

Colusa Groundwater Authority Board of Directors

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

MEETING AGENDA

March 24, 2026 | 1:30 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-2026/>

** 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 February 24, 2026 CGA Board Meeting
- b. *Receive and File February Financial Statements
- c. *Review and Consider Approval of March Claims

4. Contract Extension with Nigro & Nigro for FY 2024-25 and 2025-26 audits

- a. *The Board will consider approval of a two-year extension with Nigro & Nigro for audit services for FY 2024-25 and 2025-26.

5. Review of Draft Colusa Subbasin Annual Report for WY 2024-25

- a. Davids Engineering will provide a brief summary of the WY 2024-25 Draft Annual Report for the Colusa Subbasin.

6. Report from Ad Hoc Budget Committee on Staffing

- a. *The board will hear a report from the ad hoc committee for development of local staffing.

7. Colusa Subbasin GSP Implementation Update

8. DWR Staff Update

9. Committee Reports

- a. **Demand Management ad hoc** – Lewis Bair, Jeff Moresco, Halbert Charter, Jim Wallace
- b. **Budget ad hoc** – Lewis Bair, Jered Shipley, Daurice Kalfsbeek-Smith, Shelly Murphy, Jim Wallace

10. Administrative Update

11. 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

12. Report out of Closed Session

13. Member Reports and Comments

14. Next Meeting: Special CGA/GGA Joint Meeting – April 10, 2026; Regular Meeting – April 28, 2026

15. 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.

Colusa Groundwater Authority Board of Directors

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

SPECIAL MEETING AGENDA

March 24, 2026 | 1:30 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

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Meeting ID: 839 5651 9409

Full Agenda Packet: <https://colusagroundwater.org/agendas-and-minutes-2026/>

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	Daurice Kalfsbeek-Smith
CITY OF COLUSA	
BOARD MEMBER	Jeremy Cain
ALTERNATE	Jesse Cain
CITY OF WILLIAMS	
BOARD MEMBER	Don Parsons
ALTERNATE	Maria Belmontes Leyva
GLENN COLUSA IRRIGATION DISTRICT	
BOARD MEMBER	Kelly Ornbaun
ALTERNATE	Jeff Sutton
COLUSA COUNTY WATER DISTRICT	
BOARD MEMBER	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	Alex Struckmeyer
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 February 24, 2026 CGA Board Meeting](#)

ATTACHMENTS: Draft minutes from February 24, 2026 CGA board meeting

[AGENDA ITEM 3b. Receive and File February Financial Statements](#)

ATTACHMENTS: Financial statements for period ending February 28, 2026

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

ATTACHMENTS: Report of Claims to be paid for March 2026 and supporting documents for claims totaling \$27,358.38.

Colusa Groundwater Authority Board of Directors

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

MEETING MINUTES

February 24, 2026

* Indicates action item

1. Call To Order and Determination of Quorum

Chair Wallace called the meeting to order at 1:31 P.M.

a. Roll Call of Directors and Alternates

Present: Janice Bell, Jesse Cain, Halbert Charter, Deke Dormer, Jeff Moresco, Kelly Ornbaun, Hilary Reinhard, Jered Shipley, Derick Strain, Jim Wallace.

Absent: Drew Dirks, Kate Dunlap.

b. Introductions of others in attendance

Public members Tucker Bennett, Kellie Burke, Brandon Davison, Ryan Fulton, Liz Harper Price, Kandi Manhart, Don Parsons, Ryo Takanashi, Mike Urkov, Darrin Williams; Board members attending as public members Lewis Bair, Daurice Kalfsbeek-Smith, Shelly Murphy, Jeff Sutton; CGA Counsel Alan Doud; CGA staff 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. Don Parsons, City of Williams, introduced himself and noted that he is the new City of Williams representative to the CGA Board; Kate Dunlap is now the mayor. Staff requested that the City Clerk send written notice to CGA of the change for its records.

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 February 11, 2026 CGA Board Meeting
- b. *Receive and File January Financial Statements
- c. *Review and Consider Approval of February Claims

Chair Wallace introduced the item.

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

AYES:	8	Bell, Cain, Charter, Moresco, Reinhard, Shipley, Strain, Wallace
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NOES:	0	
ABSTAIN:	2	Dormer, Ornbaun
ABSENT:	2	Dirks, Dunlap

4. Appointment of Treasurer

a. *The Board will consider appointment of a board Treasurer.

Ms. Thomas-Keefer introduced the item and reviewed the requirements for Board Treasurer.

On motion by Director Charter, seconded by Director Bell, the Board appointed Board Alternate Shelly Murphy as the Treasurer for the Colusa Groundwater Authority.

AYES:	10	Bell, Cain, Charter, Dormer, Moresco, Ornbaun, Reinhard, Shipley, Strain, Wallace
NOES:	0	
ABSTAIN:	0	
ABSENT:	2	Dirks, Dunlap

5. Request from Westside Water District for Full-time Board Seat

a. *The Board will discuss the request and board composition.

Ms. Thomas-Keefer reviewed the request from Westside Water District and the comments from the February 11 CGA Board meeting. She noted that, should the Board wish to proceed, it should consider proposed Resolution 2026-01 recommending amendment of the Joint Exercise of Powers agreement to the various CGA members for consideration. Mr. Doud explained that at least two-thirds of the CGA member agency boards would have to approve the amendment. A discussion then took place amongst Board members, staff, and the public regarding the item, with some expressing support for the WWD request and others expressing concern for adequate representation of groundwater users and support for an increase in Groundwater Commission representation.

b. *Consideration of Resolution 2026-01 Recommending Amendment of Joint Exercise of Powers Agreement

Following considerable discussion, Director Shipley made a motion to approve Resolution 2026-01 with the amendment that section 2.b. (increase number of private groundwater pumper representatives) be removed from the resolution. Director Ornbaun seconded the motion.

AYES:	5	Bell, Charter, Ornbaun, Reinhard, Shipley
NOES:	5	Cain, Dormer, Moresco, Strain, Wallace
ABSTAIN:	0	
ABSENT:	2	Dirks, Dunlap

With a vote of 5 ayes and 5 noes, the motion failed.

At 2:55 P.M., Director Bell left the meeting and Alternate Kalfsbeek-Smith took over as voting member for County of Colusa seat. Director Moresco left the meeting at 3:01 P.M.

6. Report from Ad Hoc Budget Committee on Staffing

- a. *The board will hear a report from the ad hoc committee for development of local staffing.

Director Shipley introduced the item and provided a verbal report, going over the Committee's recent meeting with Colusa County staff, the expected hiring timeline and anticipated next steps, and the County/CGA work split. Directors Shipley, Murphy, and Kalfsbeek-Smith then answered questions and received feedback from the Board. By consensus, the Board directed the Committee to continue with current discussions with the County on an agreement to reinstate and fill the shared position.

7. Colusa Subbasin GSP Implementation Update

Ms. Thomas-Keefer provided a verbal report, going over the Groundwater Demand Management Committee report, the tentative schedule for upcoming joint CGA & GGA Board meetings and the status of the annual report.

8. DWR Staff Update

Mr. Davison reported on the recent DWR's presentation at the recent Farm Show and provided a reminder that DWR offers programs such as Facilitation Support Services and Technical Support Services.

9. Committee Reports

- a. Demand Management ad hoc – Lewis Bair, Kate Dunlap, Jeff Moresco, Halbert Charter, Jim Wallace

Chair Wallace and Director Charter reviewed discussions at the last joint ad hoc committee meeting, noting that the group continues to work with Davids Engineering on recommendations for a groundwater accounting system.

- b. Budget ad hoc – Lewis Bair, Jered Shipley, Shelly Murphy, Jim Wallace

Chair Wallace noted that this item was covered earlier in the meeting.

10. Administrative Update

Ms. Thomas-Keefer reported that the Glenn County Resource Conservation District (Glenn County RCD) would be hosting another SGMA event with DWR on March 25 at Granzella's in Williams and had requested that CGA provide a presentation. Ms. Manhart and Ms. Burke provided additional information. Following discussion, Chair Wallace noted that Director Bell would represent CGA at the event, and Director Reinhard, along with staff, offered to assist in preparing a presentation.

11. 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

The Board did not enter into Closed Session.

12. Report out of Closed Session

None.

13. Member Reports and Comments

None.

14. Next Meeting: Special CGA/GGA Joint Meeting – March 20, 2026; Regular Meeting – March 24, 2026

15. Adjourn

Chair Wallace adjourned the meeting at 3:25 P.M.

APPROVED BY:

Jim Wallace, Chair

Date

ATTEST:

Carol Thomas-Keefer, Secretary

Date

DRAFT

FY 25-26 BUDGET TO ACTUAL - Thru February

		REVENUE ALLOCATION					
		(A)	<i>Restricted</i>	<i>Glenn</i>	(B)	(A-B)	(B/A)
		FY 25-26 Budget	<i>Prop. 218</i>	<i>County</i>	\$	\$	%
			<i>1.00</i>	<i>Portion 50%</i>	ACTUAL	REMAINING	COMPLETED
1	REVENUE						
2	<i>Prior Year Funds to Balance</i>	-	-	-	-	-	0%
3	Proposition 218 Fee Agreements- \$1.00 Per Acre	388,527	170,588	-	170,588	217,939	44%
4	Proposition 218 Landowner Fee - \$1.00 Per Acre	6,811	-	-	-	6,811	0%
5	Glenn County Groundwater Authority Reimbursement	30,000	-	8,433	8,433	21,567	28%
6	Interest	20,835	11,551	-	11,551	9,284	55%
7							
8	TOTAL REVENUES	<u>446,173</u>	<u>182,139</u>	<u>8,433</u>	<u>190,572</u>	<u>55%</u>	<u>43%</u>
9	EXPENSES						
10	Office Expense						
11	Bank Fees	500	40	-	40	460	8%
12	JPA Insurance	2,000	-	-	-	2,000	0%
13	Printing and Copying/Outreach	2,000	-	-	-	2,000	0%
14	Website-Current	150	-	-	-	150	0%
15	Website -New	-	-	-	-	-	0%
16	Miscellaneous -PO Box/Supplies	250	575	-	575	(325)	230%
17							

FY 25-26 BUDGET TO ACTUAL - Thru February

		REVENUE ALLOCATION						
		(A)	<i>Restricted</i>	<i>Glenn</i>	(B)	(A-B)	(B/A)	
		FY 25-26 Budget	<i>Prop. 218</i>	<i>County</i>	\$	\$	%	
			<i>1.00</i>	<i>Portion 50%</i>	ACTUAL	REMAINING	COMPLETED	
18	EXPENSES (cont'd)							18
19	Professional Services- Admin							19
20	Auditor	21,500	10,500	-	10,500	11,000	49%	20
21	Financial Services Bookkeeping (Crippen/Atlas)	5,000	2,498	-	2,498	2,503	50%	21
22	Legal Services (Young & Wooldridge)	35,000	47,323	-	47,323	(12,323)	135%	22
23	Program Manager/Facilitation Svcs (RGS)	100,000	38,702	-	38,702	61,298	39%	23
24	Annual Parcel Update (Provost & Pritchard)	-	-	-	-	-	0%	24
25	County Tax Roll Fee Support	5,000	-	-	-	5,000	0%	25
26	County of Butte GSA- Member Contribution	12,500	15,669	-	15,669	(3,169)	125%	26
27	Professional Services- SGMA COMPLIANCE							27
28	Long Term Funding: Update Revenue Requirements	-	-	-	-	-	0%	28
29	GSP Implementation (David's Engineering)	-	52,012	-	52,012	(52,012)	0%	29
30	Prop 218 - (SCI)	-	23,067	-	23,067	(23,067)	0%	30
31	GSP Annual Report (Shared with Glenn County)	60,000	-	-	-	60,000	0%	31
32	GSP Revisions(Water Ecology)	20,000	23,014	-	23,014	(3,014)	115%	32
33	GSP Periodic Evaluation and Updates (5 Year Update)	74,000	-	-	-	74,000	0%	33
34	Project Initiation: Refined/Develop Projects with GGA	-	-	-	-	-	0%	34
35	Study Implementation -Refine/Develop Studies	-	-	-	-	-	0%	35
36	Study Implementation -Implement Studies to Fill Data Gaps	-	-	-	-	-	0%	36
37	Study Impl. -Subsidence Monitoring Network: Realtime	-	-	-	-	-	0%	37
38	Public Engagement & Outreach	-	-	-	-	-	0%	38
39	GSP Implementation Manager	-	-	-	-	-	0%	39
40	Grant Procurement	-	-	-	-	-	0%	40
41								41

FY 25-26 BUDGET TO ACTUAL - Thru February

		REVENUE ALLOCATION						
		(A)	<i>Restricted</i>	<i>Glenn</i>	(B)	(A-B)	(B/A)	
		FY 25-26 Budget	<i>Prop. 218</i>	<i>County</i>	\$	\$	%	
			<i>1.00</i>	<i>Portion 50%</i>	ACTUAL	REMAINING	COMPLETED	
42	EXPENSES (cont'd)							42
43	Project Implementation							43
44	Domestic Well Mitigation: Refine Domestic Well Mitig. Program	25,000	-	-	-	25,000	0%	44
45	Domestic Well Mitigation: Reserve Fund - Implmt. Dom. Mitig. Program	50,000	-	-	-	50,000	0%	45
46	Demand Mgmt. Mitigation: DM/Groundwater Allocation Program	-	-	-	-	-	0%	46
47								47
48	Professional Services- Projects							48
49	GSP-Grant Application (Shared with Glen County)	-	-	-	-	-	0%	49
50	GSP Technical Assistance:On-Call Support Svcs (Davids Engineering)	10,000	-	-	-	10,000	0%	50
51	GSP Subbasin GSP Revisions (Shared with Glenn County)	-	-	-	-	-	0%	51
52								52
53	TOTAL EXPENSES	422,900	213,399	-	213,399	209,501	50%	53
54								54
55	Surplus (Deficit)	23,273	(31,260)	8,433	(22,828)			55

All revenue and expenses are for current fiscal year only; Expenses listed do not include outstanding warrants.

CASH BALANCE

February 2026 Activity

Cash Receipts

County of Colusa Property Tax Payment	169,833.74
Total Cash Receipts	<u>\$ 169,833.74</u>

Cash Disbursements

Warrants -N/A	\$ -
Total Cash Disbursements	<u>\$ -</u>

Cash Balance

Prior Month to Current Month Ending Balance Reconciliation

January Cash Balance By Investment

TriCounties Checking	\$ 1,153,370.36
TriCounties Money Market	(15.00)
Columbia Checking (\$1.153 M In Transit)	987.50
Columbia Money Market	6,647.46
Total Cash Balance	<u>\$ 1,160,990.32</u>

February Activity

Cash Receipts	\$ 169,833.74
Cash Disbursements	-
Interest at Columbia Bank	8.67
Columbia Bank -Service Charge	(12.50)
Interest at TriCounties Bank MM	2,788.45
Interest at TriCounties Bank Chkg	4.12
TriCounties- MM Service Reversal	15.00

Total Activity	<u>\$ 172,637.48</u>
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Ending Cash Balance	\$ 1,333,627.80
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Less: Outstanding Warrants:

Warrants - February 24th Mtg Outstanding	(3,856.75)
Warrants - February 11th Mtg Outstanding	(56,446.90)
Warrants - March 24 Mtg Pending Approval	(27,358.38)

Total Available Cash By Activity	<u>\$ 1,245,965.77</u>
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February Cash Balance by Investment

TriCounties Checking	\$ 194,837.86
TriCounties Money Market	1,131,158.81
Columbia Checking	975.00
Columbia Money Market	6,656.13
Columbia Savings	-
Total Balance	\$ 1,333,627.80
Less: Outstanding Warrants	(87,662.03)
Total Available Cash by Investment	<u>\$ 1,245,965.77</u>

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

CASH BALANCE

January 2026 Activity

Cash Receipts

Yolo County Property Tax Payment	754.42
Total Cash Receipts	\$ 754.42

Cash Disbursements

Warrants -RCI	\$ 89,590.66
Total Cash Disbursements	\$ 89,590.66

Cash Balance

Prior Month to Current Month Ending Balance Reconciliation

December Cash Balance By Investment

Columbia Checking	\$ 90,857.56
Columbia Money Market	1,124,373.60
Columbia Savings	33,010.30
TriCounties Checking	100.00
Total Cash Balance	\$ 1,248,341.46

January Activity

Cash Receipts	\$ 754.42
Cash Disbursements	(89,590.66)
Interest at Columbia Bank	1,519.44
Columbia Bank -Service Charge	(12.50)
Transfer out of Columbia Bank	(1,153,277.20)
Transfer into TriCounties Bank	1,153,277.20
Interest at TriCounties Bank	3.16
TriCounties- Chkg Maint. Fee	(15.00)
TriCounties- MM Service Charge	(10.00)

Total Activity	\$ (87,351.14)
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Ending Cash Balance	\$ 1,160,990.32
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Less: Outstanding Warrants:

Warrants - February 24th Mtg Outstanding	(3,856.75)
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Warrants - February 11th Mtg Outstanding	(56,446.90)
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Total Available Cash By Activity	\$ 1,100,686.67
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January Cash Balance by Investment

TriCounties Checking	\$ 1,153,370.36
TriCounties Money Market	(15.00)
Columbia Checking (\$1.153 M In Transit)	987.50
Columbia Money Market	6,647.46
Columbia Savings	-
Total Balance	\$ 1,160,990.32
Less: Outstanding Warrants	(60,303.65)
Total Available Cash by Investment	\$ 1,100,686.67

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

CLAIMS SUMMARY

FISCAL YEAR	Invoice #	Invoice Date	Vendor	Service Period	Service	Check	Total
FY 25-26	1173.05-7409	3/10/2026	Davids Engineering	January Services	Annual Reports	4,168.75	4,168.75
FY 25-26	1173.05-7410	3/10/2026	Davids Engineering	January Services	GSP Implementation	527.00	527.00
FY 25-26	Various	1/31/2026	Young & Wooldridge	January Services	Legal Services	1,554.00	1,554.00
FY 25-26	Various	2/28/2026	Young & Wooldridge	February Services	Legal Services	5,564.74	5,564.74
FY 25-26	Various	2/28/2026	Young & Wooldridge	February Services	Legal Services	59.21	59.21
FY 25-26	20765	1/31/2026	RGS	January Services	Administration	4,752.23	4,752.23
FY 25-26	20840	2/28/2026	RGS	February Services	Administration	9,670.41	9,670.41
FY 25-26	390-4834	2/4/2026	Atlas CPA's	January Services	Accounting Services	613.00	613.00
FY 25-26	390-4933	3/4/2026	Atlas CPA's	February Services	Accounting Services	430.50	430.50
FY 25-26	Statement	3/12/2026	Atlas CPA's	Jan/Feb	Accounting Services -Late Fee	18.54	18.54
TOTAL						<u>\$ 27,358.38</u>	<u>\$ 27,358.38</u>

CLAIMS SUMMARY

FISCAL YEAR	Invoice #	Invoice Date	Vendor	Service Period	Service	Check	Total
FY 25-26	1173.05-7409	3/10/2026	Davids Engineering	January Services	Annual Reports	4,168.75	4,168.75
FY 25-26	1173.05-7410	3/10/2026	Davids Engineering	January Services	GSP Implementation	527.00	527.00
FY 25-26	Various	1/31/2026	Young & Wooldridge	January Services	Legal Services	1,554.00	1,554.00
FY 25-26	Various	2/28/2026	Young & Wooldridge	February Services	Legal Services	5,564.74	5,564.74
FY 25-26	Various	2/28/2026	Young & Wooldridge	February Services	Legal Services	59.21	59.21
FY 25-26	20765	1/31/2026	RGS	January Services	Administration	4,752.23	4,752.23
FY 25-26	20840	2/28/2026	RGS	February Services	Administration	9,670.41	9,670.41
FY 25-26	390-4834	2/4/2026	Atlas CPA's	January Services	Accounting Services	613.00	613.00
FY 25-26	390-4933	3/4/2026	Atlas CPA's	February Services	Accounting Services	430.50	430.50
FY 25-26	Statement	3/12/2026	Atlas CPA's	Jan/Feb	Accounting Services -Late Fee	18.54	18.54
TOTAL						<u>\$ 27,358.38</u>	<u>\$ 27,358.38</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



March 10, 2026
 Invoice No: 1173.03 - 7409
Total This Invoice \$4,168.75

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

Project 1173.03 Colusa Groundwater Authority - Colusa Subbasin Groundwater Sustainability
 Plan Annual Reports

Professional Services from February 01, 2026 to February 28, 2026

Task	04.00	WY 2025 GSP Annual Report
Sub-Task	DE.00	Davids Engineering, Inc.

Professional Personnel

	Hours	Rate	Amount
Assistant Engineer II Chao, Irvin	10.50	149.00	1,564.50
Associate Engineer II Klug, Katherine	1.25	213.00	266.25
Staff Engineer I Law, Ji Yeow	3.00	175.00	525.00
Winslow, Jacob	7.50	175.00	1,312.50
Intern I Shimamura, Gento	3.00	59.00	177.00
Associate Project Assistant Clark, Cynthia	.50	140.00	70.00
Staff Specialist II Dal Bianco, Pierre	1.50	169.00	253.50
Totals	27.25		4,168.75
Total Labor			4,168.75
		Total this Sub-Task	\$4,168.75

Billings to Date

	Current	Prior	Total
Labor	4,168.75	7,324.00	11,492.75
Totals	4,168.75	7,324.00	11,492.75

Contract Amount

	Current	Prior	To-Date
Total Billings	4,168.75	7,324.00	11,492.75
Contract Amount			59,200.00
Remaining			47,707.25
		Total this Task	\$4,168.75

Billings to Date

	Current	Prior	Total	
Labor	4,168.75	7,324.00	11,492.75	
Totals	4,168.75	7,324.00	11,492.75	
			Total this Invoice	\$4,168.75

Outstanding Invoices

	Number	Date	Balance	
	7263	1/5/2026	1,460.75	
Total			1,460.75	
			Total Now Due	\$5,629.50

Billings to Date

	Current	Prior	Total
Labor	4,168.75	133,197.00	137,365.75
Consultant	0.00	42,704.75	42,704.75
Expense	0.00	109.21	109.21
Unit	0.00	450.00	450.00
Totals	4,168.75	176,460.96	180,629.71

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

Authorized By: _____



Date: 03/10/2026

Billing Backup

Tuesday, March 10, 2026

Davids Engineering, Inc.

Invoice 7409 Dated 3/10/2026

10:25:32 AM

Project	1173.03	Colusa Groundwater Authority - Colusa Subbasin Groundwater Sustainability Plan Annual Reports
Task	04.00	WY 2025 GSP Annual Report
Sub-Task	DE.00	Davids Engineering, Inc.

Professional Personnel

		Hours	Rate	Amount
Assistant Engineer II				
Chao, Irvin	2/2/2026	1.00	149.00	149.00
	Development of annual report materials and results			
Chao, Irvin	2/3/2026	2.00	149.00	298.00
	Development of annual report materials and results			
Chao, Irvin	2/13/2026	2.50	149.00	372.50
	internal coordination with Brandon, Ji Yeow, Jacob, Katie with regards to development of annual report materials and results.			
Chao, Irvin	2/17/2026	2.50	149.00	372.50
	Development of annual report materials and results			
Chao, Irvin	2/18/2026	1.50	149.00	223.50
	Development of annual report materials and results			
Chao, Irvin	2/19/2026	1.00	149.00	149.00
	Development of annual report materials and results			
Associate Engineer II				
Klug, Katherine	2/12/2026	.25	213.00	53.25
	Annual Report updates discussion with GSA staff			
Klug, Katherine	2/19/2026	.25	213.00	53.25
	Colusa annual report updates coordination with DE staff (GEEEEO inputs, updates)			
Klug, Katherine	2/26/2026	.75	213.00	159.75
	Colusa Annual Report discussion with GSA staff; reviewing subsidence maps, hydrographs and providing feedback to LSCE/DE team			
Staff Engineer I				
Law, Ji Yeow	2/2/2026	1.00	175.00	175.00
	Meeting with G. Shimamura to review storage change map; meeting with P. Dalbianco to review hydrograph stats.			
Law, Ji Yeow	2/6/2026	.75	175.00	131.25
	Review storage change map; DE coordination meeting.			
Law, Ji Yeow	2/9/2026	.50	175.00	87.50
	Meeting with P. Dalbianco to review hydrograph stats			
Law, Ji Yeow	2/17/2026	.50	175.00	87.50
	Revise hydrograph stats			
Law, Ji Yeow	2/26/2026	.25	175.00	43.75
	Revise hydrographs			
Winslow, Jacob	2/9/2026	1.25	175.00	218.75
	Prepping GEEEEO inputs.			
Winslow, Jacob	2/12/2026	1.50	175.00	262.50
	Prepping GEEEEO inputs.			
Winslow, Jacob	2/25/2026	3.25	175.00	568.75
	Troubleshooting GEEEEO. Prepping and running GEEEEO.			
Winslow, Jacob	2/26/2026	1.50	175.00	262.50
	Reviewing GEEEEO results.			

Project	1173.03	CGA - Colusa Sub. GSP Annual Reports	Invoice	7409	
Intern I					
Shimamura, Gento		2/2/2026	3.00	59.00	177.00
		Plotting Colusa subbasin spring groundwater change for 2024 and 2025 methods.			
Associate Project Assistant					
Clark, Cynthia		2/3/2026	.25	140.00	35.00
		Project support, Accounting			
Clark, Cynthia		2/4/2026	.25	140.00	35.00
		Project support, Accounting			
Staff Specialist II					
Dal Bianco, Pierre		2/2/2026	.50	169.00	84.50
		Time series interpolation script presentation with Ji Yeow			
Dal Bianco, Pierre		2/9/2026	1.00	169.00	169.00
		Review time series interpolation script, suggest improvements			
		Totals	27.25		4,168.75
		Total Labor			4,168.75
				Total this Sub-Task	\$4,168.75
				Total this Task	\$4,168.75
				Total this Project	\$4,168.75
				Total this Report	\$4,168.75

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



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

March 10, 2026
 Invoice No: 1173.05 - 7410
Total This Invoice \$527.00

Project 1173.05 CGA - Colusa Subbasin GSP Implementation Support
Professional Services from February 01, 2026 to February 28, 2026

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

Professional Personnel

	Hours	Rate	Amount
Supervising Engineer Davids, Jeff	1.00	244.00	244.00
Associate Engineer II Klug, Katherine	1.00	213.00	213.00
Associate Project Assistant Clark, Cynthia	.50	140.00	70.00
Totals	2.50		527.00
Total Labor			527.00

Contract Amount	Current	Prior	To-Date
Total Billings	527.00	51,015.30	51,542.30
Contract Amount			80,500.00
Remaining			28,957.70
		Total this Sub-Task	\$527.00
		Total this Task	\$527.00

Billings to Date

	Current	Prior	Total
Labor	527.00	56,777.25	57,304.25
Consultant	0.00	6,534.02	6,534.02
Expense	0.00	65.80	65.80
Totals	527.00	63,377.07	63,904.07
		Total this Invoice	\$527.00

Outstanding Invoices

Number	Date	Balance
7361	2/10/2026	3,856.75
Total		3,856.75
	Total Now Due	\$4,383.75

Project	1173.05	CGA - Colusa Subbasin GSP Implementation	Invoice	7410
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Billings to Date

	Current	Prior	Total
Labor	527.00	122,967.50	123,494.50
Expense	0.00	305.57	305.57
Consultant	0.00	6,534.02	6,534.02
Totals	527.00	129,807.09	130,334.09

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

Authorized By:  _____ Date: 03/10/2026

Billing Backup

Tuesday, March 10, 2026

Davids Engineering, Inc.

Invoice 7410 Dated 3/10/2026

10:29:14 AM

Project	1173.05	CGA - Colusa Subbasin GSP Implementation Support		
Task	03.00	2025 Q3/Q4 Support		
Sub-Task	03.01	Provide On-Call GSP Implementation Support		

Professional Personnel

	Hours	Rate	Amount
Supervising Engineer			
Davids, Jeff	2/10/2026	.50	244.00
Coordination with Glenn County Drought Planning regarding DWM.			
Davids, Jeff	2/25/2026	.50	244.00
Colusa subbasin coordination with CGA and GGA and DE team.			
Associate Engineer II			
Klug, Katherine	2/11/2026	.25	213.00
Colusa GSP implementation coordination with DE staff (questions for 2/12 coordination meeting)			
Klug, Katherine	2/12/2026	.25	213.00
Colusa GSP implementation coordination meeting with GSA staff			
Klug, Katherine	2/26/2026	.50	213.00
Colusa GDM discussion with GSA staff; preparing outline of Colusa GDM documentation with DE staff			
Associate Project Assistant			
Clark, Cynthia	2/9/2026	.25	140.00
Project support, Accounting			
Clark, Cynthia	2/10/2026	.25	140.00
Project support, Accounting			
Totals		2.50	527.00
Total Labor			527.00
Total this Sub-Task			\$527.00
Total this Task			\$527.00
Total this Project			\$527.00
Total this Report			\$527.00

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

January 31, 2026
Invoice No: 20765
Total This Invoice \$4,752.23

Project 04003.C220500000-40 Colusa Groundwater Authority -Professional Employer Services
Professional Services from January 01, 2026 to January 31, 2026

Professional Personnel

	Hours	Rate	Amount	
PES Agency Chief Executive	24.00	165.64	3,975.36	
Senior Finance Manager	4.50	154.60	695.70	
Admin Advisor	.70	115.96	81.17	
Totals	29.20		4,752.23	
Total Labor				4,752.23

Billing Limits

	Current	Prior	To-Date	
Total Billings	4,752.23	53,132.29	57,884.52	
Limit			175,000.00	
Remaining			117,115.48	
			Total this Invoice	<u><u>\$4,752.23</u></u>

Monthly NTE \$15,000.00
This Month (\$ 4,752.23)
Remaining \$10,247.77

Billing Backup

Regional Government Services Authority

Invoice 20765 Dated 1/31/2026

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

Professional Personnel

		Hours	Rate	Amount
PES Agency Chief Executive				
	Jan 5	1.00	165.64	165.64
Call w/chair; banking follow up w/finance team				
	Jan 8	2.00	165.64	331.28
ad hoc GDM mtg; various emails and follow up				
	Jan 15	3.00	165.64	496.92
Coord mtg w/DE; website updates, post and distribute agenda and packet for spec mtg				
	Jan 16	4.00	165.64	662.56
Call w/JW; follow up re banking move; follow up re mtg quorum; prep for and attend special joint mtg				
	Jan 19	.50	165.64	82.82
Follow up on banking change				
	Jan 20	1.00	165.64	165.64
Coordinate mtg room reservations and dates; follow up w/LH; various emails				
	Jan 21	3.00	165.64	496.92
Poll directors for mtg reschedule; send webinar noticee and post on website; create and post new website page for DWM				
	Jan 22	1.50	165.64	248.46
Follow up and coordinate new mtg date; review and comment on outreach flyer; various emails				
	Jan 23	1.50	165.64	248.46
Attend DWM webinar; prepare post and distribute notice of mtg cancellation				
	Jan 26	1.00	165.64	165.64
Send Interbasin webinar notice; coordinate outreach info; various emails				
	Jan 27	.50	165.64	82.82
Various emails and follow up				
	Jan 29	2.50	165.64	414.10
DE coord mtg w/LH and attys; follow up on mtg dates; various emails				
	Jan 30	2.50	165.64	414.10
Call w/JW; coord banking transition activities w/Atlas, staff and JW; various emails				
Senior Finance Manager				
	Jan 12	2.00	154.60	309.20
CGA: Financials WIP				
	Jan 16	.50	154.60	77.30
CGA: Financials WIP				
	Jan 20	1.00	154.60	154.60
CGA: Audit WIP				
	Jan 29	.50	154.60	77.30
CGA: Audit WIP				
	Jan 30	.50	154.60	77.30
CGA: Financials WIP; Banking				
Admin Advisor				
	Jan 14	.20	115.96	23.18
Communicating with RGS and CGA staff advisors via email and RingCentral.				

Jan 16	.20	115.96	23.19	
Communicating with RGS and CGA staff advisors via email and RingCentral, saving files in the VPN.				
Jan 17	.10	115.96	11.60	
Communicating with RGS and CGA staff advisors via email and RingCentral.				
Jan 27	.10	115.96	11.60	
Communicating with RGS and CGA staff advisors via email and RingCentral.				
Jan 30	.10	115.96	11.60	
Communicating with RGS and CGA staff advisors via email and RingCentral.				
Totals		29.20	4,752.23	
Total Labor				4,752.23
			Total this Project	\$4,752.23
			Total this Report	\$4,752.23

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

February 28, 2026
Invoice No: 20840

Total This Invoice \$9,670.41

Project 04003.C220500000-40 Colusa Groundwater Authority -Professional Employer Services
Professional Services from February 01, 2026 to February 28, 2026

Professional Personnel

	Hours	Rate	Amount	
PES Agency Chief Executive	40.50	165.64	6,708.42	
Senior Finance Manager	10.00	154.60	1,546.00	
Admin Advisor	11.90	115.96	1,379.92	
Technical Specialist	.30	120.23	36.07	
Totals	62.70		9,670.41	
Total Labor				9,670.41

Billing Limits

	Current	Prior	To-Date	
Total Billings	9,670.41	57,884.52	67,554.93	
Limit			175,000.00	
Remaining			107,445.07	
			Total this Invoice	<u>\$9,670.41</u>

Monthly NTE \$15,000.00
This Month (\$ 9,670.41)
Remaining \$ 5,329.59

Billing Backup

Regional Government Services Authority

Invoice 20840 Dated 2/28/2026

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

Professional Personnel

	Hours	Rate	Amount
PES Agency Chief Executive			
Feb 2	1.00	165.64	165.64
Follow up on banking vchange; DWR/RCD event; legal update w/atty; emails			
Feb 4	1.00	165.64	165.64
Review info re staffing w/county; coordinate info to RCD for DWR event; various emails			
Feb 5	1.50	165.64	248.46
Board mtg coord and send calendar invites; review and plan Feb 11 agenda; call w/chair; coordinate info w/ad hoc			
Feb 6	5.00	165.64	828.20
Prepare board agenda, post and distribute; coord board agenda items and info w/atty, Budget ad hoc, and HT; begin prep of board packet; follow up w/LH, DE re joint meeting dates			
Feb 7	4.00	165.64	662.56
Work on board meeting packet			
Feb 8	1.50	165.64	248.46
Finish, compile, post and distribute board meeting packet			
Feb 9	.50	165.64	82.82
Update roster and distribution list, coord mtg schedules w/HT; emails			
Feb 10	1.50	165.64	248.46
Coordinate GDM ad hoc mtg w/DE, LH; review access info from DWR; various emails; website review and update			
Feb 11	3.50	165.64	579.74
Prep for and attend board mtg; calls w/atty, chair; coord financial info w/Atlas; various emails and admin			
Feb 12	3.00	165.64	496.92
Coord mtg w/DE, LH, attorneys; GDM ad hoc mtg; board meeting coord and send invites; various emails			
Feb 16	.50	165.64	82.82
Coordination w/DE, LH; emails			
Feb 18	.50	165.64	82.82
Various emails and admin			
Feb 19	.50	165.64	82.82
Emails and agenda review			
Feb 20	4.00	165.64	662.56
Attend ad hoc GDM mtg; prepare board agenda; prepare draft staff report; post and distribute agenda			
Feb 21	3.00	165.64	496.92
Review and edit mtg minutes; complete and compile board packet; post and distribute			
Feb 23	2.50	165.64	414.10
Butte mgrs meeting; emails			
Feb 24	2.50	165.64	414.10
Follow up w/RCD re SGMA pres; prepare for and attend CGA Board mtg			
Feb 25	2.00	165.64	331.28
Follow up re chair's requests - treasurer follow up, audits, SGMA presentation; various emails			
Feb 26	1.50	165.64	248.46
Coord mtg w/DE, LH; follow up re mtg schedules and agendas			

	Feb 27	1.00	165.64	165.64	
Senior Finance Manager	Review and sign minutes; emails				
	Feb 4	1.00	154.60	154.60	
	CGA: Financials WIP				
	Feb 5	3.00	154.60	463.80	
	CGA: Financials WIP				
	Feb 15	1.00	154.60	154.60	
	CGA: Financials WIP				
	Feb 20	3.00	154.60	463.80	
	CGA: Financials WIP; Audit WIP				
	Feb 21	1.00	154.60	154.60	
	CGA: Audit WIP				
	Feb 25	1.00	154.60	154.60	
	CGA: Audit WIP				
Admin Advisor					
	Feb 6	.40	115.96	46.36	
	Communicating with RGS and CGA staff advisors via email and RingCentral, maintaining and updating Form 700 filers in FPPC portal.				
	Feb 9	.30	115.96	34.79	
	Communicating with RGS and CGA staff advisors via email and RingCentral, maintaining and updating Form 700 filers in FPPC portal, updating Board contact list.				
	Feb 11	2.90	115.96	336.28	
	Clerking CGA Board meeting, communicating with RGS and CGA staff advisors via email and RingCentral, preparing for Board meeting, saving files in VPN, updating public distribution list.				
	Feb 12	.60	115.96	69.58	
	Communicating with RGS and CGA staff advisors via email and RingCentral, sending out calendar invites.				
	Feb 16	.10	115.96	11.60	
	Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Feb 17	.60	115.96	69.58	
	Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Feb 18	4.10	115.96	475.44	
	Communicating with RGS and CGA staff advisors via email and RingCentral, drafting Board meeting minutes, sending out minutes out for signature.				
	Feb 24	2.30	115.96	266.71	
	Clerking CGA Board meeting, preparing for CGA Board meeting.				
	Feb 25	.10	115.96	11.60	
	Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Feb 26	.50	115.96	57.98	
	Communicating with RGS and CGA staff advisors via email and RingCentral, saving files in VPN, sending out minutes for signature.				
Technical Specialist					
	Feb 13	.20	120.23	24.05	
	edit/check 2026 webinar dates, email				
	Feb 17	.10	120.23	12.02	
	remove old panelists from webinar invite				
	Totals	62.70		9,670.41	
	Total Labor				9,670.41
			Total this Project		\$9,670.41
			Total this Report		\$9,670.41



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: 2/4/2026
 Invoice Number: 390 -4834
 Client ID: 39000008

<u>Date</u>	<u>Activity</u>	<u>Hours</u>
01/06/2026	Prepare pick up mail.	0.20
01/08/2026	Prepare email client account balances and no bank statement	0.20
01/14/2026	Prepare scan and email copies of December bank statements to client with account balances. Reconcile accounts 7061, 7048, 9527, 4884, and 7346 for the period ending December 2025. print reports to PDF, Excel and blank paper. fill out claims summary report and enter bills into books - verifying amounts tie with current and prior amounts due.	1.30
01/19/2026	Review review books and reports, copy uncleared checks report	0.30
01/21/2026	Prepare email copy of December reports and claims. Make checks payable to ATLAS CPAs & Advisors. For your convenience, pay online: www.atlasfirms.com/paymyinvoice The charges listed on the invoice represent our cash/check price, which includes a 3% discount for payment by cash or check. This discount does not apply to credit or debit cards. 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!	0.20

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

Client ID: 39000008

Invoice Number: 390 -4834

Client Name: Colusa Ground Water Authority

Total Amount Due: \$2,078.11

Amount Enclosed: \$

Card Type (Select one):	<input type="checkbox"/> Visa <input type="checkbox"/> Mastercard <input type="checkbox"/> Discover <input type="checkbox"/> AmEx <input type="checkbox"/> Debit <input type="checkbox"/> 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.

01/21/2026 Prepare 0.60
begin filling out new ACH form for Colusa County payments. take form to bank and have Diana fill out. begin to fill out Yolo County form and print. also, print sample bank letter.

01/28/2026 Prepare 0.20
get an official letter from TCB confirming accounts at bank for Yolo Co ACH deposits.

01/30/2026 Prepare 0.60
reply to Carol's email regarding bank changes. reply to Gina's emails with account balances. reply to email to clarify balances and uncleared items. phone/leave message for Jim

01/30/2026 Prepare 0.50
go over transfer of funds and check amount needed with Jim in office. record transfers in books and generate check payment to Tri Counties. scan and email ACH forms to counties. Also, email Gina and Carol all information.

Invoice Total: \$613.00



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: 3/4/2026
 Invoice Number: 390 -4933
 Client ID: 39000008

<u>Date</u>	<u>Activity</u>	<u>Hours</u>
02/05/2026	Prepare email November and December Financials and warrants. reply to Gina regarding bank statements	0.30
02/06/2026	Prepare enter invoices on claim summary and verify ties to clients information. reply to Gina's email regarding account balances, new checks, and sending reports. mail run.	0.60
02/06/2026	Prepare enter bills into books verifying total amounts tie to warrants list. scan and email bank statements to client. reconcile accounts CB 9527, CB 4884, TCB 7061 and TCB 7048 for the month of Jan. print monthly reports to pdf, excel and paper.	1.00
02/10/2026	Review review month of January	0.30
02/11/2026	Prepare email Jan reports to client and save in client file.	0.20

Make checks payable to ATLAS CPAs & Advisors. For your convenience, pay online: www.atlasfirms.com/paymyinvoice
The charges listed on the invoice represent our cash/check price, which includes a 3% discount for payment by cash or check. This discount does not apply to credit or debit cards. 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 -4933

Client Name: Colusa Ground Water Authority

Total Amount Due: \$2,517.88

Amount Enclosed: \$

Card Type (Select one):	<input type="checkbox"/> Visa <input type="checkbox"/> Mastercard <input type="checkbox"/> Discover <input type="checkbox"/> AmEx <input type="checkbox"/> Debit <input type="checkbox"/> 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

02/11/2026 Prepare

0.40

pay approved bills and print checks. email client when ready to be picked up.

Invoice Total: \$430.50

Thank you for your business. Referrals are appreciated.



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: 03/12/2026
 Client ID: 39000008

STATEMENT

<u>Invoice</u>	<u>Date</u>	<u>Description</u>	<u>Charge</u>	<u>Credit</u>	<u>Balance</u>
		Balance forward as of 01/01/2024			\$241.50
390 -489	01/08/2024		\$103.50		\$345.00
	01/22/2024	Payment		\$345.00	\$0.00
390 -587	02/05/2024		\$333.50		\$333.50
	03/08/2024	Payment		\$333.50	\$0.00
390 -252	03/28/2024		\$301.00		\$301.00
390 -698	04/24/2024		\$193.00		\$494.00
390 -820	05/08/2024		\$233.50		\$727.50
390 -1019	06/10/2024		\$264.50		\$992.00
	07/01/2024	Payment		\$426.50	\$565.50
390 -1187	07/03/2024		\$370.50		\$936.00
390 -1367	08/09/2024		\$195.00		\$1,131.00
	09/03/2024	Payment		\$370.50	\$760.50
	09/03/2024	Payment		\$195.00	\$565.50
390 -1553	09/09/2024		\$411.00		\$976.50
	09/30/2024	Payment		\$411.00	\$565.50
390 -1742	10/08/2024		\$206.50		\$772.00
	10/28/2024	Payment		\$206.50	\$565.50
390 -1991	11/06/2024		\$189.00		\$754.50
390 -2126	12/05/2024		\$280.00		\$1,034.50
	12/20/2024	Payment		\$1,034.50	\$0.00
390 -2250	01/06/2025		\$260.50		\$260.50
390 -2485	02/03/2025		\$219.50		\$480.00
	02/14/2025	Payment		\$261.00	\$219.00
390 -2608	03/03/2025		\$392.50		\$611.50
	03/03/2025	Payment		\$219.00	\$392.50
	03/27/2025	Payment		\$392.50	\$0.00
390 -2982	04/04/2025		\$636.50		\$636.50
	04/25/2025	Payment		\$636.50	\$0.00
390 -3279	05/08/2025		\$241.00		\$241.00
	06/05/2025	Payment		\$241.00	\$0.00
390 -3433	06/06/2025		\$416.83		\$416.83
	06/27/2025	Payment		\$416.83	\$0.00
390 -3616	07/02/2025		\$1,018.76		\$1,018.76
390 -3747	08/04/2025		\$925.00		\$1,943.76
	08/11/2025	Payment		\$1,018.76	\$925.00
390 -3959	09/03/2025		\$857.50		\$1,782.50
390 -4112	10/03/2025		\$278.00		\$2,060.50
	11/03/2025	Finance Charge	\$13.88		\$2,074.38
390 -4303	11/04/2025		\$437.00		\$2,511.38
	11/10/2025	Payment		\$925.00	\$1,586.38
	11/10/2025	Payment		\$857.50	\$728.88

Thank you for your business. Please pay amount due upon receipt of the statement.

	11/10/2025	Payment		\$278.00	\$450.88
390 -4481	12/02/2025		\$604.00		\$1,054.88
	12/09/2025	Payment		\$437.00	\$617.88
390 -4598	01/02/2026		\$837.96		\$1,455.84
	01/31/2026	Finance Charge		\$9.27	\$1,465.11
390 -4834	02/04/2026		\$613.00		\$2,078.11
	02/28/2026	Finance Charge		\$9.27	\$2,087.38
390 -4933	03/04/2026		\$430.50		\$2,517.88
	03/04/2026	Payment		\$1,455.84	\$1,062.04
				Current Amount Due	<u>\$1,062.04</u>

Accounts Receivable Aging

<u>Current</u>	<u>31 - 60 Days</u>	<u>61 - 90 Days</u>	<u>91 - 120 Days</u>	<u>Over 120 Days</u>	<u>Balance</u>
\$439.77	\$622.27	\$0.00	\$0.00	\$0.00	\$1,062.04

Colusa Groundwater Authority Board of Directors Meeting

March 24, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 4: Contract Extension with Nigro & Nigro for FY 2024-25 and 2025-26 Audits

ACTION ITEM

4a. *Consider approval of two year contract extension with Nigro & Nigro for audit services for FY 2024-25 and FY 2025-26

BACKGROUND:

In late 2023, CGA entered into a contract with the firm of Nigro & Nigro to perform audits for fiscal years 2021-22 through 2023-24. The firm was hired as a result of a Request for Proposals that was issued earlier that year after CGA's previous auditor passed away and his firm was not able to honor the audit contract.

Nigro & Nigro's proposal was considerably lower than the other proposal received and not only committed to performing the three audits for the same cost each year but also offered CGA the option to contract for two additional audits – FY 2024-25 and FY 2025-26 – at the same cost of \$10,000 per audit, plus \$500 to prepare and file the annual State Controller's Report (total of \$10,500 per year). Although the audits were generally delayed due to the issues associated with the original audit firm and the RFP process, Nigro & Nigro has now completed two of the three contracted audits and is about to complete the audit for FY 2023-24.

Once the audit for FY 2023-24 is complete, work on FY 2024-25 can begin immediately. To take advantage of Nigro & Nigro's option to perform the next two audits at the cost in the existing contract, the CGA Board would need to approve the contract extension for those audit years.

RECOMMENDATION:

Staff recommends that the Board approve a contract extension with Nigro & Nigro to perform the audits for FY 2024-25 and FY 2025-26 at the cost in the existing contract of \$10,000 per audit plus \$500 for preparation and filing of the State Controller's Report.

ATTACHMENT:

- Nigro & Nigro (original) proposal for professional audit services 2022-2024 with option for 2025 and 2026.

**PROPOSAL FOR PROFESSIONAL AUDITING SERVICES
Colusa Groundwater Authority**

**For the Fiscal Years Ending
June 30, 2022-2024
(with option for two subsequent years)**



Respectfully Submitted on October 13, 2023 by:

Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com
Federal Tax ID: 30-0636241
Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*

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October 13, 2023

Board of Directors
Colusa Groundwater Authority
1213 Market Street
Colusa, CA 95932

Dear Board Members:

Thank you for the opportunity to submit this proposal to continue providing audit services for the Colusa Groundwater Authority (Authority). Our understanding of the work to be done is: the annual audit of the Authority's financial statements for the fiscal years ending June 30, 2022-2024, with an option to extend for two additional years. Based on our history with water agencies, I believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Currently, our current State Water Project clients are as follows:

Palmdale Water District, Littlerock Creek Irrigation District and San Geronio Pass Water Agency

Although many people think that all water agencies function in the same manner, we know that's not the case. The audit leadership team we've assigned to your Authority, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the Authority's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 80+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta office. We also have an office in Walnut Creek for additional resources.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.

- **An Efficient and Effective Work Plan.** We currently serve over 80+ governmental entities state-wide, which enables our staff to understand the scope of the audit. We also understand the Authority's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time period you specify.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the Authority's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the Authority regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the Authority will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the Authority, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA
Audit Services Partner

LICENSE TO PRACTICE IN CALIFORNIA

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

PROFILE OF THE FIRM

Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the Authority written notice of any relevant professional relationships entered into during the period of this agreement.

Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Comprehensive Annual Financial Report (CAFR) development

PROFILE OF THE FIRM (CONTINUED)

Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

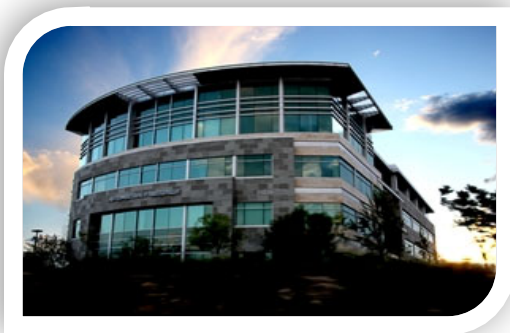
Position	Number of Employees	Number of Licensed CPA's
Partner*	7	7
Senior Manager	1	1
Manager	3	1
Supervisor	5	-
Senior	5	1
Associates	10	-
Support Staff	5	-
Total	36	10

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

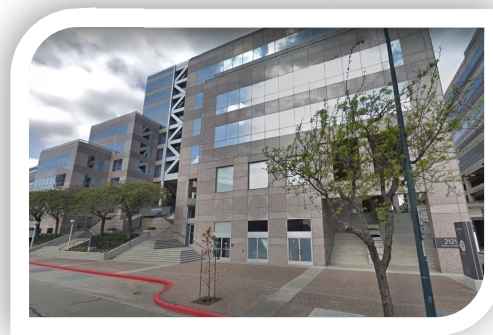
Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of agencies in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



MURRIETA OFFICE



WALNUT CREEK OFFICE

Range of Activities Performed

- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

PROFILE OF THE FIRM (CONTINUED)

Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
Paul J. Kaymark, CPA	Lead Partner	29
Peter Glenn, CPA	Review Partner	15
Jared Solmons, CPA	Audit Manager	5
Stacy Macias	Audit Supervisor	5
Anabel Cruz, CPA	Audit Senior	4

Paul J. Kaymark, CPA

Lead Audit Partner

Paul joined the firm in 2019 and has more than 26 years of previous public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

Some Agencies Served:

- Palmdale Water District
- Mojave Water Agency
- Western Municipal Water District
- El Toro Water District
- East Orange County Water District
- Trabuco Canyon Water District



California Special Districts Association

Districts Stronger Together

CSDA Workshop Speaker



Education:

Bachelor of Science, Business Administration, Accountancy
California State University, Long Beach
1994

Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



Water and Wastewater Clients Audited and/or Consulted With Over My Career

Water and Wastewater

Metropolitan Water District of Southern California
 Los Angeles County Sanitation District
 Long Beach Water Department
 Glendale Water and Power
 Colton Public Utilities
 Baldy Mesa Water District
 Bear Valley Community Services District
 Beaumont-Cherry Valley Water District
 Big Bear City Community Services District
 Cabazon Water District
 California Domestic Water Company
 Casitas Municipal Water District
 Castaic Lake Water Agency
 Chino Basin Water Conservation District
 Chino Basin Watermaster
 Coachella Valley Water District
 Diablo Water District
 East Orange County Water District
 El Toro Water District
 Farm Mutual Water Company
 Golden Hills Community Services District
 Goleta Water District
 Hi-Desert Water District
 Inverness Public Utilities District
 Irvine Ranch Water District
 Joshua Basin Water District
 Jurupa Community Services District
 Leucadia Wastewater District
 Mesa Consolidated Water District
 Mojave Water Agency
 Monte Vista Water District
 Montecito Water District
 North Coast County Water District
 North Marin Water District
 Novato Sanitary District
 Palmdale Water District

Water and Wastewater, continued

Phelan Pinon Hills Community Services District
 Pomona Valley Protective Agency
 Purissima Hills Water District
 Rincon del Diablo Water District
 Rosamond Community Services District
 Rossmoor Los Alamitos Area Sewer District
 Sacramento Suburban Water District
 San Bernardino Valley Water Conservation District
 San Gabriel Valley Municipal Water District
 San Lorenzo Valley Water District
 Santa Ana Watershed Project Authority
 Santa Margarita Water District
 Saticoy Sanitary District
 Solano County Water Agency
 Soquel Creek Water District
 Stallion Springs Community Services District
 Summerland Sanitary District
 Trabuco Canyon Water District
 Tres Pinos Water District
 Triunfo Sanitation District
 Twentynine Palms Water District
 Vallecitos Water District
 Valley County Water District
 Ventura Regional Sanitation District
 Victor Valley Water District
 Victor Valley Wastewater Reclamation Authority
 Victorville Water District
 Water Facilities Authority - Joint Power Agency
 Water Replenishment District
 West County Agency
 West County Wastewater District
 West Valley Water District
 Westborough Water District
 Western Municipal Water District
 Western Riverside County Regional Wastewater
 Yorba Linda Water District

Peter Glenn, CPA

Review Partner

Peter joined the firm in 2011 after nearly three years of previous public accounting and auditing experience. Peter will work under the general direction of the partner. Peter is our choice for new governmental audit clients, having successfully worked on each of the Firm's clients since beginning with the Firm. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011, participating in audits of special districts, LEAs, other governmental audits, and agreed-upon procedure engagements. Prior to joining the firm, he worked for three years at another public accounting firm, developing his auditing skills. He has previously been the in-charge accountant for some of the firm's largest clients.

Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Annual report of financial transactions

Financial Reporting:

- Uniform Guidance
- Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

Other Agencies Served:

- Palmdale Water District
- Mojave Water Agency
- Western Municipal Water District
- El Toro Water District
- East Orange County Water District
- Trabuco Canyon Water District



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
San Marcos, 2008, Magna Cum Laude

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- CASBO Annual Conference
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)



Jared Solmosen, CPA

Manager

Jared joined the firm in 2019 as a Staff Accountant. After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will work under the general supervision of the partner and oversee staff as they work together through different audit areas.



Audit Services:

Jared began his career with Nigro & Nigro working on LEA audits before transitioning to focus on special districts and not-for-profit organizations. He focuses on a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm. He regularly consults with clients in the areas of:

Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements

Other Agencies Served:

- Palmdale Water District
- Scotts Valley Water District
- Oxnard Harbor District
- Big Bear City Airport District
- Pauma Valley Community Services District
- North County Fire Protection District
- San Gabriel Valley Mosquito & Vector Control District
- Ventura County Resource Conservation District
- Tehachapi Valley Recreation & Park District
- Murrieta Valley Cemetery District

Education:

Bachelor of Science, Business Administration, Finance
California State University,
San Marcos, 2013

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- AICPA webinars and CPE
- California Special Districts Association Conference
- Spidell Tax Seminar
- In-house training for audit staff (presenter)

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Stacy Macias

Supervisor

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Senior Accountant. Stacy has worked in a variety of the firm's audit and tax departments. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the partner and oversee staff as they work together through different audit areas.

Audit Services:

Stacy began her auditing career on audit engagements of local education agencies, charter schools, governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience those industries. She regularly consults with clients in the areas of:

Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Other Agencies Served:

- Palmdale Water District
- Ventura County Conservation District
- Antelope Valley Resource Conservation District
- Rowland Water District
- North County Fire Protection District
- Bolinas Fire Protection District
- Bodega Bay Fire Protection District



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
Chico, 2018

Licenses and Certifications:

- CPA License Candidate (expected licensure in 2023)

Continuing Education:

- CalCPA Conferences for Governmental Accounting and Auditing and Not-for-profit Organizations
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Anabel Cruz, CPA

Audit Senior

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. She has passed the CPA examination and is working towards meeting the requirements needed for licensure. Anabel's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water Districts, fire Protection Districts and community Service Districts. Anabel values building quality relationships with clients while providing timely and reliable services. Anabel is working under the general direction of the Audit Supervisor.



Audit Services:

Anabel has experience with a variety of governmental and not-for-profit accounting issues derived from her audit and consulting experience at the firm. She regularly consults with clients in the areas of:

Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience those industries. She regularly consults with clients in the areas of:

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules

Other Agencies Served:

- Palmdale Water District
- North County Fire Protection District
- Ventura County Resource Conservation District
- County of San Bernardino ATC
- Winters Cemetery District

Education:

Bachelor of Science, Finance and Accountancy
California State University, Northridge,
2014

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

PROFILE OF THE FIRM (CONTINUED)


Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the Authority should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

PROFILE OF THE FIRM (CONTINUED)

Similar Engagements with Other Special District Water Districts

We currently conduct over 80+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we are currently auditing.

Please contact our clients for a Reference of our services!

Let's start with our State Water Contractor clients:

Palmdale Water District - Dennis Hoffmeyer, CFO (661) 456-1021

Littlerock Creek Irrigation District - Gina Burroughs, OM (661) 944-2015

San Gorgonio Pass Water Agency - Thomas Todd, CFO (951) 845-2577

ACFR Preparation Clients:

Costa Mesa Sanitary District - Kaitlin Tran, FM (949) 645-8400

Hi-Desert Water District - Tanya Gruwell, CFO (760) 228-6271

Las Gallinas Valley Sanitary District - Dale McDonald, ASM (415) 526-1519

Scotts Valley Water District - Nicolas Kuns, FM (831) 600-1904

Trabuco Canyon Water District - Michael Perea, AGM (949) 858-0277

Other Water District Clients:

Calleguas Municipal Water District - Dan Smith, MAS - (805) 579-7132

Montecito Water District - Olivia Rojas, BM (805) 969-2271

Rowland Water District - Myra Malner, DF (562) 697-1726

*** Please check the websites of these above noted clients to review the Financials prepared by our Firm.**

SCOPE OF THE AUDIT

We will audit the basic financial statements of the Authority for the fiscal year ended June 30, 2023-2025 in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- 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*.

In addition, we will provide the Authority with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the Authority to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the Authority staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the Authority of the need to extend the retention period.

SCOPE OF THE AUDIT(CONTINUED)

Segmentation of Engagement

STEP 1: Planning

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

STEP 2: Interim Field Work

Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

STEP 3: Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

Assess Risks and Design Procedures

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.

STEP 4: Audit Completion

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the Authority operates.

SCOPE OF THE AUDIT (CONTINUED)

Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff:

Date/Segment	Total Hours			Total
	Partner/Manager	Supervisor	Staff/Admin	
April				
Preliminary planning and fieldwork	4	2	2	8
May/June				
Interim fieldwork	10	8	8	26
September				
Final fieldwork, report preparation, review, finalization, and presentation	16	12	20	48
Total hours	30	22	30	82
Preliminary planning and fieldwork	4	2	2	8
Control	10	8	8	26
Substantive	6	8	16	30
Reporting	10	4	4	18
	30	22	30	82

Sample Size and the Extent to Which Statistical Sampling is to be Used

We perform sampling techniques and determine sample size after assessing the risk associated with specific transaction classes. No single “cookie-cutter” approach will be followed in regards to sampling techniques, but the Authority can be assured that an appropriate sampling methodology will be utilized. We use the following methods of sampling during our audits: statistical, haphazard, and judgmental. For statistical sampling we use guidance provided by the AICPA and by federal guidelines in accordance with industry standards, which typically recommends sample sizes between 40 to 60 items.

Type and Extent of Analytical Procedures to be Used

We will perform analytical procedures throughout the course of our audit. Professional standards require that analytical procedures be performed in the planning and wrap-up stages of the audit. Analytical review will be used during our expenditure, revenue, budget information as well as many other areas.

These procedures typically entail a review of interim reports, budgets, and comparisons to prior year data. We also use financial statement amounts to calculate certain ratios to determine whether any unusual or unexpected relationships exist in the financial data.

These procedures are then followed by inquiry of key Authority personnel to corroborate the auditors' expectations based on the data.

SPECIFIC AUDIT APPROACH (CONTINUED)

Approach to be Taken to Gain and Document an Understanding of Internal Control Structure(s)

Our audit approach will entail interviews with key personnel in the Authority involved in the design and implementation of internal controls. In conjunction with the interviews, we will perform tests and observations of how well the controls function. Key areas of internal control generally include: cash receipting, accounts payable/purchasing, payroll/personnel, technology, facilities, and maintenance and operations.

Approach to be Taken in Determining Laws and Regulations That Will be Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations is addressed in the planning stage through reading available grant documentation, inquiry of the client, a preliminary review of finance system accounts and search of the Board minutes. We also have working knowledge of the types of laws and regulations under which California special districts operate. We also obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the Uniform Guidance.

Approach to be Taken in Drawing Audit Samples

Since each program or grant agreement is different, we use many different approaches to sampling in our tests of compliance. The size of the sample considers many factors; size and risk of the program, program maturity, complexity, level of oversight and prior audit findings. AICPA Guidelines generally recommend sample sizes of 25, 40, or 60 items when the population is greater than 250. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because our peer reviews and an outside review by the U.S. Department of Education have all accepted our audit sampling techniques and procedures.

Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

AUDIT FEES

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	10.00	\$ 200.00	\$ 175.00	\$ 1,750.00
Manager	20.00	175.00	150.00	3,000.00
Senior	22.00	150.00	125.00	2,750.00
Staff Members	30.00	125.00	100.00	3,000.00
Admin	-	100.00	75.00	-
Subtotal	82.00			10,500.00
Out-of-Pocket - Included in Rates (We Are Local)				-
Total Max				\$ 10,500.00

Fiscal Year	FY 2022	FY 2023	FY 2024	Total
Audit	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000
State Controller's	\$ 500	\$ 500	\$ 500	\$ 1,500
Total	\$ 10,500	\$ 10,500	\$ 10,500	\$ 31,500

Same Price for FY 2025 and FY 2026

Federal Single-Audit \$5,000 per major program if not clustered

ADDITIONAL INFORMATION

Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller
Accounting Manager
PolyCera, Inc.*

Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the Authority has an effective anti-fraud program.



ADDITIONAL DOCUMENTS



Report on the Firm's System of Quality Control

To Nigro & Nigro, PC
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC (the firm) in effect for the year ended August 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

Spafford & Landry, Inc.

June 11, 2021



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/1/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER RANCHO CAL INSURANCE SERVICES 29930 Hunter Rd Ste 106 Murrieta, CA 92563	CONTACT NAME: James Mitchell PHONE (A/C, No, Ext): (951)260-0190 E-MAIL ADDRESS: jim@ranchoins.com	FAX (A/C, No): (951)260-0189
	INSURER(S) AFFORDING COVERAGE	
INSURED Nigro & Nigro, PC PO Box 1247 Murrieta, CA 92564	INSURER A: Ohio Security Insurance Company NAIC # 24082	
	INSURER B: Amarian Fire and Casualty Company 24066	
	INSURER C: Sequoia Insurance Company 22985	
	INSURER D: Swiss Re Corporate Solutions 29874	
	INSURER E:	
	INSURER F:	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X	X	BZS64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 1,000,000
	DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000						
							MED EXP (Any one person) \$ 15,000
							PERSONAL & ADV INJURY \$ 1,000,000
							GENERAL AGGREGATE \$ 2,000,000
							PRODUCTS - COMP/OP AGG \$ 2,000,000
							\$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	X	X	BAS64971750	8/15/2023	8/15/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	BODILY INJURY (Per person) \$						
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
							\$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			ESA64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 3,000,000
	AGGREGATE \$ 3,000,000						
							\$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N <input type="checkbox"/> N / A If yes, describe under DESCRIPTION OF OPERATIONS below			QWC1302193	8/15/2023	8/15/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
	E.L. EACH ACCIDENT \$ 1,000,000						
	E.L. DISEASE - EA EMPLOYEE \$ 1,000,000						
	E.L. DISEASE - POLICY LIMIT \$ 1,000,000						
D	Cyber Insurance			C-4MQ8-065674-CYBER-2023	8/24/2023	8/24/2024	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Colusa Groundwater Authority Board of Directors Meeting

March 24, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 5: Review of Draft Colusa Subbasin Annual Report for WY 2024-25

Dauids Engineering will provide a brief summary of the Draft Colusa Subbasin Annual Report for Water Year 2024-25.

The report, required to be prepared annually by Groundwater Sustainability Agencies pursuant to the Sustainable Groundwater Management Act (SGMA), must be submitted to the Department of Water Resources no later than April 1 of each year.

Colusa Groundwater Authority Board of Directors Meeting

March 24, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 6: Report from ad hoc Budget Committee on Staffing

ACTION ITEM

BACKGROUND:

With the adoption of the reduced budget for FY 2025-26 at the October 28 CGA board meeting, the ad hoc Budget Committee was directed to continue to develop an alternative for maintaining a staff with a local presence.

The ad hoc committee identified several possible options for local staffing and determined that a shared-staff partnership with Colusa County (CGA's original staffing structure) should be further explored as a preferred alternative. Committee representatives held a preliminary meeting with County staff to determine interest and obtain details on the position, which would be a re-filling of an existing vacant position.

In February, the CGA Board reviewed recommendations from the ad hoc committee and provided direction by consensus that the committee should proceed with discussions with the County, with the assumption that the cost share for the position would potentially be on a 75/25 percent basis, with CGA time estimated at 75 percent.

The committee may present additional information or recommendations regarding its progress or status of discussions with Colusa County.

RECOMMENDATION:

The CGA board should review the ad hoc committee report and provide direction as needed.

Colusa Groundwater Authority Board of Directors Meeting

March 24, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 7: 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.

In January, the two GSA Boards approved a task order with Davids Engineering for development of a water accounting system. Work under the task order is expected to conclude by end of June 2026 and will include development of workshops to support a water accounting needs assessment and solicit feedback and recommendations, and the initial assembly and analysis of available data. The CGA/GGA Joint ad hoc Demand Management committees met on March 12 to review recommendations to date and identify next steps for developing the accounting framework and preparing for water accounting data assembly and analysis.

The Domestic Well Mitigation Program became effective January 1, 2026. Information is available on the CGA website: <https://colusagroundwater.org/pilot-domestic-well-mitigation-program/>.

CGA and GGA will continue to schedule joint monthly board meetings, at least through June 2026, to maintain progress on WAS development. The tentative joint meeting schedule is as follows, with all meetings planned to start at 1:30 p.m.:

Friday, April 10, 2026

Friday, May 15, 2026

Friday, June 12, 2026.

WY 2024-25 Annual Report

Davids Engineering is compiling the WY 2024-25 Annual Report for the Colusa Subbasin for submittal to DWR on or before April 1, 2026. The report will be summarized at today's meeting, and a more detailed review will be provided at the upcoming joint board meeting on April 10, 2026.

Colusa County SGMA 101

Water is our lifeline. SGMA will shape its future. Are you informed? Here is your opportunity!



SUSTAINABLE GROUNDWATER MANAGEMENT ACT

The Colusa County SGMA 101 event is an educational workshop focused on helping local growers, landowners, and community members understand the basics of the Sustainable Groundwater Management Act (SGMA) - a California state law for managing groundwater sustainability.

SGMA 101 covers key concepts like what SGMA requires, how local Groundwater Sustainability Agencies (GSAs) work, why groundwater sustainability matters, and where to start with planning or how to access technical resources.

Date:
Wednesday, March 25, 2026

Time:
10:30 am to Noon

In-Person Location:
Granzella's Banquet Hall
457 7th Street, Williams, CA 95987

Microsoft Teams Meeting.

Join: [CLICK FOR ACCESS LINK](#)

Meeting ID: 290 732 570 209 53 – Passcode: YD99EQ7R



GLENN COUNTY
RESOURCE CONSERVATION DISTRICT



SNEAK PEAK - AGENDA!

- Glenn County RCD: Welcome & Goals of SGMA 101 - *a new event!*
- DWR: Regulatory Program Overview & Updates
- Colusa Groundwater Authority: Introduction of CGA, Future & Fees
- SCNY South Colusa North Yolo Program: Voluntary, Landowner Led Groundwater Recharge Program
- Free Technical Assistance Services*
- County of Colusa, Community Development: How the County can help groundwater users

www.colusagroundwater.org



DUDEK

MORE INFO - RSVP NOT REQUIRED

530-701-6209

kellie@glenncountyrcd.org

www.glenncountyrcd.org

Ask for Kellie Burt!

Colusa Groundwater Authority Board of Directors Meeting

March 24, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 8: DWR Staff Update

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

AGENDA ITEM 9: Committee Reports

9a. Demand Management ad hoc Committee – Lewis Bair, Kate Dunlap, Jeff Moresco, Jim Wallace
The CGA/GGA joint ad hoc committees met on March 12 to further identify water accounting system needs and assumptions. Davids Engineering provided a presentation reviewing recommendations to date and next steps. The committee meets again on April 9.

9b. Budget ad hoc Committee – Lewis Bair, Jered Shipley, Daurice Kalfsbeek-Smith, Shelly Murphy, Jim Wallace
Report provided earlier in meeting.

AGENDA ITEM 10: Administrative Update

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

Colusa Groundwater Authority Board of Directors Meeting

March 24, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 11: 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 12: 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

March 24, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 13: 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 14: Next Meeting

A special joint meeting with the GGA Board of Directors is tentatively scheduled for Friday, April 10, 2026 at 1:30 p.m. in Colusa.

The next regular meeting of the CGA Board of Directors is scheduled for Tuesday, April 28, 2026, at 1:30 p.m.

AGENDA ITEM 15: Adjourn