



Yolo Subbasin Groundwater Agency

34274 State Highway 16, Woodland, CA 95695

(530) 662-3211

YSGA Executive Committee April 9, 2026, 12:00 – 1:15 p.m.

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

AGENDA

1. **Call to Order**
2. **Adding Items to the Posted Agenda** – In order to add an item to the agenda, it must fit into one of the following categories: a) A majority determination that an emergency (as defined by the Brown Act) exists; or b) A 4/5ths determination that the need to take action arose subsequent to the agenda being posted.
3. **Public Comment** – The public may address the Committee relating to matters within the YSGA’s jurisdiction.
4. **Administrative Items (Sicke)**
 - a) Approve February 23, 2026 Meeting Minutes, [pages 3-4](#)
 - b) Review Financials: 3/1-4/2/26, [pages 5-15](#)
 - c) Approve Payments*
5. **Water Year 2025 Annual Report**
6. **Fee Study Update**
 - a) Review Public Workshop Feedback (received since March 23 Board meeting)
 - b) Draft Fee Study Report
7. **Update on Yolo County Urgency Ordinance – April 2, 2026 Working Group Meeting**
 - a) Yolo County Board of Supervisors Meeting: April 28
8. **Closed Session: Existing Litigation (YSGA vs. DWR)**

Closed session conference with legal counsel – existing litigation under Government Code section 54956.9(d)(1), Sacramento Superior Court Case No. 26WM000070.
9. **Next Executive Committee Meeting Date:** May __, 2026
10. **Adjourn**

I declare under penalty of perjury that the foregoing agenda for this meeting of the Executive Committee for the Yolo Subbasin Groundwater Agency was posted by April 3, 2026 in the office located at 34274 State Highway 16, Woodland, CA and was available to the public during normal business hours.

Kristin Sicke
Executive Officer

***PAYMENTS FOR APPROVAL:**

Company	Invoice #	Description	Work Period	Amount	Notes
ESA	217424	Professional Services	Feb 2026	\$5,001.50	SGMA Grant Reimbursable
Leafbird	SGMA-27	Professional Services	March 2026	\$4,582.00	SGMA Grant Reimbursable
Leafbird	WaterSMART-17	Professional Services	March 2026	\$6,125.00	WaterSMART Grant Reimbursable
WLS	5107	Professional Services	Feb 2026	\$22,918.92	SGMA Grant Reimbursable

Contractor Information:

Contractor	Services Provided	Contract Total	Contract Period	Expended to Date	As of	Funding Source
Consero Solutions	Facilitation and Outreach	\$102,000	May 2025 – Mar. 2026	\$90,287.54	3/20/2026	SGMA Grant
Davids Engineering	TAC Participation	\$10,000	July 2025 – April 2026	\$2,922.50	12/8/2025	SGMA Grant
Downey Brand	Legal services	n/a	n/a			YSGA Funds
ESA	Digitizing well logs	\$49,000	July – Oct 2025	\$47,902.75	4/2/2026	SGMA Grant
HEC (Hansford Economic Consulting)	Fee Study Professional Services	\$141,000	July 2025 – Oct. 2026	\$105,578.43	3/20/2026	SGMA Grant, YSGA Funds
INTERA Inc.	Addressing GSP Corrective Actions	\$295,000	Sep. 2024 – Apr. 2026	\$265,060.50	2/19/2026	SGMA Grant
Leafbird Consulting	Modeling & technical support	\$173,024	Jan. 2024 – Apr. 2026	\$106,255	4/2/2026	SGMA Grant
Leafbird Consulting	WaterSMART grant model improvements	\$125,500	Nov. 2024 – Sep. 2026	\$77,125	4/2/2026	USBR Grant
LSCE	Hydrogeologic Data Analysis & Review	\$25,000	July 2025 – Apr. 2026	\$32,012	3/20/2026	SGMA Grant
SEI	Modeling & technical support	\$300,976	Jan 2024 – Apr 2026	\$243,264.94	3/20/2026	SGMA Grant
SEI	WaterSMART grant model improvements	\$174,500	Nov. 2024 – Sep. 2026	\$21,394.11	3/20/2026	USBR Grant
WLS (Water and Land Solutions)	China Slough rehabilitation	\$684,800	Jan. 2024 – Mar. 2026	\$429,226.12	4/2/2026	SGMA Grant
Websoft Developers	Database management	\$258,000	Feb. 2024 – Apr. 2026	\$107,320	7/18/2025	SGMA Grant
West Yost Associates	TAC Participation & Hungry Hollow support	\$55,000	July 2025 – Apr. 2026	\$6,805	11/12/2025	SGMA Grant
YCFC&WCD	Admin & tech services	\$800,000	Jul. 2025 – Jun. 2026	\$235,493.53	12/31/2025	YSGA Funds, USBR Funds, SGMA Grant



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

February 23, 2026 11:30 p.m. – 12:45 p.m.

Hosted at YCFC&WCD Headquarters
34274 State Highway 16, Woodland

ATTENDANCE

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

Staff Present: Kristin Sicke, Erik Cadaret, Nathan Fisher, Sarah Leicht, Rebecca Smith, Dotty Prichard

AGENDA

1. **Call to Order:** Meeting was called to order by Carol Scianna at 11:31 p.m.
2. **Adding Items to the Posted Agenda:** Nothing to report.
3. **Public Comment:** Nothing to report.
4. **Administrative Items (Sicke):**
 - a) Approve January 22, 2026 Meeting Minutes
 - b) Review Financials: 1/9/26 – 2/19/26: Kristin reviewed necessary upcoming changes to the budget to properly account and track for administrative expenses as requested by the auditors.
 - c) Approve Payments: Payments were provided with the agenda packet.

Director Schaad moved to approve items a) and c) as presented, seconded by Director Doss and approved unanimously.

5. Fee Study Update

A. Authorize Outreach Expenses not to Exceed \$9,720: The Committee discussed approaches for public messaging and outreach for the fee study.

Director Smith motioned to approve item A as presented, seconded by Director Schaad and approved unanimously.

B. Request to Authorize Amendment to HEC Contract for Additional Budget not to exceed \$10,000: The Committee discussed the action items from the February 9 Board of Directors meeting and how to address the concerns raised by Clarksburg Management Area.

No action was taken on item 5B. A proposal will be brought to a future Board meeting for a scope to break down the budget by Management Areas and to consider Clarksburg Management Area as a unique hydrogeologic region.

C. Update on CDFW Properties in the Yolo Bypass Wildlife Area: Kristin updated the Committee on recent discussions held with CDFW. They outlined a potential path to collect Tier 2 fees in the future by incorporating them into agreements with tenant farmers (likely not an opportunity until 2028).

D. Review of February 9 Special Board Meeting Actions: Nothing to report.

6. Fiscal Year 25/26 Budget Amendment for YSGA Board Adoption

Kristin reviewed the proposed changes with the Committee. As mentioned in agenda item 4, the auditors recently requested that the YSGA properly track and account for time committed to administrative tasks. The budget originally only included costs related to postage, printing, and office supplies; however, the auditors requested that staff track administrative time to the administrative code for accurate accounting. The formal budget amendment to implement this change will be brought to the Board in March.

7. Ricardo Amon’s Request for Independent Audit

The Committee discussed the correspondence received by Ricardo Amon. No action was taken.

8. Update on Yolo County Urgency Ordinance

Erik summarized the discussion that took place at the February 5 County Ag Well Permitting Work Group meeting. County staff reviewed the County’s General Plan process, and the group discussed potential County policies related to the moratorium.

9. Other Updates & Future Executive Committee Agenda Items: Nothing to report.

10. Next Executive Committee Meeting Date: April 9 or 10, 2026 – to be confirmed and scheduled by email.

11. Adjourned at 12:52 pm.

Respectfully submitted,



Kristin Sicke
Executive Officer, Board Secretary

Yolo Subbasin Groundwater Agency
Budget vs Actual
 July 1, 2025 through April 2, 2026

11:23 AM
 04/02/2026
 Accrual Basis

	<u>Jul 1, '25 - Apr 2, 26</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	197,841.50	197,842.00	100.0%
4200 · Member Contributions-Affiliates	65,170.00	65,170.00	100.0%
4700 · Well Permitting Regulatory Fees	4,200.00	5,000.00	84.0%
4800 · Grants Invoiced/Received			
4810 · YSGA	690,163.54	0.00	100.0%
4820 · Pass-Thru	581,640.95	0.00	100.0%
Total 4800 · Grants Invoiced/Received	1,271,804.49	0.00	100.0%
4900 · Interest Income	20,983.77	12,000.00	174.87%
Total Income	1,719,999.76	440,012.00	390.9%
Expense			
5100 · Bank & Other Fees	25.00	1,500.00	1.67%
5200 · Copies	622.50	0.00	100.0%
5300 · Insurance-General & Auto	1,959.12	2,500.00	78.37%
5500 · Membership Dues	24,040.00	25,000.00	96.16%
5800 · Postage	92.84	0.00	100.0%
7000 · Admin. Expenses	50,741.93	7,500.00	676.56%
7100 · Project Mgmt-SGMA Implementatio	41,150.34	220,520.00	18.66%
7200 · Consultant Services	3,394.50	50,000.00	6.79%
7300 · Legal Services	24,496.50	35,000.00	69.99%
7350 · Audit Services - Financial	0.00	8,500.00	0.0%
7600 · YC Groundwater Monitor Program	0.00	249,850.00	0.0%
7700 · GSP Verif in Well Permit Review	3,724.08	15,000.00	24.83%
8100 · {A} Component Administration			
8101 · YSGA	42,757.38	146,020.00	29.28%
8102 · Pass-Thru	23,382.44	316,230.00	7.39%
Total 8100 · {A} Component Administration	66,139.82	462,250.00	14.31%
8110 · {B} Environmtl/Engineer/Design			
8111 · YSGA	607,806.57	1,840,386.00	33.03%
8112 · Pass-Thru	49,876.35	1,015,926.00	4.91%
Total 8110 · {B} Environmtl/Engineer/Design	657,682.92	2,856,312.00	23.03%
8120 · {C} Construction/Implementation			
8121 · YSGA	28,042.34	69,819.00	40.16%
8122 · Pass-Thru	20,631.48	601,832.00	3.43%
Total 8120 · {C} Construction/Implementation	48,673.82	671,651.00	7.25%
8130 · {D} Monitoring/Assessment			
8131 · YSGA	1,452.86	15,000.00	9.69%
8132 · Pass-Thru	143,046.05	90,000.00	158.94%
Total 8130 · {D} Monitoring/Assessment	144,498.91	105,000.00	137.62%
8140 · {E} Engagement/Outreach			
8141 · YSGA	70,200.83	154,771.00	45.36%
8142 · Pass-Thru	1,569.84	70,500.00	2.23%
Total 8140 · {E} Engagement/Outreach	71,770.67	225,271.00	31.86%
8200 · WaterSmart Expenses			
8201 · Personnel	5,514.51	43,817.00	12.59%
8203 · Contractual	66,903.11	180,803.00	37.0%
Total 8200 · WaterSmart Expenses	72,417.62	224,620.00	32.24%
Total Expense	1,211,430.57	5,160,474.00	23.48%
Net Ordinary Income	508,569.19	-4,720,462.00	-10.77%
Net Income	508,569.19	-4,720,462.00	-10.77%

Balance Sheet

04/02/2026

As of April 2, 2026

Accrual Basis

Apr 2, 26

ASSETS

Current Assets

Checking/Savings

1000 · 1st Northern-Checking	-201,068.74
1010 · 1st Northern-Savings	5,683.24
1020 · Yolo County Treasury	928,755.42

Total Checking/Savings 733,369.92

Accounts Receivable

1100 · Accounts Receivable	1,189,952.12
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Total Accounts Receivable 1,189,952.12

Other Current Assets

1150 · Prepaid Insurance	455.63
1151 · Prepaid Website Maintenance	780.00

Total Other Current Assets 1,235.63

Total Current Assets 1,924,557.67

Other Assets

1500 · SGMA Grant Award Unused	4,187,808.15
1501 · WaterSmart Grant Award Unused	282,033.33

Total Other Assets 4,469,841.48

TOTAL ASSETS 6,394,399.15

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable	38,628.42
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Total Accounts Payable 38,628.42

Total Current Liabilities 38,628.42

Total Liabilities 38,628.42

Equity

3000 · Unassigned Fund Balance -24,000.00

3010 · Nonspendable Fund Balance 1,272.00

3020 · Retained Earnings 1,376,088.06

3030 · Assigned Fund Balance 24,000.00

3100 · SGMA Fund Balance

3101 · Grant Administration 27,062.22

3102 · YSGA GSP Implementation 785,874.50

3103 · YCFCWCD Winter Water Recharge 1,935,423.56

3104 · City of Winters Feasibility Stu 348,573.74

3105 · Yolo-Zamora Grndwtr Recharge Pi 426,824.37

3106 · Dunnigan Area Recharge Program 664,049.76

Total 3100 · SGMA Fund Balance 4,187,808.15

3200 · WaterSmart Fund Balance

3201 · SWGA Model Improvement 29,812.24

3202 · Policy Decision Actions 172,413.53

3203 · Seasonal Forecast Platform 79,807.56

Total 3200 · WaterSmart Fund Balance 282,033.33

Net Income 508,569.19

Total Equity 6,355,770.73

TOTAL LIABILITIES & EQUITY 6,394,399.15

Yolo Subbasin Groundwater Agency
Profit & Loss By Quarter
 July 2024 through June 2025

11:36 AM

04/02/2026

Accrual Basis

	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	TOTAL
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	0.00	0.00	0.00	0.00	160,000.00
4100 · Member Contributions-Rural	237,841.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	237,841.50
4200 · Member Contributions-Affiliates	65,170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,170.00
4700 · Well Permitting Regulatory Fees	45.13	700.00	0.00	350.00	0.00	0.00	0.00	1,750.00	700.00	350.00	350.00	350.00	4,595.13
4800 · Grants Invoiced/Received													
4810 · YSGA	0.00	0.00	178,942.74	0.00	0.00	240,809.95	15,457.75	1,617.37	275,223.58	3,549.18	3,675.00	336,098.86	1,055,374.43
4820 · Pass-Thru	0.00	0.00	82,529.59	0.00	0.00	279,132.11	0.00	0.00	246,478.47	0.00	0.00	108,519.12	716,659.29
Total 4800 · Grants Invoiced/Received	0.00	0.00	261,472.33	0.00	0.00	519,942.06	15,457.75	1,617.37	521,702.05	3,549.18	3,675.00	444,617.98	1,772,033.72
4900 · Interest Income	0.00	0.00	1.43	11,773.13	0.00	1.43	13,787.48	0.00	1.40	9,429.74	0.00	7,659.77	42,654.38
Total Income	463,056.63	700.00	261,473.76	12,123.13	0.00	519,943.49	29,245.23	3,367.37	522,403.45	13,328.92	4,025.00	452,627.75	2,282,294.73
Expense													
5100 · Bank & Other Fees	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
5200 · Copies	0.00	0.00	0.00	0.00	0.00	7.55	66.95	32.00	2.76	15.75	0.00	171.40	296.41
5300 · Insurance-General & Auto	592.25	0.00	0.00	1,476.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,069.00
5500 · Membership Dues	0.00	0.00	0.00	0.00	21,500.00	0.00	0.00	2,540.00	0.00	0.00	0.00	0.00	24,040.00
5800 · Postage	0.00	0.00	0.00	0.00	0.00	4.14	2.76	6.21	98.45	5.52	0.00	60.58	177.66
7000 · Admin. Expenses	170.46	34.23	841.38	274.03	139.13	550.52	383.39	0.00	359.41	358.46	0.00	1,856.89	4,967.90
7100 · Project Mgmt-SGMA Implementatio	0.00	0.00	28,905.76	0.00	0.00	16,900.06	0.00	0.00	15,221.52	0.00	0.00	13,357.04	74,384.38
7200 · Consultant Services	5,810.00	5,513.75	3,665.00	725.00	825.00	2,092.00	675.00	775.00	750.00	0.00	925.00	0.00	21,755.75
7300 · Legal Services	1,660.50	918.00	2,295.00	0.00	7,924.00	0.00	992.00	3,200.00	865.50	3,019.50	4,158.00	8,638.94	33,671.44
7600 · YC Groundwater Monitor Program	0.00	0.00	120.00	0.00	0.00	520.00	0.00	0.00	0.00	0.00	0.00	0.00	640.00
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	3,551.73	0.00	0.00	4,809.34	14,542.83
8100 · {A} Component Administration													
8101 · YSGA	896.00	563.75	46,646.21	461.25	153.75	38,849.08	563.75	256.25	44,194.07	1,025.00	205.00	37,347.18	171,161.29
8102 · Pass-Thru	0.00	0.00	18,672.47	0.00	0.00	22,846.12	0.00	0.00	4,950.00	0.00	0.00	15,699.17	62,167.76
Total 8100 · {A} Component Administration	896.00	563.75	65,318.68	461.25	153.75	61,695.20	563.75	256.25	49,144.07	1,025.00	205.00	53,046.35	233,329.05
8110 · {B} Environmtl/Engineer/Design													
8111 · YSGA	46,137.86	23,190.43	49,367.43	29,877.54	57,412.34	105,899.49	12,088.74	72,853.00	45,606.16	99,284.37	73,578.59	130,643.29	745,939.24
8112 · Pass-Thru	0.00	0.00	66,799.87	0.00	0.00	102,455.69	0.00	0.00	72,042.34	0.00	0.00	76,535.60	317,833.50
Total 8110 · {B} Environmtl/Engineer/Design	46,137.86	23,190.43	116,167.30	29,877.54	57,412.34	208,355.18	12,088.74	72,853.00	117,648.50	99,284.37	73,578.59	207,178.89	1,063,772.74
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	0.00	4,121.67	2,089.60	11,793.25	29,424.35
8122 · Pass-Thru	0.00	0.00	2,340.00	0.00	0.00	99,574.86	0.00	0.00	15,306.20	0.00	0.00	81,050.17	198,271.23
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	15,306.20	4,121.67	2,089.60	92,843.42	227,695.58
8130 · {D} Monitoring/Assessment													
8131 · YSGA	0.00	0.00	0.00	0.00	0.00	835.93	0.00	0.00	10,644.65	0.00	0.00	2,859.08	14,339.66
8132 · Pass-Thru	0.00	0.00	2,938.01	0.00	0.00	67,251.21	0.00	0.00	16,574.59	0.00	0.00	11,463.84	98,227.65
Total 8130 · {D} Monitoring/Assessment	0.00	0.00	2,938.01	0.00	0.00	68,087.14	0.00	0.00	27,219.24	0.00	0.00	14,322.92	112,567.31
8140 · {E} Engagement/Outreach													
8141 · YSGA	768.75	2,818.25	0.00	0.00	528.07	4,523.51	0.00	992.64	1,080.70	0.00	4,125.00	32,058.00	46,894.92
8142 · Pass-Thru	0.00	0.00	3,753.00	0.00	0.00	13,915.10	0.00	0.00	18,154.90	0.00	0.00	19,572.88	55,395.88
Total 8140 · {E} Engagement/Outreach	768.75	2,818.25	3,753.00	0.00	528.07	18,438.61	0.00	992.64	19,235.60	0.00	4,125.00	51,630.88	102,290.80
8200 · WaterSmart Expenses													

	<u>Jul 24</u>	<u>Aug 24</u>	<u>Sep 24</u>	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>TOTAL</u>
8201 · Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,644.06	0.00	0.00	5,059.75	7,703.81
8203 · Contractual	0.00	0.00	0.00	0.00	5,425.00	6,925.12	4,725.00	3,675.00	9,190.00	0.00	3,675.00	10,500.00	44,115.12
Total 8200 · WaterSmart Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,425.00</u>	<u>6,925.12</u>	<u>4,725.00</u>	<u>3,675.00</u>	<u>11,834.06</u>	<u>0.00</u>	<u>3,675.00</u>	<u>15,559.75</u>	<u>51,818.93</u>
Total Expense	<u>56,035.82</u>	<u>33,089.66</u>	<u>231,711.58</u>	<u>33,327.07</u>	<u>94,433.54</u>	<u>485,846.07</u>	<u>24,958.04</u>	<u>87,343.10</u>	<u>261,237.04</u>	<u>107,830.27</u>	<u>88,756.19</u>	<u>463,476.40</u>	<u>1,968,044.78</u>
Net Ordinary Income	<u>407,020.81</u>	<u>-32,389.66</u>	<u>29,762.18</u>	<u>-21,203.94</u>	<u>-94,433.54</u>	<u>34,097.42</u>	<u>4,287.19</u>	<u>-83,975.73</u>	<u>261,166.41</u>	<u>-94,501.35</u>	<u>-84,731.19</u>	<u>-10,848.65</u>	<u>314,249.95</u>
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	0.00	0.00	0.00	0.00	400,000.00
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>400,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>400,000.00</u>
Other Expense													
9101 · Grant Awards Deferred	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>400,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>400,000.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>407,020.81</u></u>	<u><u>-32,389.66</u></u>	<u><u>29,762.18</u></u>	<u><u>-21,203.94</u></u>	<u><u>-94,433.54</u></u>	<u><u>34,097.42</u></u>	<u><u>4,287.19</u></u>	<u><u>-83,975.73</u></u>	<u><u>261,166.41</u></u>	<u><u>-94,501.35</u></u>	<u><u>-84,731.19</u></u>	<u><u>-10,848.65</u></u>	<u><u>314,249.95</u></u>

Yolo Subbasin Groundwater Agency
Profit & Loss By Quarter
 July 2024 through June 2025

11:35 AM

04/02/2026

Accrual Basis

	<u>Jul - Sep 24</u>	<u>Oct - Dec 24</u>	<u>Jan - Mar 25</u>	<u>Apr - Jun 25</u>	<u>TOTAL</u>
Ordinary Income/Expense					
Income					
4000 · Member Contributions-Municipal	160,000.00	0.00	0.00	0.00	160,000.00
4100 · Member Contributions-Rural	237,841.50	0.00	0.00	0.00	237,841.50
4200 · Member Contributions-Affiliates	65,170.00	0.00	0.00	0.00	65,170.00
4700 · Well Permitting Regulatory Fees	745.13	350.00	2,450.00	1,050.00	4,595.13
4800 · Grants Invoiced/Received					
4810 · YSGA	178,942.74	240,809.95	292,298.70	343,323.04	1,055,374.43
4820 · Pass-Thru	82,529.59	279,132.11	246,478.47	108,519.12	716,659.29
Total 4800 · Grants Invoiced/Received	261,472.33	519,942.06	538,777.17	451,842.16	1,772,033.72
4900 · Interest Income	1.43	11,774.56	13,788.88	17,089.51	42,654.38
Total Income	725,230.39	532,066.62	555,016.05	469,981.67	2,282,294.73
Expense					
5100 · Bank & Other Fees	0.00	25.00	0.00	0.00	25.00
5200 · Copies	0.00	7.55	101.71	187.15	296.41
5300 · Insurance-General & Auto	592.25	1,476.75	0.00	0.00	2,069.00
5500 · Membership Dues	0.00	21,500.00	2,540.00	0.00	24,040.00
5800 · Postage	0.00	4.14	107.42	66.10	177.66
7000 · Admin. Expenses	1,046.07	963.68	742.80	2,215.35	4,967.90
7100 · Project Mgmt-SGMA Implementatio	28,905.76	16,900.06	15,221.52	13,357.04	74,384.38
7200 · Consultant Services	14,988.75	3,642.00	2,200.00	925.00	21,755.75
7300 · Legal Services	4,873.50	7,924.00	5,057.50	15,816.44	33,671.44
7600 · YC Groundwater Monitor Program	120.00	520.00	0.00	0.00	640.00
7700 · GSP Verif in Well Permit Review	4,957.45	1,224.31	3,551.73	4,809.34	14,542.83
8100 · {A} Component Administration					
8101 · YSGA	48,105.96	39,464.08	45,014.07	38,577.18	171,161.29
8102 · Pass-Thru	18,672.47	22,846.12	4,950.00	15,699.17	62,167.76
Total 8100 · {A} Component Administration	66,778.43	62,310.20	49,964.07	54,276.35	233,329.05
8110 · {B} Environmtl/Engineer/Design					
8111 · YSGA	118,695.72	193,189.37	130,547.90	303,506.25	745,939.24
8112 · Pass-Thru	66,799.87	102,455.69	72,042.34	76,535.60	317,833.50
Total 8110 · {B} Environmtl/Engineer/Design	185,495.59	295,645.06	202,590.24	380,041.85	1,063,772.74
8120 · {C} Construction/Implementation					
8121 · YSGA	461.25	2,485.13	8,473.45	18,004.52	29,424.35
8122 · Pass-Thru	2,340.00	99,574.86	15,306.20	81,050.17	198,271.23
Total 8120 · {C} Construction/Implementation	2,801.25	102,059.99	23,779.65	99,054.69	227,695.58
8130 · {D} Monitoring/Assessment					
8131 · YSGA	0.00	835.93	10,644.65	2,859.08	14,339.66
8132 · Pass-Thru	2,938.01	67,251.21	16,574.59	11,463.84	98,227.65
Total 8130 · {D} Monitoring/Assessment	2,938.01	68,087.14	27,219.24	14,322.92	112,567.31
8140 · {E} Engagement/Outreach					
8141 · YSGA	3,587.00	5,051.58	2,073.34	36,183.00	46,894.92
8142 · Pass-Thru	3,753.00	13,915.10	18,154.90	19,572.88	55,395.88
Total 8140 · {E} Engagement/Outreach	7,340.00	18,966.68	20,228.24	55,755.88	102,290.80
8200 · WaterSmart Expenses					
8201 · Personnel	0.00	0.00	2,644.06	5,059.75	7,703.81
8203 · Contractual	0.00	12,350.12	17,590.00	14,175.00	44,115.12
Total 8200 · WaterSmart Expenses	0.00	12,350.12	20,234.06	19,234.75	51,818.93
Total Expense	320,837.06	613,606.68	373,538.18	660,062.86	1,968,044.78
Net Ordinary Income	404,393.33	-81,540.06	181,477.87	-190,081.19	314,249.95
Other Income/Expense					
Other Income					
9100 · Grants Awarded	400,000.00	0.00	0.00	0.00	400,000.00
Total Other Income	400,000.00	0.00	0.00	0.00	400,000.00
Other Expense					
9101 · Grant Awards Deferred	400,000.00	0.00	0.00	0.00	400,000.00
Total Other Expense	400,000.00	0.00	0.00	0.00	400,000.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	404,393.33	-81,540.06	181,477.87	-190,081.19	314,249.95

**Yolo Subbasin Groundwater Agency
Transaction List by Date**

11:39 AM

04/02/2026

March 1 through April 2, 2026

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Mar 1 - Apr 2, 2026								
Transfer	03/05/2026			Funds Transfer	1020 · Yolo County Treasury	√	1000 · 1st Northern-Checking	-66,000.00
Invoice	03/12/2026	YSGA-07-34	U.S. Dept. of the Interior	Q2 WaterSmart Grant Staff Time	1100 · Accounts Receivable		-SPLIT-	760.27
General Journal	03/12/2026	YSGA-01-40	U.S. Dept. of the Interior	Adjust unused award balance after FINAL invoice st	1501 · WaterSmart Grant Award Unused		-SPLIT-	-760.27
Invoice	03/12/2026	YSGA-07-35	U.S. Dept. of the Interior	August WaterSmart Grant Expenses	1100 · Accounts Receivable		-SPLIT-	8,983.39
General Journal	03/12/2026	YSGA-01-41	U.S. Dept. of the Interior	Adjust unused award balance after FINAL invoice st	1501 · WaterSmart Grant Award Unused		3203 · Seasonal Forecast Platform	-8,983.39
Payment	03/12/2026		Reclamation District 2035		1000 · 1st Northern-Checking	√	1100 · Accounts Receivable	4,500.00
Payment	03/12/2026		Reclamation District 537		1200 · Undeposited Funds	√	1100 · Accounts Receivable	1,519.25
Payment	03/17/2026	031626J0000443	U.S. Dept. of the Interior	1	1000 · 1st Northern-Checking	√	1100 · Accounts Receivable	760.27
Payment	03/17/2026	031626J0000443	U.S. Dept. of the Interior		1000 · 1st Northern-Checking	√	1100 · Accounts Receivable	8,983.39
Invoice	03/17/2026	YSGA-07-37	U.S. Dept. of the Interior	August WaterSmart Grant Expenses	1100 · Accounts Receivable		-SPLIT-	19,593.05
General Journal	03/17/2026	YSGA-01-42	U.S. Dept. of the Interior	Adjust unused award balance after FINAL invoice st	1501 · WaterSmart Grant Award Unused		-SPLIT-	-19,593.05
Payment	03/17/2026	031726H0000337	U.S. Dept. of the Interior		1200 · Undeposited Funds	√	1100 · Accounts Receivable	19,593.05
Deposit	03/17/2026			Deposit	1000 · 1st Northern-Checking	√	1200 · Undeposited Funds	19,593.05
Bill Pmt -Check	03/23/2026	562	Barrios Farms, Inc.	Labor to operate pumps and monitor water applicati	1000 · 1st Northern-Checking		2000 · Accounts Payable	-11,504.40
Bill Pmt -Check	03/23/2026	563	Consero Solutions	Professional Services performed in Feburay 2026	1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-6,285.00
Bill Pmt -Check	03/23/2026	564	Downey Brand LLP		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-8,668.00
Bill Pmt -Check	03/23/2026	565	Hansford Economic Consulting, LLC	Services provided February 1 through February 28,	1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-13,736.58
Bill Pmt -Check	03/23/2026	566	Land IQ, LLC	Work Period April 2024 - Unknown WY 2025 Mapp	1000 · 1st Northern-Checking		2000 · Accounts Payable	-8,384.00
Bill Pmt -Check	03/23/2026	567	Leafbird Consulting, LLC		1000 · 1st Northern-Checking		2000 · Accounts Payable	-11,293.00
Bill Pmt -Check	03/23/2026	568	Luhdorff & Scalmanini		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-9,874.00
Bill Pmt -Check	03/23/2026	569	Stockholm Environment Institute, Inc.		1000 · 1st Northern-Checking		2000 · Accounts Payable	-8,437.05
Transfer	03/26/2026			Funds Transfer	1020 · Yolo County Treasury	√	1000 · 1st Northern-Checking	-69,000.00
Deposit	03/31/2026			Interest	1010 · 1st Northern-Savings	√	4900 · Interest Income	1.40
Bill	03/31/2026	17	Leafbird Consulting, LLC	Costs for period March 1, 2026 - March 31, 2026	2000 · Accounts Payable		-SPLIT-	-6,125.00
Bill	03/31/2026	27	Leafbird Consulting, LLC	Costs for period March 1, 2026 - March 28, 2026	2000 · Accounts Payable		8111 · YSGA	-4,582.00
Mar 1 - Apr 2, 2026								

Yolo Subbasin Groundwater Agency

Open Invoices

As of April 2, 2026

11:40 AM

04/02/2026

	<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	09/30/2025	YSGA-07-27	FINAL	Department of Water Resources	Net 90	12/29/2025	94	679,312.68
	Invoice	12/31/2025	YSGA-07-36	FINAL	Department of Water Resources	Net 90	03/31/2026	2	510,639.44
Total Department of Water Resources									<u>1,189,952.12</u>
TOTAL									<u><u>1,189,952.12</u></u>

Yolo Subbasin Groundwater Agency
A/P Aging Summary

11:42 AM

04/02/2026

As of April 2, 2026

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Enviornmental Science Associates	5,002.50	0.00	0.00	0.00	0.00	5,002.50
Leafbird Consulting, LLC	10,707.00	0.00	0.00	0.00	0.00	10,707.00
Water & Land Solutions, LLC	0.00	22,918.92	0.00	0.00	0.00	22,918.92
TOTAL	<u>15,709.50</u>	<u>22,918.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,628.42</u>

Yolo Subbasin Groundwater Agency
Statement of Cash Flows
 July 1, 2025 through April 2, 2026

11:43 AM

04/02/2026

	<u>Jul 1, '25 - Apr 2, 26</u>
OPERATING ACTIVITIES	
Net Income	508,569.19
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1100 · Accounts Receivable	-680,065.07
1110 · Deferred Inflows - Due from Gov	444,617.98
1150 · Prepaid Insurance	36.62
2000 · Accounts Payable	-591,880.64
Net cash provided by Operating Activities	<u>-318,721.92</u>
INVESTING ACTIVITIES	
1500 · SGMA Grant Award Unused	1,189,952.12
1501 · WaterSmart Grant Award Unused	81,852.37
Net cash provided by Investing Activities	<u>1,271,804.49</u>
FINANCING ACTIVITIES	
3100 · SGMA Fund Balance:3101 · Grant Administration	-275,601.11
3100 · SGMA Fund Balance:3102 · YSGA GSP Implementation	-179,932.27
3100 · SGMA Fund Balance:3103 · YCFWCD Winter Water Recharge	-238,506.16
3100 · SGMA Fund Balance:3104 · City of Winters Feasibility Stu	-54,969.58
3100 · SGMA Fund Balance:3105 · Yolo-Zamora Grndwtr Recharge Pi	-152,777.79
3100 · SGMA Fund Balance:3106 · Dunnigan Area Recharge Program	-288,165.21
3200 · WaterSmart Fund Balance:3201 · SWGA Model Improvement	-60,673.46
3200 · WaterSmart Fund Balance:3202 · Policy Decision Actions	-986.47
3200 · WaterSmart Fund Balance:3203 · Seasonal Forecast Platform	-20,192.44
Net cash provided by Financing Activities	<u>-1,271,804.49</u>
Net cash increase for period	<u>-318,721.92</u>
Cash at beginning of period	1,052,091.84
Cash at end of period	<u><u>733,369.92</u></u>

**Yolo Subbasin Groundwater Agency
Profit & Loss by Grant Component**

11:48 AM

04/02/2026

All Transactions

Accrual Basis

	1 - Grant Administration (SGMA Impl Grant)	2 - YSGA GSP Implementation (SGMA Impl Grant)	3 - YCFWCWD 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	152,937.78	1,369,025.50	7,725.61	0.00	403,398.22	0.00	1,933,087.11	1,933,087.11
4820 · Pass-Thru	0.00	0.00	656,850.83	231,426.26	390,877.41	516,950.24	1,796,104.74	1,796,104.74
Total 4800 · Grants Invoiced/Received	152,937.78	1,369,025.50	664,576.44	231,426.26	794,275.63	516,950.24	3,729,191.85	3,729,191.85
Total Income	152,937.78	1,369,025.50	664,576.44	231,426.26	794,275.63	516,950.24	3,729,191.85	3,729,191.85
Expense								
7700 · GSP Verif in Well Permit Review	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100 · (A) Component Administration								
8101 · YSGA	152,937.78	54,268.63	0.00	0.00	31,195.25	0.00	238,401.66	238,401.66
8102 · Pass-Thru	0.00	0.00	45,009.08	0.00	0.00	40,541.12	85,550.20	85,550.20
Total 8100 · (A) Component Administration	152,937.78	54,268.63	45,009.08	0.00	31,195.25	40,541.12	323,951.86	323,951.86
8110 · (B) Environmtl/Engineer/Design								
8111 · YSGA	0.00	1,284,991.78	0.00	0.00	348,908.71	0.00	1,633,900.49	1,633,900.49
8112 · Pass-Thru	0.00	0.00	202,669.89	156,900.80	34,474.61	36,067.05	430,112.35	430,112.35
Total 8110 · (B) Environmtl/Engineer/Design	0.00	1,284,991.78	202,669.89	156,900.80	383,383.32	36,067.05	2,064,012.84	2,064,012.84
8120 · (C) Construction/Implementation								
8121 · YSGA	0.00	0.00	0.00	0.00	57,466.69	0.00	57,466.69	57,466.69
8122 · Pass-Thru	0.00	0.00	264,771.21	0.00	352,132.98	25,834.83	642,739.02	642,739.02
Total 8120 · (C) Construction/Implementation	0.00	0.00	264,771.21	0.00	409,599.67	25,834.83	700,205.71	700,205.71
8130 · (D) Monitoring/Assessment								
8131 · YSGA	0.00	0.00	0.00	0.00	16,376.86	0.00	16,376.86	16,376.86
8132 · Pass-Thru	0.00	0.00	150,771.67	0.00	0.00	90,502.03	241,273.70	241,273.70
Total 8130 · (D) Monitoring/Assessment	0.00	0.00	150,771.67	0.00	16,376.86	90,502.03	257,650.56	257,650.56
8140 · (E) Engagement/Outreach								
8141 · YSGA	0.00	109,088.31	0.00	0.00	16,201.24	0.00	125,289.55	125,289.55
8142 · Pass-Thru	0.00	0.00	1,569.84	19,555.88	0.00	35,840.00	56,965.72	56,965.72
Total 8140 · (E) Engagement/Outreach	0.00	109,088.31	1,569.84	19,555.88	16,201.24	35,840.00	182,255.27	182,255.27
8200 · WaterSmart Expenses								
8201 · Personnel	0.00	0.00	4,025.00	0.00	0.00	0.00	4,025.00	4,025.00
8203 · Contractual	21,700.00	0.00	12,142.44	0.00	0.00	0.00	33,842.44	33,842.44
Total 8200 · WaterSmart Expenses	21,700.00	0.00	16,167.44	0.00	0.00	0.00	37,867.44	37,867.44
Total Expense	174,637.78	1,448,348.72	680,959.13	176,456.68	856,756.34	228,785.03	3,565,943.68	3,565,943.68
Net Ordinary Income	-21,700.00	-79,323.22	-16,382.69	54,969.58	-62,480.71	288,165.21	163,248.17	163,248.17
Other Income/Expense								
Other Income								
9100 · Grants Awarded	438,900.00	1,896,000.00	2,600,000.00	580,000.00	1,221,100.00	1,181,000.00	7,917,000.00	7,917,000.00
Total Other Income	438,900.00	1,896,000.00	2,600,000.00	580,000.00	1,221,100.00	1,181,000.00	7,917,000.00	7,917,000.00
Other Expense								
9101 · Grant Awards Deferred	438,900.00	1,896,000.00	2,600,000.00	580,000.00	1,221,100.00	1,181,000.00	7,917,000.00	7,917,000.00
Total Other Expense	438,900.00	1,896,000.00	2,600,000.00	580,000.00	1,221,100.00	1,181,000.00	7,917,000.00	7,917,000.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	-21,700.00	-79,323.22	-16,382.69	54,969.58	-62,480.71	288,165.21	163,248.17	163,248.17

**Yolo Subbasin Groundwater Agency
Upcoming Cash Requirements**

11:50 AM

04/02/2026

As of April 2, 2026

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
Current								
	Bill	02/28/2026	217424	Enviornmental Science Associates	Professional Services from February 1, 2026 to February 28, 2026	04/30/2026		5,002.50
	Bill	03/31/2026	17	Leafbird Consulting, LLC	Costs for period March 1, 2026 - March 31, 2026	04/30/2026		6,125.00
	Bill	03/31/2026	27	Leafbird Consulting, LLC	Costs for period March 1, 2026 - March 28, 2026	04/30/2026		4,582.00
Total Current								<u>15,709.50</u>
1 - 30								
	Bill	02/28/2026	5107	Water & Land Solutions, LLC	Professional Services February 2026	03/30/2026	3	22,918.92
Total 1 - 30								<u>22,918.92</u>
31 - 60								
Total 31 - 60								
61 - 90								
Total 61 - 90								
> 90								
Total > 90								
TOTAL								<u><u>38,628.42</u></u>