



# Yolo Subbasin Groundwater Agency

34274 State Highway 16, Woodland, CA 95695

(530) 662-3211

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## YSGA Executive Committee May 30, 2023, 12:00 – 1:00 p.m.

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

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### AGENDA

1. **Call to Order**
2. **Adding Items to the Posted Agenda**- In order to add an item to the agenda, it must fit into one of the following categories: a) A majority determination that an emergency (as defined by the Brown Act) exists; or b) A 4/5ths determination that the need to take action that arose subsequent to the agenda being posted.
3. **Public Comment** - The public may address the Committee relating to matters within the YSGA's jurisdiction.
4. **Administrative Items** (Sicke)
  - a) [Approve April 10, 2023 meeting minutes](#), page 3
  - b) [Review financials: FY 2022-2023: 4/6/23-5/24/23](#), pages 4-10
  - c) [Fiscal Year 2022 Audit: Request for EC to Recommend Richardson & Co. for 3-Year Contract](#), page 11
  - d) [Draft Officers Policy](#), pages 12-13
  - e) Approve Payments\*
5. **Update on YSGA GSP Implementation Actions:** Discussion Item (Sicke)
  - a) Water Conditions Update
  - b) DWR's SGMA Implementation Grant Funding
  - c) Ad Hoc Drought Contingency Planning Committee
  - d) Ad Hoc Committee for Reconsideration of Expense Allocation
6. **Conference with Legal Counsel – Anticipated Litigation**  
Initiation of litigation pursuant to Government Code section 54956.9(d)(4) (one potential case)
7. **June 19, 2023 Board of Directors Agenda Items** (Sicke)
  - a) Consent Items:
    - i. Financials
    - ii. Recommendation for Auditor Selection
    - iii. Meetings Minutes
  - b) Helen Thomson Honorary Resolution (may move to 9/18/23)
  - c) NCWA Update on Water Legislation and Regulatory Issues
  - d) DWR Update
  - e) Report of Chair and Executive Officer
  - f) Water Conditions Update
  - g) Adopt Fiscal Year 2023-2024 Operating Budget

h) Areas of Special Concern: Hungry Hollow Update (and Comment Letter)

**8. Other Updates & Future Executive Committee Agenda Items**

**9. Next Executive Committee Meeting Date:** June \_\_, 2023

**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 May 26, 2023 in the office located at 34274 State Highway 16, Woodland, CA and was available to the public during normal business hours.



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Kristin Sicke  
Executive Officer

<b>* PAYMENTS:</b>
Consero Solutions Invoice #1896: April Consulting Services: \$2,100.00
Downey Brand Invoice #585075: March Legal Services: \$1,870.50
Downey Brand Invoice #586521: April Legal Services: \$1,226.00
LedgerPro Bookkeeping Invoice #2959: April Bookkeeping Services: \$260.00
SEI Invoice #8912: January-March Consulting Services: \$12,360.00
April 2023 Postage and Copies: \$44.94

Yolo Subbasin Groundwater Agency  
MINUTES of Executive Committee (EC) Meeting  
April 10, 2023, 12:00 p.m. – 1:00 p.m.  
Hosted at YCFC&WCD Headquarters  
34274 State Highway 16, Woodland

**Present:** Gary Sandy, Lee Smith, Dave Schaad, Kristin Sicke, Kurt Balasek, Elisa Sabatini, Sarah Leicht, Nathan Fisher

1. **Call to Order:** Meeting was called to order by Gary Sandy at 12:05 pm.

2. **Adding Items to the Posted Agenda:** Nothing to add.

3. **Public Comment:** No comments.

4. **Administrative Items** (Sicke):

a) February 22, 2023 meeting minutes were approved.

b) Reviewed financials: 2/21-4/6/23: Financials were provided with the agenda packet.

c) Discuss Process for Developing YSGA Board Policies: Kristin provided a potential policies document for Board members and officers drafted by legal counsel.

The Committee agreed that the terms and members of the Executive Committee should be outlined in the policies as well. The policies should also provide for terms of Board officers, but not necessarily limit the terms. The Committee discussed whether the Treasurer position should be separated from the Executive Officer position. Kristin will send the drafted policies document out to the Committee via email for review.

d) Fiscal Year 2022 Audit: Previously, a request for proposals was sent out to find an auditor who hasn't audited the company in the past 3 years. The Committee discussed whether this process could be streamlined. Consensus was that Kristin should send out a request for proposals for a 3-year contract.

e) GASB 31 Fair Market Value: The fair market value provides a theoretical valuation of the agency's assets. This is a new line item that will appear in the balance sheet but will remain theoretical.

f) Payments to approve: Payments were provided with the agenda packet.

David Schaad moved to approve administrative items a) and c), which was seconded by Kurt Balasek and approved unanimously.

5. **Update on YSGA GSP Implementation Actions:** Discussion Item (Sicke)

a) Water Conditions Update: Yolo County is down to "abnormally dry" on the drought monitor. Groundwater levels are showing an impressive recovery. The majority of wells are showing groundwater levels higher than last year. Surface water supplies are forecasted to fulfill demand this year. CVP contractors have an 80% allocation, settlement contractors have 100%, and YCFC has a full supply.

b) YSGA 2023 Annual Report: The annual report was submitted on time to DWR and is on the website.

c) YSGA Draft Letter to Groundwater Users in Areas of Special Concern: YCFC&WCD is conducting outreach to growers in these areas to encourage the use of surface water instead of or in addition to groundwater. Kristin proposed a letter be sent out from the YSGA to further educate landowners and encourage lessening reliance on groundwater. The Committee agreed that the letter should come from the YSGA Executive Committee and will be sent out via email for review.

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

9. **Next Executive Committee Meeting Date:** May 23-24, to be finalized via email.

10. **Adjourned** at 1:06 pm.

Respectfully submitted,



Kristin Sicke  
Executive Officer

## Yolo Subbasin Groundwater Agency

## Budget vs Actual

July 1, 2022 through May 24, 2023

	Jul 1, '22 - May 24, ...	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Member Contributions-Municipal	160,000.00	160,000.00	100.0%
4100 · Member Contributions-Rural	237,841.50	237,842.00	100.0%
4200 · Member Contributions-Affiliates	65,170.00	65,170.00	100.0%
4300 · Direct Contribution-White Areas	0.00	20,000.00	0.0%
4700 · Well Permitting Regulatory Fees	14,934.00	24,000.00	62.2%
4900 · Interest Income	14,871.16	5,000.00	297.4%
<b>Total Income</b>	<b>492,816.66</b>	<b>512,012.00</b>	<b>96.3%</b>
<b>Expense</b>			
5100 · Bank & Other Fees	1,164.66	500.00	232.9%
5300 · Insurance-General & Auto	2,081.50	2,000.00	104.1%
5500 · Membership Dues	2,220.00	3,000.00	74.0%
7000 · Admin. Expenses	2,187.73	5,000.00	43.8%
7100 · Project Mgmt-SGMA Implementatio	141,249.87	251,000.00	56.3%
7125 · Buckeye Creek Recharge Project	137.38	9,000.00	1.5%
7200 · Consultant Services	71,553.62	200,000.00	35.8%
7300 · Legal Services	14,442.50	20,000.00	72.2%
7350 · Audit Services - Financial	0.00	8,500.00	0.0%
7400 · GSP - Related Consultant Costs	36,987.00	50,000.00	74.0%
7500 · GW Monitoring-Real-time Sensors	393.74	0.00	100.0%
7600 · YC Groundwater Monitor Program	10,436.09	90,000.00	11.6%
7700 · GSP Verif in Well Permit Review	3,193.28	24,000.00	13.3%
<b>Total Expense</b>	<b>286,047.37</b>	<b>663,000.00</b>	<b>43.1%</b>
<b>Net Ordinary Income</b>	<b>206,769.29</b>	<b>-150,988.00</b>	<b>-136.9%</b>
<b>Net Income</b>	<b>206,769.29</b>	<b>-150,988.00</b>	<b>-136.9%</b>

## Yolo Subbasin Groundwater Agency

## Balance Sheet

As of May 24, 2023

	<u>May 24, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · 1st Northern-Checking	24,901.72
1010 · 1st Northern-Savings	5,666.21
1020 · Yolo County Treasury	1,062,700.48
1025 · County Treasury FMV	3,968.00
<b>Total Checking/Savings</b>	<u>1,097,236.41</u>
<b>Accounts Receivable</b>	
1100 · Accounts Receivable	1,073.25
<b>Total Accounts Receivable</b>	<u>1,073.25</u>
<b>Other Current Assets</b>	
1150 · Prepaid Insurance	492.25
<b>Total Other Current Assets</b>	<u>492.25</u>
<b>Total Current Assets</b>	<u>1,098,801.91</u>
<b>TOTAL ASSETS</b>	<b><u>1,098,801.91</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	68,287.07
<b>Total Accounts Payable</b>	<u>68,287.07</u>
<b>Total Current Liabilities</b>	<u>68,287.07</u>
<b>Total Liabilities</b>	68,287.07
<b>Equity</b>	
3000 · Unassigned Fund Balance	-24,000.00
3010 · Nonspendable Fund Balance	492.00
3300 · Assigned Fund Balance	24,000.00
3200 · Retained Earnings	823,253.55
Net Income	206,769.29
<b>Total Equity</b>	<u>1,030,514.84</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,098,801.91</u></b>

## Yolo Subbasin Groundwater Agency Profit & Loss

July 1, 2022 through May 24, 2023

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 1 - 24, 23	TOTAL
<b>Ordinary Income/Expense</b>												
<b>Income</b>												
4000 - Member Contributions-Municipal	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,000.00
4100 - Member Contributions-Rural	224,018.00	0.00	0.00	0.00	0.00	0.00	13,823.50	0.00	0.00	0.00	0.00	237,841.50
4200 - Member Contributions-Affiliates	60,170.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	65,170.00
4700 - Well Permitting Regulatory Fees	700.00	9,713.00	850.00	500.00	500.00	0.00	773.00	150.00	1,448.00	300.00	0.00	14,934.00
4900 - Interest Income	0.00	0.00	0.50	2,357.96	0.00	0.96	5,619.44	0.00	1.40	6,890.90	0.00	14,871.16
<b>Total Income</b>	<b>444,888.00</b>	<b>9,713.00</b>	<b>850.50</b>	<b>2,857.96</b>	<b>500.00</b>	<b>0.96</b>	<b>25,215.94</b>	<b>150.00</b>	<b>1,449.40</b>	<b>7,190.90</b>	<b>0.00</b>	<b>492,816.66</b>
<b>Expense</b>												
5100 - Bank & Other Fees	0.00	0.00	0.00	264.58	25.00	0.00	511.66	0.00	0.00	363.42	0.00	1,164.66
5300 - Insurance-General & Auto	604.75	0.00	0.00	1,476.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,081.50
5500 - Membership Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,220.00	0.00	0.00	0.00	0.00	2,220.00
7000 - Admin. Expenses	14.69	0.00	677.78	54.66	118.41	0.00	41.76	11.31	372.60	896.52	0.00	2,187.73
7100 - Project Mgmt-SGMA Implementatio	0.00	0.00	45,325.14	0.00	0.00	0.00	45,014.57	0.00	4,447.50	46,462.66	0.00	141,249.87
7125 - Buckeye Creek Recharge Project	0.00	0.00	137.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137.38
7200 - Consultant Services	5,877.50	14,298.00	1,137.50	8,015.31	20,924.06	13,491.25	3,063.75	160.00	2,216.25	2,370.00	0.00	71,553.62
7300 - Legal Services	0.00	886.00	3,208.50	3,342.50	256.50	1,060.50	992.00	0.00	1,600.00	1,870.50	1,226.00	14,442.50
7400 - GSP - Related Consultant Costs	0.00	0.00	0.00	0.00	0.00	20,656.00	3,971.00	0.00	0.00	12,360.00	0.00	36,987.00
7500 - GW Monitoring-Real-time Sensors	0.00	0.00	0.00	0.00	0.00	0.00	393.74	0.00	0.00	0.00	0.00	393.74
7600 - YC Groundwater Monitor Program	0.00	0.00	6,167.97	0.00	0.00	0.00	1,933.08	0.00	0.00	2,335.04	0.00	10,436.09
7700 - GSP Verif in Well Permit Review	0.00	0.00	274.75	0.00	0.00	0.00	2,152.18	0.00	0.00	766.35	0.00	3,193.28
<b>Total Expense</b>	<b>6,496.94</b>	<b>15,184.00</b>	<b>56,929.02</b>	<b>13,153.80</b>	<b>21,323.97</b>	<b>35,207.75</b>	<b>60,293.74</b>	<b>171.31</b>	<b>8,636.35</b>	<b>67,424.49</b>	<b>1,226.00</b>	<b>286,047.37</b>
<b>Net Ordinary Income</b>	<b>438,391.06</b>	<b>-5,471.00</b>	<b>-56,078.52</b>	<b>-10,295.84</b>	<b>-20,823.97</b>	<b>-35,206.79</b>	<b>-35,077.80</b>	<b>-21.31</b>	<b>-7,186.95</b>	<b>-60,233.59</b>	<b>-1,226.00</b>	<b>206,769.29</b>
<b>Net Income</b>	<b>438,391.06</b>	<b>-5,471.00</b>	<b>-56,078.52</b>	<b>-10,295.84</b>	<b>-20,823.97</b>	<b>-35,206.79</b>	<b>-35,077.80</b>	<b>-21.31</b>	<b>-7,186.95</b>	<b>-60,233.59</b>	<b>-1,226.00</b>	<b>206,769.29</b>

**Yolo Subbasin Groundwater Agency  
Transaction List by Date  
April 1 through May 24, 2023**

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
<b>Apr 1 - May 24, 23</b>								
Deposit	04/01/2023			FY Q3 Interest Apportionment	1020 · Yolo County Treasury	X	4900 · Interest Income	6,890.90
Check	04/01/2023		County of Yolo	FY Q3 Apportionment Fee	1020 · Yolo County Treasury	X	5100 · Bank & Other Fees	-363.42
Bill	04/10/2023	2023.0331	Yolo County Flood Control & WCD	1/1/2023-3/31/2023	2000 · Accounts Payable		-SPLIT-	-50,415.63
Bill Pmt -Check	04/11/2023	275	Consero Solutions	Services performed in February/March	1000 · 1st Northern-Checking	X	2000 · Accounts Payable	-2,216.25
Bill Pmt -Check	04/11/2023	276	Downey Brand LLP	Services through February 28, 2023	1000 · 1st Northern-Checking	X	2000 · Accounts Payable	-1,600.00
Bill Pmt -Check	04/11/2023	277	Luhdorff & Scalmanini	Services rendered through February 26, 2023	1000 · 1st Northern-Checking	X	2000 · Accounts Payable	-4,447.50
Bill Pmt -Check	04/11/2023	278	Yolo County Flood Control & WCD	Copies & Postage 3/1 - 3/31/2023	1000 · 1st Northern-Checking	X	2000 · Accounts Payable	-372.60
Bill	04/11/2023	8912	Stockholm Environment Institute, Inc.	Costs for period January 1 to March 31, 2023	2000 · Accounts Payable		7400 · GSP - Related Consultant Costs	-12,360.00
Bill	04/18/2023	585075	Downey Brand LLP	Servies rendered through March 31, 2023	2000 · Accounts Payable		7300 · Legal Services	-1,870.50
Deposit	04/28/2023			Deposit	1020 · Yolo County Treasury	X	4700 · Well Permitting Regulatory Fees	300.00
Bill	04/30/2023	2959	LedgerPro Bookkeeping	Bookkeeping services rendered in April, 2023	2000 · Accounts Payable		7200 · Consultant Services	-260.00
Bill	04/30/2023	1896	Consero Solutions	Services performed in April	2000 · Accounts Payable		7200 · Consultant Services	-2,110.00
Bill	04/30/2023	YSGA Expenses	Yolo County Flood Control & WCD	Copies & Postage 4/1 - 4/30/2023	2000 · Accounts Payable		7000 · Admin. Expenses	-44.94
Bill	05/19/2023	586521	Downey Brand LLP	Services through April 30, 2023	2000 · Accounts Payable		7300 · Legal Services	-1,226.00
<b>Apr 1 - May 24, 23</b>								

**Yolo Subbasin Groundwater Agency**  
**Statement of Cash Flows**  
 July 1, 2022 through May 24, 2023

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	Jul 1, '22 - May 24, 23
<b>OPERATING ACTIVITIES</b>	
Net Income	206,769.29
Adjustments to reconcile Net Income to net cash provided by operations:	
1100 · Accounts Receivable	-373.25
2000 · Accounts Payable	-22,390.25
	184,005.79
Net cash provided by Operating Activities	184,005.79
Net cash increase for period	913,230.62
Cash at beginning of period	1,097,236.41
Cash at end of period	1,097,236.41



**Yolo Subbasin Groundwater Agency**  
**Open Invoices**  
As of May 24, 2023

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Type	Date	Num	P. O. #	Name	Terms	Due Date	Aging	Open Balance
<b>Reclamation District 150</b>								
Invoice	01/01/2023	2022-59		Reclamation District 150	Net 30	01/31/2023	113	1,073.25
Total Reclamation District 150								1,073.25
<b>TOTAL</b>								<b>1,073.25</b>

**Yolo Subbasin Groundwater Agency**  
**A/P Aging Summary**  
As of May 24, 2023

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
<b>Consero Solutions</b>	0.00	2,110.00	0.00	0.00	0.00	2,110.00
<b>Downey Brand LLP</b>	1,226.00	1,870.50	0.00	0.00	0.00	3,096.50
<b>LedgerPro Bookkeeping</b>	260.00	0.00	0.00	0.00	0.00	260.00
<b>Stockholm Environment Institute, Inc.</b>	0.00	0.00	12,360.00	0.00	0.00	12,360.00
<b>Yolo County Flood Control &amp; WCD</b>	44.94	50,415.63	0.00	0.00	0.00	50,460.57
<b>TOTAL</b>	<u><b>1,530.94</b></u>	<u><b>54,396.13</b></u>	<u><b>12,360.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>68,287.07</b></u>



# Yolo Subbasin Groundwater Agency

## Groundwater Sustainability Agency

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

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### STAFF MEMO

**Date:** May 26, 2023  
**To:** YSGA Executive Committee  
**From:** Kristin Sicke, Executive Officer  
**Subject:** **Audit Proposal from Richardson & Co.**

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#### **Recommendation:**

The Executive Committee authorize the Executive Officer to proceed with hiring Richardson & Company CPA to complete an audit of the YSGA's financial statements, subject to approval by the Board of Directors.

#### **Background:**

YSGA Executive Officer, Kristin Sicke, requested proposals from qualified independent Certified Public Accountants to complete the annual audit of the Agency's financial statements. Proposals were requested for fiscal years ending June 30, 2022, June 30, 2023, and June 30, 2024. Richardson & Co. was the only firm to send a proposal before the deadline of May 16, 2023.

Richardson & Co. provided an estimate not-to-exceed \$7,500 to complete auditing services for fiscal year 2022, \$7,800 for fiscal year 2023, and \$8,200 for fiscal year 2024. The increase in fee each year represents the 8% inflation and associated salary increases.

#### **Budget:**

Not-to-exceed \$7,500 for fiscal year ended June 30, 2022  
Not-to-exceed \$7,800 for fiscal year ending June 30, 2023  
Not-to-exceed \$8,200 for fiscal year ending June 30, 2024

#### **Schedule (FY2022 Audit):**

Start Date: December 2023  
End Date: January 2024

#### **Deliverables:**

Final audit report and opinion  
Presentation of final report and opinion to YSGA Board of Directors

**Yolo Subbasin Groundwater Agency**  
Policies & Procedures

GENERAL – Section 1000

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**POLICY TITLE: Officers**

**POLICY NUMBER: 1100**

(Adopted \_\_\_\_\_, 2023)

1100.1 **General.** Any officer, agent, or employee of the Yolo Subbasin Groundwater Agency (“Agency”) may also be an officer, agent, or employee of any member of the Agency. The election or appointment by the Agency of such a person shall evidence that the two positions are compatible.

1100.2 **Officers.** The officers of the Agency shall consist of a Chairperson, a Vice Chairperson, a Secretary, and a Treasurer. Officers may delegate certain duties and responsibilities to staff in accordance with the Agreement, these Bylaws, and/or Board resolutions, and in compliance with all applicable laws.

1100.3 **Elections.** The Board of Directors shall, on January and every two years thereafter, elect the officers to serve at the pleasure of the Board. Each elected officer shall assume office at the January Board meeting and hold office for two years, or until his or her successor is elected. The offices of Chairperson and Vice Chairperson shall be held by Directors of the Agency and the positions should consist of one rural and one urban member; the offices of Secretary and Treasurer may be filled by a Director or any other person.

1100.4 **Chairperson.** The duties of the Chairperson shall be to preside at all meetings of the Board, to sign all contracts as authorized by the Board, and to perform such other duties as from time to time may be required by the Board or prescribed by the Agreement or these Bylaws.

1100.5 **Vice Chairperson.** The Vice Chairperson shall fulfill all of the duties of the chairperson in his or her absence.

1100.6 **Secretary.** The Executive Officer of the Agency shall serve as the Secretary of the Board. The Executive Officer shall provide the general management, direction and development of the Agency operations and procedures on a daily basis with responsibility for all facilities, employees, staff, consultants, and equipment, and for their respective uses. The Executive Officer shall report directly to the Board of Directors. The Executive Officer shall have the authority to:

- (a) Prepare and submit recommendations as to the necessary expenditure levels for the operations of the Agency and for the delivery of services;

1100 - Officers

- (b) Provide technical expertise to the Board in planning and design and construction of any Facilities and Works;
- (c) Expend funds as directed and approved by the Board approved budget;
- (d) Expend funds and enter into all contracts for labor, whenever required, as prescribed by the Board;
- (e) Prepare periodic reports to state, county and local agencies and to the Agency as required or requested by law or the Board;
- (f) Attend meetings of the Board of Directors;
- (g) Establish, coordinate, and supervise all other actions and duties as designated by the Board.

**1100.7 Treasurer.** The Board shall designate a qualified person to act as Treasurer of the Agency. The person holding the position of Treasurer shall have charge of the depositing and custody of all funds held by the Agency. The Treasurer shall perform such other duties as may be imposed by provisions of applicable law, including those duties described in Government Code sections 6505 and 6505.5, and that may be prescribed by the Agreement, these Bylaws, or the Board by resolution.

**1100.8 Executive Committee.** The Board shall designate the Executive Committee members comprised of the Chairperson, Vice Chairperson, one rural member, and one urban member. The Executive Committee members shall serve on the committee for two years, or until his or her successor is elected.

1100 - Officers