSGA administration and the implementation of the Groundwater Sustainability Plan (GSP). The Committee discussed current and projected water conditions for the coming year, filling the YSGA Board Environmental Representative vacancy, and projects funded by the SGMA Implementation Grant. The next YSGA Executive Committee meeting is scheduled for April 14, 2025 from 12 p.m. to 1 p.m.

YSGA staff continue to coordinate with stakeholders and to schedule and participate in community meetings for ensuring successful outreach during GSP implementation. Staff also continue to communicate with Solano Subbasin GSA, N. American Subbasin, Sutter Subbasin, and Colusa Groundwater Authority on data/information sharing and project opportunities, as well as other GSAs and Counties on their well permitting activities.

The Yolo Groundwater website <http://yologroundwater.org> was updated as needed. A calendar of current events is posted to the website.

Program Implementation

- Public Outreach
 - Ongoing correspondence with concerned stakeholders, well drillers, and well applicants to answer questions about SGMA and the revised well permitting process.
- Projects and Management Actions
 - Coordinated with Yolo County in the well permitting process in accordance with the County's temporary urgency ordinance
 - Received approved well permits and reviewed pending well permits from Yolo County's Environmental Health Division

- Participated in Yolo County Drought Task Force Meetings and provided feedback on the Drought Resiliency Plan being drafted in accordance with [S.B. 552](#).
- Monitoring Network
 - Continued implementation of citizen science program for individual well monitoring.
 - Coordinated with DWR to install 3 continuous GPS stations and one corner reflector in the Yolo Subbasin. The stations will improve the coverage and accuracy of subsidence data in the Subbasin. Data from the GPS Stations is now publicly available on SGMA Data Viewer (<https://sgma.water.ca.gov/webgis/?appid=SGMADataViewer#currentconditions>)
 - Continued to outreach to landowners in data gaps to investigate potential for installation of monitoring equipment
 - Coordinating with UC Davis staff to add the university’s groundwater level data to the WRID
 - Coordinating with YCFC&WCD, USGS, and DWR to install an additional stream gage on lower Cache Creek under the [CalSIP program](#).
 - Annual Report
 - YSGA staff sent out data requests for the WY 2024 Annual Report. Data was received from almost all agencies and the YSGA model is being run to update the Subbasin water budget.
 - YSGA staff are compiling data on groundwater levels, groundwater quality, land subsidence, and interconnected surface waters for inclusion in the report.
 - Land Subsidence
 - YSGA received the completed 2024 GPS Survey Report from Frame Surveying & Mapping, available here: <https://www.yologroundwater.org/files/485f14ff1/YSGA+2024+Project+Report.pdf>

Program Outreach

Staff participated in a number of meetings, workshops, and discussions related to SGMA and groundwater recharge and protection, which include the following:

1. Participated in ACWA’s State Legislative Committee Meetings (January 17, February 7, and March 7; Sicke)
2. Hosted YSGA Executive Committee Meeting (February 18 and March 10; Directors Barth, Fulks, Schaad, Scianna, and Smith; Sicke, Cadaret, Leicht, and Fisher)
3. Participated in South Colusa North Yolo Coordination Meetings (January 21, February 13, and February 27; Directors Navarrot, Schaad, and Smith; and Sicke and Cadaret)
4. Participated in Yolo County Farm Bureau’s Irrigated Lands Program (January 21, 22, and 29; Sicke)
5. Participated in California Irrigation Institute’s 2025 Conference (January 27-28; Sicke, Leicht, and Fisher)
6. Participated in Lower Sac Valley GSP Interbasin Coordination Meeting (February 5; Sicke and Cadaret)
7. Coordination Meeting with Yolo County to Discuss Climate Action and Adaptation Plan (February 6; Sicke)
8. Hosted Yolo-Zamora Landowner Meeting (February 21; Director Smith; Sicke and Cadaret)
9. Participated in field visit at Roosevelt Ranch to discuss recharge opportunities (March 5; Cadaret)
10. Participated in NCWA Annual Meeting (March 7; Directors Cornwell, Navarrot, and Smith; Cadaret)
11. Participated in NCWA’s Groundwater Management Task Force Meeting (March 10; Director Navarrot; Sicke and Cadaret)
12. Participated in Yolo County Drought Task Force Meeting (March 10; Leicht)
13. Participated in Westside Sacramento IRWM Meeting (March 12; Leicht)

Other Items of Note

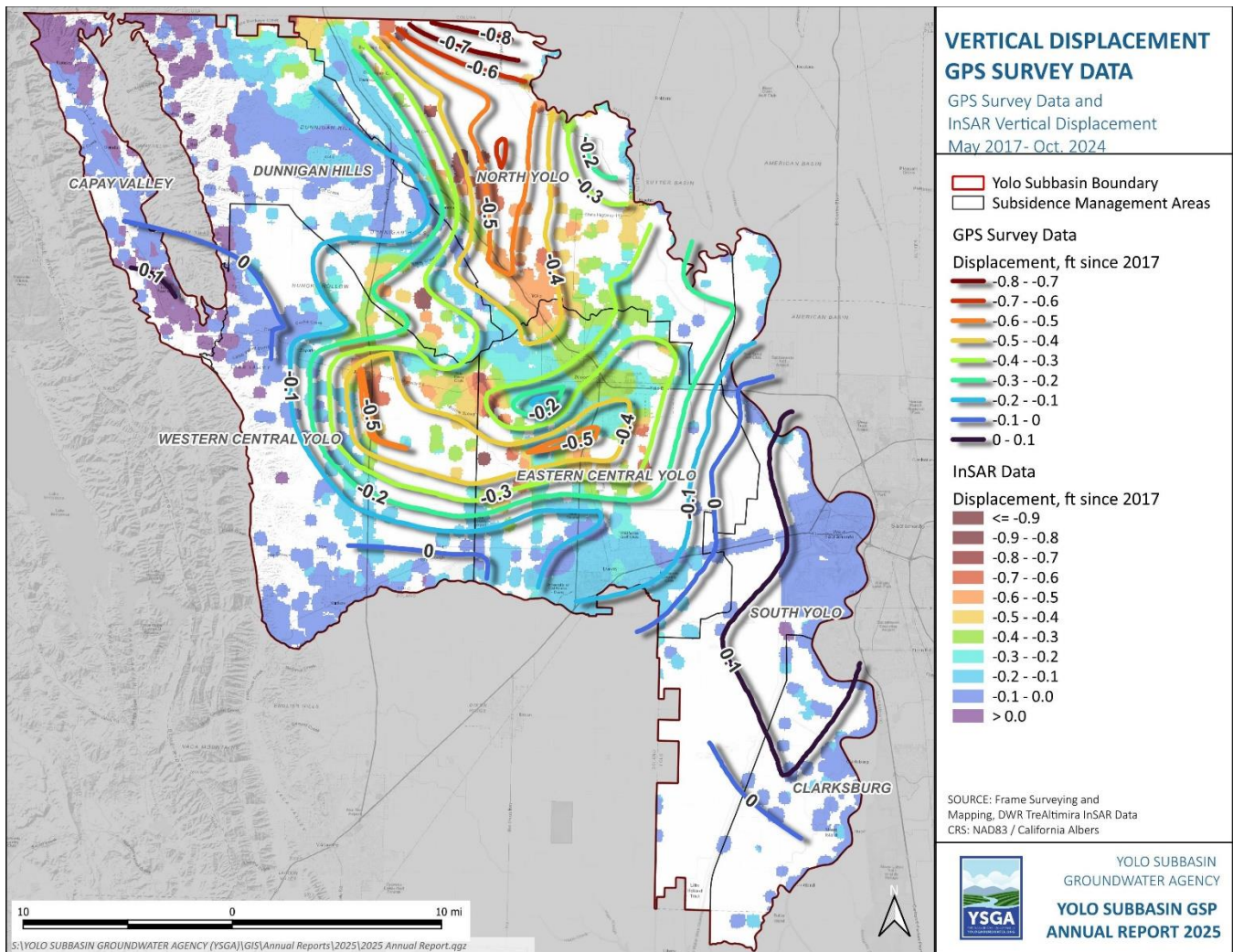
YCFC&WCD Interns

YCFC&WCD hired three part time Water Resources Interns (Interns) for the months of October – December with the option to extend. The District chose to keep the interns because of their assistance in completing grant-related project tasks that include updating the YSGA’s well log database, map creation, and assisting with monitoring activities. The YCFC&WCD may choose to extend their work agreements to keep them on for the summer.

Subsidence Data

DWR released the October 2024 InSAR Land Subsidence Data on [SGMA Data Viewer](#). The 2024 GPS ground-based survey for the Yolo Subbasin Subsidence Network has been completed and the final report is available on the YSGA website: <https://www.yologroundwater.org/files/485f14ff1/YSGA+2024+Project+Report.pdf>. The map below provides a comparison between the ground-based GPS Surveys and the InSAR data over the same time period. The datasets agree well regarding overall patterns of subsidence in the Subbasin, with some minor differences in magnitude.

Staff identified three sites for DWR to install continuous Global Navigation Satellite System (GNSS) stations to accurately quantify land subsidence in areas where the InSAR Land Subsidence Data may not have coverage or could be questionable. Construction of the GNSS sites is complete and data is live on SGMA Data Viewer. DWR has also constructed a corner reflector near the Moore Well (County Rd 94B and Cache Creek) to increase the accuracy of measurements provided by the InSAR data and reduce data gaps.

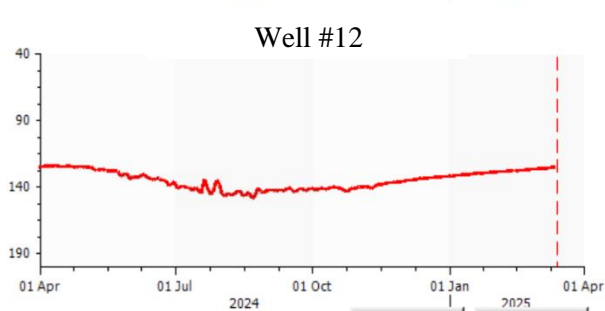
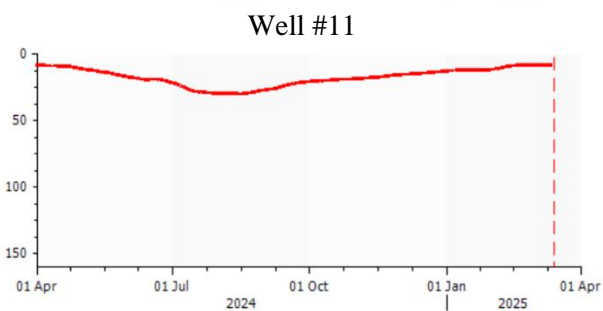
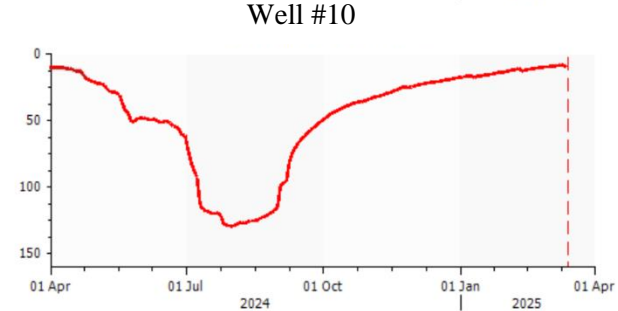
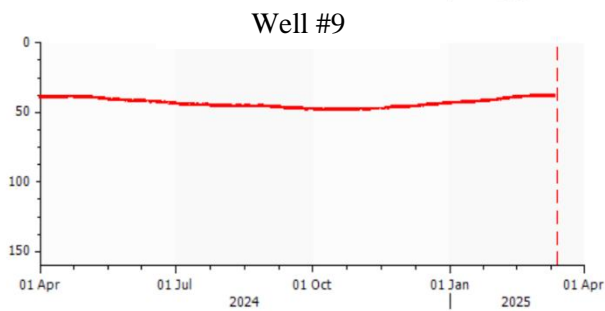
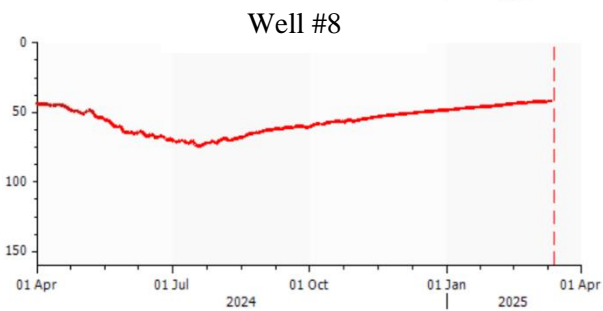
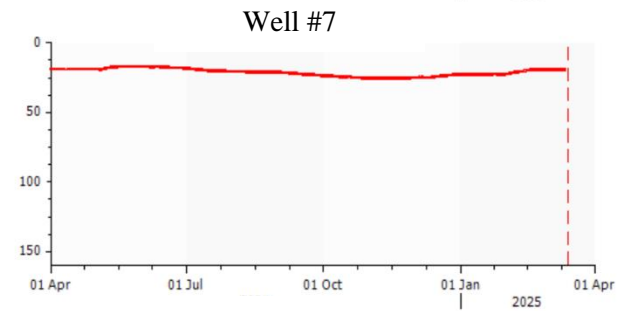
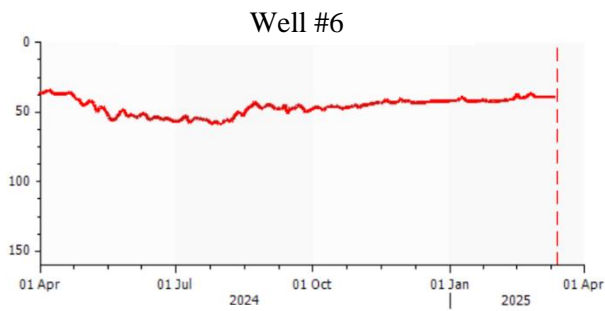
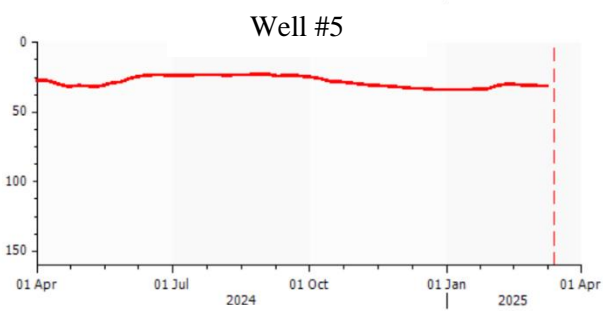
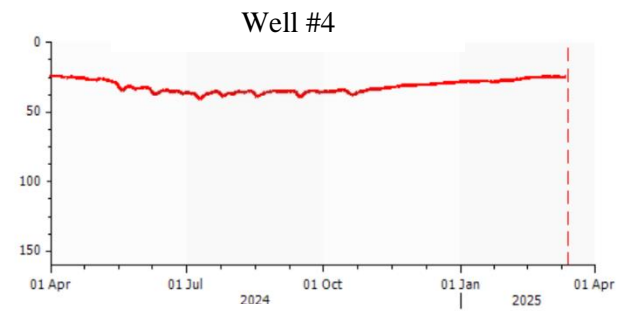
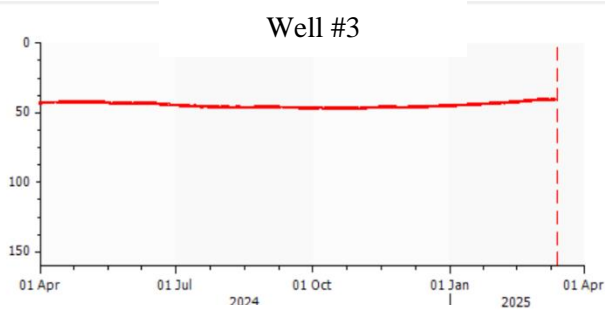
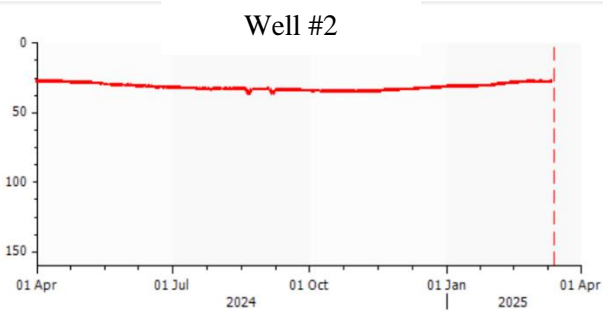
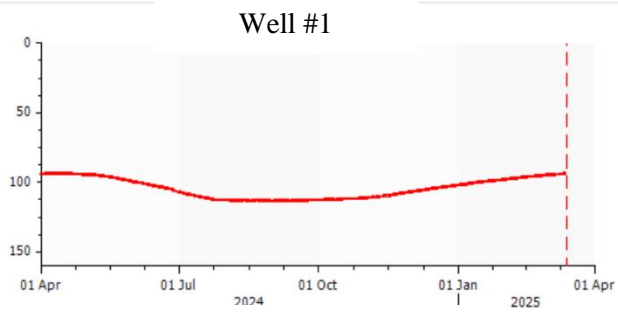


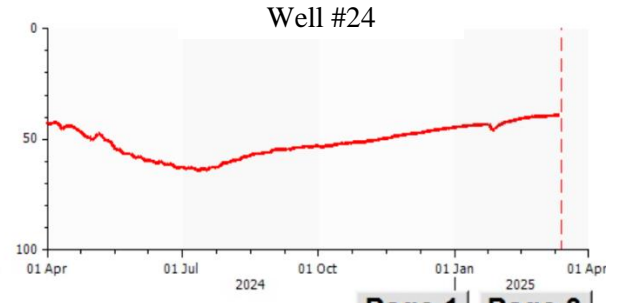
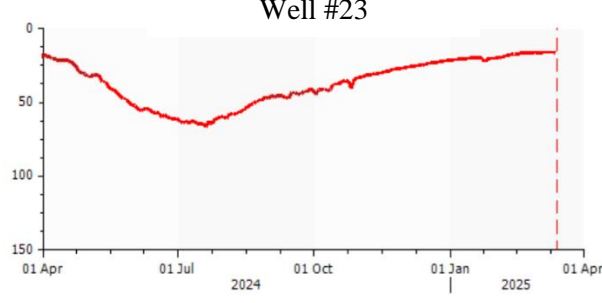
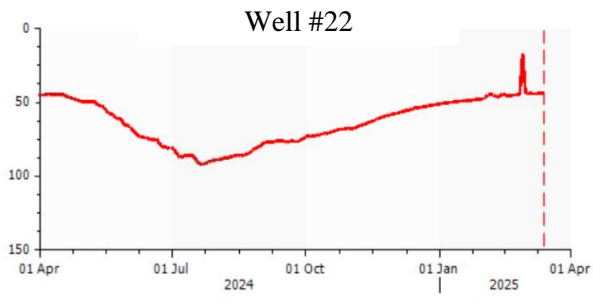
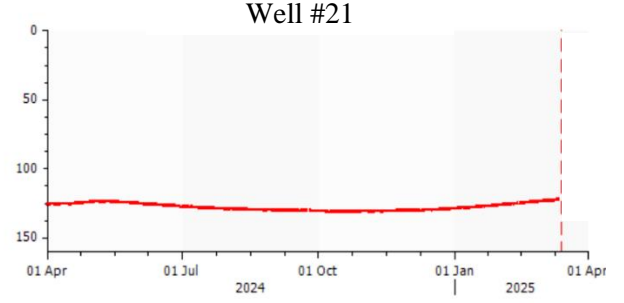
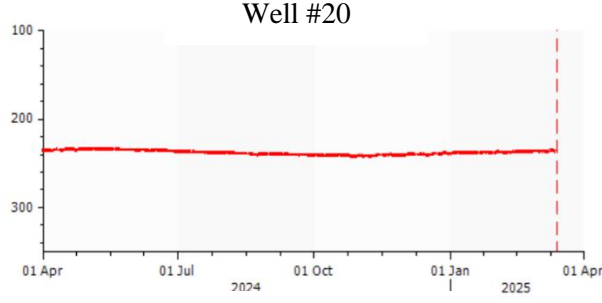
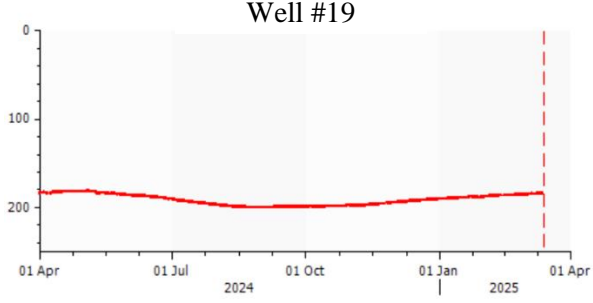
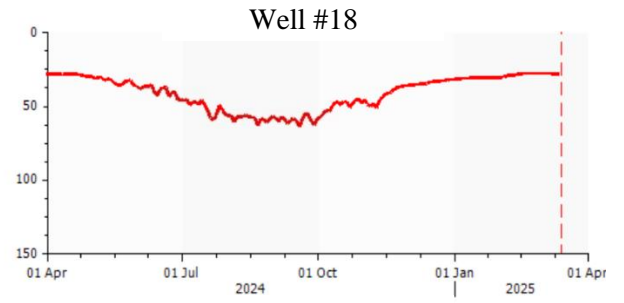
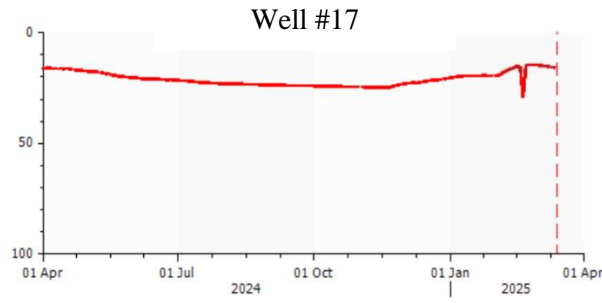
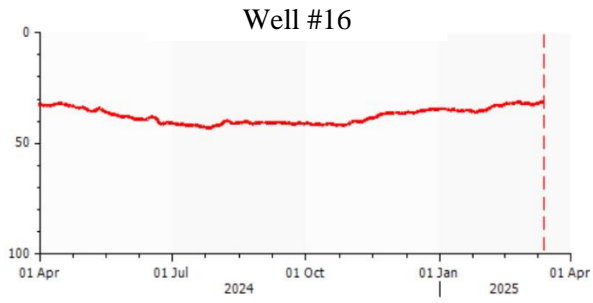
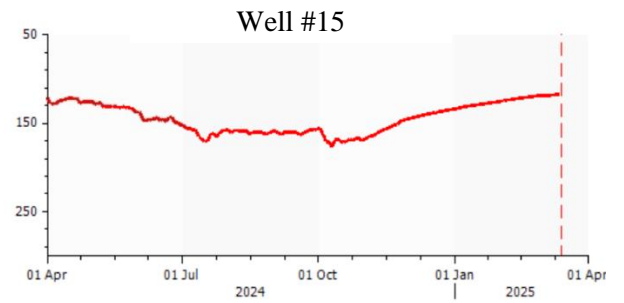
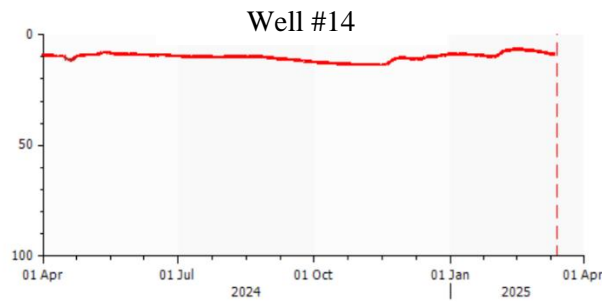
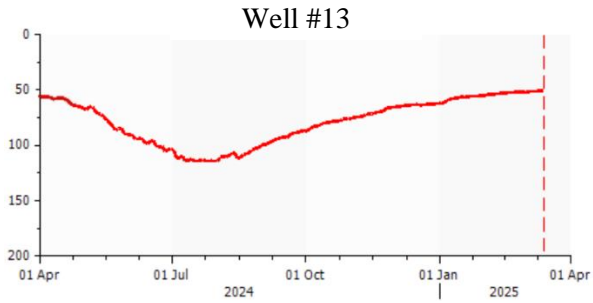
Current Groundwater Conditions

Groundwater levels are recovering after the end of the irrigation season, aided by the numerous rain events experienced in December, as seen in the hydrographs for the continuous monitoring wells below. When compared to last year’s elevations, this March’s water levels are on average 1.2 feet higher. When compared to 2022 elevations, this March’s groundwater levels are on average 13.1 feet higher.

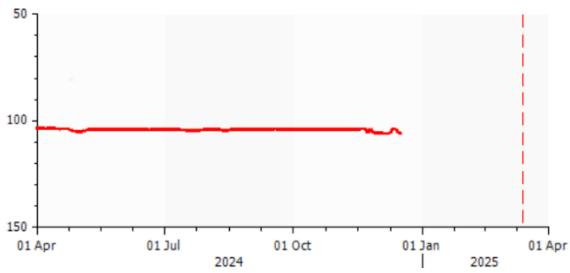
Included below are the following graphics that illustrate the current groundwater conditions and monitoring efforts:

1. A map showing the change in water level between March 2024 – March 2025 for the 35 real-time monitoring stations.
2. A map showing the change in water level between March 2022 – March 2025 for the 35 real-time monitoring stations.
3. A tiled hydrograph of the real-time monitoring wells illustrating depth to water for March 2024 to March 2025.
4. The fall 2024 hydrograph of average groundwater levels based on 62 monitored wells throughout the Yolo Subbasin (the Representative Monitoring Wells). These measurements are normally taken twice annually, once in the spring when groundwater levels are at their highest and again in the fall when groundwater levels are at their lowest. The Spring 2025 measurements are scheduled to occur before April 1, 2025.

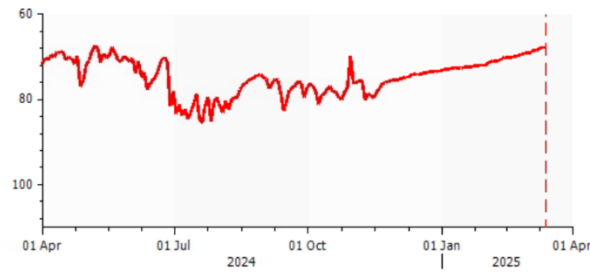




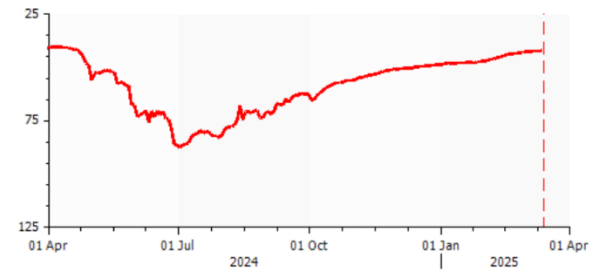
Well #25



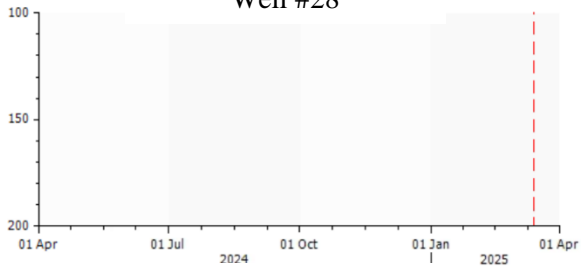
Well #26



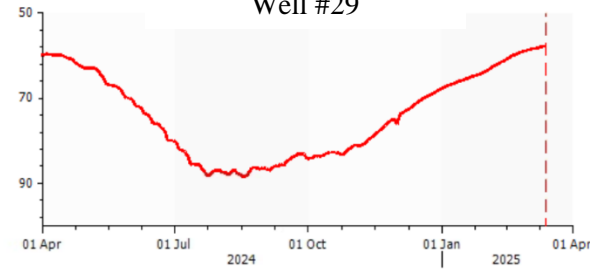
Well #27



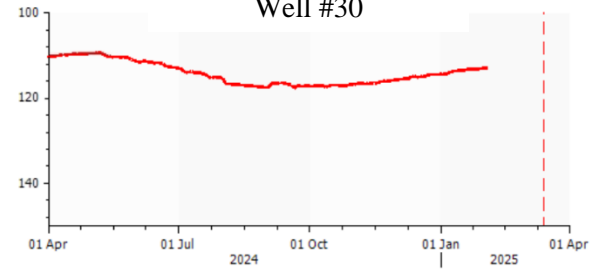
Well #28



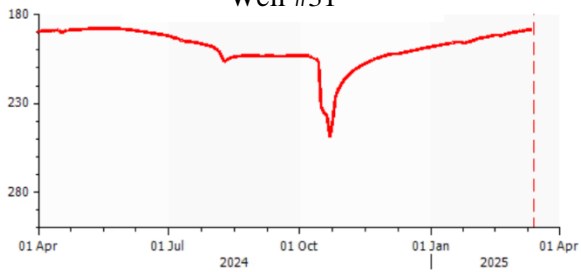
Well #29



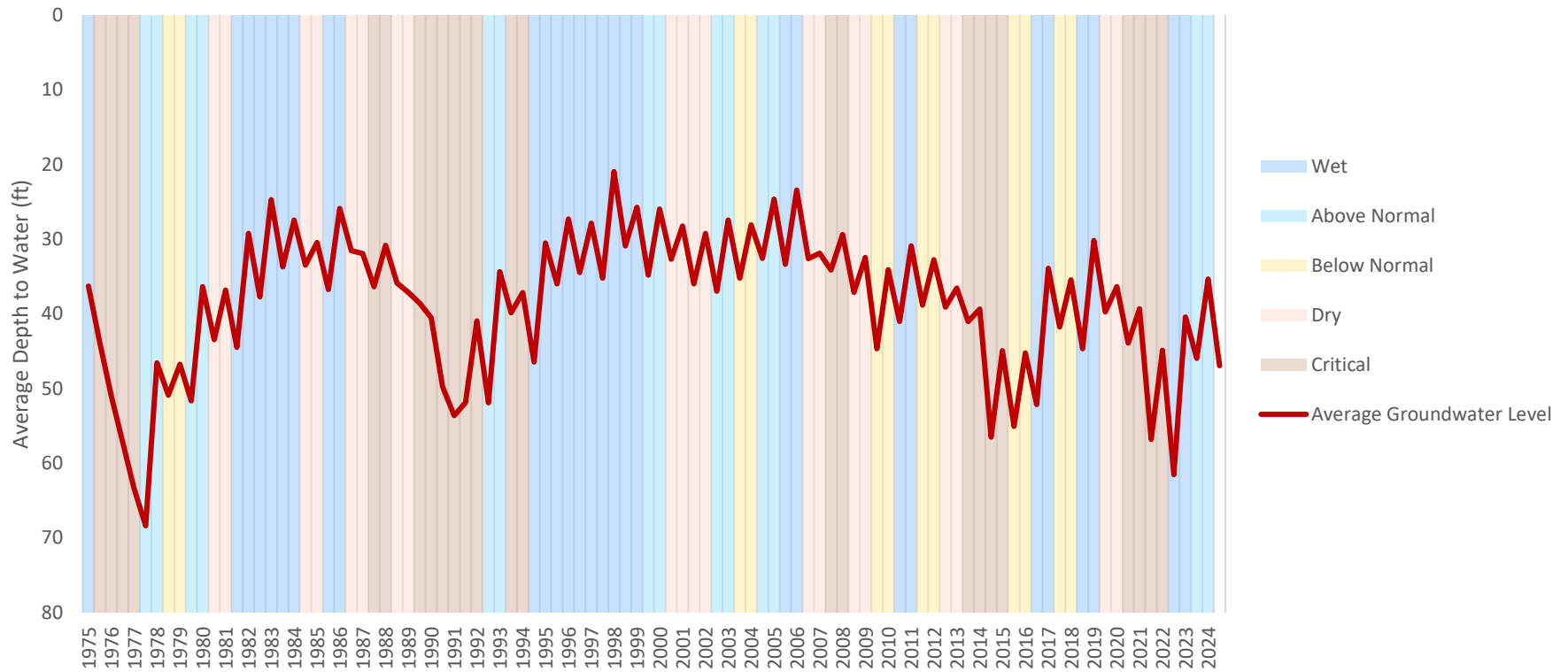
Well #30



Well #31



Yolo Subbasin Average Groundwater Representative Wells - Depth by Season (62 Wells)



September 2023 Average Depth to Water ~ 45.9 feet
September 2024 Average Depth to Water ~ 46.9 feet

Of Note:

- Fall 1975 to Fall 1977 Drawdown ~ 25 feet
- 2014 Drawdown from Spring to Fall ~ 17 feet
- 2019 Drawdown from Spring to Fall ~ 9.5 ft
- 2022 Drawdown from Spring to Fall ~ 17 feet
- 2024 Drawdown from Spring to Fall ~ 11 feet

Well Permitting Update

In March 2024, YSGA adopted its Well Permit Review Procedures pursuant to Executive Orders N-7-22 and N-3-23. The Well Permit Review Procedures were closely coordinated with Yolo County’s well permit process, in order to ensure consistency across both entities. On September 5, 2024, Governor Gavin Newsom issued Executive Order N-3-24, rescinding certain mandatory provisions of the prior EOs related to well permitting. On October 22, 2024, the Yolo County Board of Supervisors approved “Ordinance No. 1569 - An Urgency Ordinance Temporarily Extending Certain Requirements on the Issuance of Agricultural Water Well Permits in the Unincorporated Area of Yolo County Pending Completion of Long-Term Well Ordinance Amendments” (“Ordinance No. 1569”). Ordinance No. 1569 extends a majority of the well permitting procedures that were enacted under the prior Executive Orders, and so YSGA’s basic permit review processes will not change.

Well permitting reviews by the YSGA between April 1, 2022 and March 13, 2025:

- 114 well permit applications have been transferred from YCEH for YSGA written verification
- 3 applications were revised to Domestic Wells
- 1 well permit application was technically located in the Solano Subbasin (outside of the Yolo Subbasin, but in the County boundaries)
- Of the 110 relevant well permit applications
 - ✓ 38 replacement well permits have received YSGA written verification
 - 1 replacement well was then revised to a new well and re-introduced into the queue
 - ✓ 45 new well permit applications have received YSGA written verification
 - ✓ 25 new well permit applications are currently in the queue
 - 6 applications under initial review by YSGA staff
 - 1 application is under Tier 1 review
 - 11 applications pending receipt of a completed form from the applicant
 - Of these, 8 are within the Focus Areas
 - 3 applications completed Tier 1 and did not pass. These now require a Tier 2 review.
 - 4 applications are on hold pending receipt of additional information
 - ✓ 2 applications were withdrawn



Yolo Subbasin Groundwater Agency
Groundwater Sustainability Agency

34274 State Highway 16 ▪ Woodland, CA 95695 ▪ 530.662.3211 ▪ www.yologroundwater.org

EXECUTIVE COMMITTEE MEMO

Date: March 14, 2025
To: YSGA Board of Directors
From: YSGA Executive Committee
Subject: **Environmental Representative Seat Vacancy**

Recommendation:

The Executive Committee would like the Board of Directors to be made aware of the current vacant Environmental Representative seat on the Board.

Background:

The YSGA JPA includes an affiliated party that is designated as the Environmental Representative on the YSGA Board of Directors. Since YSGA formation in June 2017, Ann Brice served as the Environmental Representative and at the November 2024 Board meeting, she announced her desire to retire from the YSGA Board of Directors.

At the February 18, 2025 YSGA Executive Committee meeting, the Executive Committee discussed the potential process for filling the Environmental Seat. The Executive Committee wanted the entire Board of Directors to be made aware of the vacancy and to have the opportunity to consider appropriate candidates to serve as the Environmental Representative. The Executive Committee recommends the Board consider someone affiliated with an organization and for a two-year appointment for the Environmental Seat, similar to the term for Executive Committee officers.

To date, the YSGA has received interest in the Environmental Seat from Yolo County Resource Conservation District (Yolo RCD) retired annuitant, Jeanette Wrynski.

Component 3: YCFC&WCD Winter Water Recharge Program

The YCFC&WCD submitted a 2025 temporary permit application on August 12, 2024. It was approved on December 20, 2024 and allows the District to divert winter water for recharge from January 1 – April 15, 2025. In January and February 2025, approximately 4,400 acre-feet of excess winter water in Cache Creek has been diverted for recharge through the District’s canal system. District staff have entered into winter water recharge agreements with several landowners within the District and installed monitoring equipment to monitor on-farm recharge impacts to the groundwater levels. District staff have also met with several landowners, including the Yolo Habitat Conservancy, and have received verbal commitments from those landowners to participate in the pilot program. The District is working on submitting a long-term winter water right application before June 2025.

Component 4: City of Winters Feasibility Studies

Davids Engineering is assisting the City of Winters with two feasibility studies: one study will investigate the feasibility of upgrading the City of Winters’ Wastewater Treatment Facility to recycle domestic wastewater for use in municipal/residential non-potable irrigation and/or to deliver to nearby growers for agricultural uses, thereby reducing groundwater pumping in the area; and the second study will assess the feasibility of developing a supplemental surface water supply source to augment declining groundwater supplies for the City. Davids Engineering will provide a summary of the status of the studies.

Component 5: Yolo-Zamora Groundwater Recharge Pilot Project

To date, Water & Land Solutions (WLS) and YSGA have hosted four landowner meetings to solicit input on potential projects and identify project alternatives to bring surface water supplies to the Yolo-Zamora region. WLS is currently revising cost estimates to identify the lowest cost alternatives.

YSGA and WLS staff have been exploring options to pursue a Lake and Streambed Alteration permit (LSA) to allow landowners in Yolo-Zamora the ability to rehabilitate China Slough under the LSA. YSGA and WLS staff have determined that pursuing a Lake and Streambed Alteration permit (LSA) through CDFW to facilitate rehabilitation of the slough would be the cheapest and most favorable path. A subconsultant to WLS has completed a biological survey of China Slough that WLS is currently evaluating. The next step is for the YSGA to determine if it would be comfortable being the permit holder of the LSA with CDFW and to serve as the administrator of a program that allows landowners to clean the slough under the conditions of the permit. The primary risk to the YSGA being the permit holder is bearing costs related to any mitigation actions that would be added to the LSA as part of the issuance of the permit. YSGA staff are preparing an outline clearly defining the China Slough rehabilitation program and the roles and responsibilities of the YSGA and neighboring landowners.

YSGA staff are compiling well completion report information and will be creating detailed hydrogeologic cross sections for the Yolo-Zamora area that will assist with locating suitable recharge sites.

YSGA and WLS staff partnered with a landowner along China Slough to conduct on-farm recharge adjacent to the slough. On-farm recharge occurred intermittently in February over several days where a total of 21.5 AF was applied. Leading up to, during, and after recharge at this site, YSGA staff monitored flows in the slough and in nearby wells.

YSGA and WLS staff met with other landowners in Yolo-Zamora to identify additional pilot project sites to expand the pilot for next year and have a monitoring plan in place.

Component 6: Dunnigan Area Recharge Program

The Dunnigan Area Recharge Program has a goal to recharge up to 5,000 acre-feet each year using any available winter water supplies on idled farmland, dry ephemeral stream beds, and ponds. Dunnigan Water District ordered equipment for installing stream gauges on Bird and Buckeye Creeks, with the goal of having them completed this spring. In November and December 2024, approximately 330 acre-feet of water was recharged on a landowner's field.

Dunnigan Water District was successful in utilizing Governor Newsom's Executive Order N-16-25 to recharge ahead of atmospheric rivers, which suspended the requirement to have an adopted flood control plan to divert high stream flows under Water Code Section 1242.1. On February 18, 2025, Dunnigan Water District diverted approximately 275 acre-feet from Dunnigan Creek to idle farmland.

RECOMMENDATION

This agenda item is for informational purposes only. No Board action is required.