

Colusa Groundwater Authority Board of Directors

P.O. Box 475, Colusa, CA 95932 | www.colusagroundwater.org

MEETING AGENDA

October 28, 2025 | 1:00 p.m.

Colusa Industrial Properties, 100 Sunrise Blvd., Colusa, CA 95932

Alternative meeting location(s):

244 SE Piper Dr, Holt, MO 64048

344 E Laurel St, Willows, CA 95988

Members of the public may attend this meeting in person or through Zoom:

<https://us06web.zoom.us/j/83956519409>

Or One tap mobile:

[+16694449171,83956519409#](tel:+16694449171,83956519409) or [+12532158782,83956519409#](tel:+12532158782,83956519409)

Meeting ID: 839 5651 9409

Full Agenda Packet: <https://colusagroundwater.org/agendas-and-meetings-2025/>

** Indicates action item*

1. Call To Order and Determination of Quorum

- a. Roll Call of Directors and Alternates
- b. Introductions of others in attendance

2. Period Of Public Comment

At this time, members of the public may address the CGA Board regarding items that are not on the agenda but are of relevance to the CGA. The Board may not act on items not on the agenda.

3. Consent Calendar

All consent calendar items may be acted upon by a single motion unless otherwise requested by a board member for separate consideration.

- a. *Approval of Minutes from the August 26, 2025 and September 12, 2025 CGA Board Meetings
- b. *Receive and File August/September Financial Statements
- c. *Review and Consider Approval of September/October Claims

4. Presentation of Financial Audits – FY 2021-22 and FY 2022-23

- a. *The board will hear a review of the FY 2021-22 and FY 2022-23 audits and receive and file the reports.

5. Approval of Resolution No. 2025-05 Designating Authorized Individuals for Account with Tri-Counties Bank

- a. *Recommendation to approve Resolution 2025-05 designating authorized individuals to open and manage accounts on behalf of CGA with Tri-Counties Bank

6. Discussion of Proposed FY 2025-26 Budget

- a. *Review and consider adoption of ad hoc committee's proposed FY 2025-26 budget

7. Approval of 50/50 Cost Share of Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment Agreement

- a. *Recommendation to approve 50 percent cost sharing of Agreement with Davids Engineering to prepare Colusa

Subbasin 2027 Periodic Evaluation and Plan Amendment at a cost not to exceed \$148,250 (50 percent of total cost) without prior approval

8. Support of Transportation Grant Opportunity with GGA/Glenn County for Subsidence Monitoring

- a. *Consider approval of support letter with GGA for transportation grant to assist with subsidence monitoring

9. Discussion of Board Meeting Attendance and Notices

10. Colusa Subbasin GSP Implementation Update

11. DWR Staff Update

12. Committee Reports

- a. **Demand Management ad hoc** – Lewis Bair, Kate Dunlap, Jeff Moresco, Frank A. Nobriga, Jim Wallace
b. **Well Mitigation ad hoc** – Lewis Bair, Janice Bell, Jeremy Cain, Jered Shipley

13. Administrative Update

14. Closed Session

- a. Conference with Legal Counsel (Gov't Code 54956.9) – Existing litigation:
Aqualliance et al. v. Colusa Groundwater Authority, Glenn Groundwater Authority Colusa County Superior Court – Case Number CV24584

Aqualliance et al. v. Biggs-West Gridley Water District, et al. Butte County Superior Court – Case Number 22CV00348

15. Report out of Closed Session

16. Member Reports and Comments

17. Next Meeting: Special CGA/GGA Joint Meeting -- November 21, 2025; Regular Meeting – November 25 , 2025

18. Adjourn

The full agenda packet can be found on the CGA website: <https://colusagroundwater.org>. In compliance with the Americans with Disability Act, if you require special accommodation to participate in CGA Board or committee meetings, please contact the Colusa Groundwater Authority Program Manager at 650-587-7300, extension 17, prior to any meeting for accommodations.

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AGENDA ITEM 1: CALL TO ORDER AND DETERMINATION OF A QUORUM

AGENDA ITEM 1a: Roll Call of Officers and Alternates

SIX (6) Members must be present to constitute a quorum.

As of July 1, 2025, and through June 30, 2027, **Maxwell I.D.** sits as the representative for Westside Water District and Maxwell I.D.; and **Princeton-Codora-Glenn Irrigation District** sits as the representative for Princeton-Codora-Glenn I.D. and Provident I.D.

Note: Beginning July 1, 2027, Westside Water District and Provident Irrigation District will represent their respective Memberships on the CGA Board.

4.1 Board of Directors. *The business of the Authority will be conducted by a Board of Directors that is hereby established, and that shall be initially composed of and appointed as follows: One member of the Board of the Maxwell Irrigation District or the Westside Water District, said appointment to alternate every two years beginning with an appointment by the Maxwell Irrigation District of one of its Board members; One member of the Board of the Princeton-Codora-Glenn Irrigation District or the Provident Irrigation District, said appointment to alternate every two years beginning with an appointment by the Princeton-Codora-Glenn Irrigation District of one of its Board members...*

Entity	Name
COUNTY OF COLUSA	
BOARD MEMBER	Janice Bell
ALTERNATE	Jose Corona
CITY OF COLUSA	
BOARD MEMBER	Jeremy Cain
ALTERNATE	Jesse Cain
CITY OF WILLIAMS	
zBOARD MEMBER	Kate Dunlap
ALTERNATE	Alfred Sellers, Jr.
GLENN COLUSA IRRIGATION DISTRICT	
BOARD MEMBER	Kelly Ornbaun
ALTERNATE	Jeff Sutton
COLUSA COUNTY WATER DISTRICT	
BOARD MEMBER	Frank Nobriga, Jr.
ALTERNATE	Halbert Charter
ALTERNATE	Shelly Murphy
PRINCETON-CODORA-GLENN IRRIGATION DISTRICT	
BOARD MEMBER	Jered Shipley
ALTERNATE	Jim Campbell
MAXWELL IRRIGATION DISTRICT	
BOARD MEMBER	Drew Dirks
ALTERNATE	
RECLAMATION DISTRICT 108	
BOARD MEMBER	Hilary Reinhard
ALTERNATE	Lewis Bair
RECLAMATION DISTRICT 479	
BOARD MEMBER	Derrick Strain
ALTERNATE	Vacant
COLUSA DRAIN MUTUAL WATER COMPANY	
BOARD MEMBER	Jim Wallace
ALTERNATE	Lynell Pollock
PRIVATE PUMPER	Deke Dormer
PRIVATE PUMPER	Jeff Moresco
WESTSIDE WATER DISTRICT	
BOARD MEMBER	Zach Dennis
ALTERNATE	Mike Urkov
PROVIDENT IRRIGATION DISTRICT	
BOARD MEMBER	Jered Shipley
ALTERNATE	Jim Campbell

AGENDA ITEM 1b: Introductions of Others in Attendance

AGENDA ITEM 2: PERIOD OF PUBLIC COMMENT

Members of the public may comment on items not on today's agenda that are relevant to the CGA. Public comments are limited to no more than 5 minutes. No action can be taken on items that are not on the agenda.

AGENDA ITEM 3: CONSENT CALENDAR

BACKGROUND:

All Consent Calendar items may be acted upon by a single motion unless otherwise requested by a board member for separate consideration.

ACTION ITEMS:

[AGENDA ITEM 3a. Approval of Minutes from the August 26 and September 12, 2025 CGA Board Meetings](#)

ATTACHMENTS: Draft minutes from August 26, 2025 and September 12, 2025 CGA board meetings

[AGENDA ITEM 3b. Receive and File August/September Financial Statements](#)

ATTACHMENTS: Financial statements for period ending September 30, 2025

[AGENDA ITEM 3c. Review and Consider Approval of October Claims](#)

ATTACHMENTS: Report of Claims to be paid for October 2025 and supporting documents for claims totaling \$213,864.39 (August and September).

Colusa Groundwater Authority Board of Directors

P.O. Box 475, Colusa, CA 95932 | www.colusagroundwater.org

MEETING MINUTES

August 26, 2025

* Indicates action item

1. Call To Order and Determination of Quorum

Chair Wallace called the meeting to order at 1:05 P.M. and led the Board in the Pledge of Allegiance.

a. Roll Call of Directors and Alternates

Present: Lewis Bair, Jeremy Cain, Drew Dirks, Deke Dormer, Kate Dunlap, Jeff Moresco, Frank Nobriga, Jered Shipley, Jeff Sutton, Jim Wallace.

Absent: Janice Bell, Derick Strain.

b. Introductions of others in attendance

Public members Sally M. Alexander, R. G. Arens, Tucker Bennett, Justin Bogda, Kelli Burt, Brandon Davison (DWR), Mary Fahey, Ryan Fulton, Pamela Katleba-Jenkins, Ben King, Vince Laufer, Leanne Mord, Maddie Munson, Hillary Pearson-Smith, Sam Reynolds, Elise Roberts, Bonnie Rose, Jenny Scheer, Rich Selover, Jennifer Wallace Sanders, Daniel Unruh, Mike Urkov; Darrin Williams, Kathy Yerxa; Board members attending as public members Shelly Murphy, Lynell Pollock, Derick Strain; Consultants Ryan Aston, Thad Bettner; CGA Counsel Alan Doud; CGA staff Denise Carter, Carol Thomas-Keefer, Harrison Tregenza.

2. Period Of Public Comment

At this time, members of the public may address the CGA Board regarding items that are not on the agenda but are of relevance to the CGA. The Board may not act on items not on the agenda.

Mr. Ben King provided public comment on water accounting systems.

3. Consent Calendar

All consent calendar items may be acted upon by a single motion unless otherwise requested by a board member for separate consideration.

a. *Approval of Minutes from July 22, 2025, August 7, 2025 and August 19, 2025 CGA Board Meetings

b. *Receive and File Year-end/July Financial Statements

c. *Review and Consider Approval of August Claims

On motion by Director Nobriga, seconded by Director Moresco, the Board approved the Consent Calendar.

AYES:	10	Bair, Cain, Dirks, Dormer, Dunlap, Moresco, Nobriga, Shipley, Sutton, Wallace
NOES:	0	
ABSTAIN:	0	

ABSENT:	2	Bell, Strain
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Chair Wallace announced that the Board would hear Items 4 and 5 at the end of the meeting.

- 6. PUBLIC HEARING: Colusa Groundwater Authority Operations Fee
 - a. The Board will conduct a public hearing in accordance with California Constitution Article XIII D, Section 4 and Water Code Section 10730(b)

Chair Wallace opened the Public Hearing for the Colusa Groundwater Authority Operations Fee. Mr. Aston then provided a verbal report on the item, going over the CGA’s Proposition 218 preparations, what the operations fee would pay for, the assessment process, and balloting process.

Public comment was received by Mr. King and others on the proposed operations fee.

Chair Wallace then closed the Public Hearing for the Colusa Groundwater Authority Operations Fee. Mr. Doud then announced that Mr. Aston would begin tabulating ballots and provide a report once the tabulation was complete.

Mr. Aston then began the ballot tabulation process. Chair Wallace announced that the Board would move to Items 9., 10., 11., 12., 13., and 14. while waiting for the ballot tabulation process to be completed.

- 9. Banking and Investment Recommendations
 - a. *Approve recommendation to move CGA banking to Tri-Counties Bank and authorize Chair and Treasurer to execute documents

Director Nobriga, CGA Treasurer, reported that he and staff had reviewed options for regular banking and, based on more attractive interest rates and banking features, recommended that CGA move its checking and savings accounts to Tri-Counties Bank.

- b. *Approve recommendation to open investment account in California CLASS investment pool
- Director Nobriga also reported that he and staff had explored public agency investment pool options for improved interest earnings with a high level of safety and liquidity, and recommended that CGA join the California Cooperative Liquid Assets Securities System (“CLASS”) investment pool, which offers slightly higher earnings than the state-operated Local Agency Investment Fund.

Following a brief discussion, on motion by Director Dunlap and seconded by Director Shipley, the Board approved the CGA Treasurer and staff recommendation to move CGA banking from Umpqua Bank to Tri-Counties Bank and authorize the Chair and Treasurer to execute the required banking documents.

AYES:	10	Bair, Cain, Dirks, Dormer, Dunlap, Moresco, Nobriga, Shipley, Sutton, Wallace
NOES:	0	
ABSTAIN:	0	
ABSENT:	2	Bell, Strain

On motion by Director Shipley, seconded by Director Dunlap, the Board approved the CGA Treasurer and staff recommendation to establish an investment account in the California CLASS investment pool.

AYES:	10	Bair, Cain, Dirks, Dormer, Dunlap, Moresco, Nobriga, Shipley, Sutton, Wallace
NOES:	0	
ABSTAIN:	0	
ABSENT:	2	Bell, Strain

10. Discussion of Strategic Planning Workshop

- a. The Board will determine the details and direct staff to coordinate a Board Strategic Planning Workshop.

Ms. Thomas-Keefer reviewed the information that staff is seeking from the Board to organize and coordinate a strategic planning workshop. Following discussion, staff was directed to schedule the Board workshop for either Monday September 8, 2025 or Friday, September 12, 2025. Mr. King and Mr. Williams provided comments on potential workshop topics.

11. DWR Staff Update

None.

12. Committee Reports

- a. Long Term Funding ad hoc – Jeff Moresco, Frank A. Nobriga, Hilary Reinhard, Jim Wallace

Ms. Thomas-Keefer noted that the outcome of the Prop 218 vote may determine whether or not this committee needs to meet again.

- b. Demand Management ad hoc – Lewis Bair, Kate Dunlap, Jeff Moresco, Frank A. Nobriga, Jim Wallace

Ms. Thomas-Keefer reported the water accounting system RFP process will be completed by the end of the week and will be reviewed with the Committee the following week.

- c. Well Mitigation ad hoc – Lewis Bair, Janice Bell, Jeremy Cain, Jered Shipley

None.

13. Administrative Update

Ms. Thomas-Keefer reported that she had recently met with Debbie Spangler with DWR to discuss monitoring well access agreements and would be working with DWR to obtain the list of well owners and work with board members to identify possible contacts.

14. Member Reports and Comments

Director Bair reported the South Colusa North Yolo (SCNY) management group has received \$650,000 in funding commitments so far. Chair Wallace reported that the SCNY group elected Darrin Williams as its Chair.

6. PUBLIC HEARING: Colusa Groundwater Authority Operations Fee

- a. The Board will conduct a public hearing in accordance with California Constitution Article XIII D, Section 4 and Water Code Section 10730(b)

At this point in the meeting, the ballot tabulation process was completed and Chair Wallace returned to Item 6.a. Chair Wallace announced that Mr. Aston had the results of the Proposition 218 process and thanked everyone who participated in the Proposition 218 process. Mr. Aston announced that the weighted votes in opposition of the proposed assessment outweighed the weighted ballots in favor of

the proposed assessment, as follows:

YES VOTES: 366,715.44
 NO VOTES: 650,109.99

Mr. Aston then responded to questions. Chair Wallace announced that in light of Mr. Aston’s report, the Proposition 218 vote did not pass and the Board may not impose the new parcel charge as proposed.

- b. *[If necessary] Review and consider adoption of Resolution 2025-03 Certifying the Results of a Proposition 218 Proceeding and Setting the Authority’s Operations Fee, in accordance with Water Code Section 10730(c) (requires 2/3 vote of directors present)

Ms. Thomas-Keefer stated that, in light of the result of the ballot election, action on this item would not be necessary.

- 7. Annual Board Review of Operations Fee according to Resolution No. 2019-02 Certifying the Results of a Proposition 218 Majority Protest Proceeding and Setting the Authority’s Operations Fee [If necessary] (requires 2/3 vote of directors present)

- a. *Consider approval of proposed CGA Operations Fee to fund FY 2025-26 Budget

Ms. Thomas-Keefer introduced the item and reported that the Board has the authority to impose the existing operations fee that was approved in 2019, which can be set as high as \$1.45 per acre.

Following discussion, on motion by Director Sutton, seconded by Director Dirks, the Board approved the proposed Operations Fee authorized in 2019 to fund a revised FY 2025-26 budget, and establish that fee at \$1.00/acre.

AYES:	6	Bair, Cain, Dirks, Dormer, Sutton, Wallace
NOES:	2	Dunlap, Nobriga
ABSTAIN:	0	
ABSENT:	4	Bell, Moresco, Shipley, Strain

- 8. Proposition 218 Fee Assessment Collections

- a. *Consider approval of Resolution 2025-03 Requesting Collection of Charges on Colusa County Tax Roll
- b. *Consider approval of Resolution 2025-04 Requesting Collection of Charges on Yolo County Tax Roll

Chair Wallace noted that the following resolutions were in order to request placement of the CGA operations fee on the two county tax rolls.

On motion by Director Bair, seconded by Director Dunlap, the Board approved Resolution 2025-03 (Requesting Collection of Charges on the Colusa County Tax Roll in FY 2025-26) and Resolution 2025-04 (Requesting Collection of Charges on the Yolo County Tax Roll in FY 2025-26).

AYES:	8	Bair, Cain, Dirks, Dormer, Dunlap, Nobriga, Sutton, Wallace
NOES:	0	
ABSTAIN:	0	
ABSENT:	4	Bell, Moresco, Shipley, Strain

15. Next Meeting: Tentative Joint CGA/GGA Board meeting on September 19, 2025; CGA Regular Board meeting on September 23, 2025

4. Closed Session:

The Board entered Closed Session at 6:06 PM.

a. Conference with Legal Counsel (Gov't Code 54956.9) – Potential litigation (3 items)

b. Conference with Legal Counsel (Gov't Code 54956.9) – Existing litigation:

i. Aqualliance et al. v. Colusa Groundwater Authority, Glenn Groundwater Authority Colusa County Superior Court – Case Number CV24584

ii. Aqualliance et al. v. Biggs-West Gridley Water District, et al. Butte County Superior Court – Case Number 22CV00348

5. Report out of Closed Session

The Board exited Closed Session at 6:10 PM. Mr. Doud reported that there was no reportable action taken in Closed Session.

16. Adjourn

Chair Wallace adjourned the meeting at 6:12 P.M.

APPROVED BY:

Jim Wallace, Chair

Date

ATTEST:

Carol Thomas-Keefer, Secretary

Date

Colusa Groundwater Authority Board of Directors

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MEETING MINUTES

September 12, 2025

* Indicates action item

1. Call To Order and Determination of Quorum

Chair Wallace called the meeting to order at 1:08 P.M. and led the Board in the Pledge of Allegiance.

a. Roll Call of Directors and Alternates

Present: Lewis Bair, Janice Bell, Deke Dormer, Kate Dunlap, Frank Nobriga, Kelly Ornbaun, Jered Shipley, Jim Wallace.

Absent: Jeremy Cain, Drew Dirks, Jeff Moresco, Derick Strain.

b. Introductions of others in attendance

Public members Kelli Burt; Board alternates attending as public members Alfred Sellers Jr., Jeff Sutton; CGA Counsel Alan Doud; CGA staff Carol Thomas-Keefer.

2. Period Of Public Comment

At this time, members of the public may address the CGA Board regarding items that are not on the agenda but are of relevance to the CGA. The Board may not act on items not on the agenda.

None.

3. STRATEGIC PLANNING WORKSHOP:

a. Introduction/Background

b. Planning Needs Overview

c. Budget and Revenue Needs – FY 2025-26 and future

d. Funding Options/Plan

e. Future Planning Discussion Items

Ms. Thomas-Keefer provided a presentation reviewing the purpose of the workshop, CGA's key immediate planning needs, budget and revenue needs for the coming year and beyond; and CGA Counsel Doud reviewed available funding options. Following discussion, the Board dismissed staff and counsel and continued a discussion on future planning needs. Chair Wallace appointed an hoc committee consisting of Directors Dunlap and Shipley and Alternates Lewis and Sutton, along with the Chair, to prepare a recommended budget for FY 2025-26 that would pare down expenses to fit within the adopted operations fee revenue for the year.

44. Adjourn

Chair Wallace adjourned the meeting at approximately 4:30 P.M.

APPROVED BY:

Jim Wallace, Chair

Date

ATTEST:

Carol Thomas-Keefer, Secretary

Date

DRAFT

CASH BALANCE

September 2025 Activity

Cash Receipts

Cash Receipts - N/A	
Total Cash Receipts	\$ -

Cash Disbursements

Warrants - N/A	
Total Cash Disbursements	\$ -

Cash Balance

Prior Month to Current Month Ending Balance Reconciliation

August Cash Balance By Investment

Umqua Checking	\$ 281,917.78
Umqua Money Market	1,117,359.12
Umqua Savings	33,008.63
Total Cash Balance	\$ 1,432,285.53

September Activity

Cash Receipts	\$ -
Cash Disbursements	-
Interest Earnings Checking	1,830.64
Interest Earnings Savings (Pending Qtly Statement)	0.84
Short Pay to be Adj	-
Total Activity	\$ 1,831.48

Ending Cash Balance	\$ 1,434,117.01
Less: Outstanding Warrants:	
Warrants - April	(9,675.49)
Warrants - July	(28,818.38)
Warrants - August	(167,220.41)
Warrants - September	(46,643.98)
Total Available Cash By Activity	\$ 1,181,758.75

September Cash Balance by Investment

Umqua Checking	\$ 281,917.78
Umqua Money Market	1,119,189.76
Umqua Savings	33,009.47
Total Balance	\$ 1,434,117.01
Less: Outstanding Warrants	(252,358.26)
Total Available Cash by Investment	\$ 1,181,758.75

Outstanding Warrants are vendor invoices received and not yet paid or in transit.

CLAIMS SUMMARY

Invoice #	Invoice Date	Vendor	Service Period	Service	Check	ACH	Total
1173.05-7125	10/9/2025	Davids Engineering	Sept Services	GSP Implementation	16,632.02	-	16,632.02
20171	8/31/2025	RGS	August Services	Administration	11,833.05		11,833.05
20294	9/30/025	RGS	Sept Services	Administration	8,163.52		8,163.52
Various	9/30/2025	Young & Wooldridge	Sept Services	Legal Services	5,670.39	-	5,670.39
CGA2025.10	10/14/2025	Water Ecology	Sept Services	GSP Implementation	4,067.00		4,067.00
390-112	10/3/2025	Atlas CPA's	Sept Services	Accounting Services	278.00	-	278.00
SEPTEMBER TOTAL					<u>\$ 46,643.98</u>	<u>\$ -</u>	<u>\$ 46,643.98</u>

Invoice #	Invoice Date	Vendor	Service Period	Service	Check	ACH	Total
SBS12075	9/10/2025	SCI Consulting Group	April 25- Aug 2025	GSP Implementation	69,200.76	-	69,200.76
SBS11902	5/1/2025	SCI Consulting Group	Jan 25-Mar 25	GSP Implementation	20,389.90		20,389.90
Various	Various	Young & Wooldridge	August Services	Legal Services	16,727.32	-	16,727.32
1173.05-7066	9/11/2025	Davids Engineering	August Services	GSP Implementation	16,212.75	-	16,212.75
COBGSA-2506	9/11/2025	County of Butte GSA	FY 25-26	Member Contribution	15,669.28		15,669.28
22881	9/16/2025	Nigro & Nigro	August Services	Audit Services	10,500.00	-	10,500.00
CGA2025.09	9/10/2025	Water Ecology	August Services	GSP Implementation	8,998.50	-	8,998.50
20021	7/31/2025	RGS	July Services	Administration	8,664.40	-	8,664.40
390-3959	9/3/2025	Atlas CPA's	August Services	Accounting Services	857.50	-	857.50
AUGUST TOTAL					<u>\$ 167,220.41</u>	<u>\$ -</u>	<u>\$ 167,220.41</u>

Invoice

DAVIDS ENGINEERING, INC.
 Tax ID#68-0346173
 1772 Picasso Avenue, Suite A
 Davis, CA 95618-0550
 530/757-6107 - phone
 530/757-6118 - fax



October 09, 2025
 Invoice No: 1173.05 - 7125
Total This Invoice \$16,632.02

Carol Thomas-Keefer
 Colusa Groundwater Authority
 P.O. Box 475
 Colusa, CA 95932

Project 1173.05 CGA - Colusa Subbasin GSP Implementation Support
Professional Services from September 01, 2025 to September 30, 2025

Task 01.00 Refine Scope and Cost Estimates for PMAs in Revised GSP
Professional Personnel

	Hours	Rate	Amount	
Senior Project Assistant				
Davids, Kristi	.50	149.00	74.50	
Totals	.50		74.50	
Total Labor				74.50

	Current	Prior	To-Date	
Contract Amount				
Total Billings	74.50	5,956.00	6,030.50	
Contract Amount			30,000.00	
Remaining			23,969.50	
				Total this Task \$74.50

Billings to Date

	Current	Prior	Total
Labor	74.50	5,956.00	6,030.50
Totals	74.50	5,956.00	6,030.50

Task 03.00 2025 Q3/Q4 Support
 Sub-Task 03.01 Provide On-Call GSP Implementation Support

Professional Personnel

	Hours	Rate	Amount	
Assistant Engineer II				
Mortensen, Devin	8.00	145.00	1,160.00	
Supervising Engineer				
Davids, Jeff	18.50	237.00	4,384.50	
Associate Engineer II				
Klug, Katherine	30.50	207.00	6,313.50	
Associate Project Assistant				
Clark, Cynthia	1.25	135.00	168.75	
Totals	58.25		12,026.75	
Total Labor				12,026.75
				Total this Sub-Task \$12,026.75

Sub-Task 03.02 Support GSP Implementation Outreach Efforts

Project	1173.05	CGA - Colusa Subbasin GSP Implementation	Invoice	7125
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Professional Personnel

	Hours	Rate	Amount	
Supervising Engineer				
Davids, Jeff	1.00	237.00	237.00	
Intern I				
Scott, Addie	.50	57.00	28.50	
Senior Project Manager				
Clark, Cassie	4.50	200.00	900.00	
Totals	6.00		1,165.50	
Total Labor				1,165.50

Consultants

Wise Acre Farm				
9/30/2025	Wise Acre Farm	Professional Services for the month of September - see attached	1,468.75	
Water and Land Solutions, LLC				
9/23/2025	Water and Land Solutions, LLC	Professional Services for September, 2025 - see attached	1,896.52	
Total Consultants		1.0 times	3,365.27	3,365.27
		Total this Sub-Task		\$4,530.77

Contract Amount

	Current	Prior	To-Date	
Total Billings	16,557.52	22,784.80	39,342.32	
Contract Amount			146,000.00	
Remaining			106,657.68	
		Total this Task		\$16,557.52

Billings to Date

	Current	Prior	Total	
Labor	13,192.25	19,550.25	32,742.50	
Consultant	3,365.27	3,168.75	6,534.02	
Expense	0.00	65.80	65.80	
Totals	16,557.52	22,784.80	39,342.32	
		Total this Invoice		<u><u>\$16,632.02</u></u>

Outstanding Invoices

Number	Date	Balance	
7021	8/12/2025	10,509.55	
7066	9/11/2025	16,212.75	
Total		26,722.30	
		Total Now Due	\$43,354.32

Billings to Date

	Current	Prior	Total
Labor	13,266.75	85,628.75	98,895.50
Expense	0.00	305.57	305.57
Consultant	3,365.27	3,168.75	6,534.02
Totals	16,632.02	89,103.07	105,735.09

I certify that the above invoice is true and correct to the best of my knowledge.

Project	1173.05	CGA - Colusa Subbasin GSP Implementation	Invoice	7125
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Authorized By: _____



Date: 10/09/2025

Billing Backup

Thursday, October 9, 2025

Davids Engineering, Inc.

Invoice 7125 Dated 10/9/2025

10:24:49 AM

Project	1173.05	CGA - Colusa Subbasin GSP Implementation Support
Task	01.00	Refine Scope and Cost Estimates for PMAs in Revised GSP

Professional Personnel

			Hours	Rate	Amount
Senior Project Assistant					
Davids, Kristi	9/4/2025	project support, accounting	.25	149.00	37.25
Davids, Kristi	9/5/2025	project support, accounting	.25	149.00	37.25
Totals			.50		74.50
Total Labor					74.50

Total this Task \$74.50

Task	03.00	2025 Q3/Q4 Support
Sub-Task	03.01	Provide On-Call GSP Implementation Support

Professional Personnel

			Hours	Rate	Amount
Assistant Engineer II					
Mortensen, Devin	9/4/2025	Ag/Domestic well mitigation cost estimates	2.00	145.00	290.00
Mortensen, Devin	9/5/2025	Ag/Domestic well mitigation cost estimates	2.00	145.00	290.00
Mortensen, Devin	9/11/2025	Domestic Well Mitigation Ad Hoc Committee Meeting	2.00	145.00	290.00
Mortensen, Devin	9/23/2025	Administrative Cost Sharing Analysis between CGA, GGA, and CSGSA	2.00	145.00	290.00
Supervising Engineer					
Davids, Jeff	9/4/2025	Drafting and communicating initial coordination meeting schedule, meeting logistics coordination, project communication.	.75	237.00	177.75
Davids, Jeff	9/8/2025	Reviewing and researching subsidence BMPs, ISW, and the latest requirements from DWR.	1.75	237.00	414.75
Davids, Jeff	9/10/2025	Bi-weekly CGA/GGA coordination session, planning for DWM ad hoc, preparing for upcoming Joint Board meeting. Planning meeting with NVCF regarding DWM program development.	2.50	237.00	592.50
Davids, Jeff	9/11/2025	Sacramento Valley ISW coordination with NCWA and DWR subsidence meeting in Willows.	1.50	237.00	355.50
Davids, Jeff	9/15/2025	Reviewing DWM materials from ad hoc discussion, coordination with K. Klug for updates, working with L. Hunter, C. Thomas-Keefer, and T. Bettner for Joint Board meeting planning and updates.	.75	237.00	177.75

Project	1173.05	CGA - Colusa Subbasin GSP Implementation		Invoice	7125
Dauids, Jeff		9/17/2025	.50 237.00	118.50	
		Preparations for Joint Board meeting, coordination with L. Hunter and K. Klug. Review of PowerPoint presentation.			
Dauids, Jeff		9/18/2025	1.50 237.00	355.50	
		Preparations for Joint Board meeting, coordination with L. Hunter and K. Klug. Review of PowerPoint presentation.			
Dauids, Jeff		9/19/2025	4.75 237.00	1,125.75	
		Preparation for and participation in Colusa Joint Board meeting. Updates to budget summary and Gantt chart.			
Dauids, Jeff		9/22/2025	.50 237.00	118.50	
		Working with K. Klug and project team regarding next steps for DWM program planning and Joint GSP implementation.			
Dauids, Jeff		9/23/2025	1.75 237.00	414.75	
		Working session with K. Klug regarding DWM, agreements, analysis of costs, and next steps.			
Dauids, Jeff		9/25/2025	2.25 237.00	533.25	
		Bi-weekly working session with CGA and GGA staff, DWM development support, working on streamlined joint DWM application process, and next steps.			
Associate Engineer II					
Klug, Katherine		9/2/2025	1.50 207.00	310.50	
		DWM development coordination with Counties (preparing and distributing draft application materials)			
Klug, Katherine		9/4/2025	2.50 207.00	517.50	
		DWM development coordination discussion with J.C. Davids and materials preparation for 9/11 DWM Ad Hoc and 9/19 Joint Board meeting (application, well assessment); coordination with NVCF staff; coordination with LSCE (E. Teasdale) about opportunity for CSGSA coordination and grant cost-sharing			
Klug, Katherine		9/5/2025	3.75 207.00	776.25	
		DWM development coordination discussion with J.C. Davids and materials preparation for 9/11 DWM Ad Hoc and 9/19 Joint Board meeting (application, well assessment); coordination with NVCF staff; coordination with CSGSA consultants (E. Teasdale) about opportunity for CSGSA coordination and grant cost-sharing			
Klug, Katherine		9/8/2025	1.75 207.00	362.25	
		DWM materials preparation for 9/11 DWM Ad Hoc and 9/19 Joint Board meeting (application, well assessment); coordination with NVCF and scheduling 9/10 meeting			
Klug, Katherine		9/9/2025	1.50 207.00	310.50	
		DWM materials preparation for 9/11 DWM Ad Hoc and 9/19 Joint Board meeting (application, well assessment); summarizing incremental costs of dual-purpose well drilling; coordination with DE staff to schedule 9/10 meeting with NVCF			
Klug, Katherine		9/10/2025	2.50 207.00	517.50	
		Colusa DWM planning and coordination discussion with L. Hunter; 9/11 DWM Ad Hoc meeting preparation; DWM meeting with NVCF and J.C. Davids			
Klug, Katherine		9/11/2025	3.50 207.00	724.50	
		DWM Ad Hoc meeting preparation, facilitation, and followup with GSA and DE staff; preparing notes and action items from DWM discussion			
Klug, Katherine		9/12/2025	2.50 207.00	517.50	
		9/19 Joint Board meeting powerpoint preparation and agenda updates; summarizing DWM Ad Hoc 8/14 and 9/11 recommendations; CSGSA coordination and followup with CSGSA consultants (E. Teasdale) and J.C. Davids			

Project	1173.05	CGA - Colusa Subbasin GSP Implementation	Invoice	7125	
Klug, Katherine		9/16/2025	1.75	207.00	362.25
		9/19 Joint Boardmeeting powerpoint preparation, agenda review, and staff report review			
Klug, Katherine		9/17/2025	.25	207.00	51.75
		9/19 Joint Board meeting staff report review and preparation with GSA staff			
Klug, Katherine		9/18/2025	.50	207.00	103.50
		9/19 Joint Board meeting powerpoint preparation, meeting packet preparation with GSA staff			
Klug, Katherine		9/19/2025	2.50	207.00	517.50
		preparing for and participating in 9/19 Joint Board meeting; NVCF agreement and next steps coordination			
Klug, Katherine		9/22/2025	1.50	207.00	310.50
		9/19 Joint Board meeting notes compilation and action items follow-up; coordination on DWM next steps with DE staff; reviewing and updating DWM materials (application, well evaluation, agreements)			
Klug, Katherine		9/23/2025	3.00	207.00	621.00
		reviewing and updating DWM materials (application, well evaluation, agreements)			
Klug, Katherine		9/29/2025	1.25	207.00	258.75
		Colusa DWM application, well evaluation development; coordination with DE/GSA staff on draft agreement development			
Klug, Katherine		9/30/2025	.25	207.00	51.75
		Colusa DWM application, well evaluation development; coordination with DE/GSA staff on draft agreement development			
		Associate Project Assistant			
Clark, Cynthia		9/3/2025	.25	135.00	33.75
		Project Support, Accounting			
Clark, Cynthia		9/5/2025	.25	135.00	33.75
		Project Support, Accounting			
Clark, Cynthia		9/9/2025	.25	135.00	33.75
		Project Support, Accounting			
Clark, Cynthia		9/10/2025	.25	135.00	33.75
		Project Support, Accounting			
Clark, Cynthia		9/23/2025	.25	135.00	33.75
		Project Support, Accounting			
		Totals	58.25		12,026.75
		Total Labor			12,026.75
				Total this Sub-Task	\$12,026.75

Sub-Task 03.02 Support GSP Implementation Outreach Efforts

Professional Personnel

		Hours	Rate	Amount
Supervising Engineer				
Dauids, Jeff	9/10/2025	.50	237.00	118.50
	Coordination with outreach team regarding Joint Board updates and next steps.			
Dauids, Jeff	9/15/2025	.50	237.00	118.50
	Working with CGA, GGA, and outreach partners WLS and WAFs on outreach updates to Joint Board.			
Intern I				
Scott, Addie	9/4/2025	.50	57.00	28.50
	Project Support.			

Project	1173.05	CGA - Colusa Subbasin GSP Implementation		Invoice	7125
Senior Project Manager					
Clark, Cassie		9/4/2025	2.00	200.00	400.00
GSP outreach plan draft creation and updates. Coordination with WLS and WAF					
Clark, Cassie		9/16/2025	1.50	200.00	300.00
Deck creation for upcoming board meeting. Updates to communication plan.					
Clark, Cassie		9/17/2025	1.00	200.00	200.00
Board prep with WLS, WAF, and DE.					
Totals			6.00		1,165.50
Total Labor					1,165.50
Consultants					
Wise Acre Farm					
AP 11585		9/30/2025			1,468.75
📎 Wise Acre Farm / Professional Services for the month of September - see attached					
Water and Land Solutions, LLC					
AP 11584		9/23/2025			1,896.52
📎 Water and Land Solutions, LLC / Professional Services for September, 2025 - see attached					
Total Consultants			1.0 times	3,365.27	3,365.27
Total this Sub-Task					\$4,530.77
Total this Task					\$16,557.52
Total this Project					\$16,632.02
Total this Report					\$16,632.02

Bill To
Colusa Subbasin Outreach Davids Engineering 1772 Picasso Avenue, Suite A Davis, CA 95618

Date	Invoice No.	P.O. Number	Terms	Project
10/01/25	8			

Item	Description	Quantity	Rate	Amount
WAF Consutling	Invoice for the month of September - Consulting Services	11.75	125.00	1,468.75
			Subtotal	\$1,468.75
			Sales Tax (0.0%)	\$0.00
			Total	\$1,468.75

Mary Fahey, WAF Consulting



Timesheet - Colusa Subbasin Outreach Support

September 2025; RATE: \$125/HOUR

DATE	TOTAL HOURS	RATE	TASK
9/4/25	0.5	\$62.50	Final edits to Outreach Plan
9/5/25	4	\$500.00	Meeting in Willows with RCD and GGA Staff to discuss coordination and outreach strategy
9/9/25	2.5	\$312.50	Meeting with LWS and DE; Prep for upcoming meetings and next steps discussion; Working on messaging and outreach materials templates
9/16/25	0.75	\$93.75	Review/edit ppt for Joint Board Meeting
9/17/25	1	\$125.00	Planning meeting with WLS and DE for 9/19 Joint Board
9/19/25	3	\$375.00	Joint CGA/GGA Board meeting and followup
		\$0.00	
TOTAL	11.75	\$1,468.75	

Water & Land Solutions, LLC

P.O. Box 2657
Los Banos, CA 93635



INVOICE # 4809
DATE 9/22/2025
DUE DATE 10/22/2025
TERMS Net 30
ACCOUNT # 25-194

BILL TO

Davids Engineering
1772 Picasso Avenue, Suite A
Davis, CA 95618

A/R Contact:
jbunch@waterandlandsolutions.com

Client email:
cynthia@davidsengineering.com

DATE	TITLE	DESCRIPTION OF SERVICES	HOURS	RATE	AMOUNT
DEVELOPMENT					
<i>Munson, Maddie</i>					
09/05/25	SWS	Coordination meeting with Glenn RCD/CAFF to discuss collaboration opportunities and outreach needs.	3.75	205.00	768.75
09/05/25	MI	Mileage	73.60	0.70	51.52
09/16/25	SWS	Review of draft plan and brainstorming additional "trainers". Project team discussion, coordinating for 9/17 call.	1.00	205.00	205.00
<i>Scheer, Jenny</i>					
09/04/25	SWS	Prep for outreach meeting with Glenn RCD.	0.25	205.00	51.25
09/05/25	SWS	Meet with Glenn RCD to discuss outreach plan and synergy with CAFF outreach.	3.50	205.00	717.50
09/17/25	SWS	Call with project team to discuss presentation at joint CGA/GGA board meeting on September 19.	0.50	205.00	102.50
Subtotal					1,896.52

BALANCE DUE

\$ 1,896.52

INVOICE

Regional Government Services
PO Box 1350
Carmel Valley, CA 93924
AR@rgs.ca.gov
(650) 587-7300 x2



Colusa Groundwater Authority
Carroll Thomas-Keefer
cthomaskeefer@rgs.ca.gov

August 31, 2025
Invoice No: 20171
Total This Invoice \$11,833.05

Project 04003.C220500000-40 Colusa Groundwater Authority -Professional Employer Services
Professional Services from August 01, 2025 to August 31, 2025

Professional Personnel

	Hours	Rate	Amount	
PES Agency Chief Executive	51.00	165.64	8,447.64	
Senior Finance Manager	8.00	154.60	1,236.80	
Admin Advisor	14.90	115.96	1,727.80	
Technical Specialist	3.50	120.23	420.81	
Totals	77.40		11,833.05	
Total Labor				11,833.05

Billing Limits

	Current	Prior	To-Date	
Total Billings	11,833.05	8,664.40	20,497.45	
Limit			175,000.00	
Remaining			154,502.55	
			Total this Invoice	<u>\$11,833.05</u>

Monthly NTE \$15,000.00
This Month (\$11,833.05)
Remaining \$3,166.95

Billing Backup

Regional Government Services Authority

Invoice 20171 Dated 8/31/2025

Project 04003.C220500000-40 Colusa Groundwater Authority -Professional Employer Services

Professional Personnel

	Hours	Rate	Amount
PES Agency Chief Executive			
Aug 1	1.00	165.64	165.64
Call w/Jeff D; review hearing materials; review, coord budget info and investment policy			
Aug 4	2.00	165.64	331.28
Landowner calls and follow up; follow up on city and district parcels; resolution coord; follow up on ballots and objections			
Aug 5	1.00	165.64	165.64
Review, distribute objection letters; follow up w/atty; prepare resolution			
Aug 6	3.50	165.64	579.74
Calls w/atty, SCI, chair; prepare, post and distribute spec mtg agenda; organize, distribute and post objection letters			
Aug 7	4.00	165.64	662.56
Prepare, post and distribute meeting packet; respond to emails; coordinate mtg; attend spec board mtg			
Aug 8	1.00	165.64	165.64
Assessment hrg follow up mtg; coordinate continued hearing			
Aug 11	2.50	165.64	414.10
Meet w/counties and DWM ad hoc; meet w/Thad; coordinate flyer details, mtg info; edit/finalize and distribute flyer; PRA request coordination			
Aug 12	2.00	165.64	331.28
Meet w/DWR well access agmts; review and distribute Spanish version flyer; call w/chair; coord info distribution w/Farm Bureau, newspaper, RCD			
Aug 14	1.50	165.64	248.46
Outreach mtg; DWM ad hoc committee			
Aug 15	2.50	165.64	414.10
Prepare, post and distribute spec mtg agenda; coord items and staff repts w/atty, staff; review RFQ info			
Aug 16	1.00	165.64	165.64
Review, comment on staff repts, budget; coord meeting info w/staff; various emails.			
Aug 18	2.00	165.64	331.28
Prepare, send and post mtg packet for 8/19 spec mtg; follow up w/staff and counsel on various items; follow up w/Treas on budget			
Aug 19	3.00	165.64	496.92
Prep for and attend special board mtg; coord PRA request info w/others			
Aug 22	2.50	165.64	414.10
Research and prepare agenda for reg mtg and Prop 218 hrg; coord w/consultants; coord financial info w/GS			
Aug 23	4.00	165.64	662.56
Finalize board agenda; post and distribute; work on board packet, minutes			
Aug 24	4.00	165.64	662.56
Finalize board packet; post and send notice			
Aug 25	.50	165.64	82.82
Board mtg prep, follow up			
Aug 26	6.50	165.64	1,076.66
Meeting coordination, prep; attend board meeting			
Aug 27	1.50	165.64	248.46
Prepare and coord assessment resolutions for signature; workshop planning, follow up w/SCI			

	Aug 28	2.00	165.64	331.28
DE coord mtg; workshop poll; follow up on various items				
	Aug 29	3.00	165.64	496.92
Butte PE kick off mtg; planning workshop agenda; mtg coord				
Senior Finance Manager				
	Aug 1	2.00	154.60	309.20
CGA: Audit WIP				
	Aug 4	1.50	154.60	231.90
CGA: Financials WIP; Investment Policy				
	Aug 7	.50	154.60	77.30
CGA: Financials WIP				
	Aug 21	2.00	154.60	309.20
CGA: Financials WIP				
	Aug 22	2.00	154.60	309.20
CGA: Financials WIP				
Admin Advisor				
	Aug 6	.20	115.96	23.19
Preparing for CGA Board meeting.				
	Aug 7	1.00	115.96	115.96
Clerking CGA special Board meeting.				
	Aug 18	.10	115.96	11.60
Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Aug 19	2.70	115.96	313.09
Preparing for CGA Board meeting, clerking CGA Board meeting.				
	Aug 20	2.30	115.96	266.71
Communicating with RGS and CGA staff advisors via email and RingCentral, drafting CGA Board meeting minutes, saving files in VPN, updating public distribution list.				
	Aug 21	1.40	115.96	162.34
Communicating with RGS and CGA staff advisors via email and RingCentral, drafting CGA Board meeting minutes.				
	Aug 22	1.30	115.96	150.75
Communicating with RGS and CGA staff advisors via email and RingCentral, formatting and sending out Board resolution, saving files in VPN, updating public distribution list.				
	Aug 26	5.90	115.96	684.16
Clerking CGA Board meeting, communicating with RGS and CGA staff advisors via email and RingCentral, preparing for CGA Board meeting.				
Technical Specialist				
	Aug 4	2.00	120.23	240.46
Pickup/scan/email objection letters				
	Aug 8	1.50	120.23	180.35
Prep attendance sheets/print 10 agenda and full packet for attendees. Work on arranging room for "open Houses"				
	Totals	77.40		11,833.05
Total Labor				11,833.05
			Total this Project	\$11,833.05
			Total this Report	\$11,833.05

INVOICE

Regional Government Services
PO Box 1350
Carmel Valley, CA 93924
AR@rgs.ca.gov
(650) 587-7300 x2



Colusa Groundwater Authority
Carroll Thomas-Keefer
cthomaskeefer@rgs.ca.gov

September 30, 2025
Invoice No: 20294

Total This Invoice \$8,163.52

Project 04003.C220500000-40 Colusa Groundwater Authority -Professional Employer Services
Professional Services from September 01, 2025 to September 30, 2025

Professional Personnel

	Hours	Rate	Amount	
PES Agency Chief Executive	39.50	165.64	6,542.78	
Senior Finance Manager	3.50	154.60	541.10	
Admin Advisor	6.20	115.96	718.95	
Technical Specialist	3.00	120.23	360.69	
Totals	52.20		8,163.52	
Total Labor				8,163.52

Billing Limits

	Current	Prior	To-Date	
Total Billings	8,163.52	20,497.45	28,660.97	
Limit			175,000.00	
Remaining			146,339.03	
				Total this Invoice <u><u>\$8,163.52</u></u>

Monthly NTE \$15,000.00
This Month (\$8,163.52)
Remaining \$6,836.48

Billing Backup

Regional Government Services Authority

Invoice 20294 Dated 9/30/2025

Project 04003.C220500000-40 Colusa Groundwater Authority -Professional Employer Services

Professional Personnel

	Hours	Rate	Amount
PES Agency Chief Executive			
Sep 2	1.00	165.64	165.64
WAS mtg - review proposals			
Sep 3	1.50	165.64	248.46
Follow up, finalize and distribute ad hoc meeting info and notice; various emails			
Sep 4	1.00	165.64	165.64
Workshop planning and preparation			
Sep 5	1.00	165.64	165.64
Coord and respond to workshop comments and inquiries; various emails			
Sep 8	1.00	165.64	165.64
Proposal review mtg			
Sep 9	1.50	165.64	248.46
Prepare, post and distribute planning workshop agenda; coordinate w/HT			
Sep 11	4.50	165.64	745.38
DWM mtg; prepare draft budget; compile and distribute meeting packet			
Sep 12	4.00	165.64	662.56
Prepare workshop PPT, attend workshop, follow up call w/chair			
Sep 16	1.00	165.64	165.64
Joint board mtg coord w/DE, LH; follow up re payables; various emails			
Sep 17	2.00	165.64	331.28
Coord and finalize mtg agenda; coord mtg materials; post and distribute agenda; various emails			
Sep 18	7.00	165.64	1,159.48
Prepare minutes from two joint board meetings; provide budget info for ad hoc; review/prepare mtg materials; post and send spec mtg packet			
Sep 19	4.00	165.64	662.56
Joint board meeting -- distribute mtg materials, mtg prep, attendance			
Sep 20	.50	165.64	82.82
Prepare, post and send mtg cancellation notice			
Sep 22	1.00	165.64	165.64
Review subsidence BMP comments; follow up re budget info and SCI project total; various emails			
Sep 23	1.50	165.64	248.46
Review and provide Per Eval task order cost to ad hoc; coord financial info w/GS and review SCI invoices			
Sep 24	1.50	165.64	248.46
Review comments; finalize and submit BMP subsidence comments; various emails			
Sep 25	3.00	165.64	496.92
DE GGA Coord mtg; call w/JW; update draft budget and send info to chair; coord financial info w/GS			
Sep 26	1.50	165.64	248.46
Mtg w/LH, TB; mtg coord, follow up re DWR mtg; review, edit and return audit draft			
Sep 29	1.00	165.64	165.64
Call w/JW; review, finalize, send financial info; emails and follow up on various items			
Senior Finance Manager			
Sep 5	1.00	154.60	154.60
CGA: Financials WIP			

	Sep 19	1.50	154.60	231.90
CGA: Financials WIP				
	Sep 20	1.00	154.60	154.60
CGA: Financials WIP				
Admin Advisor				
	Sep 8	.10	115.96	11.60
Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Sep 9	.40	115.96	46.38
Communicating with RGS and CGA staff advisors via email and RingCentral, saving files in the VPN.				
	Sep 10	.20	115.96	23.19
Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Sep 12	.10	115.96	11.60
Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Sep 15	.10	115.96	11.60
Updating public distribution list.				
	Sep 18	2.30	115.96	266.69
Communicating with RGS and CGA staff advisors via email and RingCentral, drafting CGA Board meeting minutes.				
	Sep 19	2.70	115.96	313.09
Communicating with RGS and CGA staff advisors via email and RingCentral, drafting CGA Board meeting minutes.				
	Sep 22	.10	115.96	11.60
Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Sep 23	.10	115.96	11.60
Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Sep 24	.10	115.96	11.60
Communicating with RGS and CGA staff advisors via email and RingCentral.				
Technical Specialist				
	Sep 29	3.00	120.23	360.69
North Sac Valley Interbasin GSA Coordination Meeting				
Totals		52.20		8,163.52
Total Labor				8,163.52
			Total this Project	\$8,163.52
			Total this Report	\$8,163.52



Water Ecology LLC
 4202 Magness Ct
 Chico, CA 95973
 530.588.3450

BILL TO:
 Colusa Groundwater Authority
 PO Box 475
 Colusa, CA 95932

Invoice Date: 10/14/2025
 Invoice No.: CGA2025.10

INVOICE

Monthly Billing Period: September

SUMMARY OF CHARGES

ITEM	DESCRIPTION	TOTAL
1	Professional Services per Agreement Paragraph 8(a)(1).	\$4,067.00
2	Other Expenses	\$0.00
Subtotal =		\$4,067.00
Past Due		\$8,998.50
Balance Due on Receipt		\$13,065.50

Signed Thaddeus Bettner
 Thaddeus Bettner, Principal

Mail Checks To:
 Water Ecology LLC
 4202 Magness Ct
 Chico CA 95073

Electronic Payments:
 Water Ecology LLC
 Tri Counties Bank
 Routing #121135045; Account #092138045

Date	Description	Hours	Total	Other Expenses
9/2/2025	Call with Carol and Lisa on RFQ responses. Reviewed RFQs and set up Sharepoint to document sharing. Reviewed emails to the GDM adhoc committee.	1.8	\$441.00	
9/3/2025	Reviewed RFQs and organized sharepoint files	1.3	\$318.50	
9/4/2025	Continued RFQ review and coordinated with Carol on CGA Board meeting. Reviewed email from Jeff Davids on joint meeting materials	1.7	\$416.50	
9/8/2025	Joint CGA-GGA GDM adhoc committee meeting and review of proposals and recommendations, provided summary table to committee members to review	1.5	\$367.50	
9/9/2025	CGA Board workshop planning review and coordination with Carol	1.1	\$269.50	
9/12/2025	Joint Board meeting review and agenda preparation	0.5	\$122.50	
9/15/2025	Board meeting prep and coordination of items to present and agenda discussion	0.7	\$171.50	
9/16/2025	Review of Board items packet items	0.8	\$196.00	
9/17/2025	Coordination with Carol/Lisa on Board items, review of draft board packet and RFQ interview process	1.0	\$245.00	
9/18/2025	Continued coordination with Carol/Lisa on Board items and RFQ interview process	1.2	\$294.00	
9/19/2025	Attended CGA/GGA joint board meeting remotely	2.1	\$514.50	
9/23/2025	Reviewed 2027 Periodic evaluation scope from Davids engineering	0.6	\$147.00	
9/25/2025	Coordination call with Davids Engineering and Carol/Lisa.	1.5	\$367.50	
9/26/2025	Coordination with Carol/Lisa on RFQ meeting with respondents and potential meeting with DWR	0.8	\$196.00	
Totals =		16.6	\$4,067.00	\$0.00



319 6th Street, PO Box 590
 Marysville, CA 95901
 Phone: 530.742.8201
 Fax: 530.741.3509

Colusa Ground Water Authority
 PO Box 475
 Colusa, CA 95932

Date: 10/3/2025
 Invoice Number: 390 -4112
 Client ID: 39000008

Date **Activity**

09/18/2025 Prepare
 scan and email August bank statements to client

09/18/2025 Prepare
 reconcile accounts 4884 and 9527 for the month of August. enter bills into books and fill out claim summary.
 print August reports.

09/18/2025 Review
 review books, entries, recons, etc for August

09/19/2025 Prepare
 prepare August reports and warrants for delivery, email to client.

09/23/2025 Prepare
 reply to Gina's email regarding checks.

09/24/2025 Prepare
 Make checks payable to ATLAS CPAs & Advisors. For your convenience, pay online: www.atlasfirms.com/paymyinvoice
A Convenience fee of 3% will be added to all credit/debit card transactions. This fee does not apply to cash, check or ACH payments. If you wish to remit payment using the form below, please return the payment slip to ATLAS via our secure online portal to ensure the safety of your personal information. Thank you!

----- Cut Here -----

Client ID: 39000008

Invoice Number: 390 -4112

Client Name: Colusa Ground Water Authority

Total Amount Due: \$2,060.50

Amount Enclosed: \$

Card Type (Select one):	Visa	Mastercard	Discover	AmEx	Debit	Other
Cardholder Name (As shown on card):						
Company Name (If for business):						
Card Number:						
CVV (3 digits on back, or 4 digits on front of AmEx):				Expiration Date (MM/YY):		
Billing Address (Street, City, State, Zip):						
Email Address:				Phone Number:		

Invoices are due upon receipt. Balances over 30-days may be subject to a service charge of 1.5% per month.
 Returned checks / ACH will be assessed a fee.

Client ID: 39000008

Page: 2

email Gina for water ecology invoice.

09/24/2025 Prepare
Scanning Documents

Invoice Total: \$278.00

Thank you for your business. Referrals are appreciated.

SCI Consulting Group

4745 Mangels Blvd.
Fairfield, CA 94534

(707) 430-4300

Invoice

DATE	INVOICE #
9/10/2025	SBS12075

BILL TO
Colusa Groundwater Authority 122 Old Highway 99 Maxwell, CA 95955

PROJECT
Groundwater Consulting
Services Rendered: April 1, 2025 - August 15, 2025

DESCRIPTION	AMOUNT
Review of GSP/Budget/Fee Background	6,104.60
Evaluation of Fee Alternatives	10,810.20
Development of Parcel Database	14,297.60
Development of Fee Report	10,060.60
Community Outreach	8,978.20
Meetings & Implementation Support	11,512.50
Direct Costs - Travel	576.80
Direct Costs - Balloting	6,860.26
Total	\$69,200.76

SCI Consulting Group

4745 Mangels Blvd.
Fairfield, CA 94534

(707) 430-4300

Invoice

DATE	INVOICE #
5/1/2025	SBS11902

BILL TO
COLUSA GROUNDWATER AUTHORITY 122 OLD HIGHWAY 99 MAXWELL CA 95955

PROJECT
Data Review, Fee Analysis & Rate Setting
Services Rendered - January through March 2025

DESCRIPTION	AMOUNT
Work Plan Items:	
- 1 Kick-off/Data Gathering	7,946.00
- 2 Review of GSP/Budget/Fee Background	4,822.90
- 3 Evaluation of Fee Alternative	4,467.60
- 4 Development of Parcel Database	401.00
- 7 Meetings & Implementation Support	2,752.40
Total	\$20,389.90

Invoice

DAVIDS ENGINEERING, INC.
 Tax ID#68-0346173
 1772 Picasso Avenue, Suite A
 Davis, CA 95618-0550
 530/757-6107 - phone
 530/757-6118 - fax



September 11, 2025
 Invoice No: 1173.05 - 7066
Total This Invoice \$16,212.75

Carol Thomas-Keefer
 Colusa Groundwater Authority
 P.O. Box 475
 Colusa, CA 95932

Project 1173.05 CGA - Colusa Subbasin GSP Implementation Support
Professional Services from August 01, 2025 to August 31, 2025

Task	01.00	Refine Scope and Cost Estimates for PMAs in Revised GSP		
Professional Personnel				
		Hours	Rate	Amount
Supervising Engineer				
Davids, Jeff		3.00	237.00	711.00
Associate Engineer II				
Klug, Katherine		.25	207.00	51.75
Totals		3.25		762.75
Total Labor				762.75
Contract Amount		Current	Prior	To-Date
Total Billings		762.75	5,193.25	5,956.00
Contract Amount				30,000.00
Remaining				24,044.00
			Total this Task	\$762.75

Billings to Date				
		Current	Prior	Total
Labor		762.75	5,193.25	5,956.00
Totals		762.75	5,193.25	5,956.00

Task	03.00	2025 Q3/Q4 Support		
Sub-Task	03.01	Provide On-Call GSP Implementation Support		
Professional Personnel				
		Hours	Rate	Amount
Assistant Engineer II				
Mortensen, Devin		6.75	145.00	978.75
Supervising Engineer				
Davids, Jeff		14.75	237.00	3,495.75
Associate Engineer II				
Klug, Katherine		18.25	207.00	3,777.75
Intern I				
Scott, Addie		.75	57.00	42.75

Project	1173.05	CGA - Colusa Subbasin GSP Implementation	Invoice	7066
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Associate Project Assistant				
Clark, Cynthia	.75	135.00	101.25	
Totals	41.25		8,396.25	
Total Labor				8,396.25
		Total this Sub-Task		\$8,396.25

Sub-Task	03.02	Support GSP Implementation Outreach Efforts		
Professional Personnel				

	Hours	Rate	Amount	
Supervising Engineer				
Davids, Jeff	5.00	237.00	1,185.00	
Senior Project Manager				
Clark, Cassie	13.50	200.00	2,700.00	
Totals	18.50		3,885.00	
Total Labor				3,885.00

Consultants

Wise Acre Farm				
8/31/2025	Wise Acre Farm	Professional Services for August, 2025 - see attached	1,375.00	
Water and Land Solutions, LLC				
8/31/2025	Water and Land Solutions, LLC	Professional Services Through August 31, 2025 - see attached	1,793.75	
Total Consultants		1.0 times	3,168.75	3,168.75
		Total this Sub-Task		\$7,053.75

Contract Amount

	Current	Prior	To-Date	
Total Billings	15,450.00	7,334.80	22,784.80	
Contract Amount			146,000.00	
Remaining			123,215.20	
		Total this Task		\$15,450.00

Billings to Date

	Current	Prior	Total	
Labor	12,281.25	7,269.00	19,550.25	
Consultant	3,168.75	0.00	3,168.75	
Expense	0.00	65.80	65.80	
Totals	15,450.00	7,334.80	22,784.80	
		Total this Invoice		\$16,212.75

Outstanding Invoices

Number	Date	Balance	
7021	8/12/2025	10,509.55	
Total		10,509.55	
		Total Now Due	\$26,722.30

Billings to Date

	Current	Prior	Total
Labor	13,044.00	72,584.75	85,628.75
Expense	0.00	305.57	305.57

Project	1173.05	CGA - Colusa Subbasin GSP Implementation		Invoice	7066
Consultant		3,168.75	0.00	3,168.75	
Totals		16,212.75	72,890.32	89,103.07	

I certify that the above invoice is true and correct to the best of my knowledge.

Authorized By: _____  _____ Date: 09/11/2025

Billing Backup

Thursday, September 11, 2025

Davids Engineering, Inc.

Invoice 7066 Dated 9/11/2025

9:49:19 AM

Project	1173.05	CGA - Colusa Subbasin GSP Implementation Support		
Task	01.00	Refine Scope and Cost Estimates for PMAs in Revised GSP		

Professional Personnel

	Hours	Rate	Amount
Supervising Engineer			
Davids, Jeff	8/1/2025	.75	237.00
SCNY model requests for Colusa, coordination with C. Thomas-Keefer, and internal team.			
Davids, Jeff	8/15/2025	.75	237.00
Call with T. Bettner regarding 218 process, water budgets for annual reports, provision of task order cost summary, and coordination.			
Davids, Jeff	8/18/2025	1.00	237.00
Call with T. Bettner regarding 218 process, water budgets for annual reports, provision of task order cost summary, and coordination.			
Davids, Jeff	8/27/2025	.50	237.00
Working with T. Bettner on revised budget needs for CGA.			
Associate Engineer II			
Klug, Katherine	8/1/2025	.25	207.00
reviewing and responding to data request to support PMA benefit simulations in CGA/SCNY region			
Totals		3.25	762.75
Total Labor			762.75
Total this Task			\$762.75

Task	03.00	2025 Q3/Q4 Support		
Sub-Task	03.01	Provide On-Call GSP Implementation Support		

Professional Personnel

	Hours	Rate	Amount
Assistant Engineer II			
Mortensen, Devin	8/19/2025	1.50	145.00
Cost analysis for mitigation of multi-purpose wells			
Mortensen, Devin	8/26/2025	5.25	145.00
Cost analysis for mitigation of multi-purpose wells			
Supervising Engineer			
Davids, Jeff	8/4/2025	.25	237.00
Working with K. Klug regarding DWM working group meeting preparations and Joint Board meeting updates.			
Davids, Jeff	8/5/2025	.50	237.00
Working with K. Klug regarding DWM working group meeting preparations and Joint Board meeting updates.			
Davids, Jeff	8/6/2025	.25	237.00
Working with K. Klug regarding DWM working group meeting preparations and Joint Board meeting updates.			
Davids, Jeff	8/7/2025	.75	237.00
OpenET data coordination for future water budget analyses, interbasin coordination with Butte County.			

Project	1173.05	CGA - Colusa Subbasin GSP Implementation	Invoice	7066
Davids, Jeff	8/11/2025	1.50 237.00	355.50	
Domestic Well Mitigation working group meeting, notes, and follow-up with K. Klug.				
Davids, Jeff	8/12/2025	2.50 237.00	592.50	
Working with L. Hunter, C. Thomas-Keefer, and T. Bettner to develop more detailed and wholistic GSP Implementation Gantt Chart and summary spreadsheet.				
Davids, Jeff	8/13/2025	1.00 237.00	237.00	
Reviewing DWM Ad Hoc presentation and coordination with K. Klug regarding next steps.				
Davids, Jeff	8/14/2025	2.75 237.00	651.75	
DWM Ad Hoc meeting, notes, coordination with K. Klug and D. Mortensen afterwards.				
Davids, Jeff	8/21/2025	1.00 237.00	237.00	
Review of DWR subsidence BMP for the Colusa Subbasin. Coordination with TCCA regarding subsidence discussion.				
Davids, Jeff	8/27/2025	1.25 237.00	296.25	
Developing Gantt chart summary of DE efforts, creating and transmitting draft agenda for CGA/GGA joint coordination meeting, working with K. Klug and C. Clark for GSP implementation support tasks.				
Davids, Jeff	8/28/2025	1.25 237.00	296.25	
Bi-weekly working session with L. Hunter, C. Thomas-Keefer, T. Bettner, and K. Klug. Developing plans for upcoming planning meetings. Working with D. Mortensen regarding domestic wells that might be mixed domestic and agricultural.				
Davids, Jeff	8/29/2025	1.75 237.00	414.75	
Working session with B. Vanderwaal and K. Klug regarding TCCA subsidence, critical infrastructure working group, and next steps. Following up with action items from last discussion on 08/28/2025.				
Associate Engineer II				
Klug, Katherine	8/5/2025	.50 207.00	103.50	
DWM GSA/County coordination preparation				
Klug, Katherine	8/6/2025	1.50 207.00	310.50	
Colusa Subbasin outreach coordination with GSA staff, WLS, WAF				
Klug, Katherine	8/11/2025	5.75 207.00	1,190.25	
preparation, facilitation, and followup regarding GSA-County DWM coordination discussion; preparation for 8/14 DWM Ad Hoc committee meeting				
Klug, Katherine	8/12/2025	1.25 207.00	258.75	
preparation for 8/14 DWM Ad Hoc committee meeting, preparing draft DWM program application content summary				
Klug, Katherine	8/13/2025	3.00 207.00	621.00	
preparation for 8/14 DWM Ad Hoc committee meeting, preparing draft DWM program application content summary				
Klug, Katherine	8/14/2025	2.75 207.00	569.25	
coordination meeting with GSA staff; preparing, leading, and follow-up for 8/14 DWM Ad Hoc committee meeting				
Klug, Katherine	8/19/2025	.75 207.00	155.25	
Colusa Subbasin GSP implementation support (subsidence data review, comparison between InSAR and extensometer near Artois, review against DWR BMP)				
Klug, Katherine	8/27/2025	.50 207.00	103.50	
subsidence data review, DWM material updates (draft application, well assessment)				
Klug, Katherine	8/28/2025	1.25 207.00	258.75	
Colusa GSP implementation coordination meeting with GSA staff, followup with DE staff				

Project	1173.05	CGA - Colusa Subbasin GSP Implementation	Invoice	7066	
Klug, Katherine		8/29/2025	1.00	207.00	207.00
		subsidence data review and discussion with TCCA, DWM material updates (draft application, well assessment)			
Intern I					
Scott, Addie		8/13/2025	.25	57.00	14.25
		Project Support			
Scott, Addie		8/26/2025	.50	57.00	28.50
		Google Earth Parcel Assessment.			
		Associate Project Assistant			
Clark, Cynthia		8/8/2025	.25	135.00	33.75
		Project Support, Accounting			
Clark, Cynthia		8/12/2025	.25	135.00	33.75
		Project Support, Accounting			
Clark, Cynthia		8/25/2025	.25	135.00	33.75
		Project Support, Accounting			
		Totals	41.25		8,396.25
		Total Labor			8,396.25
				Total this Sub-Task	\$8,396.25

Sub-Task 03.02 Support GSP Implementation Outreach Efforts

Professional Personnel

			Hours	Rate	Amount
		Supervising Engineer			
Davids, Jeff		8/1/2025	.50	237.00	118.50
		Planning outreach efforts and coordination meeting with WAF and WLS.			
Davids, Jeff		8/6/2025	2.00	237.00	474.00
		Outreach kickoff meeting with WAF and WLS regarding GSP implementation outreach support. Follow-up action items with C. Clark.			
Davids, Jeff		8/7/2025	.50	237.00	118.50
		Working with WAF and WLS on outreach updates.			
Davids, Jeff		8/8/2025	.50	237.00	118.50
		Working with WAF and WLS on outreach updates.			
Davids, Jeff		8/13/2025	.50	237.00	118.50
		Working with C. Clark on outreach plan and presentation.			
Davids, Jeff		8/14/2025	.50	237.00	118.50
		Outreach kickoff call with CGA and GGA and WLS/WAF.			
Davids, Jeff		8/26/2025	.25	237.00	59.25
		Working with C. Clark on outreach activities.			
Davids, Jeff		8/28/2025	.25	237.00	59.25
		Meeting with J. Sheer, M. Fahey, and C. Clark for Colusa Subbasin outreach communications.			
		Senior Project Manager			
Clark, Cassie		8/6/2025	2.00	200.00	400.00
		Colusa Subbasin Outreach Kickoff with DE and WLS.			
Clark, Cassie		8/11/2025	2.00	200.00	400.00
		Board Prep - outreach planning with WLS and WAF.			
Clark, Cassie		8/12/2025	1.00	200.00	200.00
		Outreach planning			
Clark, Cassie		8/13/2025	2.00	200.00	400.00
		Outreach planning.			
Clark, Cassie		8/14/2025	1.00	200.00	200.00
		Board meeting presentation and follow up with WLS and WAE			

Project	1173.05	CGA - Colusa Subbasin GSP Implementation		Invoice	7066
Clark, Cassie		8/19/2025	.50	200.00	100.00
		Project management and coordination.			
Clark, Cassie		8/27/2025	1.00	200.00	200.00
		Meeting with J. Davids, K. Klug, T. Bettner regarding planning and next steps.			
Clark, Cassie		8/28/2025	4.00	200.00	800.00
		GGA outreach video next steps meeting. Outreach plan buildout with WLS and WAF.			
		Totals		18.50	3,885.00
		Total Labor			3,885.00
Consultants					
Wise Acre Farm					
AP 11544	8/31/2025	📎	Wise Acre Farm / Professional Services for August, 2025 - see attached		1,375.00
Water and Land Solutions, LLC					
AP 11546	8/31/2025	📎	Water and Land Solutions, LLC / Professional Services Through August 31, 2025 - see attached		1,793.75
		Total Consultants	1.0 times	3,168.75	3,168.75
			Total this Sub-Task		\$7,053.75
			Total this Task		\$15,450.00
			Total this Project		\$16,212.75
			Total this Report		\$16,212.75



Consulting: Communications | Groundwater | SGMA
 6613 Harrington Ave., Arbuckle, CA 95912
 530-383-4625

Invoice

Bill To
 Colusa Subbasin Outreach
 Davids Engineering
 1772 Picasso Avenue, Suite A
 Davis, CA 95618

Date	Invoice No.	P.O. Number	Terms	Project
09/02/25	2			

Item	Description	Quantity	Rate	Amount
WAF Consutling	Invoice for the Month of August - Consulting Services	11	125.00	1,375.00
			Subtotal	\$1,375.00
			Sales Tax (0.0%)	\$0.00
			Total	\$1,375.00

Mary Fahey, WAF Consulting



Timesheet - Colusa Subbasin Outreach Support

August 2025; RATE: \$125/HOUR

DATE	TOTAL HOURS	RATE	TASK
8/6/25	3.5	\$437.50	Prep for kick-off meeting with DE and WLS; Reviewing CGA Outreach Plan and Project Scope; Attended remote meeting with DE and WLS
8/8/25	1.5	\$187.50	Updating/editing Outreach Plan
8/11/25	1	\$125.00	Meeting with Cassie at DE and Jenny at WLS to discuss strategy; updating Outreach Plan
8/12/25	1	\$125.00	Updating outreach plan; development of short ppt presentation for meeting with CGA/GGA Staff
8/13/25	1.5	\$187.50	Meeting with Cassie at DE and Jenny at WLS - prep for tomorrow's staff meeting and discussion re: next steps
8/14/25	0.5	\$62.50	Meeting with CGA/GGA Staff to discuss Outreach Plan, outreach strategy and next steps
8/15/25	0.5	\$62.50	Review and edit Outreach Plan
8/28/25	1.5	\$187.50	Meeting with Cassie and Jenny - final review/edits to Outreach Plan
TOTAL	11	\$1,375.00	

Water & Land Solutions, LLC

P.O. Box 2657
 Los Banos, CA 93635



INVOICE # 4764
DATE 8/31/2025
DUE DATE 9/30/2025
TERMS Net 30
ACCOUNT # 25-194

BILL TO

Davids Engineering
 1772 Picasso Avenue, Suite A
 Davis, CA 95618

A/R Contact:
 jbunch@waterandlandsolutions.com

Client email:
 cynthia@davidsengineering.com

DATE	TITLE	DESCRIPTION OF SERVICES	HOURS	RATE	AMOUNT
DEVELOPMENT					
<i>Scheer, Jenny</i>					
08/05/25	SWS	Review scope of work and GSP references to “outreach”. Update personal outreach plan accordingly.	1.00	205.00	205.00
08/06/25	SWS	Kickoff call with Davids Engineering and Wise Acre Farm Consulting.	1.50	205.00	307.50
08/07/25	SWS	Listen to May 2025 GGA board meeting and incorporate board feedback into Draft Outreach Plan. Share draft plan with the project team. Schedule meeting with GGA board member to receive input on draft plan.	0.50	205.00	102.50
08/13/25	SWS	Revise draft slides for meeting with CGA/GGA staff. Prep call with Mary and Cassie.	1.50	205.00	307.50
08/14/25	SWS	Meeting with CGA/GGA staff. Edits to draft Outreach Plan based on the meeting.	1.00	205.00	205.00
08/15/25	SWS	Coordinate with Cassie, Mary, and Glenn RCD for meetings.	0.25	205.00	51.25
08/19/25	SWS	Coordinate scheduling for meeting with Glenn RCD.	0.50	205.00	102.50
08/28/25	SWS	Begin developing draft Train the Trainers module. Call with project team to discuss Outreach Plan and next steps.	2.50	205.00	512.50
Subtotal					1,793.75

BALANCE DUE **\$ 1,793.75**

County of Butte GSA

308 Nelson Avenue
Orville, CA 95965

Phone: 530.552.3595
Fax: 530.538.3807
E-mail: bcwater@buttecounty.net

To: Colusa Groundwater Authority
Denise Carter
1213 Market Street
Colusa, CA 95932

Invoice

Invoice # COBGSA-2506
Date: September 11, 2025

For:

Member Contribution for the administration and implementation of the Butte Sub basin Groundwater Sustainability Plan.

DESCRIPTION	HOURS	RATE	AMOUNT
FY 2025/26 Member Contribution			15669.28
		TOTAL	15669.28

Make all checks payable to:
County of Butte GSA
308 Nelson Avenue
Orville, CA 95965

Total due in 30 days.



NIGRO & NIGRO^{PC}

A Professional Accountancy Corporation

P.O. Box 1247
Murrieta, CA 92564
(951) 698-8783

Invoice

Date Invoice #
9/16/2025 22881

Bill To
Colusa Groundwater Authority

Description	Amount
Final Audit Work - June 30, 2023	10,500.00

It's been a pleasure working with you!

Total \$10,500.00



Water Ecology LLC
 4202 Magness Ct
 Chico, CA 95973
 530.588.3450

BILL TO:
 Colusa Groundwater Authority
 PO Box 475
 Colusa, CA 95932

Invoice Date: 9/10/2025
 Invoice No.: CGA2025.09

INVOICE

Monthly Billing Period: August

SUMMARY OF CHARGES

ITEM	DESCRIPTION	TOTAL
1	Professional Services per Agreement Paragraph 8(a)(1).	\$8,844.50
2	Other Expenses	\$154.00
Subtotal =		\$8,998.50
Past Due		\$0.00
Balance Due on Receipt		\$8,998.50

Signed Thaddeus Bettner
 Thaddeus Bettner, Principal

Mail Checks To:
 Water Ecology LLC
 4202 Magness Ct
 Chico CA 95073

Electronic Payments:
 Water Ecology LLC
 Tri Counties Bank
 Routing #121135045; Account #092138045

Date	Description	Hours	Total	Other Expenses
8/1/2025	Call with Ryan Fulton and Mike Urkov on Westside WD water use numbers, discussed possible discrepancies. Followed with emails from Mike on updated surface water use. Reviewed email from MBK on Sycamore water use.	1.5	\$367.50	
8/6/2025	Conf call with Alan Doud on Ben King letters and protest. Reviewed legal letters	1.3	\$318.50	
8/8/2025	Responded to L.Bair email on replacement ballot. Reviewed emails from Lisa Hunter on consultant questions on the RFQ.	0.9	\$220.50	
8/11/2025	Call with Ryan Fulton on Westside, Sycamore, and Provident data. Domestic Well Mitigation program call with Davids Engr et al. Coordinated with Lisa/Carol on initiating responses to the RFQ questions. Contacted Reclamation for updated Westside WD deliveries. Coordinated email with Mike Urkov on Board item for 8/19. Reviewed email on extended office hours and call with Carol to be available	3.1	\$759.50	
8/12/2025	Coordinated emails on 8/15 Joint Board meeting and decision to cancel. Continued to review Ben King protest letters and comments to Counsel. Started on RFQ responses.	1.5	\$367.50	
8/13/2025	Reviewed data from Reclamation on Westside WD deliveries. Reviewed DWM ad hoc slides. Call with Ryan Fulton on data back to Mike U. Call with Alan and Ryan on draft letters. Completed draft of RFQ responses and sent to Carol/Lisa for review.	4.8	\$1,176.00	
8/14/2025	Subbasin coordination call with Davids/Carol/Lisa. DWM ad hoc meeting. Finalized RFQ questions and worked with Lisa Hunter to send to the GDM ad hoc committee.	2.8	\$686.00	
8/15/2025	Emails/data with Westside on Board item. Reviewed 218 legal response. Coordinated with Carol on preparation of Board items for Westside and streamlined budget.	2.1	\$514.50	
8/16/2025	Finalized draft CGA Board memo for Westside WD reconsideration. Finalized draft 2025-26 budget and sent to Carol for review	3.2	\$784.00	
8/18/2025	Received email from Ben King to CGA. Reviewed comments and attachments and developed discussed responses with Counsel	1.0	\$245.00	
8/19/2025	Attended Special CGA Board meeting. Stayed for in-office availability to address concerns from landowners. Call with Lisa/Carol on budget and schedule. (Travel to CGA meeting 110mi.)	4.2	\$1,029.00	\$77.00
8/26/2025	Attended CGA Board meeting. (Travel to CGA meeting 110mi.)	5.2	\$1,274.00	\$77.00
8/27/2025	Meeting with Jeff Davids on GSP implementation costs and budget. Revised CGA draft budget per	1.8	\$441.00	
8/28/2025	Colusa Subbasin coordination with Davids, Carol, Lisa.	1.5	\$367.50	
8/30/2025	Began review of RFQs submitted.	1.2	\$294.00	
Totals =		36.1	\$8,844.50	\$154.00

INVOICE

Regional Government Services
PO Box 1350
Carmel Valley, CA 93924
AR@rgs.ca.gov
(650) 587-7300 x2



Colusa Groundwater Authority
Carroll Thomas-Keefer
cthomaskeefer@rgs.ca.gov

July 31, 2025
Invoice No: 20021
Total This Invoice \$8,664.40

Project 04003.C220500000-40 Colusa Groundwater Authority -Professional Employer Services
Professional Services from July 01, 2025 to July 31, 2025

Professional Personnel

	Hours	Rate	Amount
PES Agency Chief Executive	39.50	165.64	6,542.78
Strategic Services Consultant	.10	180.93	18.09
Senior Finance Manager	3.00	154.60	463.80
Admin Advisor	13.00	115.96	1,507.48
Technical Specialist	1.10	120.23	132.25
Totals	56.70		8,664.40
Total Labor			8,664.40

Total this Invoice \$8,664.40

Monthly NTE \$15,000.00
This Month (\$ 8,664.40)
Remaining \$6,335.60

Billing Backup

Regional Government Services Authority

Invoice 20021 Dated 7/31/2025

Project 04003.C220500000-40 Colusa Groundwater Authority -Professional Employer Services

Professional Personnel

	Hours	Rate	Amount
PES Agency Chief Executive			
Jul 1	1.50	165.64	248.46
Review fee comment materials and coordinate with others; various emails.			
Jul 2	.50	165.64	82.82
Emails and follow up			
Jul 8	1.50	165.64	248.46
Meet w/counties; meet w/LH, TB re RFQ			
Jul 9	2.50	165.64	414.10
Meet w/LH, Tania re Sac Valley Coordination; follow up on fees; special meeting coord and agenda			
Jul 10	3.00	165.64	496.92
DWM Meeting; prepare, post and distribute spec board meeting materials			
Jul 11	2.50	165.64	414.10
Special board meeting and prep			
Jul 14	2.00	165.64	331.28
Distribute RFQ to GDM committee; follow up w/several landowners, SCI and others; community mtg coord; various emails			
Jul 15	1.50	165.64	248.46
Spec mtg invite; review and finalize board meeting materials; coordination of fee matters			
Jul 16	1.00	165.64	165.64
Distribute board packet; coordinate community mtgs and FAQ			
Jul 17	2.00	165.64	331.28
DE coord mtg; coordinate FAQ and edits; mtg coord			
Jul 18	4.50	165.64	745.38
Attend joint board mtg; prepare, edit, coord FAQs and distribute; prepare, distribute mtg notice for community mtgs; coord w/RCD			
Jul 19	6.00	165.64	993.84
Prepare, post and distribute board agenda; prepare board packet, post and distribute			
Jul 21	1.00	165.64	165.64
Coordination and prep for board and community meetings			
Jul 22	5.00	165.64	828.20
Attend board mtg, community mtg; prepare budget comparison, update PPT, coordinate for eve mtg			
Jul 23	.50	165.64	82.82
Audit and financial update mtg			
Jul 24	1.00	165.64	165.64
Follow up w/JW, FN re budgets, banking; general admin and emails			
Jul 29	1.50	165.64	248.46
Follow up re Yolo/Colusa parcels; ballot review and follow up; general admin			
Jul 31	2.00	165.64	331.28
DE Coord mtg, task order follow up, board mtg planning; website updates			
Strategic Services Consultant			
Jul 10	.10	180.93	18.09
Property owner inquiry.			
Senior Finance Manager			
Jul 19	2.00	154.60	309.20
CGA: Financial WIP			

	Jul 20	1.00	154.60	154.60	
CGA: Financial WIP					
Admin Advisor					
	Jul 2	.10	115.96	11.60	
Communicating with RGS and CGA staff advisors via email and RingCentral.					
	Jul 8	.60	115.96	69.58	
Communicating with RGS and CGA staff advisors via email and RingCentral, scheduling special Board meeting,					
	Jul 9	.20	115.96	23.19	
Preparing for special Board meeting.					
	Jul 10	.20	115.96	23.19	
Communicating with RGS and CGA staff advisors via email and RingCentral, updating public distribution list.					
	Jul 11	1.50	115.96	173.92	
Preparing for CGA Board meeting, clerking CGA Board meeting.					
	Jul 15	4.30	115.96	498.63	
Drafting Board meeting minutes.					
	Jul 17	3.00	115.96	347.88	
Drafting Board meeting minutes, assisting with Board member transitions.					
	Jul 18	.10	115.96	11.60	
Communicating with RGS and CGA staff advisors via email and RingCentral.					
	Jul 21	.80	115.96	92.77	
Preparing and sending out resolutions for signature.					
	Jul 22	1.60	115.96	185.54	
Clerking CGA Board meeting, communicating with RGS and CGA staff advisors via email and RingCentral, preparing for CGA Board meeting, assisting w/ CGA community meeting.					
	Jul 23	.30	115.96	34.79	
Managing Board member Form 700 filings in FPPC portal.					
	Jul 30	.30	115.96	34.79	
Saving files in the VPN.					
Technical Specialist					
	Jul 8	.10	120.23	12.02	
create new Colusa webinar task					
	Jul 10	1.00	120.23	120.23	
Deliver Owl to CIP, email/phone correspondence with Staff/Chair					
	Totals	56.70		8,664.40	
Total Labor					8,664.40
				Total this Project	\$8,664.40
				Total this Report	\$8,664.40



319 6th Street, PO Box 590
 Marysville, CA 95901
 Phone: 530.742.8201
 Fax: 530.741.3509

Colusa Ground Water Authority
 PO Box 475
 Colusa, CA 95932

Date: 9/3/2025
 Invoice Number: 390 -3959
 Client ID: 39000008

Date **Activity**

08/04/2025 Prepare
 mail run, scan ballots received and bank statements to client. prepare returned ballots and objections for client pick up.

08/05/2025 Prepare
 pick up mail. scan and email to client.

08/06/2025 Prepare
 pick up mail. scan and email mail received to client

08/07/2025 Prepare
 Picking up Ballot's for the client

08/07/2025 Prepare
 prepare ballots for client pick up. file ballots into lock cabinet per client at drop off.

08/11/2025 Prepare
 Make checks payable to ATLAS CPAs & Advisors. For your convenience, pay online: www.atlasfirms.com/paymyinvoice
A Convenience fee of 3% will be added to all credit/debit card transactions. This fee does not apply to cash, check or ACH payments. If you wish to remit payment using the form below, please return the payment slip to ATLAS via our secure online portal to ensure the safety of your personal information. Thank you!

..... Cut Here

Client ID: 39000008

Client Name: Colusa Ground Water Authority

Invoice Number: 390 -3959

Total Amount Due: \$1,782.50

Amount Enclosed: \$

Card Type (Select one):	Visa	Mastercard	Discover	AmEx	Debit	Other
Cardholder Name (As shown on card):						
Company Name (If for business):						
Card Number:						
CVV (3 digits on back, or 4 digits on front of AmEx):				Expiration Date (MM/YY):		
Billing Address (Street, City, State, Zip):						
Email Address:				Phone Number:		

Invoices are due upon receipt. Balances over 30-days may be subject to a service charge of 1.5% per month.
 Returned checks / ACH will be assessed a fee.

pick up mail

08/12/2025 Prepare
scan and email two days of ballots and undeliverable mail to client

08/13/2025 Prepare
enter invoices received into books. reconcile accounts 4884 and 9527 for the month of July. review and print July monthly reports to paper, PDF and excel.

08/14/2025 Prepare
email July reports to clients and save in file.

08/14/2025 Prepare
check mail, scan and email ballots received to client

08/14/2025 Review
review reports for month of July.

08/15/2025 Prepare
pick up mail and email ballots received.

08/19/2025 Review
review email requests, books for BB

08/20/2025 Prepare
mail run, scan and email ballots received to client.

08/21/2025 Prepare
enter invoice into books, pay bill and print check per client email. prepare for client pick up and email when complete. Pay approved bills in books, and print checks. scan and save in client file. prepare for client pick up. email client when ready.

08/25/2025 Prepare
pick up mail. scan and email mail picked up to client.

Invoice Total: \$857.50

Thank you for your business. Referrals are appreciated.

Colusa Groundwater Authority Board of Directors Meeting

October 28, 2025 | 1:00 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 4: Presentation of Financial Audits FY 2021-22 and FY 2022-23

BACKGROUND:

In the fall of 2022, Colusa Groundwater Authority contracted with its then-current auditor, Robert W. Johnson Accountancy, to perform its financial audit for the fiscal year ending June 30, 2022. The firm's principal, Robert Johnson, had recently passed away but the remaining staff indicated the firm could still produce the audit.

In mid-2023, the Johnson firm notified CGA staff that it could not complete the audit after all, as it no longer employed qualified staff. CGA subsequently issued a Request for Proposals for a new auditor, including several local firms in the request, but received nearly no response. The RFP period was extended, and CGA ultimately received two proposals. In late 2023, CGA accepted the proposal from the firm of Nigro and Nigro and entered into a multi-year contract for audit services.

The process created by the previous auditor's mid-year contract termination resulted in significant delays in CGA's annual audit production. However, the auditor has been working to bring CGA up to date in its audits, and has now prepared reports for FY 2021-22 and for FY 2022-23. The audit report for FY 2023-24 is in progress, and the report for FY 2024-25 (for the year that just ended June 30, 2025) will follow shortly thereafter to bring CGA's audits completely up to date.

The audit reports for FY 2021-22 and FY 2022-23 indicate clean opinions for both years, with no exceptions.

RECOMMENDATION:

The CGA Board should receive and file the annual audit of financial statements for FY 2021-22 and for FY 2022-23 as prepared by the audit firm of Nigro and Nigro.

ATTACHMENTS:

- CGA Financial Audits for FY 2021-22 and FY 2022-23



**COLUSA GROUNDWATER AUTHORITY
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended June 30, 2022
(With Comparative Amounts for June 30, 2021)**

NIGRO & NIGRO^{PC}

COLUSA GROUNDWATER AUTHORITY

For the Fiscal Year Ended June 30, 2022

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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Colusa Groundwater Authority
Colusa, California

Opinion

We have audited the accompanying financial statements of the Colusa Groundwater Authority (Authority) which comprise the balance sheet as of June 30, 2022, the related statements of revenue, expenses, and changes in net position, and cash flows for the year then ended, and related notes to the 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 Authority as of June 30, 2022 and the changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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. 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 Authority 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Authority'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 opinion. 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 Authority'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 Authority'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 be presented to supplement the basic financial statements. Such information, 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. 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.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Authority's financial statements for the year ended June 30, 2021, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated April 4, 2025, on our consideration of the Authority'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 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 Authority'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 the Authority's internal control over financial reporting and compliance.



Walnut Creek, California
April 4, 2025

COLUSA GROUNDWATER AUTHORITY
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

Management's Discussion and Analysis (MD&A) offers readers of Colusa Groundwater Authority's financial statements a narrative overview of the Authority's financial activities for the fiscal years ended June 30, 2022. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- In fiscal year 2022, the Authority's net position increased by 11.67% or \$99,251, compared to the prior year.
- In fiscal year 2022, the Authority's operating revenues decreased 18.45% or \$222,215 from \$1,204,713 in 2021 to \$982,498 in 2022, primarily from decreased grant funding.
- In fiscal year 2022, the Authority's operating expenses decreased by 7.51% or \$71,685 from \$954,996 in 2021 to \$883,311 in 2022, due primarily to a decrease of \$70,238 in general and administrative expenses for the outsourced program manager.

OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A serves as an introduction to the Authority's financial statements. The Authority's basic financial statements reflect the combined results of the operating and capital programs and include four components: (1) Balance Sheet; (2) Statement of Revenues, Expenses and Changes in Net Position; (3) Statement of Cash Flows; and (4) Notes to the Financial Statements.

The financial statements accompanying this MD&A present the net position and results of operations during the fiscal year ending June 30, 2022. These financial statements have been prepared using the accrual basis of accounting, which is similar to the accounting basis used by for-profit entities. Each financial statement is identified and defined in this section, and analyzed in subsequent sections of this MD&A.

REQUIRED FINANCIAL STATEMENTS

Balance Sheet

The Balance Sheet presents information on the Authority's assets and liabilities the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating. However, other factors such as changes in economic conditions, population growth, zoning, and new or changed legislation or regulations also need to be considered when evaluating financial position. Assets exceed liabilities, resulting in a net position of \$949,446 as of June 30, 2022.

Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses and Changes in Net Position presents information showing how the Authority's net position changed during the fiscal year. All of the year's revenues and expenses are accounted for in this statement. This statement measures the results of the Authority's operations for the year and can be used to determine if the Authority has successfully recovered all of its costs through fees and charges. Operating revenues and expenses are related to the Authority's core activities. Non-operating revenues and expenses are not directly related to the core activities of the Authority. For the fiscal year ended June 30, 2022 net position increased by 11.67% or \$99,251.

COLUSA GROUNDWATER AUTHORITY
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Balance Sheet

	<u>2022</u>	<u>2021</u>	<u>Change</u>
ASSETS			
Current assets	\$ 1,376,333	\$ 1,227,161	\$ 149,172
Total assets	<u>1,376,333</u>	<u>1,227,161</u>	<u>149,172</u>
LIABILITIES			
Current liabilities	426,887	376,966	49,921
Total liabilities	<u>426,887</u>	<u>376,966</u>	<u>49,921</u>
NET POSITION			
Unrestricted	949,446	850,195	99,251
Total net position	<u>949,446</u>	<u>850,195</u>	<u>99,251</u>
Total liabilities and net position	<u>\$ 1,376,333</u>	<u>\$ 1,227,161</u>	<u>\$ 149,172</u>

The Authority's net position increased by approximately 11.67% or \$99,251, compared to the prior year.

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Revenues, Expenses and Changes in Net Position

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Operating Revenues	\$ 982,498	\$ 1,204,713	\$ (222,215)
Operating Expenses	<u>883,311</u>	<u>954,996</u>	<u>(71,685)</u>
Operating income	99,187	249,717	(150,530)
Non-Operating Revenues	<u>64</u>	<u>279</u>	<u>(215)</u>
Change in net position	99,251	249,996	(150,745)
Net Position			
Beginning of year	850,195	600,199	249,996
End of year	<u>\$ 949,446</u>	<u>\$ 850,195</u>	<u>\$ 99,251</u>

In fiscal year 2022, the Authority's operating revenues decreased 18.45% or \$222,215 from \$1,204,713 in 2021 to \$982,498 in 2022, primarily from decreased grant funding.

In fiscal year 2022, the Authority's operating expenses decreased by 7.51% or \$71,685 from \$954,996 in 2021 to \$883,311 in 2022, due primarily to a decrease of \$70,238 in general and administrative expenses for the outsourced program manager.

COLUSA GROUNDWATER AUTHORITY

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses (continued)

While the Statement of Net Position shows the change in financial position, the Statement of Revenues, Expenses and Changes in Net Position provides answers to the nature and source of these changes. The main factor in the change in net position is due to the following:

FACTORS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any item that would affect the Authority's current financial position.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

This financial report is intended to provide the Board of Directors, creditors, and other interested parties with general overview of the Authority's financial operations and condition at the year ended June 30, 2022, and to demonstrate the Authority's accountability for the funds it receives. If you have any questions about this report or need additional information, you may contact the Authority's Program Manager, at Colusa Groundwater Authority, P.O. Box 475, Colusa, CA 95932 or (650) 587 - 7300 Ext. 17.

COLUSA GROUNDWATER AUTHORITY*Balance Sheets**June 30, 2022 (With Comparative Amounts as of June 30, 2021)*

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and cash equivalents (note 2)	\$ 878,375	\$ 518,069
Accounts receivable	38,966	39,235
Grants receivable	458,992	669,857
Total assets	<u>1,376,333</u>	<u>1,227,161</u>
LIABILITIES		
Accounts payable	237,970	376,966
Unearned revenue	188,917	-
Total liabilities	<u>426,887</u>	<u>376,966</u>
NET POSITION		
Unrestricted	949,446	850,195
Total net position	<u>949,446</u>	<u>850,195</u>
Total liabilities and net position	<u>\$ 1,376,333</u>	<u>\$ 1,227,161</u>

COLUSA GROUNDWATER AUTHORITY*Statements of Revenues Expenses and Changes in Net Position**For the Fiscal Year Ended June 30, 2022**(With Comparative Amounts for the Fiscal Year Ended June 30, 2021)*

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Assessment fees	\$ 393,193	\$ 395,263
Operating grant	<u>589,305</u>	<u>809,450</u>
Total operating revenues	<u>982,498</u>	<u>1,204,713</u>
Operating Expenses		
Groundwater management	792,985	794,432
General and administrative	<u>90,326</u>	<u>160,564</u>
Total operating expenses	<u>883,311</u>	<u>954,996</u>
Operating income	<u>99,187</u>	<u>249,717</u>
Non-Operating Revenues		
Investment earnings	<u>64</u>	<u>279</u>
Total non-operating revenues	<u>64</u>	<u>279</u>
Change in net position	99,251	249,996
Net Position		
Beginning of year	<u>850,195</u>	<u>600,199</u>
End of year	<u>\$ 949,446</u>	<u>\$ 850,195</u>

COLUSA GROUNDWATER AUTHORITY*Statements of Cash Flows**For the Fiscal Year Ended June 30, 2022**(With Comparative Amounts for the Fiscal Year Ended June 30, 2021)*

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Cash received from assessment fees	\$ 393,462	\$ 365,518
Cash received from grant revenue	800,170	301,628
Cash payments for operating expenses	<u>(833,390)</u>	<u>(779,512)</u>
Net cash provided by (used in) operating activities	<u>360,242</u>	<u>(112,366)</u>
Cash flows from investing activities:		
Investment earnings	<u>64</u>	<u>279</u>
Net cash provided by (used in) investing activities	<u>64</u>	<u>279</u>
Net increase(decrease) in cash and cash equivalents	<u>360,306</u>	<u>(112,087)</u>
Cash and cash equivalents:		
Beginning of year	<u>518,069</u>	<u>630,156</u>
End of year	<u>\$ 878,375</u>	<u>\$ 518,069</u>
	<u>2022</u>	<u>2021</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 99,187	\$ 249,717
Adjustments to reconcile operating income to net cash provided by operating activities:		
(Increase) decrease in assets:		
Accounts receivable	269	(29,745)
Grants receivable	210,865	(507,822)
Increase (decrease) in liabilities:		
Accounts payable	(138,996)	175,484
Unearned revenue	<u>188,917</u>	<u>-</u>
Net cash provided by (used in) operating activities	<u>\$ 360,242</u>	<u>\$ (112,366)</u>

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Operations of the Reporting Entity

The Colusa Groundwater Authority (Authority) was formed on June 29, 2017, under a Joint Exercise of Powers Agreement (JPA), pursuant to Sections 6506 and 6507 of the Exercise of Powers Act, codified at California Government Code sections 6500, authorizing public agencies by agreement to exercise jointly any power common to the contracting parties. The Authority was formed by twelve-member agencies and independent pumpers. Each Member is a local Authority, as defined by the Sustainable Groundwater Management Act of 2014 (SGMA), duly organized and existing under and by virtue of the laws of the State of California; whereby, each member can exercise powers related to groundwater management. The Authority is an independent public Authority separate from the Members. The Authority's board consists of one director each from the Member Agencies, as well as two appointed directors representing private well owners. The Authority's Member Agencies include the following:

<u>Agency</u>
City of Colusa
City of Williams
Colusa County Water District
Colusa Drain Mutual Water Company
County of Colusa
Glenn Colusa Irrigation District
Maxwell Irrigation District
Princeton-Codora-Glenn Irrigation District
Provident Irrigation District
Reclamation District 108
Reclamation District 479
Westside Water District

The purpose of the Authority is to develop a groundwater sustainability plan, implement projects and management activities which achieve sustainability by 2042, and to ensure sustainability for the following thirty years. The Authority is a basin consolidation of portions of the Colusa and West Butte subbasins of the Sacramento Valley Groundwater Basin..

Basis of Accounting and Measurement Focus

The Authority reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Authority is that the costs of providing services be financed or recovered primarily through user (member) charges, capital grants and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Financial Reporting

The Authority's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States Board (GAAP), as applied to enterprise funds, The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Authority solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the Authority's proprietary fund.

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Reporting (continued)

Operating revenues and expenses result from exchange transactions associated with the principal activity of the Authority. Exchange transactions are those in which each party receives and gives up essentially equal values. Management administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Authority considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the Authority categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The Authority has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the Authority's own assumptions about the factors market participants would use in pricing an investment and is based on the best information available in the circumstances.

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

Unrestricted – This component of net position is the net amount of the assets less liabilities that are not included in the determination of the investment in capital assets component of net position.

Assessment Fees

The Authority's board adopted Resolutions 2020-1 and 2020-2 certifying the results of a successful Proposition 218 majority protest hearing. An assessment fee of \$1.00 per acre was set for fiscal year 2022. The Cities of Colusa and Williams, as well as small water purveyors in the towns of Arbuckle, Grimes, Maxwell, Princeton, and Almond Ranch Estates were not included in the Prop 218 fee and instead are charged a flat rate by the Authority based on acreage.

Grants

Grant revenues are recorded when earned on grants that have been approved and funded by the grantor.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2022, are classified on the balance sheet as follows:

<u>Description</u>	<u>2022</u>
Cash and cash equivalents	\$ 878,375
Total cash and investments	<u>\$ 878,375</u>

Cash and investments at June 30, 2022, consisted of the following:

<u>Description</u>	<u>2022</u>
Demand deposits with financial institutions	\$ 112,659
Deposits in money-market funds	765,716
Total cash and investments	<u>\$ 878,375</u>

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2022

NOTE 2 – CASH AND INVESTMENTS (continued)

Demand Deposits with Financial Institutions

At June 30, 2022, the carrying amount of the Authority's demand deposits was \$112,659, and the financial institution's balance was also \$112,659. As of June 30, 2022, there were no outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the Authority's balance.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, 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 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Money-Market Funds

Money-market funds are an investment whose objective is to earn modest investment earnings while maintaining a net asset value (NAV) of \$1 per share (which is the funds main goal – preservation of principal). A money-market fund's portfolio is typically comprised of short-term, or less than one year, securities representing high-quality, liquid debt and monetary instruments with minimal credit risk. Money-market funds are Level 1 investments (with quoted prices in active markets for identical assets) that are Not Rated under the current credit risk ratings format. For financial reporting purposes, the Authority considers money market funds a cash equivalent due to their highly liquid nature and NAV of \$1 per share. As of June 30, 2022, the Authority held \$765,716 in money market funds.

NOTE 3 – ADMINISTRATIVE SERVICES AGREEMENT

The Authority has an agreement with the County of Colusa whereby the County provides the administrative services of the Program Manager. The fee for such services is based on an estimate of the current year's costs and is adjusted to actual at year-end. The total expense for the fiscal year ending June 30, 2022, was \$45,119.

NOTE 4 – RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Authority has purchased commercial insurance products to guard against the various risks of loss noted above.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the Authority's insurance coverage during the years ending June 30, 2022, 2021, and 2020. Liabilities are recorded when it is probable that a loss has been incurred, and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2022, 2021, and 2020.

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2022

NOTE 5 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

Grant Awards

Grant funds received by the Authority are subject to audit by the grantor agencies. Such an audit could lead to requests for reimbursements from the grantor agencies for expenditures disallowed under terms of the grant. Management of the Authority believes that such disallowances, if any, would not be significant.

Litigation

The Authority is involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties. After consultation with legal counsel, management believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 6 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through April 4, 2025, the date on which the financial statements were available to be issued.

Other Independent Auditors' Reports



**INDEPENDENT AUDITORS' 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**

Board of Directors
Colusa Groundwater Authority
Colusa, California

We have audited, in accordance with the 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 Colusa Groundwater Authority (Authority) which comprise the balance sheet as of June 30, 2022, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated April 4, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures 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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 Authority'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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority'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 financial statements. 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 internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Nigro & Nigro, PC". The signature is written in a cursive style.

Walnut Creek, California
April 4, 2025



**COLUSA GROUNDWATER AUTHORITY
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended June 30, 2023
(With Comparative Amounts for June 30, 2022)**

NIGRO & NIGRO^{PC}

COLUSA GROUNDWATER AUTHORITY

For the Fiscal Year Ended June 30, 2023

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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Colusa Groundwater Authority
Colusa, California

Opinion

We have audited the accompanying financial statements of the Colusa Groundwater Authority (Authority) which comprise the balance sheet as of June 30, 2023, the related statements of revenue, expenses, and changes in net position, and cash flows for the year then ended, and related notes to the 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 Authority as of June 30, 2023 and the changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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. 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 Authority 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Authority'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 opinion. 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 Authority'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 Authority'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 be presented to supplement the basic financial statements. Such information, 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. 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.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Authority's financial statements for the year ended June 30, 2022, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated September 19, 2025, on our consideration of the Authority'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 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 Authority'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 the Authority's internal control over financial reporting and compliance.

Walnut Creek, California
September 19, 2025

COLUSA GROUNDWATER AUTHORITY
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

Management's Discussion and Analysis (MD&A) offers readers of Colusa Groundwater Authority's financial statements a narrative overview of the Authority's financial activities for the fiscal years ended June 30, 2023. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- In fiscal year 2023, the Authority's net position increased by 27.78% or \$263,779, compared to the prior year.
- In fiscal year 2023, the Authority's operating revenue decreased 32.63% or \$320,547 from \$982,498 in 2022 to \$661,951 in 2023, primarily from decreased grant funding.
- In fiscal year 2023, the Authority's operating expenses decreased by 54.91% or \$485,070 from \$883,311 in 2022 to \$398,241 in 2023, due primarily to a decrease of \$697,809 in groundwater management expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A serves as an introduction to the Authority's financial statements. The Authority's basic financial statements reflect the combined results of the operating and capital programs and include four components: (1) Balance Sheet; (2) Statement of Revenues, Expenses and Changes in Net Position; (3) Statement of Cash Flows; and (4) Notes to the Financial Statements.

The financial statements accompanying this MD&A present the net position and results of operations during the fiscal year ending June 30, 2023. These financial statements have been prepared using the accrual basis of accounting, which is similar to the accounting basis used by for-profit entities. Each financial statement is identified and defined in this section, and analyzed in subsequent sections of this MD&A.

REQUIRED FINANCIAL STATEMENTS

Balance Sheet

The Balance Sheet presents information on the Authority's assets and liabilities the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating. However, other factors such as changes in economic conditions, population growth, zoning, and new or changed legislation or regulations also need to be considered when evaluating financial position. Assets exceed liabilities, resulting in a net position of \$1,213,225 as of June 30, 2023.

Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses and Changes in Net Position presents information showing how the Authority's net position changed during the fiscal year. All of the year's revenues and expenses are accounted for in this statement. This statement measures the results of the Authority's operations for the year and can be used to determine if the Authority has successfully recovered all of its costs through fees and charges. Operating revenues and expenses are related to the Authority's core activities. Non-operating revenues and expenses are not directly related to the core activities of the Authority. For the fiscal year ended June 30, 2023 net position increased by 27.78% or \$263,779.

COLUSA GROUNDWATER AUTHORITY
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Balance Sheet

	<u>2023</u>	<u>2022</u>	<u>Change</u>
ASSETS			
Current assets	\$ 1,300,717	\$ 1,376,333	\$ (75,616)
Total assets	<u>1,300,717</u>	<u>1,376,333</u>	<u>(75,616)</u>
LIABILITIES			
Current liabilities	87,492	426,887	(339,395)
Total liabilities	<u>87,492</u>	<u>426,887</u>	<u>(339,395)</u>
NET POSITION			
Unrestricted	1,213,225	949,446	263,779
Total net position	<u>1,213,225</u>	<u>949,446</u>	<u>263,779</u>
Total liabilities and net position	<u>\$ 1,300,717</u>	<u>\$ 1,376,333</u>	<u>\$ (75,616)</u>

The Authority's net position increased by 27.78% or \$263,779, compared to the prior year.

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Revenues, Expenses and Changes in Net Position

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Operating Revenues	\$ 661,951	\$ 982,498	\$ (320,547)
Operating Expenses	<u>398,241</u>	<u>883,311</u>	<u>(485,070)</u>
Operating income	263,710	99,187	164,523
Non-Operating Revenues	<u>69</u>	<u>64</u>	<u>5</u>
Change in net position	263,779	99,251	164,528
Net Position			
Beginning of year	949,446	850,195	99,251
End of year	<u>\$ 1,213,225</u>	<u>\$ 949,446</u>	<u>\$ 263,779</u>

While the Statement of Net Position shows the change in financial position, the Statement of Revenues, Expenses and Changes in Net Position provides answers to the nature and source of these changes. The main factor in the change in net position is due to the following:

In fiscal year 2023, the Authority's operating revenue decreased 32.63% or \$320,547 from \$982,498 in 2022 to \$661,951 in 2023, primarily from decreased grant funding.

In fiscal year 2023, the Authority's operating expenses decreased by 54.91% or \$485,070 from \$883,311 in 2022 to \$398,241 in 2023, due primarily to a decrease of \$697,809 in groundwater management expenses.

COLUSA GROUNDWATER AUTHORITY
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

FACTORS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any item that would affect the Authority's current financial position.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

This financial report is intended to provide the Board of Directors, creditors, and other interested parties with general overview of the Authority's financial operations and condition at the year ended June 30, 2023, and to demonstrate the Authority's accountability for the funds it receives. If you have any questions about this report or need additional information, you may contact the Authority's Program Manager, at Colusa Groundwater Authority, P.O. Box 475, Colusa, CA 95932 or (650) 587 – 7300 ext. 17.

COLUSA GROUNDWATER AUTHORITY*Balance Sheets**June 30, 2023 (With Comparative Amounts as of June 30, 2022)*

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash and cash equivalents (note 2)	\$ 1,010,954	\$ 878,375
Accounts receivable	92,690	38,966
Grants receivable	<u>197,073</u>	<u>458,992</u>
Total assets	<u>1,300,717</u>	<u>1,376,333</u>
LIABILITIES		
Accounts payable	40,574	237,970
Unearned revenue	<u>46,918</u>	<u>188,917</u>
Total liabilities	<u>87,492</u>	<u>426,887</u>
NET POSITION		
Unrestricted	<u>1,213,225</u>	<u>949,446</u>
Total net position	<u>1,213,225</u>	<u>949,446</u>
Total liabilities and net position	<u>\$ 1,300,717</u>	<u>\$ 1,376,333</u>

COLUSA GROUNDWATER AUTHORITY*Statements of Revenues Expenses and Changes in Net Position**For the Fiscal Year Ended June 30, 2023**(With Comparative Amounts for the Fiscal Year Ended June 30, 2022)*

	<u>2023</u>	<u>2022</u>
Operating Revenues		
Assessment fees	\$ 391,468	\$ 393,193
Operating grant	<u>270,483</u>	<u>589,305</u>
Total operating revenues	<u>661,951</u>	<u>982,498</u>
Operating Expenses		
Groundwater management	95,176	792,985
General and administrative	<u>303,065</u>	<u>90,326</u>
Total operating expenses	<u>398,241</u>	<u>883,311</u>
Operating income	<u>263,710</u>	<u>99,187</u>
Non-Operating Revenues		
Investment earnings	<u>69</u>	<u>64</u>
Total non-operating revenues	<u>69</u>	<u>64</u>
Change in net position	263,779	99,251
Net Position		
Beginning of year	<u>949,446</u>	<u>850,195</u>
End of year	<u>\$ 1,213,225</u>	<u>\$ 949,446</u>

COLUSA GROUNDWATER AUTHORITY*Statements of Cash Flows**For the Fiscal Year Ended June 30, 2023**(With Comparative Amounts for the Fiscal Year Ended June 30, 2022)*

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Cash received from assessment fees	\$ 337,744	\$ 393,462
Cash received from grant revenue	532,402	800,170
Cash payments for operating expenses	<u>(737,636)</u>	<u>(833,390)</u>
Net cash provided by (used in) operating activities	<u>132,510</u>	<u>360,242</u>
Cash flows from investing activities:		
Investment earnings	<u>69</u>	<u>64</u>
Net cash provided by (used in) investing activities	<u>69</u>	<u>64</u>
Net increase(decrease) in cash and cash equivalents	<u>132,579</u>	<u>360,306</u>
Cash and cash equivalents:		
Beginning of year	<u>878,375</u>	<u>518,069</u>
End of year	<u>\$ 1,010,954</u>	<u>\$ 878,375</u>
	<u>2023</u>	<u>2022</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 263,710	\$ 99,187
Adjustments to reconcile operating income to net cash provided by operating activities:		
(Increase) decrease in assets:		
Accounts receivable	(53,724)	269
Grants receivable	261,919	210,865
Increase (decrease) in liabilities:		
Accounts payable	(197,396)	(138,996)
Unearned revenue	<u>(141,999)</u>	<u>188,917</u>
Net cash provided by operating activities	<u>\$ 132,510</u>	<u>\$ 360,242</u>

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Operations of the Reporting Entity

The Colusa Groundwater Authority (Authority) was formed on June 29, 2017, under a Joint Exercise of Powers Agreement (JPA), pursuant to Sections 6506 and 6507 of the Exercise of Powers Act, codified at California Government Code sections 6500, authorizing public agencies by agreement to exercise jointly any power common to the contracting parties. The Authority was formed by twelve-member agencies and independent pumpers. Each Member is a local Authority, as defined by the Sustainable Groundwater Management Act of 2014 (SGMA), duly organized and existing under and by virtue of the laws of the State of California; whereby, each member can exercise powers related to groundwater management. The Authority is an independent public Authority separate from the Members. The Authority's board consists of one director each from the Member Agencies, as well as two appointed directors representing private well owners. The Authority's Member Agencies include the following:

Agency

City of Colusa
City of Williams
Colusa County Water District
Colusa Drain Mutual Water Company
County of Colusa
Glenn Colusa Irrigation District
Maxwell Irrigation District
Princeton-Codora-Glenn Irrigation District
Provident Irrigation District
Reclamation District 108
Reclamation District 479
Westside Water District

The purpose of the Authority is to develop a groundwater sustainability plan, implement projects and management activities which achieve sustainability by 2042, and to ensure sustainability for the following thirty years. The Authority is a basin consolidation of portions of the Colusa and West Butte subbasins of the Sacramento Valley Groundwater Basin.

Basis of Accounting and Measurement Focus

The Authority reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Authority is that the costs of providing services be financed or recovered primarily through user (member) charges, capital grants and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Financial Reporting

The Authority's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States Board (GAAP), as applied to enterprise funds, The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Authority solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the Authority's proprietary fund.

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Reporting (continued)

Operating revenues and expenses result from exchange transactions associated with the principal activity of the Authority. Exchange transactions are those in which each party receives and gives up essentially equal values. Management administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Authority considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the Authority categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The Authority has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the Authority's own assumptions about the factors market participants would use in pricing an investment and is based on the best information available in the circumstances.

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

Unrestricted – This component of net position is the net amount of the assets less liabilities that are not included in the determination of the investment in capital assets component of net position.

Assessment Fees

The Authority's board adopted Resolutions 2020-1 and 2020-2 certifying the results of a successful Proposition 218 majority protest hearing. An assessment fee of \$1.00 per acre was set for fiscal year 2023. The Cities of Colusa and Williams, as well as small water purveyors in the towns of Arbuckle, Grimes, Maxwell, Princeton, and Almond Ranch Estates were not included in the Prop 218 fee and instead are charged a flat rate by the Authority based on acreage.

Grants

Grant revenues are recorded when earned on grants that have been approved and funded by the grantor.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2023, are classified on the balance sheet as follows:

<u>Description</u>	<u>2023</u>
Cash and cash equivalents	\$ 1,010,954
Total cash and investments	<u>\$ 1,010,954</u>

Cash and investments at June 30, 2023, consisted of the following:

<u>Description</u>	<u>2023</u>
Demand deposits with financial institutions	\$ 138,678
Deposits in money-market funds	872,276
Total cash and investments	<u>\$ 1,010,954</u>

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2023

NOTE 2 – CASH AND INVESTMENTS (continued)

Demand Deposits with Financial Institutions

At June 30, 2023, the carrying amount of the Authority's demand deposits was \$138,678, and the financial institution's balance was also \$112,659. As of June 30, 2023, the net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the Authority's balance.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, 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 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Money-Market Funds

Money-market funds are an investment whose objective is to earn modest investment earnings while maintaining a net asset value (NAV) of \$1 per share (which is the funds main goal – preservation of principal). A money-market fund's portfolio is typically comprised of short-term, or less than one year, securities representing high-quality, liquid debt and monetary instruments with minimal credit risk. Money-market funds are Level 1 investments (with quoted prices in active markets for identical assets) that are Not Rated under the current credit risk ratings format. For financial reporting purposes, the Authority considers money market funds a cash equivalent due to their highly liquid nature and NAV of \$1 per share. As of June 30, 2023, the Authority held \$872,276 in money market funds.

NOTE 3 – ADMINISTRATIVE SERVICES AGREEMENT

Effective May of 2022, the Authority contracts with Regional Government Services Authority for administrative and program management services. The total expense for the fiscal year ending June 30, 2023, was \$147,743.

NOTE 4 – RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Authority has purchased commercial insurance products to guard against the various risks of loss noted above.

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2023

NOTE 4 – RISK MANAGEMENT (continued)

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the Authority's insurance coverage during the years ending June 30, 2023, 2022, and 2021. Liabilities are recorded when it is probable that a loss has been incurred, and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2023, 2022, and 2021.

NOTE 5 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

Grant Awards

Grant funds received by the Authority are subject to audit by the grantor agencies. Such an audit could lead to requests for reimbursements from the grantor agencies for expenditures disallowed under terms of the grant. Management of the Authority believes that such disallowances, if any, would not be significant.

Litigation

The Authority is involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties. After consultation with legal counsel, management believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 6 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through September 19, 2025, the date on which the financial statements were available to be issued.

Other Independent Auditors' Reports



INDEPENDENT AUDITORS' 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

Board of Directors
Colusa Groundwater Authority
Colusa, California

We have audited, in accordance with the 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 Colusa Groundwater Authority (Authority) which comprise the balance sheet as of June 30, 2023, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated September 19, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures 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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 Authority'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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority'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 financial statements. 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 internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Walnut Creek, California
September 19, 2025

Colusa Groundwater Authority Board of Directors Meeting

October 28, 2025 | 1:00 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 5: Approval of Resolution 2025-05 Designating Authorized Individuals for Account with Tri-Counties Bank

BACKGROUND:

At its August 26 meeting, the CGA Board approved moving its regular banking from Umpqua (Columbia) Bank to Tri-Counties Bank in Colusa, and authorized the Chair and Treasurer to execute the necessary agreements. Tri-Counties Bank, however, requires that the CGA provide a resolution that designates authorized individuals to execute documents and perform banking activities on behalf of CGA.

Staff has prepared Resolution No. 2025-05 designating authorized individuals to act on behalf of CGA to execute documents and sign on the account on CGA's behalf.

RECOMMENDATION:

In accordance with action taken on August 26, the CGA Board should adopt Resolution 2025-05 designating the individuals authorized to conduct banking activities on behalf of CGA.

ATTACHMENT:

- Resolution 2025-05 Designating Authorizing Individuals to Conduct Banking Activities on behalf of CGA with Tri-Counties Bank

RESOLUTION NO. 2025-05

**A RESOLUTION OF THE COLUSA GROUNDWATER AUTHORITY DESIGNATING
AUTHORIZED INDIVIDUALS TO CONDUCT BANKING ACTIVITIES ON ITS BEHALF**

WHEREAS, the Board of Directors of Colusa Groundwater Authority desires to designate authorized individuals to act on behalf of the Authority and to authorize the opening of accounts at Tri Counties Bank; and

WHEREAS, Colusa Groundwater desires to designate its officers as authorized individuals but recognizes that these individuals may change from time to time;

NOW, THEREFORE, BE IT RESOLVED that the following individuals are hereby authorized to act on behalf of Colusa Groundwater Authority in all matters relating to the opening and management of accounts at Tri Counties Bank, and Colusa Groundwater Authority will separately provide verification of the individuals elected to those offices as of this date or as they may change from time to time:

Authorized Individual(s):

1. Board Chair
2. Board Vice chair
3. Board Treasurer;

BE IT FURTHER RESOLVED that Tri Counties Bank is hereby authorized to open and maintain accounts for Colusa Groundwater Authority as directed by the authorized individuals listed above.

I certify that the foregoing resolution was duly adopted by the Board of Directors of Colusa Groundwater Authority at a meeting held on October 28, 2025, and that this resolution is now in full force and effect.

Jim Wallace, Chairperson of the Board

Carol Thomas-Keefer, Secretary of the Board

Colusa Groundwater Authority Board of Directors Meeting

October 28, 2025 | 1:00 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 6: Discussion of Proposed FY 2025-26 Budget

BACKGROUND:

At the August 26 Board meeting, it was determined that the proposed new fee structure had failed to pass the Proposition 218 election process. Consequently, CGA's revenue for the 2025-26 fiscal year would be limited to the existing fee plus any prior funds that might be made available. At the September 12 planning workshop, the CGA chair appointed an ad hoc committee to prepare a recommendation for a revised budget that would attempt to keep expenditures for the year within the anticipated revenues without depleting reserves.

The ad hoc committee has met several times over the past two months and prepared draft budget recommendations; the Chairman then met with staff to further clarify and refine various estimates. The budget proposal amounts to approximately \$423,000, about \$23,000 below the anticipated revenues of \$446,000. The proposed budget also significantly pares down expenses related to GSP program development and implementation; much of those anticipated expenses are expected to be considered for inclusion in a separate funding mechanism that is still under development.

RECOMMENDATION:

The CGA Board should carefully review the draft budget proposed by the ad hoc committee and consider its adoption for FY 2025-26.

ATTACHMENT:

- Proposed FY 2025-26 Budget

FY 25-26 PROPOSED BUDGET

COMMENTS

		REVENUE ALLOCATION						
		Adopted	Estimated	Proposed	Restricted	Glenn	TOTAL	%
		FY 24-25 BUDGET	YEAR-END	FY 25-26 Budget	Prop. 218 1.00	County Portion 50%	Proposed FY 25-26 Budget	Of Total
1	REVENUE							
2	Prior Year Funds to Balance	249,308	-	-	-	-	-	0%
3	Proposition 218 Fee Agreements- \$1.00 Per Acre	-	-	388,527	388,527	-	388,527	87%
4	Proposition 218 Fee Agreements- \$1.21 Per Acre	472,000	467,007	-	-	-	-	0%
5	Proposition 218 Landowner Fee - \$1.00 Per Acre	-	-	6,811	6,811	-	6,811	2%
6	Proposition 218 Landowner Fee - \$1.21 Per Acre	8,242	8,243	-	-	-	-	0%
7	Glenn County Groundwater Authority Reimbursement	317,500	246,185	30,000	-	30,000	30,000	7%
8	Interest	100	99	20,835	20,835	-	20,835	5%
9								
10	TOTAL REVENUES	1,047,150	721,534	446,173	416,173	30,000	446,173	100%
11	EXPENSES							
12	Office Expense							
13	Bank Fees	500	-	500	500	-	500	0%
14	JPA Insurance	2,000	1,755	2,000	2,000	-	2,000	0%
15	Printing and Copying/Outreach	5,500	-	2,000	2,000	-	2,000	0%
16	Website-Current	500	132	150	150	-	150	0%
17	Website -New	1,000	-	-	-	-	-	0%
18	Miscellaneous -PO Box/Supplies	500	122	250	250	-	250	0%
19								
20	Professional Services- Admin							
21	Auditor	21,500	10,500	21,500	21,500	-	21,500	5%
22	Financial Services Bookkeeping (Crippen/Atlas)	5,000	4,467	5,000	5,000	-	5,000	1%
23	Legal Services (Young & Wooldridge)	55,000	79,018	35,000	35,000	-	35,000	8%
24	Program Manager/Facilitation Svcs (RGS)	175,000	100,000	100,000	100,000	-	100,000	24%
25	Annual Parcel Update (Provost & Pritchard)	3,500	2,045	-	-	-	-	0%
26	County Tax Roll Fee Support	5,000	-	5,000	5,000	-	5,000	1%
27	County of Butte GSA- Member Contribution	12,500	12,338	12,500	12,500	-	12,500	3%
28	Miscellaneous - Contingency 10%	30,250	-	-	-	-	-	0%

Reported from SCI

Ok as is

from GGA

Ok as is

Ok as is

Expect to use RCD & Public Agency Members to support public outreach. Strengthen support and find allies in the public space to support CGA mission.

Ok as is

\$21,500 is the cost of two incomplete audits(outstanding 23/24, 24/25) need to produce in the next six months. Currently working with Nigro and Nigro on 21/22 and 22/23. These are finished and will present October 28. This was a multi year contract, 24/25 is last year.

Crippen/Atlas is receiving invoices, preparing warrants, writing checks, maintains quickbooks data. RGS is doing the financial compilation reporting. Possibly move some of this onto a local administrator.

Will budget for 35k and use 150k contingency for any overrun. Consider moving closed session to beginning of meeting agenda to reduce cost. Every other month meetings would reduce cost of both legal and admin.

Transition to in-house admin. This needs detailed strategy and timeline. Consider 90 day transition? Jered has a draft job description and believes there are a handful of viable candidates available immediately. Look at possibilities with RCD. Talk with Board of Supervisors. Do we work with formal RFP or more informally. What role does RGS have in hiring and transition.

CGA is part of an MOU for Butte sub-basin, and has agreed to this member contribution in order to meet its responsibility to provide GSP for the Colusa County portion of the Butte sub-basin. This is least cost alternative to meet this responsibility.

FY 25-26 PROPOSED BUDGET

COMMENTS

		REVENUE ALLOCATION						
		Adopted FY 24-25 BUDGET	Estimated YEAR-END	Proposed FY 25-26 Budget	Restricted Prop. 218 1.00	Glenn County Portion 50%	TOTAL Proposed FY 25-26 Budget	% Of Total
29	EXPENSES (cont'd)							
30	Professional Services- SGMA COMPLIANCE							
31	Long Term Funding: Update Revenue Requirements	50,000	-	-	-	-	-	0%
32	GSP Implementation (David's Engineering)	15,000	62,381	-	-	-	-	0%
33	Prop 218 - (SCI)	-	66,524	-	-	-	-	0%
34	GSP Annual Report (Shared with Glenn County)	70,000	67,582	60,000	30,000	30,000	60,000	14%
35	GSP Revisions(Water Ecology)	-	38,985	20,000	20,000	-	20,000	5%
36	GSP Periodic Evaluationand Updates (5 Year Update)	-	-	74,000	74,000	-	74,000	17%
37	Project Initiation: Refined/Develop Projects with GGA	200,000						
38	Study Implementation -Refine/Develop Studies	20,000	-	-	-	-	-	0%
39	Study Implementation -Implement Studies to Fill Data Gaps	25,000	-	-	-	-	-	0%
40	Study Impl. -Subsidence Monitoring Network: Realtime	50,000	-	-	-	-	-	0%
41	Public Engagement & Outreach	60,000	-	-	-	-	-	0%
42	GSP Implementation Manager	150,000	-	-	-	-	-	0%
	Grant Procurement	60,000	-	-	-	-	-	0%
43								
44	Miscellaneous- Contingency (8%)	29,400	-	-	-	-	-	0%
45								
46	Project Implementation							
	Domestic Well Mitigation: Refine Domestic Well Mitig. Program	-	-	25,000	25,000	-	25,000	6%
47								
48	Domestic Well Mitigation: Reserve Fund - Implmt. Dom. Mitig. Progran	-	-	50,000	50,000	-	50,000	12%
49	Demand Mgmt. Mitigation: DM/Groundwater Allocation Program	-	-	-	-	-	-	0%
50								
51	Professional Services- Projects							
52	GSP-Grant Application (Shared with Glen County)	-	-	-	-	-	-	0%
53	GSP Technical Assistance:On-Call Support Svcs (Davids Engineering)	-	-	10,000	10,000	-	10,000	2%
54	GSP Subbasin GSP Revisions (Shared with Glenn County)	-	-	-	-	-	-	0%
55								
56	TOTAL EXPENSES	<u>1,047,150</u>	<u>445,849</u>	<u>422,900</u>	<u>392,900</u>	<u>30,000</u>	<u>422,900</u>	<u>100%</u>
57								
58	Surplus (Deficit)	<u>-</u>	<u>275,685</u>	<u>23,273</u>	<u>23,273</u>	<u>-</u>	<u>23,273</u>	

No interest with-in budget AdHoc for another 218 at this time. If a Section 26 is used the expected cost of consulting would be less.

\$60k split between CGA and GGA. There is 30,000 in revenue to offset GGA portion of this expense. This contract is multi year and is in its last year. Transition away from this for 2026. This contract runs out in December This represents an overall reduction in the original est from 438k to 296k. Split between CGA and GGA and for FY 26 & FY 27. GGA will hold contract.

Looking for outreach to be covered in existing contracts, task orders, and/or rely on outreach through member agencies as discussed above (Line 15). This was a suggestion for the two GSA's to jointly employ an administrator to implement the GSP.

Looking for better definition of what we are trying to accomplish. Expect some portion of this expense to be covered by in-house administrator. We can rely on consultants and the administrator to bring these opportunities forward and budget them at the time. This is cost of looking for grants, drafting for grants, etc. We are expecting opportunities to come up and this is often difficult for in-house staff.

How much of this is contracted with Davids Engineering? How much is already spent? How much of this can we still manage? Is all of this done by December? Need a narrative to share with DWR that we are going slower on the set aside while building out the administrative requirement. Davids has contract for 146k runs through December of 2025. 45K of the contract includes sub-contracts with WAF and LAW for outreach. This number already scaled back and demonstrates reasonable progress

No money has been spent here through August? There is no open contract for this support at this time.

Colusa Groundwater Authority Board of Directors Meeting

October 28, 2025 | 1:00 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 7: Approval of 50/50 Cost Share of Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment Agreement

BACKGROUND:

In January 2022, the Glenn Groundwater Authority (GGA) and Colusa Groundwater Authority (CGA) submitted the initial Colusa Subbasin Groundwater Sustainability Plan (GSP). In October 2023, the CGA and GGA were notified by the Department of Water Resources (DWR) that the GSP was deemed incomplete. The CGA and GGA were given 180 days to address the deficiencies identified by DWR, which culminated in the submittal of a Revised Colusa Subbasin GSP in April 2024. DWR advised the CGA and GGA of the approval of the Colusa Subbasin GSP in February 2025.

In addition to the annual report, the next major milestone for SGMA compliance is the completion of the GSP Periodic Evaluation, due January 28, 2027. The Periodic Evaluation is intended to be a self-evaluation of progress toward reaching and maintaining sustainability, including implementation of Projects and Management Actions (PMAs) as needed, filling data gaps, and addressing identified recommended corrective actions (from DWR's GSP determination letter), among other things.

During a Periodic Evaluation process, the GSAs may determine a Plan Amendment is necessary if significant or material changes are made. Under certain conditions, some of these changes could be made to more accurately capture new or revised information, planning and implementation activities, and updates to policies. GSAs may revise the GSP at any time, but if a Plan Amendment is submitted, it must be accompanied by a Periodic Evaluation. Periodic Evaluations are reviewed by DWR.

On the direction of the two GSA boards at a joint meeting, the CGA and GGA recently requested a proposal from Davids Engineering to complete the 2027 Periodic Evaluation. Davids Engineering, teamed with West Yost Associates (collectively the DE Team), responded with the attached proposal outlining the steps necessary to successfully complete the Periodic Evaluation and Plan Amendment, focusing only on the efforts needed to adequately address DWR's recommended corrective actions. An initial task order was reviewed at the September 19 joint meeting and has been revised, consistent with board discussion. Tasks include:

1. Participate in Project Technical Meetings and Outreach

2. Prepare Periodic Evaluation
3. Prepare GSP Plan Amendment

The original proposal also included two optional tasks based on potential data needs and on-call support. The total estimated cost of the original proposal of Tasks 1-3 was \$307,000 (each GSA responsible for \$153,500). The estimated cost of Tasks 1-5, including the optional tasks, was \$438,000 (each GSA responsible for \$219,000). The revised estimated cost of the proposal is \$296,500, which is a cost savings of \$10,500 for the 3 remaining tasks and an additional savings of \$131,000 with the exclusion of the optional tasks. **The total cost for each GSA is estimated to be \$148,250.**

A more detailed summary of the cost is included on page seven of the proposal.

At the October 17, 2025, joint CGA/GGA board meeting, at which CGA did not have a quorum and could not take action, the GGA board voted to approve the revised DE proposal in the amount of \$296,500 with the understanding that the CGA Board would soon consider approval of a 50 percent cost share of the authorized work. The cost of the Periodic Evaluation preparation is expected to be spread over the 2025-26 and 2026-27 fiscal years (approximately \$74,000 per year for each GSA), and the revised proposed CGA budget for FY 2025-26 includes sufficient funds for the CGA share of the contract for the current year.

RECOMMENDATION:

The CGA Board should consider approval of a 50 percent cost sharing of the Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment Agreement, in an amount not to exceed \$148,250 (50 percent of total cost) without prior approval.

ATTACHMENT:

- Davids Engineering Proposal for Professional Engineering Services: Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment

Proposal for Professional Engineering Services

To: Carol Thomas-Keefer and Lisa Hunter
Program Managers
Colusa Groundwater Authority and Glenn Groundwater Authority

From: Davids Engineering, Inc.
www.davidsengineering.com

Date: September 19, 2025

Subject: Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment

Davids Engineering, Inc. (DE) and West Yost Associates (WYA) (collectively referred to as the “DE Team”) are pleased to provide this proposal to the Colusa Groundwater Authority (CGA) and Glenn Groundwater Authority (GGA) to prepare the Colusa Subbasin Groundwater Sustainability Plan (GSP) Periodic Evaluation and Plan Amendment due in January 2027, in fulfillment of the requirements specified in the GSP regulations (23 CCR¹ Section 356.4). The DE Team proposes to contract directly with the GGA (CLIENT), although all work completed under this proposal will be performed for and under the guidance of both the CGA and GGA.

1 Project Overview and Objective

The Colusa Subbasin (Subbasin) is identified by the California Department of Water Resources (DWR) as a high priority basin subject to the requirements of the Sustainable Groundwater Management Act (SGMA) and the GSP regulations. The Colusa Subbasin GSP was developed by the CGA and the GGA Groundwater Sustainability Agencies (GSAs) through multi-year collaborative processes, most recently culminating in the April 2024 Revised Colusa Subbasin GSP. Throughout this time, the GSAs have proceeded in earnest with GSP implementation, and have continued to document their efforts and evaluate groundwater conditions each year in the GSP Annual Reports.

On February 27, 2025, DWR notified the GSAs that DWR had completed their review of the April 2024 Revised Colusa Subbasin GSP and determined the GSP was approved. DWR’s approval letter also identified nine recommended corrective actions that the GSAs should consider and incorporate into the GSP during the first Periodic Evaluation.

Per the GSP regulations (23 CCR Section 356.4), the GSAs must evaluate the GSP at least every five years and provide a written assessment describing whether GSP implementation, including implementation of projects and management actions (PMAs), remains on-track to meet the sustainability goal for the Subbasin. The GSAs are now preparing to develop the first Periodic Evaluation by January 2027 (five years after initial GSP adoption), along with an accompanying Plan Amendment to address DWR’s recommended corrective actions.

¹ California Code of Regulations, Title 23, Division 2, Chapter 1.5, Subchapter 2. Groundwater Sustainability Plans.

The DE Team will support the GSAs with preparation of the Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment (the Project). The Project will involve a comprehensive evaluation and written assessment of the April 2024 Revised Colusa Subbasin GSP following all applicable GSP regulations, accompanied by a GSP Plan Amendment to address the nine recommended corrective actions identified by DWR. The GSP Plan Amendment will focus only on those efforts needed to adequately address DWR's recommended corrective actions.

The Project will be completed in alignment with the GSP regulations, DWR's Periodic Evaluation guidance², and DWR's recommended corrective actions. These efforts will be completed with the intent of determining if (as well as how and where, to the extent possible) GSP implementation efforts remain on-track to achieve the Subbasin sustainability goal, or if they need to be adaptively intensified, revised, or refocused to achieve their intended benefits.

2 Project Approach

The DE Team will complete the Project by evaluating and using the best available science and information, especially new tools, data sources, and resources that have been made available since the GSP was initially developed (2022) and last revised (2024). The DE Team will also consider DWR's recent and forthcoming best management practices (BMP) guidance documents related to subsidence and interconnected surface water (ISW), and will incorporate recommendations from those BMPs to the extent they are available and applicable to the Project. The DE Team proposes a comprehensive approach building off past and ongoing work being performed by the DE Team on behalf of the GSAs and their member agencies within the Subbasin.

In view of regulatory requirements, new information identified during the April 2024 GSP revisions, and DWR's recommended corrective actions, it is anticipated that the Project will include:

- Description of significant new information that has been made available since the GSP was initially developed (2022) and last revised (2024).
- Description of current groundwater conditions for each applicable sustainability indicator relative to the sustainable management criteria (SMC).
- Description of PMA status updates, including progress made to implement the domestic well mitigation program and demand management program according to the timeline proposed in the April 2024 Revised Colusa Subbasin GSP.
- Evaluation of GSP content – including the hydrogeologic conceptual model, groundwater conditions, and water budget – in light of new data, changes in water use during GSP implementation, and the effects of PMAs and other actions taken by the GSAs.
- Reevaluation of the GSP monitoring networks, data gaps, and efforts or opportunities to fill data gaps and improve the GSP monitoring networks.
- Preparation of a GSP Plan Amendment focused on addressing DWR's recommended corrective actions.

² DWR, 2023. Groundwater Sustainability Plan Implementation: A Guide to Annual Reports, Periodic Evaluations, and Plan Amendments. October 2023.

- Summary of the GSAs' efforts to address DWR's recommended corrective actions, including the GSP Plan Amendment.

Specific Project work is described further in the proposed scope of professional services below.

3 Project Proposal

3.1 Scope of Services

The scope of professional engineering services to be performed by the DE Team is organized into three (3) tasks as described below.

The tasks described herein reflect the DE Team's professional interpretation of the best approach to fulfilling the requirements for the Periodic Evaluation as described in the GSP regulations, following DWR's Periodic Evaluation guidance document, and preparing a GSP Plan Amendment to address DWR's recommended corrective actions. Actual work under each task may deviate from that set forth herein based on coordination with the GSAs. To the extent deviation from that set forth below is required, the DE Team will coordinate with the GSAs as necessary.

Task 1. Participate in Project Technical Meetings and Outreach: This task will consist of the following activities:

1. Participate in technical coordination meetings with GSA staff to consult on the Periodic Evaluation and GSP Plan Amendment process, as needed, and discuss topic-specific questions (Assumes 12 two-hour meetings with up to four DE Team members, all held remotely).
2. Participate in one outreach and education meeting during the Periodic Evaluation and GSP Plan Amendment process to engage with stakeholders and present the GSP Plan Amendment (Assumes 1 two-hour meeting, held remotely with four remote attendees from the DE Team).
3. Engage with GSA Boards and stakeholders at public GSA meetings (Assumes 3 two-hour meetings, with two in-person attendees from the DE Team and two remote attendees).
4. Support GSA staff with preparing meeting agendas and meeting materials/exhibits for outreach meetings and GSA meetings (Assumes four hours per meeting for in-person attendees, two hours per meeting for remote attendees).

Task 2. Prepare Periodic Evaluation: This task includes efforts required per the GSP regulations (23 CCR Section 356.4) to prepare the Periodic Evaluation and describe whether GSP implementation is reasonably likely to achieve the sustainability goal for the Subbasin. This task will consist of the following activities:

1. Describe significant new information that has been made available since the GSP was initially developed (2022) and last revised (2024).
2. Describe current groundwater conditions for each applicable sustainability indicator relative to the SMC (measurable objectives, interim milestones, and minimum thresholds).
3. Describe PMA status updates and related benefits, and assess measures to mitigate overdraft.

4. Describe progress made to implement the domestic well mitigation program, demand management program, and other efforts according to the timeline proposed in the April 2024 Revised Colusa Subbasin GSP.
5. Evaluate the basin setting in light of new data from the GSP monitoring networks, new public data sources, changes in water use during GSP implementation, and the effects of PMAs and other actions taken by the GSAs.
6. Reevaluate the GSP monitoring networks, data gaps, and efforts or opportunities to fill data gaps and improve the GSP monitoring networks.
7. Describe relevant actions, regulations, ordinances, or other pertinent enforcement or legal actions taken by the GSAs to implement the GSP in furtherance of the Subbasin sustainability goal.
8. Summarize coordination between GSAs in the Subbasin, GSAs in neighboring subbasins, land use agencies, and other entities in the Subbasin, as appropriate, to better align their GSP implementation activities with achievement of the GSP sustainability goal.
9. Summarize the GSAs' efforts to address DWR's recommended corrective actions, including proposed or completed GSP amendments, as applicable.
10. Prepare the draft Periodic Evaluation for the GSAs' review.
11. Prepare and submit the final Periodic Evaluation to DWR.

Task 3. Prepare GSP Plan Amendment: This task includes efforts to address DWR's nine (9) recommended corrective actions in the GSP, which focus on the following:

1. Updating the water budget to account for revised overdraft estimates.
2. Providing updates and additional details about PMAs – including the domestic well mitigation program and demand management program – to ensure they are sufficient to achieve the Subbasin sustainability goal and interim milestones.
3. Identifying the locations of groundwater dependent ecosystems (GDEs), considering GDEs when setting SMC, and describing the methods used to delineate the spatial extent of SMC-related focus areas.
4. Considering how groundwater levels at the interim milestones will avoid causing undesirable results for other sustainability indicators.
5. Clarifying how beneficial uses and users were considered when establishing subsidence SMC and the conditions associated with “Yellow Light” and “Red Light” triggers, considering recommendations from DWR's subsidence BMP guidance as applicable.
6. Clarifying and considering updates to groundwater quality monitoring for constituents of concern, verifying that appropriate SMC are established, and coordinating with users of groundwater and regulatory agencies to better understand and avoid migration of constituents of concern.
7. Identifying ISW and updating related monitoring and SMC, considering and incorporating recommendations from DWR's ISW BMP guidance as available.
8. Providing updates on monitoring networks – including monitoring frequencies and locations – and efforts to improve monitoring and fill identified data gaps.
9. Providing updated contact information for the GSP plan manager and an updated discussion of the legal authority of the GSAs.

The GSP Plan Amendment will focus only on those efforts needed to adequately address DWR's recommended corrective actions.

3.2 Deliverables

The following deliverable(s) will be provided to CLIENT in electronic format:

Task 1. Participate in Project Technical Meetings and Outreach

- Outreach meeting presentation materials, as may be required.
- Public GSA governing body meeting materials related to the Periodic Evaluation process, as may be required.

Task 2. Prepare Periodic Evaluation

- Draft Periodic Evaluation for GSA review.
- Final Periodic Evaluation for submittal to DWR.

Task 3. Prepare GSP Plan Amendment

- Draft GSP Plan Amendment for GSA review and public comment.
- Final GSP Plan Amendment for GSA approval and submittal to DWR.

3.3 Assumptions

The following assumptions were made in developing this proposal. To the extent that these assumptions do not hold true, the effort and therefore the cost and schedule required to perform the professional services could be affected.

1. The number of meetings will follow the number outlined in Task 1.
2. Meetings will be held at the frequency and duration identified in Task 1.
3. Any deviation from the number and/or duration of meetings set forth in Task 1 will be billed on a time and materials basis in accordance with DE Team rates then in effect.
4. The DE Team will incorporate recommendations from DWR's subsidence and ISW BMPs to the extent they are available and applicable to the Project. Forthcoming updates to those BMPs may recommend further analyses not anticipated in this proposal, and may require associated changes or modifications to this scope of professional services.
5. The DE Team will complete only limited modeling to support the Project, as required, using DWR's recent C2VSimFG model, and will not complete extensive local refinements or calibration of the model.
6. The DE Team will not provide any legal guidance and/or direction.
7. The DE Team will not perform a Proposition 218 rate study and/or other rate analyses as part of this work.
8. No environmental permitting will be included in this work.
9. The DE Team reserves the right to augment the DE Team throughout the course of the Project as deemed necessary for successful completion of the Project.

10. All deliverables, unless mutually agreed upon prior to finalization, will be provided in an electronic format.
11. CLIENT will be the lead organizer for all GSA Board and outreach meetings, including noticing of meetings.
12. CLIENT will provide required information requested by the DE Team in a timely manner.
13. The GSAs will provide prompt review and feedback on the Draft Periodic Evaluation and GSP Plan Amendment (Tasks 2-3).
14. CONSULTANT will contract with CLIENT for all tasks, although the costs for all tasks will be paid by the CGA and GGA in a 50/50 split.
15. One round of comments from the GSAs is included in this proposal.
16. Development of new monitoring protocols will not be required to complete the Periodic Evaluation process. Documentation of the monitoring network by the DE Team will instead reference standard, established monitoring protocols of available data to be refined as needed.
17. Prior to initiation of additional work, anything outside the scope set forth herein will be agreed to by CLIENT and the DE Team in writing, including a specified budget (using the DE Team rates then in effect) and schedule.

3.4 Schedule

The DE Team proposes to complete all Project work by January 28, 2027 (Table 1). Work will progress to meet milestones on a timeline as defined in the table below. Delays in the notice to proceed from CLIENT will result in corresponding delays or shifts to the subsequent milestones. Schedule implications or deviations from the milestone dates that occur during the work will be made known to CLIENT as soon as practicable.

Table 1. Summary of project schedule including key milestones and milestone dates.

Milestone	Milestone Date
Notice to Proceed	September 19, 2025
Presenting Updates at GSA Board Meetings	March-September 2026 (Varied Dates)
Draft GSP Plan Amendment distributed for public review	September 15, 2026
Draft Periodic Evaluation distributed for GSA review	October 15, 2026
Final GSP Plan Amendment approved by GSA Boards	January 2027 (Varied Dates)
Final Periodic Evaluation and GSP Plan Amendment submitted to DWR	January 28, 2027

3.5 Cost Proposal

The estimated budget required to perform the work described above is \$296,500. For budgeting purposes, a detailed budget was prepared and is summarized in Table 2. While estimated costs are based on a detailed task-by-task buildup, actual Project costs will not necessarily be tracked on a task basis, nor will individual task budgets constrain charges for work performed up to the total estimated budget.

Table 2. Project estimated budget summary by task.

Task Number	Task Name	DE Labor Cost	WYA Labor Cost	Direct Cost	Estimated Total Cost
1	Participate in Project Technical Meetings and Outreach	\$20,000	\$20,000	\$500	\$40,500
2	Prepare Periodic Evaluation	\$73,000	\$39,000	\$0	\$112,000
3	Prepare GSP Plan Amendment	\$69,000	\$75,000	\$0	\$144,000
Totals	Tasks 1-3	\$162,000	\$134,000	\$500	\$296,500

Colusa Groundwater Authority Board of Directors Meeting

October 28, 2025 | 1:00 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 8: Support of Transportation Grant Opportunity with GGA/Glenn County for Subsidence Monitoring

BACKGROUND:

GGA staff recently advised the GGA and CGA boards of a possible transportation grant opportunity that could assist the two GSAs in obtaining subsidence data. The grant application would be developed and submitted through Glenn County's Transportation Commission but would include a component to further subsidence monitoring and benchmark surveys previously conducted by DWR and local partners prior to the development of the original Colusa Subbasin Groundwater Sustainability Plan. The project would resurvey the benchmarks, culminating in a report analyzing subsidence in relation to the transportation network. This could provide valuable information to the GSAs on critical infrastructure, as well as data to compare past subsidence benchmark surveys to a new set of measurements. This data could be analyzed from a groundwater management perspective (with additional work) to assist with a clearer understanding of potential subsidence impacts in the subbasin and ground-truth InSAR data. This would also give a second measurement to the benchmarks installed in 2022, allowing for a comparison. According to the Colusa Subbasin GSP (2024), there are 74 viable benchmarks in the Colusa Subbasin and an additional 13 located within five miles of the subbasin that are included in the Colusa Subbasin monitoring network. The grants are provided through the California Department of Transportation's Sustainable Transportation Planning Grant Program, with grant awards between \$100,000 and \$700,000. A minimum local funding match of 11.47 percent is required, and it may be requested that the two GSAs participate in providing a portion of the matching funds. The amount of grant funds that would be requested to conduct the Colusa Subbasin subsidence work has not yet been determined but would likely be at the lower range of the grant limits. A grant for \$200,000, for example, would result in a local match requirement of \$22,940; CGA would potentially need to contribute HALF of that, or \$11,470.

Applications for this grant opportunity must be submitted by November 21, 2025. For successful applications, grants are awarded in spring/summer 2026, and project implementation would begin in fall 2026.

The following is a link to the California Department of Transportation's grant information: <https://dot.ca.gov/programs/transportation-planning/division-of-transportation-planning/regional-and-community-planning/sustainable-transportation-planning-grants>

RECOMMENDATION:

Should CGA wish to support this opportunity to obtain state funding for assistance with obtaining subsidence data, the CGA board should authorize the Chair to sign a letter of support for the Glenn County application.

ATTACHMENT:

- California DOT Sustainable Planning Grants information sheet

SUSTAINABLE TRANSPORTATION PLANNING GRANTS

Sustainable Communities: Competitive and Technical

Objectives of the Sustainable Communities Grants

The Sustainable Communities grants fund local and regional multimodal transportation and land use planning projects that further the region's RTP SCS/APS (where applicable), contribute to the State's GHG reduction targets, and assist in achieving the Caltrans Mission and Grant Program Objectives. Examples of eligible Sustainable Communities projects include active transportation/complete streets plans, corridor plans, safe routes to schools plans, and transit-oriented development plans. The Technical sub-category grants support the implementation of Senate Bill 743 (SB 743, Chapter 386, Statutes of 2013). Examples of eligible projects include the development of improved tools to measure VMT and induced travel and development and implementation of VMT mitigation programs.

Eligible Applicants

- Metropolitan Planning Organizations with sub-applicant
- Regional Transportation Planning Agencies
- Transit Agencies
- Cities and Counties
- Native American Tribal Governments
- Other Public Transportation Planning Entities

Requirements for a Successful Grant Application

- Integrate Grant Program Considerations (Chapter 1.2 of Application Guide)
- Advance transportation related GHG emission reduction project types/strategies
- Identify and address deficiencies in the multimodal transportation system, including the needs of environmental justice and under-resourced communities, including Native American Tribal Governments and rural communities
- Encourage stakeholder collaboration and active community engagement
- Coordinate transportation, housing, and land use planning
- Result in funded and programmed multimodal transportation system improvements

Funding Information

SUSTAINABLE COMMUNITIES COMPETITIVE

- **\$17 Million**
- **State Funds:** RMRA & SHA
- **Minimum Grant Request:** \$100,000
*\$50,000 for Under-Resourced Communities including Native American Tribal Governments
- **Maximum Grant Request:** \$700,000
- **Local Match:** 11.47% Minimum (No Local Match Requirement for Native American Tribal Governments)

SUSTAINABLE COMMUNITIES TECHNICAL

- **\$3 Million Set-Aside**

NATIVE AMERICAN TRIBAL GOVERNMENT SET-ASIDE

- **Up to \$2 Million**

Contact Us

Colusa Groundwater Authority Board of Directors Meeting

October 28, 2025 | 1:00 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 9: Discussion of Board Meeting Attendance and Notices

BACKGROUND:

During recent joint special meetings of the Colusa Groundwater Authority and Glenn Groundwater Authority Boards, CGA has not always had a quorum and could not conduct business along with GGA. (On occasion, this has also been the case with the GGA board.) This lack of board member participation, along with other considerations, prompted a CGA board member to request that the CGA board discuss board meeting attendance, the timing of meeting notices, and outreach to board members to determine if improvements can be made.

Meeting attendance: CGA regularly has a quorum for its regular monthly meetings, but attendance at special joint board meetings is not always sufficient. CGA does not often call special meetings on its own, but has had good attendance at special meeting over the past several months. Board members should determine if the date and time of the joint special meetings (usually third Fridays of the month) are a problem, or if more or improved meeting notice is needed.

Meeting notice: Staff provides meeting notices/agendas in accordance with the Ralph M. Brown Act governing public meetings: 72 hours minimum notice for regular meetings, and 24 hours minimum notice for special meetings. Agendas and meeting notices are provided via email, and are posted on the CGA website at the same time. There is no minimum notice requirement for providing board packets and supporting materials, but staff works to provide that information as close to the dissemination of the agenda as possible. The schedule for regular meetings is published annually near the beginning of each year, and the schedule for special meetings is noted in agenda materials if the dates are known in advance (as are the joint special meetings).

Outreach to board members regarding meetings: An electronic calendar invite is usually sent in advance (often for the year) to board members and alternates for regular board meetings, but because of the combined meeting coordination with GGA, CGA generally does not send electronic invites for special joint meetings. On occasion, CGA staff will poll members and alternates for availability or preferred meeting dates, but, with more than 20 board members and alternates, that effort is time-consuming and responses are often not received in a timely manner.

RECOMMENDATION:

The CGA board should discuss whether or not any changes are in order with regard to board meeting attendance, the timing of when meeting notices are distributed or the level of staff coordination with board members for meeting attendance and availability.

Colusa Groundwater Authority Board of Directors Meeting

October 28, 2025 | 1:00 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 10: Colusa Subbasin GSP Implementation Update

GSP Implementation Activities Update

In April 2024, the Glenn Groundwater Authority (GGA) and Colusa Groundwater Authority (CGA) submitted a Revised Colusa Subbasin Groundwater Sustainability Plan (GSP) to address deficiencies identified by the Department of Water Resources. The Revised GSP includes commitments for CGA and GGA to develop and implement a Well Mitigation Program and a Demand Management Program for the Colusa Subbasin. These commitments are described in the GSP and in agreements between the GGA and CGA that are included as attachments to the GSP.

CGA and GGA are working to develop the details and components of these programs through ad hoc committees that meet jointly. Additionally, the two GSAs have been conducting a series of joint board meetings to hear recommendations of the ad hoc committees and provide policy direction on continued program implementation.

The CGA and GGA Boards met jointly on Friday, October 17, to hear updates on the water accounting system proposals and well mitigation program development. Additionally, the two boards discussed the preparation of the upcoming Periodic Evaluation of the GSP, due to DWR in January 2027, and reviewed the proposal from Davids Engineering to perform the work. CGA did not have a quorum, but the GGA board approved the agreement with Davids Engineering to prepare the Periodic Evaluation.

Joint board meetings are proposed through the remainder of the year, as follows:

- November 21, 2025 from 1:00 PM to 4:00 PM
- December 19, 2025 from 1:00 PM to 4:00 PM

The Domestic Well Mitigation Program must be adopted and in place by January 2026, in accordance with the revised and approved GSP, so the proposed joint board meetings are intended to assist the GSAs in having the necessary program structure in place by that time.

Colusa Groundwater Authority Board of Directors Meeting

October 28, 2025 | 1:00 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 11: DWR Staff Update

Brandon Davison or other DWR staff may provide an update on DWR activities.

AGENDA ITEM 12: Committee Reports

12a. Demand Management ad hoc Committee – Lewis Bair, Kate Dunlap, Jeff Moresco, Frank A. Nobriga, Jim Wallace

The CGA/GGA joint ad hoc committees have reviewed statements of qualifications received in response to the GSAs' solicitation and are in the process of gathering additional information for the evaluations.

12b. Well Mitigation ad hoc Committee – Lewis Bair, Janice Bell, Jeremy Cain, Jered Shipley

The joint ad hoc committees are continuing to review program materials and procedure recommendations from staff. Legal counsel is also providing input on program development as well as on forms and applications.

AGENDA ITEM 13: Administrative Update

The Program Manager may provide updates on pending administrative or managerial matters.

Colusa Groundwater Authority Board of Directors Meeting

October 28, 2025 | 1:00 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 14: CLOSED SESSION

Closed Session:

- a. Conference with Legal Counsel (Gov't Code 54956.9) – existing litigation
Aqualliance et al. v. Colusa Groundwater Authority, Glenn Groundwater Authority
Colusa County Superior Court – Case Number CV24584

Aqualliance et al. v. Biggs-West Gridley Water District, et al.
Butte County Superior Court – Case Number 22CV00348

AGENDA ITEM 15: Report Out of Closed Session

The Attorney will provide a report on any reportable action taken in Closed Session.

Colusa Groundwater Authority Board of Directors Meeting

October 28, 2025 | 1:00 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 16: Member Reports and Comments

INFORMATION ONLY

CGA Board Members and Alternates are encouraged to share information that may be relevant to the CGA. No action will be taken on any of these items.

AGENDA ITEM 17: Next Meeting

A special joint meeting with the GGA Board of Directors is tentatively scheduled for Friday, November 21, 2025, at 1:00 p.m.

The next regular meeting of the CGA Board of Directors is scheduled for Tuesday, November 25, 2025, at 1:00 p.m.

AGENDA ITEM 18: Adjourn