

Colusa Groundwater Authority Board of Directors

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

MEETING AGENDA

May 26, 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 April 28, 2026 CGA Board Meeting
- b. *Receive and File April Financial Statements
- c. *Review and Consider Approval of May Claims

4. Presentation of FY 2023-24 Audit

- a. *Receive and file FY 2023-24 Audit

5. Review and Consideration of Draft FY 2026-27 Budget *(requires 2/3 vote of directors present)*

- a. Receive budget overview and ad hoc Budget Committee recommendations
- b. *Consider approval of FY 2026-27 Budget

6. Annual Board Review of Operations Fee according to Resolution No. 2019-02 entitled "Resolution Certifying the Results of a Proposition 218 Majority Protest Proceeding and Setting the Authority's Operations Fee" *(requires 2/3 vote of directors present)*

- a. *Consider approval of proposed CGA Operations Fee to fund FY 2026-27 Budget as adopted and determine fee adjustment

7. Collection of Operations Fee

- a. * Consider approval of Resolution No. 2026-01 Requesting Collection of Charges on Colusa County Tax Roll in Fiscal Year 2026-27 and Authorize the Chair to sign
- b. * Consider approval of Resolution No. 2026-02 Requesting Collection of Charges on Yolo County Tax Roll in Fiscal Year 2026-27 and Authorize the Chair to sign

8. Consider Approval of Levy Administration Service Agreement with SCI for Tax Year 2026-27 Direct Charge Preparation, Colusa and Yolo Counties

- a. *Recommendation to approve and authorize the Chair to execute Levy Administration Service Agreement with SCI for Direct Charge Support in an amount not to exceed \$3,935

9. Colusa Subbasin GSP Implementation Update

- a. *Consider amendment of Davids Engineering Task Orders 1173.03.04 and 1173.05.03 (no net change)

10. DWR Staff Update

11. 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

12. Administrative Update

13. 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

14. Report out of Closed Session

15. Member Reports and Comments

16. Next Meeting: Special CGA/GGA Joint Meeting – June 12, 2026; Regular Meeting – June 23, 2026

17. Adjourn

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

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

AGENDA ITEM 1a: Roll Call of Officers and Alternates

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

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

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

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

Entity	Name
COUNTY OF COLUSA	
BOARD MEMBER	Janice Bell
ALTERNATE	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 April 28, 2026 CGA Board Meeting](#)

ATTACHMENTS: Draft minutes from April 28, 2026 CGA board meeting

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

ATTACHMENTS: Financial statements for period ending April 30, 2026

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

ATTACHMENTS: Report of Claims to be paid for May 2026 and supporting documents for claims totaling \$54,891.77.

Colusa Groundwater Authority Board of Directors

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

MEETING MINUTES

April 28, 2026

** Indicates action item*

1. Call To Order and Determination of Quorum

Chair Wallace called the meeting to order at 1:32 P.M.

a. Roll Call of Directors and Alternates

Present: Janice Bell, Jeremy Cain, Jeff Moresco, Shelly Murphy, Jered Shipley, Kelly Ornbaun, Jim Wallace.

Absent: Drew Dirks, Deke Dormer, Don Parsons, Hilary Reinhard, Derick Strain.

b. Introductions of others in attendance

Public members Brandon Davison, Kate Dunlap, Ryan Fulton, Ben King, Maddie Munson; 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.

Public comment was received.

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 March 24, 2026 CGA Board Meeting

b. *Receive and File March Financial Statements

c. *Review and Consider Approval of April Claims

Chair Wallace introduced the item. Director Murphy asked that Item 3b. be pulled for discussion.

On motion by Director Bell, seconded by Director Moresco, the Board approved Items 3a. and 3c. on the Consent Calendar.

AYES:	7	Bell, Cain, Moresco, Murphy, Ornbaun, Shipley, Wallace
NOES:	0	
ABSTAIN:	0	
ABSENT:	5	Dirks, Dormer, Parsons, Reinhard, Strain

Ms. Thomas-Keefer and Director Shipley responded to questions from Director Murphy regarding various items on the financial statements.

On motion by Director Shipley, seconded by Director Ornbaun, the Board approved Item 3b. on the Consent Calendar.

AYES:	7	Bell, Cain, Moresco, Murphy, Ornbaun, Shipley, Wallace
NOES:	0	
ABSTAIN:	0	
ABSENT:	5	Dirks, Dormer, Parsons, Reinhard, Strain

4. Election of Vice Chair

a. *The Board will consider election of a new Vice Chair.

Ms. Thomas-Keefer stated that, with the departure of Director Dunlap, the Board office of Vice Chair was now vacant and should be filled. Chair Wallace stated that he would entertain nominations.

Following a brief discussion, on motion by Director Moresco, seconded by Director Murphy, the Board elected Director Bell as Vice Chair.

AYES:	7	Bell, Cain, Moresco, Murphy, Ornbaun, Shipley, Wallace
NOES:	0	
ABSTAIN:	0	
ABSENT:	5	Dirks, Dormer, Parsons, Reinhard, Strain

5. Adoption of Proposed Investment Policy

a. *The Board will review and consider adoption of a draft Investment Policy.

Ms. Thomas-Keefer reported that, with CGA's expansion of its banking and investment option, it is appropriate for the Board to adopt an investment policy consistent with state requirements. She noted that both legal counsel and the Treasurer, Director Murphy, had reviewed and approved the policy.

On motion by Director Bell, seconded by Director Moresco, the Board adopted the proposed Investment policy.

AYES:	7	Bell, Cain, Moresco, Murphy, Ornbaun, Shipley, Wallace
NOES:	0	
ABSTAIN:	0	
ABSENT:	5	Dirks, Dormer, Parsons, Reinhard, Strain

6. Prop 4 Grant Opportunity: Consideration of Grant Writing Consultant

a. *The Board will discuss hiring a grant writer to assist with application for Prop 4 grant funds. Director Murphy reported that an opportunity for new SGMA grants would be upcoming through Proposition 4, and DWR would be hosting a webinar soon to provide an overview. She recommended that CGA consider hiring a consultant to prepare the grant application. Ms. Thomas-Keefer reported that she could provide a draft Request for Proposals based on what CGA and GGA issued previously for grant writing services. Following a brief discussion, staff was directed to update the previous RFP for grant writing services for board review. Ms. Thomas-Keefer also noted that she would contact GGA regarding interest in jointly hiring a consultant.

7. Discussion of FY 2026-27 Budget Preparation and Funding

a. Direction to staff and committee on preliminary budget assumptions and structure
Ms. Thomas-Keefer introduced the item and provided a verbal report, going over the timeline for budget approval, the ad hoc Budget Committee, and asked for discussion and direction on a preliminary budget. Following discussion, by consensus, staff was directed to prepare a preliminary budget for the ad hoc Budget Committee to review and edit, for Board review in May.

b. Review and direction on funding alternatives

Mr. Doud provided a presentation on the item, going over Sustainable Groundwater Management Act (SGMA) funding authorities, Proposition 218, and Proposition 26. Mr. Doud and Ms. Thomas-Keefer then answered questions and received feedback from the Board and the public. A discussion then took place regarding funding alternatives. The ad hoc Budget Committee was tasked with further reviewing funding alternatives and developing a recommendation to the Board.

8. Colusa Subbasin GSP Implementation Update

Ms. Thomas-Keefer provided a verbal report, going over the tentative schedule for the upcoming joint CGA & GGA Board meeting, the upcoming ad hoc Committee meetings, and the annual report submittal.

9. DWR Staff Update

Mr. Davison provided a brief verbal report on the upcoming Prop 4 webinar; he also commented on the recent DWR meeting regarding subsidence BMPs, noting that it provided good information for GSP planning.

10. Committee Reports

a. **Demand Management ad hoc** – Lewis Bair, Jeff Moresco, Halbert Charter, Jim Wallace
Chair Wallace reported that the committee has been discussing stages and triggers for a demand management program.

b. **Budget ad hoc** – Lewis Bair, Jered Shipley, Daurice Kalfsbeek-Smith, Shelly Murphy, Jim Wallace
Chair Wallace shared that this Committee's activities were covered earlier in the meeting.

11. Administrative Update

None.

12. Closed Session

The Board did not enter into Closed Session.

13. Report out of Closed Session

None.

14. Member Reports and Comments

None.

15. Next Meeting: Special CGA/GGA Joint Meeting – May 15, 2026; Regular Meeting – May 26, 2026

16. Adjourn

Chair Wallace adjourned the meeting at 3:43 P.M.

APPROVED BY:

Jim Wallace, Chair

Date

ATTEST:

Carol Thomas-Keefer, Secretary

Date

DRAFT

83% of FY 25-26 Year Completed

FY 25-26 BUDGET TO ACTUAL - Thru April

		REVENUE ALLOCATION					
		(A)	Restricted	Glenn	(B)	(A-B)	(B/A)
		FY 25-26 Budget	Prop. 218	County	\$	\$	%
			1.00	Portion 50%	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	-	1,035	1,035	28,965	3%
6	Interest	20,835	18,442	-	18,442	2,393	89%
7							
8	TOTAL REVENUES	446,173	189,031	1,035	190,066	55%	43%
9	EXPENSES						
10	Office Expense						
11	Bank Fees	500	65	-	65	435	13%
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							

83% of FY 25-26 Year Completed

FY 25-26 BUDGET TO ACTUAL - Thru April

		REVENUE ALLOCATION						
	(A) FY 25-26 Budget	<i>Restricted Prop. 218 1.00</i>	<i>Glenn County Portion 50%</i>	(B) \$ ACTUAL	(A-B) \$ REMAINING	(B/A) % 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	5,015	-	5,015	(15)	100%	21
22	Legal Services (Young & Wooldridge)	35,000	76,489	-	76,489	(41,489)	219%	22
23	Program Manager/Facilitation Svcs (RGS)	100,000	67,555	-	67,555	32,445	68%	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) Shared w GGA-Task 3	-	31,952	31,952	63,904	(63,904)	0%	29
30	Prop 218 - (SCI)	-	23,067	-	23,067	(23,067)	0%	30
31	GSP Annual Report (Shared with Glenn County)	60,000	5,016	5,016	10,032	49,968	17%	31
32	GSP Revisions(Water Ecology)	20,000	24,165	-	24,165	(4,165)	121%	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

83% of FY 25-26 Year Completed

FY 25-26 BUDGET TO ACTUAL - Thru April

		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 GGA-Task 2)	-	1,035	1,035	2,069	(2,069)	0%	51
52	GSP Subbasin GSP Revisions -Task 1-CGA Only	-	1,980	-	1,980	(1,980)	0%	52
53								53
54	TOTAL EXPENSES	422,900	263,084	38,003	301,086	121,814	71%	54
55								55
56	Surplus (Deficit)	23,273	(74,053)	(36,968)	(111,021)			56

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

CGA
As of April 30

CASH BALANCE

April 2026 Activity

Cash Receipts

N/A	-
Total Cash Receipts	<u>\$ -</u>

Cash Disbursements

Warrants - February 24th Mtg	\$ 3,856.75
Warrants - March 24 Mtg Outstanding	19,118.39
Total Cash Disbursements	<u>\$ 22,975.14</u>

Cash Balance

Prior Month to Current Month Ending Balance Reconciliation

March Cash Balance by Investment

TriCounties Checking	\$ 130,157.20
TriCounties Money Market	1,134,659.63
Columbia Checking	962.50
Columbia Money Market	6,662.96
Total Cash Balance	<u>\$ 1,272,442.29</u>

April Activity

Cash Receipts	\$ -
Cash Disbursements	(22,975.14)
Columbia Bank -Service Charge	(12.50)
Columbia Bank -Interest	0.06
Interest at TriCounties Bank MM	3,373.14
Interest at TriCounties Bank Chkg	4.45
TriCounties- MM Service Reversal	-
Total Activity	<u>\$ (19,609.99)</u>
Ending Cash Balance	\$ 1,252,832.30
Less: Outstanding Warrants:	
Warrants - April 28th Mtg Outstanding	(18,725.62)
Warrants - May 27 Mtg Pending Approval	<u>(54,891.77)</u>
Total Available Cash By Activity	<u>\$ 1,179,214.91</u>

April Cash Balance by Investment

TriCounties Checking	\$ 107,186.51
TriCounties Money Market	1,138,032.77
Columbia Checking	950.00
Columbia Money Market	6,663.02
Columbia Savings	-
Total Balance	\$ 1,252,832.30
Less: Outstanding Warrants	<u>(73,617.39)</u>
Total Available Cash by Investment	<u>\$ 1,179,214.91</u>

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	1173.03-7263	2/5/2026	Davids Engineering	Oct - Dec 2025	Annual Reports	1,460.75	1,460.75
FY 25-26	1173.03-7550	5/11/2026	Davids Engineering	April Services	Annual Reports	2,758.75	2,758.75
FY 25-26	1173.05-7551	5/11/2026	Davids Engineering	April Services	GSP Implementation	9,060.05	9,060.05
FY 25-26	25-GGA-35	5/6/2026	Glenn Groundwater	Oct 2025-Mar 2026	Periodic Eval & WAS System	14,312.00	14,312.00
FY 25-26	9/21/1957	3/31/2026	RGS	March Services	Administration	11,296.80	11,296.80
FY 25-26	1/7/1958	4/30/2026	RGS	April Services	Administration	10,705.42	10,705.42
FY 25-26	Various	4/30/2026	Young & Wooldridge	April Services	Legal Services	4,771.50	4,771.50
FY 25-26	N/A	5/8/2026	USPS	Annual Renewal	Post Office Box	126.00	126.00
FY 25-26	390-5501	5/6/2026	Atlas CPA's	April Services	Accounting Services	400.50	400.50
TOTAL						<u>\$ 54,891.77</u>	<u>\$ 54,891.77</u>



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: 5/6/2026
 Invoice Number: 390 -5501
 Client ID: 39000008

<u>Date</u>	<u>Activity</u>	<u>Hours</u>
04/03/2026	Prepare email 2026 US Census to Gina/Carol	0.10
04/04/2026	Prepare enter invoices onto warrant summary and into books. verify amounts tie. print summary and invoices for review	0.40
04/08/2026	Prepare mail run, scan and email bank statements received. pull Jan 26 CB checking statement from engagement and email to Shelly per email.	0.60
04/09/2026	Prepare reconcile accounts TCB checking and savings, CB 4884, CB 9527 and CB 7346 for the month of march. generate and print March monthly reports to paper, pdf and excel.	0.60
04/17/2026	Prepare review month of March	0.30

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 -5501

Client Name: Colusa Ground Water Authority

Total Amount Due: \$400.50

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.

04/17/2026 Prepare 0.30
print Jan - Mar recon detail for accounts 7061 and 9527. email to client with March reports and warrants.

04/28/2026 Prepare 0.30
per phone call with Shelly, pay bills in books and print checks. prepare for client pick up

Total: \$400.50

Invoice Total: \$400.50

Thank you for your business. Referrals are appreciated.

City, State, ZIP Code

Print
Post Office
Address Here

POSTMASTER
COLUSA, CA 95922-9998

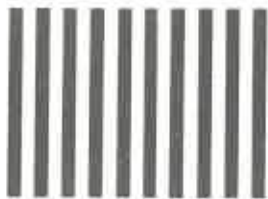
POSTMASTER

PO BOX FEE PAYMENT

POSTAGE WILL BE PAID BY ADDRESSEE

FIRST-CLASS MAIL PERMIT NO. 99998

BUSINESS REPLY MAIL



NO POSTAGE
NECESSARY
IF MAILED
IN THE
UNITED STATES



If Undeliverable as Addressed,
Return to Local Postmaster

Your PO Box fee is due by the LAST DAY OF THIS MONTH.

Your PO Box will be closed if the fee is not paid by the due date. If the fee is not paid within 10 days after the due date, a late payment charge will apply. You may make payment by any of the convenient options noted on the inside top portion of this envelope.

Annual
 Semiannual
 \$ _____ Amount

Make checks or money orders payable to "U.S. Postal Service." If the bank returns your check, or if payment is not received by the due date, your PO Box service will be suspended until all associated charges are paid.

Please disregard this notice if payment has been made.

Thank you.



Box #475 \$5332
COLUSA GROUND WATER AUTHORITY
6 Months: \$63.00 12 Months: \$126.00
Due Date: 05/31/2026



Post Office Box Service Fee Due

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

March 31, 2026
 Invoice No: 21084
Total This Invoice \$11,296.80

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

Professional Personnel

	Hours	Rate	Amount	
PES Agency Chief Executive	40.00	165.64	6,625.60	
Strategic Services Consultant	3.90	180.93	705.63	
Senior Finance Manager	19.50	154.60	3,014.70	
Admin Advisor	8.20	115.96	950.87	
Totals	71.60		11,296.80	
Total Labor				11,296.80

Billing Limits

	Current	Prior	To-Date	
Total Billings	11,296.80	67,554.93	78,851.73	
Limit			175,000.00	
Remaining			96,148.27	
			Total this Invoice	<u>\$11,296.80</u>

Monthly NTE \$15,000.00
 This Month (\$ 11,296.80)
 Remaining \$ 3,703.20

Billing Backup

Regional Government Services Authority

Invoice 21084 Dated 3/31/2026

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

Professional Personnel

	Hours	Rate	Amount
PES Agency Chief Executive			
Mar 2	1.00	165.64	165.64
Follow up on outstanding invoices; various emails and follow up			
Mar 3	.50	165.64	82.82
Various emails			
Mar 4	.50	165.64	82.82
Emails; invoice review			
Mar 5	1.50	165.64	248.46
Submitted Form 700; executed numerous minutes docs; various emails			
Mar 6	.50	165.64	82.82
Emails and invoice review and forward			
Mar 9	3.00	165.64	496.92
Coordinate and research presentation for SGMA event; attend GW task force mtg			
Mar 10	1.50	165.64	248.46
Joint board/ad hoc planning; invoice review; Williams rep follow up and updates; various emails			
Mar 11	1.00	165.64	165.64
Refine and coordinate GDM ad hoc agenda and discussion w/DE, LH			
Mar 12	2.50	165.64	414.10
Coord mtg w/DE, LH; GDM ad hoc committee mtg			
Mar 13	.50	165.64	82.82
Various emails and follow up			
Mar 16	2.00	165.64	331.28
Attend Butte mgrs mtg; mtg coordination; emails			
Mar 17	2.50	165.64	414.10
Call w/Jim, Shelly, GS re financial info; prepare and send minute order to Jim; coord mtg w/Ryan A and atty re parcel charges; send joint meeting cancellation; various emails			
Mar 20	6.00	165.64	993.84
Follow up w/DE re joint mtg cancellation; prepare, post and distribute board agenda; review, edit mtg minutes; follow up w/RCD re SGMA event; prepare and post board mtg packet			
Mar 23	3.00	165.64	496.92
Research, prepare and edit PPT; send to J Bell, Hilary for review			
Mar 24	3.50	165.64	579.74
Board meeting prep, attendance and follow up; follow up w/Janice, RCD for SGMA presentation			
Mar 25	3.00	165.64	496.92
Research DWR parcel info; send email to directors; contact GSRMA; follow up on required training info and notify directors; email follow up			
Mar 26	2.50	165.64	414.10
Coord meeting w/DE, LH; follow up on parcel data; various emails			
Mar 27	2.50	165.64	414.10
Follow up w/DWR re parcel access info; follow up re county parcel data for WAS development; SGMA portal update; Form 700 follow up; DE task order signature follow up; general admin			
Mar 30	2.50	165.64	414.10
Meeting prep and attend IB Coord meeting			

Strategic Services Consultant

	Mar 20	.40	180.93	72.37
Met with Gina on providing the Colusa QB file to the auditors.				
	Mar 21	1.80	180.93	325.67
review 2024 financials with Gina. provide direction. Meet again and go over nea final results.				
	Mar 22	.60	180.93	108.56
Work with Gina on QB Comparison. she will make a few minor adjustments.				
	Mar 24	.30	180.93	54.28
Review emails regarding database inaccuracy.				
	Mar 25	.30	180.93	54.28
Met with Gina and bookkeeper to discuss differences in balances. They identified the difference and we made the correction.				
	Mar 26	.50	180.93	90.47
Met with Gina to discuss making minor edits to final transactions. Numbers look good.				

Senior Finance Manager

	Mar 3	1.00	154.60	154.60
CGA: Audit WIP				
	Mar 4	2.00	154.60	309.20
CGA: Financials WIP				
	Mar 5	2.00	154.60	309.20
CGA: Audit WIP				
	Mar 10	1.00	154.60	154.60
CGA: Audit WIP				
	Mar 12	3.00	154.60	463.80
CGA: Audit WIP				
	Mar 15	1.00	154.60	154.60
CGA: Audit WIP				
	Mar 17	2.00	154.60	309.20
CGA: Finance Mtg; Financials WIP				
	Mar 20	3.00	154.60	463.80
CGA: Financials WIP; Audit WIP				
	Mar 25	1.00	154.60	154.60
CGA: Call w Atlas; Audit WIP				
	Mar 26	1.00	154.60	154.60
CGA: Audit; Mtg w RM				
	Mar 27	.50	154.60	77.30
CGA: Audit WIP				
	Mar 28	1.00	154.60	154.60
CGA: Audit WIP				
	Mar 29	1.00	154.60	154.60
CGA: Audit WIP				

Admin Advisor

	Mar 2	.20	115.96	23.19
Communicating with RGS and CGA staff advisors via email and RingCentral, saving files in VPN.				
	Mar 3	.10	115.96	11.60
Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Mar 11	.20	115.96	23.19
Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Mar 17	2.90	115.96	336.28
Drafting CGA Board meeting minutes.				
	Mar 19	1.40	115.96	162.34
Drafting CGA Board meeting minutes, maintaining and updating Form 700 filers in FPPC portal, updating Board contact list.				

Mar 23	.10	115.96	11.60	
Communicating with RGS and CGA staff advisors via email and RingCentral.				
Mar 24	2.10	115.96	243.52	
Clerking CGA Board meeting, communicating with RGS and CGA staff advisors via email and RingCentral, preparing for CGA Board meeting.				
Mar 25	.50	115.96	57.98	
Communicating with RGS and CGA staff advisors via email and RingCentral, saving files in VPN.				
Mar 26	.40	115.96	46.38	
Communicating with RGS and CGA staff advisors via email and RingCentral, maintaining and updating Form 700 filers in FPPC portal.				
Mar 27	.30	115.96	34.79	
Communicating with RGS and CGA staff advisors via email and RingCentral, saving files in the VPN.				
Totals		71.60	11,296.80	
Total Labor				11,296.80
			Total this Project	\$11,296.80
			Total this Report	\$11,296.80

INVOICE

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



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

April 30, 2026
 Invoice No: 21192
Total This Invoice \$10,705.42

Project 04003.C220500000-40 Colusa Groundwater Authority -Professional Employer Services
Professional Services from April 01, 2026 to April 30, 2026

Professional Personnel

	Hours	Rate	Amount	
PES Agency Chief Executive	50.00	165.64	8,282.00	
Senior Finance Manager	10.50	154.60	1,623.30	
Admin Advisor	6.90	115.96	800.12	
Totals	67.40		10,705.42	
Total Labor				10,705.42

Billing Limits

	Current	Prior	To-Date	
Total Billings	10,705.42	78,851.73	89,557.15	
Limit			175,000.00	
Remaining			85,442.85	
				Total this Invoice <u><u>\$10,705.42</u></u>

Monthly NTE \$15,000.00
 This Month (\$ 10,705.42)
 Remaining \$ 4,294.58

Billing Backup

Regional Government Services Authority

Invoice 21192 Dated 4/30/2026

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

Professional Personnel

	Hours	Rate	Amount
PES Agency Chief Executive			
Apr 1	2.00	165.64	331.28
Complete and submit annua census employment survey; review annual report and approve prior to submittal; review and comment on draft letter to DWR re RCA			
Apr 2	1.50	165.64	248.46
Review, comment on DE ad hoc committee recommendations; review invoices; genl admin and emails			
Apr 3	1.00	165.64	165.64
Prepare and distribute ad hoc GDM meeting notice; review joint mtg agenda; various email			
Apr 6	3.00	165.64	496.92
Prepare joint mtg minutes; review, edit and finalize joint spec mtg agenda w/LH, DE			
Apr 7	2.50	165.64	414.10
Prepare joint mtg minutes; mtg coord w/LH, DE; various admin			
Apr 8	.50	165.64	82.82
Review invoices, general admin			
Apr 9	3.50	165.64	579.74
DE coordination mtg; ad hoc GDM comm mtg; prepare, post and distribute joint spec mtg agenda and mtg packet			
Apr 10	3.50	165.64	579.74
Prepare for and attend joint special mtg; begin to prepare meeting minutes			
Apr 13	.50	165.64	82.82
Follow up from special board mtg			
Apr 14	.50	165.64	82.82
Various emails			
Apr 16	1.00	165.64	165.64
Coordination mtg w/DE, LH, attys			
Apr 17	1.00	165.64	165.64
Review financial reports; coordinate subsidence BMP mtg, emails			
Apr 20	2.50	165.64	414.10
Attend Butte mgrs mtg; follow up w/ad hoc GDM committee; various emails			
Apr 21	2.00	165.64	331.28
Prepare and submit updates for GSRMA; various emails			
Apr 22	2.00	165.64	331.28
Subsidence mtg coordination and send notice; follow up re banking; follow up w/chair re agenda; various emails			
Apr 23	2.50	165.64	414.10
Subsidence mtg coordination, follow up re GDM, plan board mtg agenda; info to Treas re various financial matters			
Apr 24	4.50	165.64	745.38
Call w/chair; prepare board agenda, post and distribute; begin work on board meeting packet reports; follow up on various items.			
Apr 25	4.00	165.64	662.56
Complete preparation of board meeting packet reports and minutes; post and distribute			
Apr 27	3.00	165.64	496.92
Attend Sutter Buttes WQ mtg w/DWR; attend DWR subsidence mtg; various emails and admin			

	Apr 28	3.00	165.64	496.92	
	Prepare for, attend board meeting; board items follow up, emails				
	Apr 29	2.00	165.64	331.28	
	DWM mtg; prelimin budget review and coord mtg w/Gina; research grant writing RFP info; various emails				
	Apr 30	4.00	165.64	662.56	
	Attend grant workshop; follow up w/LH re DWM seed money, program agmts, grant writer service; various emails				
Senior Finance Manager					
	Apr 5	2.00	154.60	309.20	
	CGA: Audit WIP				
	Apr 12	3.00	154.60	463.80	
	CGA: Audit WIP				
	Apr 13	1.00	154.60	154.60	
	CGA: Audit WIP				
	Apr 18	1.00	154.60	154.60	
	CGA: Audit WIP				
	Apr 24	2.50	154.60	386.50	
	CGA: Financials WIP				
	Apr 26	1.00	154.60	154.60	
	CGA: Audit WIP				
Admin Advisor					
	Apr 7	.30	115.96	34.79	
	Saving files in VPN.				
	Apr 8	.60	115.96	69.58	
	Sending out minutes for signature, saving files in VPN.				
	Apr 13	.30	115.96	34.78	
	Communicating with RGS and CGA staff advisors via email and RingCentral, saving files in VPN, updating public distribution list.				
	Apr 15	.20	115.96	23.19	
	Communicating with RGS and CGA staff advisors via email and RingCentral, saving files in VPN.				
	Apr 22	2.70	115.96	313.09	
	Drafting Board meeting minutes.				
	Apr 27	.10	115.96	11.60	
	Communicating with RGS and CGA staff advisors via email and RingCentral.				
	Apr 28	2.50	115.96	289.90	
	Clerking CGA Board meeting, preparing for CGA Board meeting.				
	Apr 29	.20	115.96	23.19	
	Communicating with RGS and CGA staff advisors via email and RingCentral, saving files in VPN.				
	Totals	67.40		10,705.42	
	Total Labor				10,705.42
			Total this Project		\$10,705.42
			Total this Report		\$10,705.42

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



January 05, 2026
 Invoice No: 1173.03 - 7263
Total This Invoice \$1,460.75

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 October 01, 2025 to December 31, 2025

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

Professional Personnel

	Hours	Rate	Amount	
Senior Engineer				
Ertis, Brandon	.50	217.00	108.50	
Associate Engineer II				
Klug, Katherine	.50	207.00	103.50	
Staff Engineer I				
Law, Ji Yeow	6.25	170.00	1,062.50	
Winslow, Jacob	.50	170.00	85.00	
Associate Project Assistant				
Clark, Cynthia	.75	135.00	101.25	
Totals	8.50		1,460.75	
Total Labor				1,460.75
		Total this Sub-Task		\$1,460.75

Billings to Date

	Current	Prior	Total
Labor	1,460.75	0.00	1,460.75
Totals	1,460.75	0.00	1,460.75

Contract Amount

	Current	Prior	To-Date	
Total Billings	1,460.75	0.00	1,460.75	
Contract Amount			59,200.00	
Remaining			57,739.25	
		Total this Task		\$1,460.75

Billings to Date

	Current	Prior	Total	
Labor	1,460.75	0.00	1,460.75	
Totals	1,460.75	0.00	1,460.75	
		Total this Invoice		\$1,460.75

Project	1173.03	CGA - Colusa Sub. GSP Annual Reports	Invoice	7263
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Billings to Date

	Current	Prior	Total
Labor	1,460.75	125,873.00	127,333.75
Consultant	0.00	42,704.75	42,704.75
Expense	0.00	109.21	109.21
Unit	0.00	450.00	450.00
Totals	1,460.75	169,136.96	170,597.71

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

Authorized By: _____



Date: 01/05/2026

Project	1173.03	CGA - Colusa Sub. GSP Annual Reports	Invoice	7263
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Billing Backup

Monday, January 5, 2026

Davids Engineering, Inc.

Invoice 7263 Dated 1/5/2026

3:42:04 PM

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
Senior Engineer				
Ertis, Brandon	12/2/2025	.50	217.00	108.50
Review of 2025 Annual Report Scope and Materials, Planning for Internal DE Kickoff Meeting				
Associate Engineer II				
Klug, Katherine	11/11/2025	.25	207.00	51.75
Annual Report kickoff prep with DE staff (mobilizing on GWL summaries)				
Klug, Katherine	12/18/2025	.25	207.00	51.75
annual report touch-point with GSA staff				
Staff Engineer I				
Law, Ji Yeow	11/11/2025	.25	170.00	42.50
Prepare GSP Annual Report Kickoff Meeting materials with J.V. Lara				
Law, Ji Yeow	11/19/2025	.25	170.00	42.50
Review surface water data				
Law, Ji Yeow	11/25/2025	.50	170.00	85.00
Review prior year data and figures				
Law, Ji Yeow	12/2/2025	.25	170.00	42.50
Prepare project kickoff meeting materials				
Law, Ji Yeow	12/3/2025	.50	170.00	85.00
Prepare project kickoff meeting materials; Project kickoff meeting; review data request; Meeting with I. Chao to review groundwater contour methods				
Law, Ji Yeow	12/5/2025	.25	170.00	42.50
Develop groundwater elevation hydrographs and review data with B. Ertis				
Law, Ji Yeow	12/15/2025	.75	170.00	127.50
Review and revise groundwater elevation hydrographs and storage change; meeting with B. Ertis to review methods				
Law, Ji Yeow	12/16/2025	.75	170.00	127.50
Review and revise groundwater elevation hydrographs and storage change; meeting with I. Chao to review methods				
Law, Ji Yeow	12/17/2025	.75	170.00	127.50
Review and revise groundwater elevation hydrographs and storage change				
Law, Ji Yeow	12/18/2025	1.25	170.00	212.50
Review groundwater elevation hydrographs, storage change, and contours				
Law, Ji Yeow	12/19/2025	.25	170.00	42.50
Review groundwater elevation hydrographs, storage change, and contours; Meeting with B. Ertis to review data				
Law, Ji Yeow	12/22/2025	.50	170.00	85.00
Review groundwater elevation hydrographs, storage change, and contours				
Winslow, Jacob	12/3/2025	.25	170.00	42.50
Annual report kickoff meeting.				

Project	1173.03	CGA - Colusa Sub. GSP Annual Reports	Invoice	7263	
Winslow, Jacob		12/4/2025	.25	170.00	42.50
		GW contour script review.			
		Associate Project Assistant			
Clark, Cynthia		10/27/2025	.75	135.00	101.25
		Project Support, Accounting			
		Totals	8.50		1,460.75
		Total Labor			1,460.75
				Total this Sub-Task	\$1,460.75
				Total this Task	\$1,460.75
				Total this Project	\$1,460.75
				Total this Report	\$1,460.75

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



May 11, 2026
 Invoice No: 1173.03 - 7550
Total This Invoice \$2,758.75

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 April 01, 2026 to April 30, 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	1.00	149.00	149.00
Supervising Engineer Davids, Jeff	.50	244.00	122.00
Senior Engineer Ertis, Brandon	.50	223.00	111.50
Associate Engineer II Klug, Katherine	5.00	213.00	1,065.00
Staff Engineer I Law, Ji Yeow	.75	175.00	131.25
Associate Project Assistant Clark, Cynthia	1.00	140.00	140.00
Totals	8.75		1,718.75
Total Labor			1,718.75
		Total this Sub-Task	\$1,718.75

Billings to Date

	Current	Prior	Total
Labor	1,718.75	18,992.00	20,710.75
Totals	1,718.75	18,992.00	20,710.75

Sub-Task	LS.CE	Luhdorff & Scalmanini Consulting Enginee
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Consultants

Luhdorff & Scalmanini Consulting Enginee 4/21/2026	Luhdorff & Scalmanini Consulting Engineers	Professional Services through March 26, 2026 - see attached	1,040.00
Total Consultants		1.0 times	1,040.00
		Total this Sub-Task	\$1,040.00

Project	1173.03	CGA - Colusa Sub. GSP Annual Reports	Invoice	7550
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Billings to Date

	Current	Prior	Total
Consultant	1,040.00	6,474.00	7,514.00
Totals	1,040.00	6,474.00	7,514.00

Contract Amount

	Current	Prior	To-Date
Total Billings	2,758.75	25,466.00	28,224.75
Contract Amount			59,200.00
Remaining			30,975.25

Total this Task \$2,758.75

Billings to Date

	Current	Prior	Total
Labor	1,718.75	18,992.00	20,710.75
Consultant	1,040.00	6,474.00	7,514.00
Totals	2,758.75	25,466.00	28,224.75

Total this Invoice \$2,758.75

Outstanding Invoices

Number	Date	Balance
7263	1/5/2026	1,460.75
Total		1,460.75

Total Now Due \$4,219.50

Billings to Date

	Current	Prior	Total
Labor	1,718.75	144,865.00	146,583.75
Consultant	1,040.00	49,178.75	50,218.75
Expense	0.00	109.21	109.21
Unit	0.00	450.00	450.00
Totals	2,758.75	194,602.96	197,361.71

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

Authorized By: _____



Date: 05/11/2026

Project	1173.03	CGA - Colusa Sub. GSP Annual Reports	Invoice	7550
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Billing Backup

Monday, May 11, 2026

Davids Engineering, Inc.

Invoice 7550 Dated 5/11/2026


10:59:59 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	4/7/2026	1.00	149.00	149.00
Annual Report Closeout meeting Prep				
Supervising Engineer				
Davids, Jeff	4/9/2026	.50	244.00	122.00
Annual report preparation for Joint Board meeting.				
Senior Engineer				
Ertis, Brandon	4/14/2026	.50	223.00	111.50
Review of Final Annual Report Materials and Internal Coordination and Closeout				
Associate Engineer II				
Klug, Katherine	4/1/2026	2.50	213.00	532.50
reviewing GSA comments on Annual Report, revising and finalizing Annual Report, prepping for submittal, and submitting to DWR				
Klug, Katherine	4/2/2026	.25	213.00	53.25
preparing 4/10 GSA Board meeting presentation				
Klug, Katherine	4/8/2026	.25	213.00	53.25
updating 4/10 GSA Board meeting presentation				
Klug, Katherine	4/9/2026	.25	213.00	53.25
Annual Report presentation check-in with GSA staff				
Klug, Katherine	4/10/2026	1.75	213.00	372.75
preparing for and presenting WY2025 Annual Report at 4/10 GSA Board meeting				
Staff Engineer I				
Law, Ji Yeow	4/14/2026	.75	175.00	131.25
Review of Final Annual Report Materials and Internal Coordination and Closeout				
Associate Project Assistant				
Clark, Cynthia	4/3/2026	.25	140.00	35.00
Project support, Accounting				
Clark, Cynthia	4/9/2026	.50	140.00	70.00
Project support, Accounting				
Clark, Cynthia	4/23/2026	.25	140.00	35.00
Project support, Accounting				
Totals		8.75		1,718.75
Total Labor				1,718.75
			Total this Sub-Task	\$1,718.75

Sub-Task	LS.CE	Luhdorff & Scalmanini Consulting Enginee
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Project	1173.03	CGA - Colusa Sub. GSP Annual Reports	Invoice	7550
Consultants				
Luhdorff & Scalmanini Consulting Enginee				
AP 11980	4/21/2026	 Luhdorff & Scalmanini Consulting Engineers / Professional Services through March 26, 2026 - see attached	1,040.00	
	Total Consultants		1.0 times	1,040.00
				1,040.00
			Total this Sub-Task	\$1,040.00
			Total this Task	\$2,758.75
			Total this Project	\$2,758.75
			Total this Report	\$2,758.75



**Luhdorff &
Scalmanini**
Consulting Engineers

500 1st St
Woodland, CA 95695-4026
Phone (530) 661-0109

DAVIDS ENGINEERING, INC.
1772 Picasso Avenue, Suite A
Davis, CA 95618

Invoice number 44613
Date 04/21/2026

Project **251187 COLUSA WY2025 ANNUAL
REPORT**

13 Analysis

Professional Personnel

	Hours	Rate	Billed Amount
GIS Specialist	2.00	120.00	240.00

15 Reports

Professional Personnel

	Hours	Rate	Billed Amount
Senior GIS Analyst	5.00	160.00	800.00

Invoice total **1,040.00**

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
44458	03/25/2026	6,474.00	6,474.00				
44613	04/21/2026	1,040.00	1,040.00				
	Total	7,514.00	7,514.00	0.00	0.00	0.00	0.00

Invoice Supporting Detail

251187 Colusa WY2025 Annual Report

13 Analysis

Phase Status: Active

Billing Cutoff: 03/29/2026

Date	Units	Rate	Amount
03/02/2026	2.00	120.00	240.00
Subtotal			240.00
Labor total			240.00

Labor

WIP Status: Billable

GIS Specialist

Eric Saeteurn

Billable Labor

Colusa subsidence statistics

15 Reports

Phase Status: Active

Billing Cutoff: 03/29/2026

Date	Units	Rate	Amount
03/02/2026	1.00	160.00	160.00
03/03/2026	2.00	160.00	320.00
03/18/2026	2.00	160.00	320.00
Subtotal			800.00
Labor total			800.00

Labor

WIP Status: Billable

Senior GIS Analyst

Michael Snyder

Billable Labor

subsidence map updates

Billable Labor

subsidence map updates

Billable Labor

figure comments on ar

Invoice Summary

	Contract	Billed	%	Remaining	%
Labor		7,514.00		-7,514.00	
Expense					
Consultant					
Total		7,514.00		-7,514.00	

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



May 11, 2026
 Invoice No: 1173.05 - 7551
Total This Invoice \$9,060.05

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

Project 1173.05 CGA - Colusa Subbasin GSP Implementation Support
Professional Services from April 01, 2026 to April 30, 2026

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

Professional Personnel

	Hours	Rate	Amount	
Principal Engineer				
Davids, John	1.00	267.00	267.00	
Supervising Engineer				
Davids, Jeff	25.00	244.00	6,100.00	
Associate Engineer II				
Klug, Katherine	3.25	213.00	692.25	
Staff Engineer I				
Smith, Daniel	10.50	175.00	1,837.50	
Intern I				
Hall, Penina	.50	59.00	29.50	
Associate Project Assistant				
Clark, Cynthia	.50	140.00	70.00	
Totals	40.75		8,996.25	
Total Labor				8,996.25

Reimbursable Expenses

Travel and Lodging				
4/10/2026	Davids, Jeff	Chico to Colusa	63.80	
Total Reimbursables		1.0 times	63.80	63.80

Contract Amount

	Current	Prior	To-Date	
Total Billings	9,060.05	53,456.05	62,516.10	
Contract Amount			80,500.00	
Remaining			17,983.90	
Total this Sub-Task				\$9,060.05
Total this Task				\$9,060.05

Billings to Date

	Current	Prior	Total
Labor	8,996.25	59,218.00	68,214.25
Consultant	0.00	6,534.02	6,534.02

Project	1173.05	CGA - Colusa Subbasin GSP Implementation		Invoice	7551
Expense		63.80	65.80		129.60
Totals		9,060.05	65,817.82	74,877.87	
				Total this Invoice	<u><u>\$9,060.05</u></u>

Billings to Date

	Current	Prior	Total
Labor	8,996.25	125,408.25	134,404.50
Expense	63.80	305.57	369.37
Consultant	0.00	6,534.02	6,534.02
Totals	9,060.05	132,247.84	141,307.89

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

Authorized By:  Date: 05/11/2026

Project	1173.05	CGA - Colusa Subbasin GSP Implementation	Invoice	7551
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Billing Backup

Monday, May 11, 2026

Davids Engineering, Inc.

Invoice 7551 Dated 5/11/2026

11:02:56 AM

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

		Hours	Rate	Amount
Principal Engineer				
Davids, John	4/7/2026	1.00	267.00	267.00
gdm internal discussions w/ jcd and daniel				
Supervising Engineer				
Davids, Jeff	4/2/2026	.75	244.00	183.00
Reviewing subsidence materials and coordination with L. Hunter and team.				
Davids, Jeff	4/3/2026	1.50	244.00	366.00
Reviewing agenda and materials for upcoming Joint Board meeting. Scheduling for discussions and communication with L. Hunter and C. Thomas-Keefer.				
Davids, Jeff	4/7/2026	2.75	244.00	671.00
Working session with J.B. Davids and D. Smith regarding GDM options and approaches taken elsewhere. Review of triggers and actions and framing of approaches. Development and revisions to presentations for GDM Ad Hoc on 04/09/2026 and Joint Board meeting on 04/10/2026. Correspondence with L. Hunter and C. Thomas-Keefer.				
Davids, Jeff	4/8/2026	1.25	244.00	305.00
Preparations for GDM Ad Hoc and Joint Board meetings on 04/09/2026 and 04/10/2026, respectively.				
Davids, Jeff	4/9/2026	4.75	244.00	1,159.00
Coordination call with L. Hunter and C. Thomas-Keefer, preparation for and facilitation of GDM Ad Hoc discussion. Preparation for Joint Board discussion.				
Davids, Jeff	4/10/2026	5.25	244.00	1,281.00
Joint Board discussion on annual reports and GDM Ad Hoc discussions. Preparation for and facilitation of discussions.				
Davids, Jeff	4/16/2026	1.50	244.00	366.00
Review of previous agendas and action items, development of agenda, planning meeting with L. Hunter and C. Thomas-Keefer. Follow up action items and correspondence.				
Davids, Jeff	4/17/2026	1.00	244.00	244.00
Working on GSP implementation planning, subsidence coordination with DWR.				
Davids, Jeff	4/24/2026	2.00	244.00	488.00
Preparation for and participation in DWR Subsidence consultation discussion.				
Davids, Jeff	4/27/2026	4.25	244.00	1,037.00
Preparation for and participation in DWR Subsidence consultation discussion. Follow up discussions with K. Klug and L. Hunter.				
Associate Engineer II				
Klug, Katherine	4/9/2026	.25	213.00	53.25
GDM presentation check-in with GSA staff				
Klug, Katherine	4/16/2026	.25	213.00	53.25
GDM check-in with GSA staff				

Project	1173.05	CGA - Colusa Subbasin GSP Implementation	Invoice	7551		
Klug, Katherine		4/24/2026	.75	213.00	159.75	
		preparing responses to DWR subsidence BMP questions for 4/27 discussion				
Klug, Katherine		4/27/2026	2.00	213.00	426.00	
		prep, participation, and follow-up on DWR subsidence BMP meeting				
		Staff Engineer I				
Smith, Daniel		4/7/2026	2.00	175.00	350.00	
		Colusa GDM program development discussion with Jeff and John Davids. DE-GGA-CGA coordination meeting. Joint Board planning.				
Smith, Daniel		4/9/2026	2.75	175.00	481.25	
		DE-GGA-CGA coordination meeting. GDM Ad-hoc committee meeting.				
Smith, Daniel		4/10/2026	2.50	175.00	437.50	
		CGA-GGA joint board meeting.				
Smith, Daniel		4/16/2026	1.00	175.00	175.00	
		DE-CGA-GGA coordination meeting.				
Smith, Daniel		4/23/2026	1.75	175.00	306.25	
		Call with Jeff regarding GGA-CGA coordination meeting. Review and organize ad-hoc member feedback regarding GDM next steps.				
Smith, Daniel		4/24/2026	.50	175.00	87.50	
		Review DWR subsidence questions and draft responses.				
		Intern I				
Hall, Penina		4/27/2026	.25	59.00	14.75	
		Project management assistance				
Hall, Penina		4/28/2026	.25	59.00	14.75	
		Project management assistance				
		Associate Project Assistant				
Clark, Cynthia		4/9/2026	.25	140.00	35.00	
		Project support, Accounting				
Clark, Cynthia		4/10/2026	.25	140.00	35.00	
		Project support, Accounting				
		Totals		40.75	8,996.25	
		Total Labor				8,996.25
Reimbursable Expenses						
Travel and Lodging						
EX 0001288	4/10/2026	Davids, Jeff / Chico to Colusa / Roundtrip travel from Chico to Colusa for Joint Board meeting / 88.00 miles @ 0.725			63.80	
		Total Reimbursables		1.0 times	63.80	63.80
				Total this Sub-Task		\$9,060.05
				Total this Task		\$9,060.05
				Total this Project		\$9,060.05
				Total this Report		\$9,060.05



225 North Tehama Street
Willows, CA 95988
530.934.6540

www.countyofglenn.net/glenn-groundwater-authority

INVOICE

INVOICE # 25-GGA-35
INVOICE DATE: 5/6/2026

Terms: Payable within 30 days

BILL TO:
COLUSA GROUNDWATER AUTHORITY
PO BOX 475
COLUSA, CA 95932

PLEASE REMIT TO:
GLENN GROUNDWATER AUTHORITY
225 N TEHAMA ST
WILLOWS, CA 95988

Description	AMOUNT
GSP 2027 Periodic Evaluation and Plan Amendment (50% COST SHARE)	
Davids Engineering, Inc. #1178.07-7166 (OCT 2025)	\$ 845.75
Davids Engineering, Inc. #1178.07-7299 (NOV-DEC 2025)	\$ 1,875.00
Davids Engineering, Inc. #1178.07-7352 (JAN 2026)	\$ 434.50
Water Accounting System Phase I (50% COST SHARE)	
Davids Engineering, Inc. #1178.08-7367 (JAN 2026)	\$ 327.00
Davids Engineering, Inc. #1178.08-7437 (FEB 2026)	\$ 3,814.13
Davids Engineering, Inc. #1178.08-7452 (MAR 2026)	\$ 7,015.62
PAY THIS TOTAL	\$ 14,312.00

Make all checks payable to: GLENN GROUNDWATER AUTHORITY

If you have any questions concerning this invoice, use the following contact information:
Kaitlyn Murray, (530) 934-6540, kmurray@countyofglenn.net

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



November 06, 2025
 Invoice No: 1178.07 - 7166
Total This Invoice \$1,691.50

Lisa Hunter
 Glenn Groundwater Authority
 225 N Tehama St.
 Willows, CA 95988

Project 1178.07 Glenn GWA - Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment

Professional Services from October 01, 2025 to October 31, 2025

Task 01.00 Participate in Project Technical Meetings and Outreach

Sub-Task DE.00 Davids Engineering, Inc.

Professional Personnel

	Hours	Rate	Amount	
Associate Engineer II Klug, Katherine	1.50	207.00	310.50	
Staff Engineer I Winslow, Jacob	2.00	170.00	340.00	
Associate Project Assistant Clark, Cynthia	1.50	135.00	202.50	
Totals	5.00		853.00	
Total Labor				853.00

Contract Amount	Current	Prior	To-Date	
Total Billings	853.00	0.00	853.00	
Contract Amount Remaining			20,500.00	
			19,647.00	
			Total this Sub-Task	\$853.00

Billings to Date

	Current	Prior	Total	
Labor	853.00	0.00	853.00	
Totals	853.00	0.00	853.00	
			Total this Task	\$853.00

Billings to Date

	Current	Prior	Total
Labor	853.00	0.00	853.00
Totals	853.00	0.00	853.00

Task 02.00 Prepare Periodic Evaluation

Sub-Task DE.00 Davids Engineering, Inc.

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7166
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Professional Personnel

	Hours	Rate	Amount	
Supervising Engineer				
Davids, Jeff	1.75	237.00	414.75	
Staff Engineer I				
Winslow, Jacob	.75	170.00	127.50	
Totals	2.50		542.25	
Total Labor				542.25

Contract Amount	Current	Prior	To-Date	
Total Billings	542.25	0.00	542.25	
Contract Amount			73,000.00	
Remaining			72,457.75	
			Total this Sub-Task	\$542.25

Billings to Date

	Current	Prior	Total	
Labor	542.25	0.00	542.25	
Totals	542.25	0.00	542.25	
			Total this Task	\$542.25

Billings to Date

	Current	Prior	Total
Labor	542.25	0.00	542.25
Totals	542.25	0.00	542.25

Task	03.00	Prepare GSP Plan Amendment
Sub-Task	DE.00	Davids Engineering, Inc.

Professional Personnel

	Hours	Rate	Amount	
Supervising Engineer				
Davids, Jeff	1.25	237.00	296.25	
Totals	1.25		296.25	
Total Labor				296.25

Contract Amount	Current	Prior	To-Date	
Total Billings	296.25	0.00	296.25	
Contract Amount			69,000.00	
Remaining			68,703.75	
			Total this Sub-Task	\$296.25

Billings to Date

	Current	Prior	Total	
Labor	296.25	0.00	296.25	
Totals	296.25	0.00	296.25	
			Total this Task	\$296.25

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7166
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Billings to Date

	Current	Prior	Total
Labor	296.25	0.00	296.25
Totals	296.25	0.00	296.25
			Total this Invoice <u><u>\$1,691.50</u></u>

Billings to Date

	Current	Prior	Total
Labor	1,691.50	0.00	1,691.50
Totals	1,691.50	0.00	1,691.50

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

Authorized By: _____



Date: 11/06/2025

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7166
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Billing Backup

Thursday, November 6, 2025

Davids Engineering, Inc.

Invoice 7166 Dated 11/6/2025

5:27:50 PM

Project	1178.07	Glenn GWA - Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment
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Task	01.00	Participate in Project Technical Meetings and Outreach
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Sub-Task	DE.00	Davids Engineering, Inc.
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Professional Personnel

		Hours	Rate	Amount
Associate Engineer II				
Klug, Katherine	10/29/2025	1.50	207.00	310.50
periodic eval kickoff meeting with WY, coordination meeting with DE staff to prepare for periodic eval kickoff work				
Staff Engineer I				
Winslow, Jacob	10/29/2025	2.00	170.00	340.00
Periodic Eval Kickoff meeting. Internal coordination call.				
Associate Project Assistant				
Clark, Cynthia	10/23/2025	.75	135.00	101.25
Project Support, Accounting				
Clark, Cynthia	10/24/2025	.50	135.00	67.50
Project Support, Accounting				
Clark, Cynthia	10/27/2025	.25	135.00	33.75
Project Support, Accounting				
Totals		5.00		853.00
Total Labor				853.00
				Total this Sub-Task
				\$853.00
				Total this Task
				\$853.00

Task	02.00	Prepare Periodic Evaluation
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Sub-Task	DE.00	Davids Engineering, Inc.
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Professional Personnel

		Hours	Rate	Amount
Supervising Engineer				
Davids, Jeff	10/20/2025	.50	237.00	118.50
Working on kickoff planning with for Colusa periodic evaluation with K. Loy and C. Clark.				
Davids, Jeff	10/25/2025	.25	237.00	59.25
Working on kickoff planning with for Colusa periodic evaluation with K. Loy and C. Clark.				
Davids, Jeff	10/29/2025	1.00	237.00	237.00
Kickoff meeting with DE team and WY team. Setting up digital collaboration space, refining project schedule and division of labor, and identifying action items and meeting schedules.				
Staff Engineer I				
Winslow, Jacob	10/29/2025	.75	170.00	127.50
document review (contract, determination letter, etc.)				
Totals		2.50		542.25
Total Labor				542.25

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7166	
			Total this Sub-Task	\$542.25	
			Total this Task	\$542.25	

Task	03.00	Prepare GSP Plan Amendment			

Sub-Task	DE.00	Davids Engineering, Inc.			
Professional Personnel					
			Hours	Rate	Amount
Supervising Engineer					
Davids, Jeff		10/29/2025	1.25	237.00	296.25
		Kickoff meeting with DE team and WY team. Setting up digital collaboration space, refining project schedule and division of labor, and identifying action items and meeting schedules.			
	Totals		1.25		296.25
	Total Labor				296.25
			Total this Sub-Task	\$296.25	
			Total this Task	\$296.25	
			Total this Project	\$1,691.50	
			Total this Report	\$1,691.50	

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



Lisa Hunter
 Glenn Groundwater Authority
 225 N Tehama St.
 Willows, CA 95988

January 12, 2026

Invoice No: 1178.07 - 7299

Total This Invoice	\$3,750.00
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Project 1178.07 Glenn GWA - Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment

Professional Services from November 01, 2025 to December 31, 2025

Task	01.00	Participate in Project Technical Meetings and Outreach
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Sub-Task	DE.00	Davids Engineering, Inc.
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Professional Personnel

	Hours	Rate	Amount	
Associate Engineer II				
Klug, Katherine	1.50	207.00	310.50	
Staff Engineer I				
Winslow, Jacob	1.75	170.00	297.50	
Associate Project Assistant				
Clark, Cynthia	1.00	135.00	135.00	
Totals	4.25		743.00	
Total Labor				743.00

Contract Amount

	Current	Prior	To-Date	
Total Billings	743.00	853.00	1,596.00	
Contract Amount			20,500.00	
Remaining			18,904.00	
			Total this Sub-Task	\$743.00

Billings to Date

	Current	Prior	Total
Labor	743.00	853.00	1,596.00
Totals	743.00	853.00	1,596.00

Sub-Task	WY.A0	West Yost Associates
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Consultants

West Yost Associates, Inc.				
12/31/2025	West Yost Associates, Inc.	Professional Services from	338.00	
		November 29, 2025 to		
		December 26, 2025 - see		
		attached		
	Total Consultants	1.0 times	338.00	338.00

Contract Amount

	Current	Prior	To-Date
Total Billings	338.00	0.00	338.00
Contract Amount			20,000.00

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7299
Remaining			19,662.00	

Total this Sub-Task \$338.00

Billings to Date

	Current	Prior	Total
Consultant	338.00	0.00	338.00
Totals	338.00	0.00	338.00

Total this Task \$1,081.00

Billings to Date

	Current	Prior	Total
Labor	743.00	853.00	1,596.00
Consultant	338.00	0.00	338.00
Totals	1,081.00	853.00	1,934.00

Task 02.00 Prepare Periodic Evaluation

Sub-Task DE.00 Davids Engineering, Inc.

Professional Personnel

	Hours	Rate	Amount
Supervising Engineer			
Davids, Jeff	2.00	237.00	474.00
Associate Engineer II			
Klug, Katherine	3.50	207.00	724.50
Totals	5.50		1,198.50
Total Labor			1,198.50

Contract Amount

	Current	Prior	To-Date
Total Billings	1,198.50	542.25	1,740.75
Contract Amount			73,000.00
Remaining			71,259.25

Total this Sub-Task \$1,198.50

Billings to Date

	Current	Prior	Total
Labor	1,198.50	542.25	1,740.75
Totals	1,198.50	542.25	1,740.75

Sub-Task WY.A0 West Yost Associates

Consultants

West Yost Associates, Inc.				
12/31/2025 West Yost Associates, Inc.		Professional Services from	676.00	
		November 29, 2025 to		
		December 26, 2025 - see		
		attached		
Total Consultants		1.0 times	676.00	676.00

Contract Amount

	Current	Prior	To-Date
Total Billings	676.00	0.00	676.00
Contract Amount			39,000.00
Remaining			38,324.00

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7299
			Total this Sub-Task	\$676.00

Billings to Date

	Current	Prior	Total
Consultant	676.00	0.00	676.00
Totals	676.00	0.00	676.00

Total this Task **\$1,874.50**

Billings to Date

	Current	Prior	Total
Labor	1,198.50	542.25	1,740.75
Consultant	676.00	0.00	676.00
Totals	1,874.50	542.25	2,416.75

Task 03.00 Prepare GSP Plan Amendment

Sub-Task DE.00 Davids Engineering, Inc.

Professional Personnel

	Hours	Rate	Amount
Supervising Engineer			
Davids, Jeff	.50	237.00	118.50
Totals	.50		118.50
Total Labor			118.50

Contract Amount

	Current	Prior	To-Date
Total Billings	118.50	296.25	414.75
Contract Amount			69,000.00
Remaining			68,585.25

Total this Sub-Task **\$118.50**

Billings to Date

	Current	Prior	Total
Labor	118.50	296.25	414.75
Totals	118.50	296.25	414.75

Sub-Task WY.A0 West Yost Associates

Consultants

West Yost Associates, Inc.			676.00
12/31/2025	West Yost Associates, Inc.	Professional Services from November 29, 2025 to December 26, 2025 - see attached	

Total Consultants **1.0 times** **676.00** **676.00**

Contract Amount

	Current	Prior	To-Date
Total Billings	676.00	0.00	676.00
Contract Amount			75,000.00
Remaining			74,324.00

Total this Sub-Task **\$676.00**

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7299
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Billings to Date

	Current	Prior	Total	
Consultant	676.00	0.00	676.00	
Totals	676.00	0.00	676.00	
			Total this Task	\$794.50

Billings to Date

	Current	Prior	Total	
Labor	118.50	296.25	414.75	
Consultant	676.00	0.00	676.00	
Totals	794.50	296.25	1,090.75	
			Total this Invoice	<u><u>\$3,750.00</u></u>

Billings to Date

	Current	Prior	Total
Labor	2,060.00	1,691.50	3,751.50
Consultant	1,690.00	0.00	1,690.00
Totals	3,750.00	1,691.50	5,441.50

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

Authorized By: _____



Date: 01/12/2026

Project 1178.07 GGA - Colusa Subbasin GSP 2027 Per. Eval Invoice 7299

Billing Backup

Monday, January 12, 2026

Davids Engineering, Inc.

Invoice 7299 Dated 1/12/2026

10:25:07 AM

Project 1178.07 Glenn GWA - Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment

Task 01.00 Participate in Project Technical Meetings and Outreach

Sub-Task DE.00 Davids Engineering, Inc.

Professional Personnel

			Hours	Rate	Amount
Associate Engineer II					
Klug, Katherine	11/12/2025		.50	207.00	103.50
Periodic evaluation kickoff meeting with WYA, outlining project schedule details and proposed GSA Board/outreach meeting dates					
Klug, Katherine	12/4/2025		.75	207.00	155.25
periodic evaluation coordination discussion with GSA staff, WYA					
Klug, Katherine	12/18/2025		.25	207.00	51.75
periodic evaluation touch-point with GSA staff					
Staff Engineer I					
Winslow, Jacob	12/4/2025		.50	170.00	85.00
Coordination call with WY.					
Winslow, Jacob	12/18/2025		.25	170.00	42.50
Coordination call with West Yost.					
Winslow, Jacob	12/23/2025		1.00	170.00	170.00
Meeting with West.					
Associate Project Assistant					
Clark, Cynthia	11/6/2025		.50	135.00	67.50
Project Support, Accounting					
Clark, Cynthia	11/12/2025		.25	135.00	33.75
Project Support, Accounting					
Clark, Cynthia	12/3/2025		.25	135.00	33.75
Project Support, Accounting					
Totals			4.25		743.00
Total Labor					743.00
					Total this Sub-Task \$743.00

Sub-Task WY.A0 West Yost Associates

Consultants

West Yost Associates, Inc.

AP 11752	12/31/2025	📄 West Yost Associates, Inc. / Professional Services from November 29, 2025 to December 26, 2025 - see attached	338.00
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Total Consultants		1.0 times	338.00	338.00
				Total this Sub-Task \$338.00

Total this Task \$1,081.00

Task 02.00 Prepare Periodic Evaluation

Sub-Task DE.00 Davids Engineering, Inc.

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7299
Professional Personnel				
			Hours	Rate
				Amount
Supervising Engineer				
Davids, Jeff	12/4/2025		.50	237.00
		Working sessions with CGA and GGA and K. Klug, K. Loy and team. Project kickoff meeting.		118.50
Davids, Jeff	12/11/2025		1.00	237.00
		Developing approach for interconnected surface water and coordination with B. Ertis and K. Klug.		237.00
Davids, Jeff	12/18/2025		.50	237.00
		Update meeting with CGA and GGA. Review of water accounting methodology and updates on timeline, documents, and next steps.		118.50
Associate Engineer II				
Klug, Katherine	11/7/2025		.25	207.00
		outlining periodic evaluation/plan amendment content related to DWR recommended corrective actions for coordination with WYA staff		51.75
Klug, Katherine	11/12/2025		.75	207.00
		Reviewing and updating periodic evaluation template, outlining WYA/DE section update coordination process		155.25
Klug, Katherine	12/3/2025		2.00	207.00
		Colusa Periodic Eval template preparation		414.00
Klug, Katherine	12/4/2025		.25	207.00
		Colusa Periodic Eval template preparation		51.75
Klug, Katherine	12/5/2025		.25	207.00
		communicating questions to legal counsel on periodic evaluation requirements, DWR RCAs		51.75
		Totals	5.50	1,198.50
		Total Labor		1,198.50
			Total this Sub-Task	\$1,198.50

Sub-Task	WY.A0	West Yost Associates		
Consultants				
West Yost Associates, Inc.				
AP 11752	12/31/2025	West Yost Associates, Inc. / Professional Services from November 29, 2025 to December 26, 2025 - see attached		676.00
		Total Consultants	1.0 times	676.00
			Total this Sub-Task	\$676.00
			Total this Task	\$1,874.50

Task	03.00	Prepare GSP Plan Amendment		

Sub-Task	DE.00	Davids Engineering, Inc.		
Professional Personnel				
			Hours	Rate
				Amount
Supervising Engineer				
Davids, Jeff	12/4/2025		.50	237.00
		Working sessions with CGA and GGA and K. Klug, K. Loy and team. Project kickoff meeting.		118.50
		Totals	.50	118.50
		Total Labor		118.50

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7299
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Total this Sub-Task \$118.50

 Sub-Task WY.A0 West Yost Associates

Consultants

West Yost Associates, Inc.

AP 11752	12/31/2025	West Yost Associates, Inc. / Professional Services from November 29, 2025 to December 26, 2025 - see attached	676.00	
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Total Consultants 1.0 times 676.00 676.00

Total this Sub-Task \$676.00

Total this Task \$794.50

Total this Project \$3,750.00

Total this Report \$3,750.00



Remit Payment To:
 PO Box 2158
 Davis, CA 95617

December 26, 2025

Invoice Number: 2065567

Jeff Davids	Client Project:	Project# 1178.07
Supervising Engineer	WY Project No:	277-80-25-16
Davids Engineering, Inc.	Contract Amount:	134,000.00
1772 Picasso Avenue., Suite A	Job Name:	Colusa GSP Periodic Evaluation
Davis, CA 95618		

Professional Services from November 29, 2025 to December 26, 2025

Previously Billed :	0.00
Total This Period :	1,690.00
Total Amount Billed to Date including This Invoice :	1,690.00
Amount Remaining in Contract :	132,310.00

Task 001 Participate in Project Technical Meetings and Outreach

Professional Personnel

	Hours	Rate	Amount
Principal Eng/Scientist/Geologist II	1.00	338.00	338.00
Totals	1.00		338.00
Total Labor			338.00
		Total this Task	\$338.00

Task 002 Prepare Periodic Evaluation

Professional Personnel

	Hours	Rate	Amount
Principal Eng/Scientist/Geologist II	2.00	338.00	676.00
Totals	2.00		676.00
Total Labor			676.00
		Total this Task	\$676.00

Task 003 Prepare GSP Plan Amendment

Professional Personnel

	Hours	Rate	Amount
Principal Eng/Scientist/Geologist II	2.00	338.00	676.00
Totals	2.00		676.00
Total Labor			676.00
		Total this Task	\$676.00

Project	277-80-25-16	Colusa GSP Periodic Evaluation	Invoice	2065567
Total this Invoice				\$1,690.00

Description of Services:

Participated in coordination call with GSAs. Prepared schedule for periodic evaluation and plan amendment. Began outlining amendment.

Project	277-80-25-16	Colusa GSP Periodic Evaluation	Invoice	2065567
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<u>Task</u>	<u>Task Description</u>	<u>Budget Amount</u>	<u>Current Invoice</u>	<u>Total Invoiced To Date</u>	<u>Budget Remaining</u>
001	Participate in Project Tech Mtngs & Outr	20,000.00	338.00	338.00	19,662.00
002	Prepare Periodic Evaluation	39,000.00	676.00	676.00	38,324.00
003	Prepare GSP Plan Amendment	75,000.00	676.00	676.00	74,324.00
WYA	West Yost Tracking Only	0.00	0.00	0.00	0.00
TOTAL		134,000.00	1,690.00	1,690.00	132,310.00

Please direct questions to:

Project Manager	Ken Loy	
Principal	Samantha Adams	<i>SSA</i>

Project	277-80-25-16	Colusa GSP Periodic Evaluation	Invoice	2065567
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Billing Backup

Wednesday, December 31, 2025

West Yost Associates, Inc.

Invoice 2065567 Dated 12/26/2025

9:35:09 AM

Task	001	Participate in Project Technical Meetings and Outreach
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Professional Personnel

	Hours	Rate	Amount
Principal Eng/Scientist/Geologist II			
25 - Loy, Ken			
12/4/2025	1.00	338.00	338.00
Participated in coordination call with GSAs.			
Totals	1.00		338.00
Total Labor			338.00

Total this Task \$338.00

Task	002	Prepare Periodic Evaluation
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Professional Personnel

	Hours	Rate	Amount
Principal Eng/Scientist/Geologist II			
25 - Loy, Ken			
12/1/2025	2.00	338.00	676.00
Prepared schedule for periodic evaluation.			
Totals	2.00		676.00
Total Labor			676.00

Total this Task \$676.00

Task	003	Prepare GSP Plan Amendment
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Professional Personnel

	Hours	Rate	Amount
Principal Eng/Scientist/Geologist II			
25 - Loy, Ken			
12/2/2025	2.00	338.00	676.00
Began developing outline for amendment.			
Totals	2.00		676.00
Total Labor			676.00

Total this Task \$676.00
Total this Invoice \$1,690.00

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



Lisa Hunter
 Glenn Groundwater Authority
 225 N Tehama St.
 Willows, CA 95988

February 06, 2026
 Invoice No: 1178.07 - 7352

Total This Invoice	\$869.00
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Project 1178.07 Glenn GWA - Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment

Professional Services from January 01, 2026 to January 31, 2026

Task 01.00 Participate in Project Technical Meetings and Outreach

Sub-Task DE.00 Davids Engineering, Inc.

Professional Personnel

	Hours	Rate	Amount	
Senior Project Assistant				
Davids, Kristi	.25	154.00	38.50	
Supervising Engineer				
Davids, Jeff	.50	244.00	122.00	
Associate Engineer II				
Klug, Katherine	.25	213.00	53.25	
Associate Project Assistant				
Clark, Cynthia	.75	140.00	105.00	
Totals	1.75		318.75	
Total Labor				318.75

	Current	Prior	To-Date	
Contract Amount				
Total Billings	318.75	1,596.00	1,914.75	
Contract Amount Remaining			20,500.00	
			18,585.25	
			Total this Sub-Task	\$318.75

Billings to Date

	Current	Prior	Total
Labor	318.75	1,596.00	1,914.75
Totals	318.75	1,596.00	1,914.75

Sub-Task WY.A0 West Yost Associates

Consultants

West Yost Associates, Inc.				
1/31/2026	West Yost Associates, Inc.	Professional Services from January 1, 2026 to January 31, 2026 - see attached	177.50	
	Total Consultants	1.0 times	177.50	177.50

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7352
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Contract Amount	Current	Prior	To-Date	
Total Billings	177.50	338.00	515.50	
Contract Amount			20,000.00	
Remaining			19,484.50	
			Total this Sub-Task	\$177.50

Billings to Date

	Current	Prior	Total	
Consultant	177.50	338.00	515.50	
Totals	177.50	338.00	515.50	
			Total this Task	\$496.25

Billings to Date

	Current	Prior	Total
Labor	318.75	1,596.00	1,914.75
Consultant	177.50	338.00	515.50
Totals	496.25	1,934.00	2,430.25

Task	02.00	Prepare Periodic Evaluation
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Sub-Task	DE.00	Davids Engineering, Inc.
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Professional Personnel

	Hours	Rate	Amount	
Associate Engineer II				
Klug, Katherine	1.50	213.00	319.50	
Totals	1.50		319.50	
Total Labor				319.50

Contract Amount	Current	Prior	To-Date	
Total Billings	319.50	1,740.75	2,060.25	
Contract Amount			73,000.00	
Remaining			70,939.75	
			Total this Sub-Task	\$319.50

Billings to Date

	Current	Prior	Total	
Labor	319.50	1,740.75	2,060.25	
Totals	319.50	1,740.75	2,060.25	
			Total this Task	\$319.50

Billings to Date

	Current	Prior	Total
Labor	319.50	1,740.75	2,060.25
Consultant	0.00	676.00	676.00
Totals	319.50	2,416.75	2,736.25

Task	03.00	Prepare GSP Plan Amendment
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Sub-Task	DE.00	Davids Engineering, Inc.
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Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7352
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Professional Personnel

	Hours	Rate	Amount	
Associate Engineer II				
Klug, Katherine	.25	213.00	53.25	
Totals	.25		53.25	
Total Labor				53.25

	Current	Prior	To-Date	
Contract Amount				
Total Billings	53.25	414.75	468.00	
Contract Amount			69,000.00	
Remaining			68,532.00	
			Total this Sub-Task	\$53.25

Billings to Date

	Current	Prior	Total	
Labor	53.25	414.75	468.00	
Totals	53.25	414.75	468.00	
			Total this Task	\$53.25

Billings to Date

	Current	Prior	Total	
Labor	53.25	414.75	468.00	
Consultant	0.00	676.00	676.00	
Totals	53.25	1,090.75	1,144.00	
			Total this Invoice	\$869.00

Outstanding Invoices				
	Number	Date	Balance	
	7299	1/12/2026	3,750.00	
	Total		3,750.00	
			Total Now Due	\$4,619.00

Billings to Date

	Current	Prior	Total
Labor	691.50	3,751.50	4,443.00
Consultant	177.50	1,690.00	1,867.50
Totals	869.00	5,441.50	6,310.50

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

Authorized By:  Date: 02/06/2026

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7352
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Billing Backup

Friday, February 6, 2026

Davids Engineering, Inc.

Invoice 7352 Dated 2/6/2026

10:21:38 AM

Project	1178.07	Glenn GWA - Colusa Subbasin GSP 2027 Periodic Evaluation and Plan Amendment
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Task	01.00	Participate in Project Technical Meetings and Outreach
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Sub-Task	DE.00	Davids Engineering, Inc.
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Professional Personnel

			Hours	Rate	Amount
Senior Project Assistant					
Davids, Kristi	1/5/2026	project support, accounting	.25	154.00	38.50
Supervising Engineer					
Davids, Jeff	1/29/2026	Working session with K. Loy and K. Klug.	.50	244.00	122.00
Associate Engineer II					
Klug, Katherine	1/29/2026	Colusa PE coordination with WY	.25	213.00	53.25
Associate Project Assistant					
Clark, Cynthia	1/2/2026	Project support, Accounting	.25	140.00	35.00
Clark, Cynthia	1/9/2026	Project support, Accounting	.25	140.00	35.00
Clark, Cynthia	1/12/2026	Project support, Accounting	.25	140.00	35.00
Totals			1.75		318.75
Total Labor					318.75
				Total this Sub-Task	\$318.75

Sub-Task	WY.A0	West Yost Associates
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Consultants

West Yost Associates, Inc.

AP 11798	1/31/2026	West Yost Associates, Inc. / Professional Services from January 1, 2026 to January 31, 2026 - see attached	177.50
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Total Consultants			1.0 times	177.50	177.50
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Total this Sub-Task	\$177.50
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Total this Task	\$496.25
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Task	02.00	Prepare Periodic Evaluation
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Sub-Task	DE.00	Davids Engineering, Inc.
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Professional Personnel

			Hours	Rate	Amount
Associate Engineer II					
Klug, Katherine	1/13/2026		1.00	213.00	213.00

Project	1178.07	GGA - Colusa Subbasin GSP 2027 Per. Eval	Invoice	7352
		updating and sharing periodic evaluation template with WY		
Klug, Katherine		1/15/2026 .25	213.00	53.25
		reviewing periodic evaluation template with WY		
Klug, Katherine		1/26/2026 .25	213.00	53.25
		updating and sharing Colusa PE template with GSA staff		
		Totals		319.50
		Total Labor		319.50
			Total this Sub-Task	\$319.50
			Total this Task	\$319.50

Task	03.00	Prepare GSP Plan Amendment		
Sub-Task	DE.00	Davids Engineering, Inc.		
Professional Personnel				
			Hours	Rate
				Amount
		Associate Engineer II		
Klug, Katherine		1/15/2026 .25	213.00	53.25
		reviewing GSP markup with WY to discuss initial analysis steps		
		Totals		53.25
		Total Labor		53.25
			Total this Sub-Task	\$53.25
			Total this Task	\$53.25
			Total this Project	\$869.00
			Total this Report	\$869.00



Remit Payment To:
PO Box 2158
Davis, CA 95617

January 31, 2026

Invoice Number: 2065984

Jeff Davids	Client Project:	Project# 1178.07
Supervising Engineer	WY Project No:	277-80-25-16
Davids Engineering, Inc.	Contract Amount:	134,000.00
1772 Picasso Avenue., Suite A	Job Name:	Colusa GSP Periodic Evaluation
Davis, CA 95618		

Professional Services from January 1, 2026 to January 31, 2026

Previously Billed :	1,690.00
Total This Period :	177.50
Total Amount Billed to Date including This Invoice :	1,867.50
Amount Remaining in Contract :	132,132.50

Task 001 Participate in Project Technical Meetings and Outreach

Professional Personnel

	Hours	Rate	Amount
Principal Eng/Scientist/Geologist II	.50	355.00	177.50
Totals	.50		177.50
Total Labor			177.50
		Total this Task	\$177.50
		Total this Invoice	\$177.50

Description of Services:

Participated in coordination call with DE team.

Outstanding Invoices

Number	Date	Balance
2065567	12/26/2025	1,690.00
Total		1,690.00

Project	277-80-25-16	Colusa GSP Periodic Evaluation	Invoice	2065984
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Task	Task Description	Budget Amount	Current Invoice	Total Invoiced To Date	Budget Remaining
001	Participate in Project Tech Mtngs & Outr	20,000.00	177.50	515.50	19,484.50
002	Prepare Periodic Evaluation	39,000.00	0.00	676.00	38,324.00
003	Prepare GSP Plan Amendment	75,000.00	0.00	676.00	74,324.00
WYA	West Yost Tracking Only	0.00	0.00	0.00	0.00
TOTAL		134,000.00	177.50	1,867.50	132,132.50

Please direct questions to:

Project Manager	Ken Loy	
Principal	Samantha Adams	<i>SSA</i>

Project	277-80-25-16	Colusa GSP Periodic Evaluation	Invoice	2065984
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Billing Backup

Thursday, February 5, 2026

West Yost Associates, Inc.

Invoice 2065984 Dated 1/31/2026

8:18:38 AM

Task	001	Participate in Project Technical Meetings and Outreach
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Professional Personnel

		Hours	Rate	Amount
Principal Eng/Scientist/Geologist II				
25 - Loy, Ken	1/15/2026	.50	355.00	177.50
Attended status meeting with DE team.				
	Totals	.50		177.50
	Total Labor			177.50
Total this Task				\$177.50
Total this Invoice				\$177.50

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



Lisa Hunter
 Glenn Groundwater Authority
 225 N Tehama St.
 Willows, CA 95988

February 11, 2026
 Invoice No: 1178.08 - 7367
Total This Invoice \$654.00

Project 1178.08 Glenn Groundwater Authority - Colusa Subbasin Water Accounting System
Professional Services from January 01, 2026 to January 31, 2026

Task 01.00 Phase 1 Development and Implementation
 Sub-Task 01.01 Facilitate WAS Planning and Development Workshops

Professional Personnel

	Hours	Rate	Amount
Supervising Engineer			
Davids, Jeff	2.25	244.00	549.00
Associate Project Assistant			
Clark, Cynthia	.75	140.00	105.00
Totals	3.00		654.00
Total Labor			654.00

	Current	Prior	To-Date
Contract Amount			
Total Billings	654.00	0.00	654.00
Contract Amount			35,500.00
Remaining			34,846.00
		Total this Sub-Task	\$654.00
		Total this Task	\$654.00

Billings to Date

	Current	Prior	Total
Labor	654.00	0.00	654.00
Totals	654.00	0.00	654.00
		Total this Invoice	<u>\$654.00</u>

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

Authorized By:  Date: 02/11/2026

Project	1178.08	GGWA - Colusa Sub. Water Accounting Syst	Invoice	7367
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Billing Backup

Wednesday, February 11, 2026

Davids Engineering, Inc.

Invoice 7367 Dated 2/11/2026

1:32:43 PM

Project	1178.08	Glenn Groundwater Authority - Colusa Subbasin Water Accounting System
Task	01.00	Phase 1 Development and Implementation
Sub-Task	01.01	Facilitate WAS Planning and Development Workshops

Professional Personnel

		Hours	Rate	Amount
Supervising Engineer				
Davids, Jeff	1/29/2026	2.25	244.00	549.00
Setting up project files, preparing for, facilitating, and follow up from GDM discussion with CGA/GGA staff and counsel. Updates to water budget presentation based on discussion. Correspondence with project team for action items.				
Associate Project Assistant				
Clark, Cynthia	1/29/2026	.75	140.00	105.00
Project support, Accounting				
Totals		3.00		654.00
Total Labor				654.00
Total this Sub-Task				\$654.00
Total this Task				\$654.00
Total this Project				\$654.00
Total this Report				\$654.00

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



Lisa Hunter
 Glenn Groundwater Authority
 225 N Tehama St.
 Willows, CA 95988

March 16, 2026
 Invoice No: 1178.08 - 7437

Total This Invoice	\$7,628.25
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Project 1178.08 Glenn Groundwater Authority - Colusa Subbasin Water Accounting System
Professional Services from February 01, 2026 to February 28, 2026

Task 01.00 Phase 1 Development and Implementation
 Sub-Task 01.01 Facilitate WAS Planning and Development Workshops

Professional Personnel

	Hours	Rate	Amount	
Supervising Engineer				
Davids, Jeff	16.00	244.00	3,904.00	
Staff Engineer I				
Smith, Daniel	4.00	175.00	700.00	
Associate Project Assistant				
Clark, Cynthia	.25	140.00	35.00	
Staff Specialist II				
Dal Bianco, Pierre	4.75	169.00	802.75	
Totals	25.00		5,441.75	
Total Labor				5,441.75

Contract Amount	Current	Prior	To-Date
Total Billings	5,441.75	654.00	6,095.75
Contract Amount			35,500.00
Remaining			29,404.25

Total this Sub-Task **\$5,441.75**

Sub-Task 01.02 Perform Initial Data Assembly, Data Analyses, and Develop Draft Reports

Professional Personnel

	Hours	Rate	Amount	
Supervising Engineer				
Davids, Jeff	1.25	244.00	305.00	
Staff Engineer I				
Smith, Daniel	3.75	175.00	656.25	
Staff Specialist II				
Dal Bianco, Pierre	7.25	169.00	1,225.25	
Totals	12.25		2,186.50	
Total Labor				2,186.50

Contract Amount	Current	Prior	To-Date
Total Billings	2,186.50	0.00	2,186.50
Contract Amount			60,000.00

Project	1178.08	GGWA - Colusa Sub. Water Accounting Syst	Invoice	7437
Remaining			57,813.50	
			Total this Sub-Task	\$2,186.50
			Total this Task	\$7,628.25

Billings to Date

	Current	Prior	Total	
Labor	7,628.25	654.00	8,282.25	
Totals	7,628.25	654.00	8,282.25	
			Total this Invoice	<u>\$7,628.25</u>

Outstanding Invoices

Number	Date	Balance		
7367	2/11/2026	654.00		
Total		654.00		
			Total Now Due	\$8,282.25

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

Authorized By: _____



Date: 03/16/2026

Project	1178.08	GGWA - Colusa Sub. Water Accounting Syst	Invoice	7437
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Billing Backup

Monday, March 16, 2026

Davids Engineering, Inc.

Invoice 7437 Dated 3/16/2026

10:19:42 AM

Project	1178.08	Glenn Groundwater Authority - Colusa Subbasin Water Accounting System
Task	01.00	Phase 1 Development and Implementation
Sub-Task	01.01	Facilitate WAS Planning and Development Workshops

Professional Personnel

		Hours	Rate	Amount
Supervising Engineer				
Davids, Jeff	2/10/2026	1.00	244.00	244.00
Correspondence and planning with L. Hunter and C. Thomas-Keefer for GDM Ad Hoc meeting, planning, and content development.				
Davids, Jeff	2/12/2026	2.25	244.00	549.00
Preparations for and facilitation of GDM discussions with CGA/GGA counsel and GDM Ad Hocs.				
Davids, Jeff	2/17/2026	.75	244.00	183.00
Review of GDM presentation, updates, outline of discussion on 02/20, and correspondence with L. Hunter and C. Thomas-Keefer.				
Davids, Jeff	2/18/2026	2.25	244.00	549.00
Develop draft presentation, content review with D. Smith, transmittal to CGA/GGA, and next steps				
Davids, Jeff	2/19/2026	2.75	244.00	671.00
Develop draft presentation, content review with D. Smith, transmittal to CGA/GGA, and next steps. Reviewing other GDM actions by others in California and considering how they might apply to the Colusa Subbasin.				
Davids, Jeff	2/20/2026	5.50	244.00	1,342.00
Preparation for and facilitation of GDM Ad Hoc meeting in Colusa.				
Davids, Jeff	2/23/2026	1.00	244.00	244.00
Working with DE team regarding GDM options and documentation.				
Davids, Jeff	2/25/2026	.50	244.00	122.00
Colusa subbasin coordination with CGA and GGA and DE team.				
Staff Engineer I				
Smith, Daniel	2/20/2026	2.00	175.00	350.00
Attend Colusa Subbasin Ad-hoc committee meeting.				
Smith, Daniel	2/26/2026	2.00	175.00	350.00
Prep for and coordination meeting with client.				
Associate Project Assistant				
Clark, Cynthia	2/11/2026	.25	140.00	35.00
Project support, Accounting				
Staff Specialist II				
Dal Bianco, Pierre	2/12/2026	3.25	169.00	549.25
Attend to and take minutes of Colusa GDM ad-hoc meeting				
Dal Bianco, Pierre	2/18/2026	1.50	169.00	253.50
Prepare CGA/GGA Joint GDM Ad Hoc Committee meeting				
Totals		25.00		5,441.75
Total Labor				5,441.75
Total this Sub-Task				\$5,441.75

Sub-Task	01.02	Perform Initial Data Assembly, Data Analyses, and Develop Draft Reports
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Project	1178.08	GGWA - Colusa Sub. Water Accounting Syst	Invoice	7437
Professional Personnel				
			Hours	Rate
				Amount
Supervising Engineer				
Davids, Jeff	2/18/2026		.75	244.00
		Working with D. Smith and P. DalBianco to launch parcel data assembly.		183.00
Davids, Jeff	2/20/2026		.50	244.00
		Reviewing parcel data and working with P. DalBianco and D. Smith.		122.00
Staff Engineer I				
Smith, Daniel	2/18/2026		2.25	175.00
		Ad-hoc meeting discussion with Jeff Davids. Task 2 kickoff discussion with Jeff Davids and P. Dalbianco.		393.75
Smith, Daniel	2/20/2026		.25	175.00
		Review parcel fabric data with P. Dalbianco.		43.75
Smith, Daniel	2/24/2026		1.25	175.00
		Colusa task 2 data processing discussion with P. Dalbianco. Review Assessor Office draft emails and provide feedback.		218.75
Staff Specialist II				
Dal Bianco, Pierre	2/19/2026		4.00	169.00
		Consolidate parcels fields across counties, clip to basin Colusa boundaries and perform stats on geometries		676.00
Dal Bianco, Pierre	2/24/2026		1.75	169.00
		Review parcels and fields data aggregation		295.75
Dal Bianco, Pierre	2/25/2026		.50	169.00
		Review parcels and fields data aggregation		84.50
Dal Bianco, Pierre	2/26/2026		1.00	169.00
		Review parcels and fields data aggregation		169.00
		Totals	12.25	2,186.50
		Total Labor		2,186.50
			Total this Sub-Task	\$2,186.50
			Total this Task	\$7,628.25
			Total this Project	\$7,628.25
			Total this Report	\$7,628.25

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



Lisa Hunter
 Glenn Groundwater Authority
 225 N Tehama St.
 Willows, CA 95988

April 03, 2026

Invoice No: 1178.08 - 7452

Total This Invoice	\$14,031.25
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Project 1178.08 Glenn Groundwater Authority - Colusa Subbasin Water Accounting System

Professional Services from March 01, 2026 to March 31, 2026

Task	01.00	Phase 1 Development and Implementation
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Sub-Task	01.01	Facilitate WAS Planning and Development Workshops
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Professional Personnel

	Hours	Rate	Amount	
Supervising Engineer				
Davids, Jeff	10.50	244.00	2,562.00	
Staff Engineer I				
Smith, Daniel	4.25	175.00	743.75	
Associate Project Assistant				
Clark, Cynthia	.50	140.00	70.00	
Totals	15.25		3,375.75	
Total Labor				3,375.75

Contract Amount	Current	Prior	To-Date
Total Billings	3,375.75	6,095.75	9,471.50
Contract Amount			35,500.00
Remaining			26,028.50

Total this Sub-Task \$3,375.75

Sub-Task	01.02	Perform Initial Data Assembly, Data Analyses, and Develop Draft Reports
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Professional Personnel

	Hours	Rate	Amount	
Supervising Engineer				
Davids, Jeff	5.75	244.00	1,403.00	
Staff Engineer I				
Smith, Daniel	7.00	175.00	1,225.00	
Staff Specialist II				
Dal Bianco, Pierre	47.50	169.00	8,027.50	
Totals	60.25		10,655.50	
Total Labor				10,655.50

Contract Amount	Current	Prior	To-Date
Total Billings	10,655.50	2,186.50	12,842.00
Contract Amount			60,000.00
Remaining			47,158.00

Project	1178.08	GGWA - Colusa Sub. Water Accounting Syst	Invoice	7452
			Total this Sub-Task	\$10,655.50
			Total this Task	\$14,031.25

Billings to Date

	Current	Prior	Total	
Labor	14,031.25	8,282.25	22,313.50	
Totals	14,031.25	8,282.25	22,313.50	
			Total this Invoice	<u>\$14,031.25</u>

Outstanding Invoices

Number	Date	Balance		
7437	3/16/2026	7,628.25		
Total		7,628.25		
			Total Now Due	\$21,659.50

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

Authorized By: _____



Date: 04/03/2026

Project	1178.08	GGWA - Colusa Sub. Water Accounting Syst	Invoice	7452
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Billing Backup

Friday, April 3, 2026

Davids Engineering, Inc.

Invoice 7452 Dated 4/3/2026

2:45:59 PM

Project	1178.08	Glenn Groundwater Authority - Colusa Subbasin Water Accounting System
Task	01.00	Phase 1 Development and Implementation
Sub-Task	01.01	Facilitate WAS Planning and Development Workshops

Professional Personnel

		Hours	Rate	Amount
Supervising Engineer				
Davids, Jeff	3/4/2026	1.25	244.00	305.00
GDM triggers and actions summary matrix and communications with project team.				
Davids, Jeff	3/11/2026	1.75	244.00	427.00
Preparation for GDM Ad Hoc meeting in Willows. Preparation of presentation/materials.				
Davids, Jeff	3/12/2026	5.25	244.00	1,281.00
Preparation for and participation in GDM Ad Hoc meeting in Willows. Notes and follow-up.				
Davids, Jeff	3/13/2026	1.25	244.00	305.00
Edits to presentation and follow-up communication/transmittal.				
Davids, Jeff	3/16/2026	1.00	244.00	244.00
Follow up with L. Hunter and C. Thomas-Keefer from GDM Ad Hoc meeting, follow-up coordination with Ad Hoc Committee.				
Staff Engineer I				
Smith, Daniel	3/4/2026	1.00	175.00	175.00
Colusa GDM set up discussion with internal DE team.				
Smith, Daniel	3/12/2026	3.25	175.00	568.75
Ad-hoc presentation prep and committee meeting. Follow up with team regarding action items and next steps.				
Associate Project Assistant				
Clark, Cynthia	3/3/2026	.25	140.00	35.00
Project Support, Accounting				
Clark, Cynthia	3/16/2026	.25	140.00	35.00
Project Support, Accounting				
Totals		15.25		3,375.75
Total Labor				3,375.75
Total this Sub-Task				\$3,375.75

Sub-Task	01.02	Perform Initial Data Assembly, Data Analyses, and Develop Draft Reports
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Professional Personnel

		Hours	Rate	Amount
Supervising Engineer				
Davids, Jeff	3/10/2026	1.00	244.00	244.00
Working with P. Dal Bianco on parcel coverages and logic regarding parcel vs. field scale analysis, and also Net Water Impacts vs. Net Groundwater Impacts vs. ETAGW computations.				
Davids, Jeff	3/13/2026	1.00	244.00	244.00
Working on approaches for Runoff from Precipitation with P. Dal Bianco and D. Smith.				
Davids, Jeff	3/23/2026	.75	244.00	183.00
Working on ROPR, ETPR, and parcel data compilations for Glenn and Colusa counties.				

Project	1178.08	GGWA - Colusa Sub. Water Accounting Syst	Invoice	7452	
Dauids, Jeff		3/25/2026	1.00	244.00	244.00
		Developing data entry template for ASW and working with P. Dal Bianco and D. Smith on ROPR methods and computations.			
Dauids, Jeff		3/26/2026	1.25	244.00	305.00
		Working with on parcel datasets with L. Hunter and P. Dal Bianco.			
Dauids, Jeff		3/27/2026	.75	244.00	183.00
		Working with on parcel datasets with L. Hunter and P. Dal Bianco.			
		Staff Engineer I			
Smith, Daniel		3/10/2026	1.00	175.00	175.00
		ET and P data processing discussion with P.D. Bianco.			
Smith, Daniel		3/11/2026	2.50	175.00	437.50
		Ad-hoc draft presentation updates. Review runoff data processing steps and follow up with team.			
Smith, Daniel		3/13/2026	2.00	175.00	350.00
		Data processing discussion with Jeff Davids and P.D. Bianco for vertical water budget components.			
Smith, Daniel		3/17/2026	1.50	175.00	262.50
		Runoff analysis data processing review and update to P.D. Bianco.			
		Staff Specialist II			
Dal Bianco, Pierre		3/3/2026	1.00	169.00	169.00
		Consolidate parcels fields across counties, clip to basin Colusa boundaries and perform stats on geometries			
Dal Bianco, Pierre		3/4/2026	2.75	169.00	464.75
		Consolidate parcels fields across counties, clip to basin Colusa boundaries and perform stats on geometries			
Dal Bianco, Pierre		3/5/2026	2.00	169.00	338.00
		Take internal notes on DWR reference document, Consolidate parcels fields across counties, clip to basin Colusa boundaries and perform stats on geometries			
Dal Bianco, Pierre		3/6/2026	.50	169.00	84.50
		Take internal notes on DWR reference document			
Dal Bianco, Pierre		3/9/2026	1.00	169.00	169.00
		Consolidate parcels fields across counties, clip to basin Colusa boundaries and perform stats on geometries			
Dal Bianco, Pierre		3/10/2026	5.25	169.00	887.25
		Consolidate parcels fields across counties, get OpenET and PRISM data for fields			
Dal Bianco, Pierre		3/11/2026	4.00	169.00	676.00
		Calculate zonal stats per fields, prepare Ad-Hoc meeting			
Dal Bianco, Pierre		3/12/2026	5.50	169.00	929.50
		Consolidate parcels fields across counties, implement runoff calculation script			
Dal Bianco, Pierre		3/13/2026	3.00	169.00	507.00
		Implement runoff calculation script			
Dal Bianco, Pierre		3/16/2026	4.00	169.00	676.00
		Implement runoff calculation script			
Dal Bianco, Pierre		3/17/2026	.50	169.00	84.50
		Implement runoff calculation script			
Dal Bianco, Pierre		3/18/2026	3.00	169.00	507.00
		Improve runoff calculation script, calculate stats			
Dal Bianco, Pierre		3/18/2026	3.00	169.00	507.00
		Improve runoff calculation script, calculate stats			
Dal Bianco, Pierre		3/20/2026	3.50	169.00	591.50
		Improve runoff calculation script, calculate zonal stats			

Project	1178.08	GGWA - Colusa Sub. Water Accounting Syst	Invoice	7452		
Dal Bianco, Pierre		3/23/2026	2.25	169.00	380.25	
		Consolidate parcels information and request for more up-to-date data				
Dal Bianco, Pierre		3/24/2026	.75	169.00	126.75	
		Improve runoff calculation script, calculate stats				
Dal Bianco, Pierre		3/26/2026	.50	169.00	84.50	
		Review new parcels info				
Dal Bianco, Pierre		3/27/2026	2.00	169.00	338.00	
		Review new parcels info, look for online datasets				
Dal Bianco, Pierre		3/30/2026	1.50	169.00	253.50	
		Review new parcels info, look for online datasets				
Dal Bianco, Pierre		3/31/2026	1.50	169.00	253.50	
		Review new parcels info, look for online datasets				
		Totals	60.25		10,655.50	
		Total Labor				10,655.50
				Total this Sub-Task		\$10,655.50
				Total this Task		\$14,031.25
				Total this Project		\$14,031.25
				Total this Report		\$14,031.25

Colusa Groundwater Authority Board of Directors Meeting

May 26, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 4: Presentation of Financial Audit FY 2023-24

BACKGROUND:

Due to issues with a local audit firm in 2022, CGA's audits were delayed while a new audit firm was solicited and brought on board. The firm of Nigro and Nigro was contracted to perform CGA's audits through FY 2023-24, and the contract was recently extended to include FY 2024-25 and FY 2025-26.

The auditor has completed the audit of CGA financial statements for FY 2023-24; the report indicates a clean opinion, with no exceptions.

If available, a partner with Nigro and Nigro will review the audit highlights for the Board.

RECOMMENDATION:

The CGA Board should receive and file the annual audit of financial statements for FY 2023-24 as prepared by the audit firm of Nigro and Nigro.

ATTACHMENTS:

- CGA Financial Audit for FY 2023-24

**COLUSA GROUNDWATER AUTHORITY
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended June 30, 2024
(With Comparative Amounts for June 30, 2023)**

NIGRO & NIGRO^{PC}

COLUSA GROUNDWATER AUTHORITY*For the Fiscal Year Ended June 30, 2024**Table of Contents*

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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Colusa Groundwater Authority
Colusa, California

Opinion

We have audited the accompanying financial statements of the Colusa Groundwater Authority (Authority) which comprise the balance sheet as of June 30, 2024, the related statements of revenue, expenses, and changes in net position, and cash flows for the year then ended, and related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of June 30, 2024 and the changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

Required Supplementary Information

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

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Authority's financial statements for the year ended June 30, 2023, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated May 1, 2026, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Walnut Creek, California
May 1, 2026

COLUSA GROUNDWATER AUTHORITY

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2024

Management's Discussion and Analysis (MD&A) offers readers of Colusa Groundwater Authority's financial statements a narrative overview of the Authority's financial activities for the fiscal years ended June 30, 2024. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- In fiscal year 2024, the Authority's net position increased by 3.58% or \$43,450, compared to the prior year.
- In fiscal year 2024, the Authority's operating revenue decreased 12.32% or \$81,564 from \$661,951 in 2023 to \$580,387 in 2024, primarily from decreased grant funding.
- In fiscal year 2024, the Authority's operating expenses increased by 34.85% or \$138,787 from \$398,241 in 2023 to \$537,028 in 2024, due primarily to an increase of \$251,451 in groundwater management and development expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

The financial statements accompanying this MD&A present the net position and results of operations during the fiscal year ending June 30, 2024. These financial statements have been prepared using the accrual basis of accounting, which is similar to the accounting basis used by for-profit entities. Each financial statement is identified and defined in this section, and analyzed in subsequent sections of this MD&A.

REQUIRED FINANCIAL STATEMENTS

Balance Sheet

The Balance Sheet presents information on the Authority's assets and liabilities the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating. However, other factors such as changes in economic conditions, population growth, zoning, and new or changed legislation or regulations also need to be considered when evaluating financial position. Assets exceed liabilities, resulting in a net position of \$1,256,675 as of June 30, 2024.

Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses and Changes in Net Position presents information showing how the Authority's net position changed during the fiscal year. All of the year's revenues and expenses are accounted for in this statement. This statement measures the results of the Authority's operations for the year and can be used to determine if the Authority has successfully recovered all of its costs through fees and charges. Operating revenues and expenses are related to the Authority's core activities. Non-operating revenues and expenses are not directly related to the core activities of the Authority. For the fiscal year ended June 30, 2024, net position increased by 3.58% or \$43,450.

COLUSA GROUNDWATER AUTHORITY
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Balance Sheet

	<u>2024</u>	<u>2023</u>	<u>Change</u>
ASSETS			
Current assets	\$ 1,294,214	\$ 1,300,717	\$ (6,503)
Total assets	<u>1,294,214</u>	<u>1,300,717</u>	<u>(6,503)</u>
LIABILITIES			
Current liabilities	37,539	87,492	(49,953)
Total liabilities	<u>37,539</u>	<u>87,492</u>	<u>(49,953)</u>
NET POSITION			
Unrestricted	1,256,675	1,213,225	43,450
Total net position	<u>1,256,675</u>	<u>1,213,225</u>	<u>43,450</u>
Total liabilities and net position	<u>\$ 1,294,214</u>	<u>\$ 1,300,717</u>	<u>\$ (6,503)</u>

The Authority's net position increased by 3.58% or \$43,450, compared to the prior year.

Analysis of Revenues and Expenses

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

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Operating Revenues	\$ 580,387	\$ 661,951	\$ (81,564)
Operating Expenses	537,028	398,241	138,787
Operating income	43,359	263,710	(220,351)
Non-Operating Revenues	91	69	22
Change in net position	43,450	263,779	(220,329)
Net Position			
Beginning of year	1,213,225	949,446	263,779
End of year	<u>\$ 1,256,675</u>	<u>\$ 1,213,225</u>	<u>\$ 43,450</u>

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

In fiscal year 2024, the Authority's operating revenue decreased 12.32% or \$81,564 from \$661,951 in 2023 to \$580,387 in 2024, primarily from decreased grant funding.

In fiscal year 2024, the Authority's operating expenses increased by 34.85% or \$138,787 from \$398,241 in 2023 to \$537,028 in 2024, due primarily to an increase of \$251,451 in groundwater management and development expenses.

COLUSA GROUNDWATER AUTHORITY
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

FACTORS AFFECTING CURRENT FINANCIAL POSITION

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

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

This financial report is intended to provide the Board of Directors, creditors, and other interested parties with general overview of the Authority's financial operations and condition at the year ended June 30, 2024, and to demonstrate the Authority's accountability for the funds it receives. If you have any questions about this report or need additional information, you may contact the Authority's Program Manager, at Colusa Groundwater Authority, P.O. Box 475, Colusa, CA 95932 or (650) 587 – 7300 ext. 17.

COLUSA GROUNDWATER AUTHORITY*Balance Sheets**June 30, 2024 (With Comparative Amounts as of June 30, 2023)*

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and cash equivalents (note 2)	\$ 1,071,439	\$ 1,010,954
Accounts receivable	222,775	92,690
Grants receivable	-	197,073
Total assets	<u>1,294,214</u>	<u>1,300,717</u>
LIABILITIES		
Accounts payable	37,539	40,574
Unearned revenue	-	46,918
Total liabilities	<u>37,539</u>	<u>87,492</u>
NET POSITION		
Unrestricted	<u>1,256,675</u>	<u>1,213,225</u>
Total net position	<u>1,256,675</u>	<u>1,213,225</u>
Total liabilities and net position	<u>\$ 1,294,214</u>	<u>\$ 1,300,717</u>

COLUSA GROUNDWATER AUTHORITY*Statements of Revenues Expenses and Changes in Net Position**For the Fiscal Year Ended June 30, 2024**(With Comparative Amounts for the Fiscal Year Ended June 30, 2023)*

	<u>2024</u>	<u>2023</u>
Operating Revenues		
Assessment fees	\$ 580,387	\$ 391,468
Operating grant	-	270,483
Total operating revenues	<u>580,387</u>	<u>661,951</u>
Operating Expenses		
Groundwater management	338,627	95,176
General and administrative	198,401	303,065
Total operating expenses	<u>537,028</u>	<u>398,241</u>
Operating income	<u>43,359</u>	<u>263,710</u>
Non-Operating Revenues		
Investment earnings	91	69
Total non-operating revenues	<u>91</u>	<u>69</u>
Change in net position	43,450	263,779
Net Position		
Beginning of year	<u>1,213,225</u>	<u>949,446</u>
End of year	<u>\$ 1,256,675</u>	<u>\$ 1,213,225</u>

COLUSA GROUNDWATER AUTHORITY*Statements of Cash Flows**For the Fiscal Year Ended June 30, 2024**(With Comparative Amounts for the Fiscal Year Ended June 30, 2023)*

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Cash received from assessment fees	\$ 450,302	\$ 337,744
Cash received from grant revenue	197,073	532,402
Cash payments for operating expenses	(586,981)	(737,636)
Net cash provided by (used in) operating activities	<u>60,394</u>	<u>132,510</u>
Cash flows from investing activities:		
Investment earnings	91	69
Net cash provided by (used in) investing activities	<u>91</u>	<u>69</u>
Net increase(decrease) in cash and cash equivalents	<u>60,485</u>	<u>132,579</u>
Cash and cash equivalents:		
Beginning of year	1,010,954	878,375
End of year	<u>\$ 1,071,439</u>	<u>\$ 1,010,954</u>
	<u>2024</u>	<u>2023</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 43,359	\$ 263,710
Adjustments to reconcile operating income to net cash provided by operating activities:		
(Increase) decrease in assets:		
Accounts receivable	(130,085)	(53,724)
Grants receivable	197,073	261,919
Increase (decrease) in liabilities:		
Accounts payable	(3,035)	(197,396)
Unearned revenue	(46,918)	(141,999)
Net cash provided by operating activities	<u>\$ 60,394</u>	<u>\$ 132,510</u>

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Operations of the Reporting Entity

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

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

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

Basis of Accounting and Measurement Focus

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

Financial Reporting

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

COLUSA GROUNDWATER AUTHORITY*Notes to Financial Statements**June 30, 2024*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Financial Reporting (continued)**

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

Cash and Cash Equivalents

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

Investments

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

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

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

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

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

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

COLUSA GROUNDWATER AUTHORITY

Notes to Financial Statements

June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

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

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

Assessment Fees

The Authority's board adopted Resolutions 2020-1 and 2020-2 certifying the results of a successful Proposition 218 majority protest hearing. An assessment fee of \$1.00 per acre was set for fiscal year 2024. The Cities of Colusa and Williams, as well as small water purveyors in the towns of Arbuckle, Grimes, Maxwell, Princeton, and Almond Ranch Estates were not included in the Prop 218 fee and instead are charged a flat rate by the Authority based on acreage.

Grants

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

Use of Estimates

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

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2024, are classified on the balance sheet as follows:

Description	2024
Cash and cash equivalents	\$ 1,071,439
Total cash and investments	\$ 1,071,439

Cash and investments at June 30, 2024, consisted of the following:

Description	2024
Demand deposits with financial institutions	\$ 197,580
Deposits in money-market funds	873,859
Total cash and investments	\$ 1,071,439

COLUSA GROUNDWATER AUTHORITY*Notes to Financial Statements**June 30, 2024*

NOTE 2 – CASH AND INVESTMENTS (continued)**Demand Deposits with Financial Institutions**

At June 30, 2024, the carrying amount of the Authority's demand deposits was \$197,580, and the financial institution's balance was also \$303,564. As of June 30, 2024, the net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the Authority's balance.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Money-Market Funds

Money-market funds are an investment whose objective is to earn modest investment earnings while maintaining a net asset value (NAV) of \$1 per share (which is the funds main goal – preservation of principal). A money-market fund's portfolio is typically comprised of short-term, or less than one year, securities representing high-quality, liquid debt and monetary instruments with minimal credit risk. Money-market funds are Level 1 investments (with quoted prices in active markets for identical assets) that are Not Rated under the current credit risk ratings format. For financial reporting purposes, the Authority considers money market funds a cash equivalent due to their highly liquid nature and NAV of \$1 per share. As of June 30, 2024, the Authority held \$873,859 in money market funds.

NOTE 3 – ADMINISTRATIVE SERVICES AGREEMENT

Effective May of 2022, the Authority contracts with Regional Government Services Authority for administrative and program management services. The total expense for the fiscal year ending June 30, 2024, was \$127,365.

NOTE 4 – RISK MANAGEMENT

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

COLUSA GROUNDWATER AUTHORITY*Notes to Financial Statements**June 30, 2024*

NOTE 4 – RISK MANAGEMENT (continued)

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the Authority's insurance coverage during the years ending June 30, 2024, 2023, and 2022. Liabilities are recorded when it is probable that a loss has been incurred, and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2024, 2023, and 2022.

NOTE 5 – COMMITMENTS AND CONTINGENCIES**Excluded Leases – Short-Term Leases and De Minimis Leases**

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

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

Grant Awards

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

Litigation

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

NOTE 6 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through May 1, 2026, the date on which the financial statements were available to be issued.

Other Independent Auditors' Reports



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

Board of Directors
Colusa Groundwater Authority
Colusa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Colusa Groundwater Authority (Authority) which comprise the balance sheet as of June 30, 2024, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated May 1, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Walnut Creek, California
May 1, 2026

Colusa Groundwater Authority Board of Directors Meeting

May 26, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 5: Review and Consideration of CGA Fiscal Year 2026-27 Budget

ACTION ITEM

5a. Receive budget overview and ad hoc Budget Committee recommendations

5b. *Consider approval of FY 2026-27 Budget *(requires 2/3 vote of directors present)*

BACKGROUND:

The ad hoc Budget Committee met on May 21, 2026, to review the proposed draft budget prepared by staff. The draft budget incorporates SGMA compliance cost estimates as well as some GSP implementation costs for programs such as Domestic Well Mitigation and Demand Management.

The total proposed expense budget for FY 2026-27 is \$631,987, with proposed revenue of \$649,448, including about \$43,200 to be contributed by Glenn Groundwater Authority on cost-shared contracts. The proposed budget is based on an Operations Fee of \$1.45 per acre and **does not include any prior year or reserve funds**. CGA would continue to retain reserves as previously designated for legal costs (\$150,000) and for general use (\$150,000), along with an additional amount of undesignated reserves.

The original Operations Fee was adopted at a maximum rate of \$1.21 per acre with the option over the next five years to include an inflation factor indexed to the Consumer Price Index, Western Region (CPI). While the CPI adjustment period has reached its cap, CGA is able to impose an Operations Fee up to \$1.48/acre based on CPI adjustments since 2019. The Operations Fee was set at \$1.00/acre for FY 2025-26 and at \$1.21/acre for FY 2024-25.

RECOMMENDATION:

The ad hoc Budget Committee recommends that the CGA board adopt the FY 2026-27 Budget as proposed, based on an Operations Fee of \$1.45/acre.

ATTACHMENT:

- Proposed FY 2026-27 Budget

FY 26-27 PROPOSED BUDGET

		REVENUE ALLOCATION						
		Adopted	Estimated	Proposed	Restricted	Proposed	Glenn	Proposed
		FY 25-26 Budget	YEAR-END	FY 26-27 Budget	Prop. 218	Groundwater	County	FY 26-27 Budget
					1.45	Fee	Portion 50%	
1	REVENUE							
2	<i>Prior Year Funds to Balance</i>	-	-	-	-	-	-	-
3	Proposition 218 Fee Agreements- \$1.00 Per Acre	388,527	388,527	-	-	-	-	-
4	Proposition 218 Fee Agreements- \$1.45 Per Acre	-	-	560,361	560,361	-	-	560,361
5	Proposition 218 Operation Fee Agreements - \$1.00 Per Acre	6,811	6,811	-	-	-	-	-
6	Proposition 218 Operation Fee Agreements- \$1.45 Per Acre	-	-	9,878	9,878	-	-	9,878
7	Glenn County Groundwater Authority Reimbursement-Annual Reports	30,000	17,100	17,500	-	-	17,500	17,500
8	Glenn County Groundwater Authority Reimbursement-Task 2	-	1,035	-	-	-	-	-
9	Glenn County Groundwater Authority Reimbursement-Task 3	-	57,767	25,709	-	-	25,709	25,709
10	Interest	20,835	24,642	36,000	36,000	-	-	36,000
11								
12	TOTAL REVENUES	446,173	495,882	649,448	606,239	-	43,209	649,448
13	EXPENSES							
14	Office Expense							
15	Bank Fees	500	200	500	500	-	-	500
16	JPA Insurance	2,000	2,000	2,000	2,000	-	-	2,000
17	Printing and Copying/Outreach	2,000	2,000	2,000	2,000	-	-	2,000
18	Website-Current	150	500	500	500	-	-	500
19	Miscellaneous -PO Box/Supplies	250	575	250	250	-	-	250
20								

FY 26-27 PROPOSED BUDGET

		REVENUE ALLOCATION						
		<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<i>Restricted</i>	<i>Proposed</i>	<i>Glenn</i>	<u>Proposed</u>
		<u>FY 25-26 Budget</u>	<u>YEAR-END</u>	<u>FY 26-27 Budget</u>	<i>Prop. 218</i>	<i>Groundwater</i>	<i>County</i>	<u>FY 26-27 Budget</u>
					<i>1.45</i>	<i>Fee</i>	<i>Portion 50%</i>	
21	EXPENSES (cont'd)							
22	Professional Services- Admin							
23	Auditor	21,500	21,500	21,500	21,500	-	-	21,500
24	Financial Services Bookkeeping (Crippen/Atlas)	5,000	6,500	5,000	5,000	-	-	5,000
25	Legal Services (Young & Wooldridge)	35,000	85,000	55,000	55,000	-	-	55,000
26	Program Manager/Facilitation Svcs (RGS)	100,000	110,000	140,000	140,000	-	-	140,000
27	Annual Parcel Update	5,000	-	-	-	-	-	-
28	County Tax Roll Fee Support-SCI	5,000	5,000	5,000	5,000	-	-	5,000
29	County of Butte GSA- Member Contribution	12,500	15,669	15,669	15,669	-	-	15,669
30								
31	Professional Services- SGMA COMPLIANCE							
32	Long Term Funding: Update Revenue Requirements	-	-	-	-	-	-	-
33	GSP Implementation (David's Engineering) shared w GGA (Task 3)	-	115,533	51,418	25,709	-	25,709	51,418
34	Prop 218 - (SCI)	-	23,067	-	-	-	-	-
35	GSP Annual Report (Shared with Glenn County)	60,000	34,200	35,000	17,500	-	17,500	35,000
36	GSP Revisions(Water Ecology)	20,000	24,165	-	-	-	-	-
37	GSP Periodic Evaluation and Updates (5 Year Update) (GGA Bills)	74,000	20,000	128,000	128,000	-	-	128,000
38	Project Initiation: Refined/Develop Projects with GGA	-	-	-	-	-	-	-
39	Study Implementation -Refine/Develop Studies	-	-	-	-	-	-	-
40	Study Implementation -Implement Studies to Fill Data Gaps	-	-	-	-	-	-	-
41	Study Impl. -Subsidence Monitoring Network: Realtime	-	-	-	-	-	-	-
42	Public Engagement & Outreach	-	-	-	-	-	-	-
43	GSP Implementation Manager	-	-	-	-	-	-	-

FY 26-27 PROPOSED BUDGET

		REVENUE ALLOCATION						
		Adopted FY 25-26 Budget	Estimated YEAR-END	Proposed FY 26-27 Budget	<i>Restricted Prop. 218 1.45</i>	<i>Proposed Groundwater Fee</i>	<i>Glenn County Portion 50%</i>	Proposed FY 26-27 Budget
44	EXPENSES (cont'd)							44
45	Project Implementation							45
46	Domestic Well Mitigation: Refine Domestic Well Mitig. Program	25,000	63,000	-	-	-	-	46
47	Domestic Well Mitigation: Reserve Fund - Implmt. Dom. Mitig. Program	50,000		50,000	50,000	-	-	50,000
48	Demand Mgmt. Mitigation: DM/Groundwater Allocation Program	-	-	80,000	80,000	-	-	80,000
49	Demand Mgmt. Mitigation: WAS Development	-	27,600	20,150	20,150	-	-	20,150
50								50
51	Professional Services- Projects							51
52	GSP-Grant Application (Shared with GGA)	-	-	20,000	20,000	-	-	20,000
53	GSP Technical Assistance:On-Call Support Svcs (Davids Engineering)	10,000	-	-	-	-	-	-
54	GSP Subbasin GSP Revisions (Shared with GGA-Task 2)	-	2,069	-	-	-	-	-
55	GSP Subbasin GSP Revisions-Refine Scope -Task 1 -CGA only	-	1,980	-	-	-	-	-
56								56
57	TOTAL EXPENSES	<u>427,900</u>	<u>560,558</u>	<u>631,987</u>	<u>588,778</u>	<u>-</u>	<u>43,209</u>	<u>631,987</u>
58								58
59	Surplus (Deficit)	<u>18,273</u>	<u>(64,677)</u>	<u>17,461</u>	<u>17,461</u>	<u>-</u>	<u>-</u>	<u>17,461</u>

Colusa Groundwater Authority Board of Directors Meeting

May 26, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 6: Annual Board Review of Operations Fee according to Resolution No. 2019-02 entitled “Resolution Certifying the Results of a Proposition 218 Majority Protest Proceeding and Setting the Authority’s Operations Fee”

ACTION ITEM

6a. * Consider approval of proposed CGA Operations Fee to fund FY 2026-27 Budget as adopted and determine fee adjustment (*requires 2/3 vote of directors present*)

BACKGROUND:

In March 2019, a *Fee Study for the Colusa Groundwater Authority* was completed by Provost and Pritchard Consulting Group. The fee study was prepared by a professional Engineer and describes information about the CGA and SGMA, the Operations Fee structure, and the need and purpose for the fee. (The Fee Study can be downloaded from the CGA website here: https://colusagroundwater.org/mdocs-posts/2019_03_26_cga-prop-218-fee-study/). The study provided a recommended budget and Operations Fee. On April 10, 2019, the CGA board passed Resolution No. 2019-01: a “Resolution of the Board of Directors of the Colusa Groundwater Authority Fixing Procedures for a Proposition 218 Majority Protest Regarding the Operations Fee and Declaring its Intent to Adopt a Five Year Budget, to Fix and Collect the Operations Fee, to Declare the Necessity for Levying the Operations Fee, and to Call and Notice a Public Hearing.” (Resolution No. 2019-01 can be downloaded from the CGA website here: https://colusagroundwater.org/mdocs-posts/cga-resolution-2019-01_prop-218/).

On June 5, 2019, the CGA Board held a public hearing and passed Resolution No. 2019-02: a “Resolution Certifying the Results of a Proposition 218 Majority Protest Proceeding and Setting the Authority’s Operations Fee”. (Resolution No. 2019-02 can be downloaded from the CGA website here: https://colusagroundwater.org/mdocs-posts/cga-resolution-2019_02_prop-218/).

The Operations Fee was adopted at a maximum rate of \$1.21 per acre with the option over the next five subsequent years to include an inflation factor indexed to the Consumer Price Index, Western Region.

The CGA should again establish its Operations Fee for the coming fiscal year. The FY 2026-27 ad hoc Budget Committee has recommended an operating budget based on an Operating Fee of

\$1.45/acre. In adopting the Operations Fee for FY 2026-27, the CGA board should review the amount of the previous fee (\$1.00/acre for FY 2025-26) and determine the amount of the fee required for FY 2026-27, proposed at \$1.45/acre to support the draft budget.

RECOMMENDATION:

The CGA board should consider approval of the proposed Operations Fee to fund the FY 2026-27 budget as adopted and establish the amount of that fee. The fee amount recommended by the ad hoc Budget Committee to support the FY 2026-27 budget is \$1.45/acre.

Colusa Groundwater Authority Board of Directors Meeting

May 26, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 7: COLLECTION OF OPERATIONS FEE

ACTION ITEM

[AGENDA ITEM 7a: Consider approval of Resolution No. 2026-01 Requesting Collection of Charges on Colusa County Tax Roll in Fiscal Year 2026-27 and Authorize the Chair to Sign](#)

BACKGROUND:

On May 26, 2026, the CGA Board is expected to adopt the Fiscal Year 2026-27 budget and set the Operations Fee at \$1.45 per acre for FY 2026-27.

Colusa County requires a Resolution from agencies requesting fee collections on County Tax Rolls. All files associated with the fee collections, including the Resolution, are due to the County no later than August 10 each year.

RECOMMENDATION:

That the CGA Board adopt Resolution No. 2026-01 Requesting Collection of Charges on the Colusa County Tax Roll in FY 2026-27 and authorize the Chair to sign.

ATTACHMENTS:

- Resolution No. 2026-01 (Exhibit 1 to be finalized prior to submittal to the County)

**COLUSA GROUNDWATER AUTHORITY
RESOLUTION NO. 2026-01**

RESOLUTION REQUESTING COLLECTION OF CHARGES ON TAX ROLL

WHEREAS, the Colusa Groundwater Authority (the "Authority") requests the County of Colusa (the "County") to collect on the County tax rolls certain fees which the Authority has adopted pursuant to section 10730 of the California Water Code; and

WHEREAS, the County has required as a condition of the collection of said charges that the Authority warrant the legality of said fees and defend and indemnify the County from any challenge to the legality thereof;

NOW THEREFORE BE IT RESOLVED by the Authority's Board of Directors that:

1. The Auditor-Controller of the County is requested to attach for collection on the County tax rolls the fees listed on Exhibit 1, attached hereto and incorporated herein.
2. The Authority warrants and represents that fees imposed by the Authority and being requested to be collected by the County comply with all requirements of state law, including but not limited to Article XIID of the California Constitution (Proposition 218).
3. The Authority releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of the fees on behalf of Authority.
4. The Authority agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of Authority's fees requested to be collected by County for Authority, or in any manner arising out of Authority's establishment and imposition of said fees. Authority agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of Authority's fees, the County may offset the amount of the judgment from any other monies collected by County on behalf of Authority.
5. The Authority agrees that its officers, agents and employees will cooperate with the County in answering questions referred to Authority by County from any person concerning the Authority's fees, and that Authority will not refer such persons to County officers and employees for response.

6. The Authority agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the fees, as provided by Government Code sections 29304 and 51800.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the **COLUSA GROUNDWATER AUTHORITY** this 26th day of May, 2026.

AYES:

NOES:

ABSTAIN:

ABSENT:

CERTIFICATE OF RESOLUTION

We, the undersigned, hereby certify as follows:

1. That we are the Chair and Secretary of the COLUSA GROUNDWATER AUTHORITY; and
2. That the foregoing resolution, consisting of 3 pages, including this page, is a true and correct copy of a resolution of the Board of Directors of the Colusa Groundwater Authority, passed at the meeting of the Board of Directors held on May 26, 2026, held at Colusa Industrial Properties, 100 Sunrise Boulevard, Colusa, CA 95932.

IN WITNESS WHEREOF, we have signed this certificate this 26th day of May, 2026, at Colusa, California.

Chair of the Board of Directors

Carol Thomas-Keefer
Secretary

Colusa Groundwater Authority Board of Directors Meeting

May 26, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 7: COLLECTION OF OPERATIONS FEE

ACTION ITEM

[AGENDA ITEM 7b: Consider approval of Resolution No. 2026-02 Requesting Collection of Charges on Yolo County Tax Roll in Fiscal Year 2026-27 and Authorize the Chair to Sign](#)

BACKGROUND:

On May 26, 2026, the CGA Board is expected to adopt the Fiscal Year 2026-27 budget and set the Operations Fee at \$1.45 per acre for FY 2026-27.

Yolo County requires a Resolution from agencies requesting fee collections on County Tax Rolls. All files associated with the fee collections, including the Resolution, are due to the County no later than August 10 each year.

RECOMMENDATION:

That the CGA Board adopt Resolution No. 2026-02 Requesting Collection of Charges on the Yolo County Tax Roll in FY 2026-27 and authorize the Chair to sign.

ATTACHMENTS:

- Resolution No. 2026-02 (Exhibit 1 to be finalized prior to submittal to the County)

**COLUSA GROUNDWATER AUTHORITY
RESOLUTION NO. 2026-02**

RESOLUTION REQUESTING COLLECTION OF CHARGES ON TAX ROLL

WHEREAS, the Colusa Groundwater Authority (the "Authority") requests the County of Yolo (the "County") to collect on the County tax rolls certain fees which the Authority has adopted pursuant to section 10730 of the California Water Code; and

WHEREAS, the County has required as a condition of the collection of said charges that the Authority warrant the legality of said fees and defend and indemnify the County from any challenge to the legality thereof;

NOW THEREFORE BE IT RESOLVED by the Authority's Board of Directors that:

1. The Auditor-Controller of the County is requested to attach for collection on the County tax rolls the fees listed on Exhibit 1, attached hereto and incorporated herein.
2. The Authority warrants and represents that fees imposed by the Authority and being requested to be collected by the County comply with all requirements of state law, including but not limited to Article XIID of the California Constitution (Proposition 218).
3. The Authority releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of the fees on behalf of Authority.
4. The Authority agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of Authority's fees requested to be collected by County for Authority, or in any manner arising out of Authority's establishment and imposition of said fees. Authority agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of Authority's fees, the County may offset the amount of the judgment from any other monies collected by County on behalf of Authority.
5. The Authority agrees that its officers, agents and employees will cooperate with the County in answering questions referred to Authority by County from any person concerning the Authority's fees, and that Authority will not refer such persons to County officers and employees for response.

6. The Authority agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the fees, as provided by Government Code sections 29304 and 51800.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the **COLUSA GROUNDWATER AUTHORITY** this 26th day of May, 2026.

AYES:

NOES:

ABSTAIN:

ABSENT:

CERTIFICATE OF RESOLUTION

We, the undersigned, hereby certify as follows:

1. That we are the Chair and Secretary of the COLUSA GROUNDWATER AUTHORITY; and
2. That the foregoing resolution, consisting of 3 pages, including this page, is a true and correct copy of a resolution of the Board of Directors of the Colusa Groundwater Authority, passed at the meeting of the Board of Directors held on May 26, 2026, held at Colusa Industrial Properties, 100 Sunrise Boulevard, Colusa, CA 95932.

IN WITNESS WHEREOF, we have signed this certificate this 26th day of August, 2026, at Colusa, California.

Chair of the Board of Directors

Carol Thomas-Keefer
Secretary

Colusa Groundwater Authority Board of Directors Meeting

May 26, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 8: Consider Approval of Levy Administration Service Agreement with SCI for Tax Year 2026-27 Direct Charge Preparation, Colusa and Yolo Counties

ACTION ITEM

8a. *Recommendation to approve and authorize the Chair to execute Levy Administration Agreement with SCI for Direct Charge Support in an amount not to exceed \$3,935

BACKGROUND:

The CGA budget is currently funded through a parcel charge on properties within the Colusa Subbasin in Colusa and Yolo Counties.

In order for the fee to be placed on the county tax rolls, the direct charge file must be submitted to the Yolo and Colusa County Assessor's Offices by August 10 of each year. In addition to the standard information for each entry, the file includes the parcel number and fee associated with each parcel. This list may change slightly from year to year for various reasons such as parcel splits.

CGA's most recent fee study was performed by SCI Consulting Group (SCI). Although the new fees were not put into place, SCI was contracted to support fee collection and performed CGA's direct charge support for FY 2025-26 based on the existing Prop 218 fee. SCI has the data files readily available and can provide this service in a streamlined and cost-effective manner. SCI has provided a proposal to provide the direct charge support service for FY 2026-27 for an amount not to exceed \$3,935. The scope of work includes tasks necessary to update the parcel database in support of levy calculation and confirmation of CGA Parcels, levy calculation, verification and submittal.

RECOMMENDATION:

Staff recommends that the Board approve and authorize the Chair to sign the Levy Administration Service Agreement with SCI for Tax Year 2026-27 Direct Charge Preparation for Colusa and Yolo Counties for an amount not to exceed \$3,935.

ATTACHMENT:

- SCI Levy Administration Service Agreement for FY 2026-27 Direct Charge Support

Levy Administration Services Agreement

THIS AGREEMENT is made on _____, 2026, between the **Colusa Groundwater Authority**, (“Authority”) and **SCI Consulting Group** (“Consultant” or “SCI”), a California Corporation, who agree as follows:

1. **Scope of Work (“Work”).** Consultant shall perform the work and render the services described in the Scope of Work shown below (the “Work”). The Consultant shall provide all labor, equipment, material and supplies required or necessary to properly and competently perform the Work, and determine the method, details and means of doing the Work.
2. **Payment.**
 - a. In exchange for the Work, the Authority shall pay to the Consultant a fee for completed phases of the Work. The total fee for the Work shall not exceed amounts set forth in the Fee Schedule shown below. There shall be no compensation for extra or additional work or services by the Consultant unless approved in advance in writing by the Authority. The Consultant’s fee shall include all of the Consultant’s costs and expenses related to the Work.
 - b. At the completion of each phase of the Work, the Consultant shall submit to the Authority an invoice for the Work performed. If the Work is satisfactorily completed and the invoice is accurately computed, the Authority shall pay the invoice within 30 days of its receipt.
3. **Term.** This Agreement shall take effect on the above date and shall continue in effect until completion of the Work.
4. **Insurance.**
 - a. **Types & Limits.** The Consultant, at its sole cost and expense, shall procure and maintain for the duration of this Agreement the following types and limits of insurance:

Commercial General Liability	\$2,000,000 per occurrence
	\$4,000,000 aggregate
Automobile Liability	\$2,000,000 per accident
Workers' Compensation	Statutory limits
Professional Liability	\$2,000,000 per claim
Excess Liability (over General	\$1,000,000 per occurrence

Liability & Auto Liability) & \$1,000,000 aggregate

- b. **Other Requirements.** The general liability policy(ies) shall be endorsed to name the Authority, its officers and employees as additional insureds regarding liability arising out of the Work.
- c. **Proof of Insurance.** Upon request, the Consultant shall provide to the Authority proof of insurance.
5. **Indemnification.** The Consultant shall indemnify, defend, protect, and hold harmless the Authority, and its officers and employees from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) arising out of the Consultant's performance of the Work and caused by willful misconduct of or by the Consultant or its employees, agents and subcontractors.
6. **Entire Agreement.** This writing represents the sole, final, complete, exclusive and integrated expression and statement of the terms of this contract between the parties concerning the Work, and supersedes all prior oral and/or written negotiations, representations or contracts. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.
7. **Independent Contractor.** The Consultant's relationship to the Authority is that of an independent contractor.
8. **Successors and Assignment.** This Agreement shall bind and inure to the benefit of the heirs, successors and assigns of the parties; however, the Consultant shall not subcontract, assign or transfer this Agreement or any part of it without the prior written consent of the Authority.
9. **No Waiver of Rights.** Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default.
10. **Severability.** If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.
11. **Governing Law and Venue.** This Agreement will be governed by and construed in accordance with the laws of the State of California.

12. **Default.** In the event that the Consultant defaults in the obligations of the Consultant under this Agreement, or the Consultant defaults in the performance of the terms and conditions of this Agreement, the Authority may, at its option, declare this Agreement to be in default and, at any time thereafter, may do any one or more of the following: a) enforce performance of the Agreement by the Consultant; or b) terminate this Agreement. In the event that this Agreement is terminated, payment shall still be due for all Work performed by the Consultant through the date of the termination.
13. **Cancellation.** The Authority or the Consultant may cancel this Agreement without cause. The party desiring to cancel this Agreement shall notify the other party in writing. In the event that this Agreement is cancelled, payment shall still be due for all Work performed by the Consultant through the date of the notification of cancellation.
14. **Attorney's Fees.** In the event any legal action is brought to enforce or construe this Agreement, the prevailing party shall be entitled to an award of reasonable attorney's fees, expert witness and consulting fees, and litigation costs.

15. **Notice.** Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first class U.S. mail or by commercial delivery service, addressed as follows:

Public Authority:

Colusa Groundwater Authority
P.O. Box 475
Colusa, CA 95932

Consultant:

SCI Consulting Group
4745 Mangels Boulevard
Fairfield, CA 94534

Any party may change its address by notifying the other party of the change in the manner provided below:

_____	_____
_____	_____
_____	_____
_____	_____

Scope of Work

This section outlines the levy administration services and other responsibilities SCI would perform as the Assessment Levy Administrator for the Authority. Based upon our current understanding of the requirements of the Authority, we propose the following scope of work and approach:

DEFINITIONS

Authority:	Colusa Groundwater Authority, staff and Directors.
Levy:	Colusa Groundwater Authority Operations Fee
SCI or Consultant:	SCI Consulting Group, and any and all employees and subcontractors.
Administration:	Services related to the determination, levy, and collection of fee revenues.

Update of the Parcel Database in Support of Levy Calculation

1. Attend virtual meetings as needed to coordinate the levy administration process.
2. Review Authority database as needed, including the parcel attributes necessary for calculating the Fees.
3. Review the July lien-date Assessor Roll obtained by SCI for Colusa and Yolo Counties, identify new or changed parcels that may require updated acreage and Fee calculation and recalculate the final Fee on each parcel.
4. Obtain a list of Parcels from the Colusa County Assessor's Office that have been purchased by the Sites Authority and provide the Colusa County Assessor's Office with the Fee amount for each of these parcels.
5. Provide support to Authority staff by assisting with any needed resolutions for the continuation of the Fee.

Confirmation of District Parcels, Levy Calculation, Verification and Submittal

1. Finalize the Levy Roll and prepare levy database and supporting materials for the Fees and submit it to the County Auditor/Tax Collector for both Colusa and Yolo Counties.
2. Verify Auditor's levy data prior to printing of tax bills.

Fee Schedule

SCI shall be compensated for the performance of the Scope of Work as follows:

	<u>2026-27</u>
Annual Levy Administration	\$ 3,685
Payment due on August 10:	\$ 3,685
Maximum Direct Expenses	\$ 250
Total Contract Authorization	<u>\$ 3,935</u>

In the event that the Authority elects to request optional, additive scope of work, SCI will work with the Authority to negotiate compensation for these additional tasks and execute an Addendum to the agreement for these additional services.

The Fee Schedule shown above is valid as long as this agreement is executed within 90 days from the date this agreement was submitted to the Authority.

Note: All costs associated with this proposal can be financed or refunded by fee proceeds.

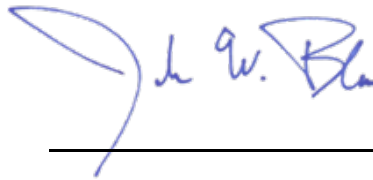
Signature Page

By signing below, we agree to the terms of this Levy Administration Services Agreement.

Accepted:

Accepted:

Jim Wallace
Board Chair
Colusa Groundwater Authority



John W. Bliss
President
SCI Consulting Group

Date

May 22, 2026

Date

Colusa Groundwater Authority Board of Directors Meeting

May 26, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 9: Colusa Subbasin GSP Implementation Update

ACTION ITEM

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.

The Domestic Well Mitigation Program was finalized in 2025 and became effective January 1, 2026. CGA and GGA are now working to develop the details and components of a Demand Management Program 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 as the foundation of a Demand Management Program. Work under the task order includes development of workshops to support a water accounting needs assessment and solicit feedback and recommendations, along with the initial assembly and analysis of available data. The work completion date is being extended from June 30 to December 31, 2026. The CGA/GGA Joint ad hoc Demand Management committees met on May 14 to further review recommendations for developing policy recommendations for demand management triggers and actions. These recommendations were also reviewed at the CGA/GGA joint special board meeting on May 15, along with a discussion on addressing DWR's Recommended Corrective Action regarding land subsidence in the upcoming Periodic Evaluation and Plan Amendment.

CGA and GGA will continue to schedule joint monthly board meetings through the end of 2026 to maintain progress on development of the Demand Management Program, including the framework for a Water Accounting System. The next tentative joint meeting is scheduled for **Friday, June 12, 2026**, at 1:30 p.m. in Colusa. Monthly joint meetings for the second half of 2026 are tentatively planned for the third Friday of each month, subject to meeting venue availability.

a. Consider Amendment of Davids Engineering Task Orders 1173.03.04 and 1173.05.03

As reviewed at the Special Joint Board Meeting on May 15, CGA and GGA currently have several task orders in place with Davids Engineering to perform various activities associated with SGMA compliance and GSP implementation. These task orders include:

- 1173.03.04 for the WY 2025 Annual Report (\$59,200 approved; \$34,200 estimated actual)
- 1173.05.03 for GSP Implementation Support (\$146,000 total; \$77,100 spent to date)
- 1178.08.01 for a Water Accounting System, Phase I (\$95,500 total; \$55,200 spent to date)

The contracts for 1173.03.04 and 1173.05.03 are held by CGA; GGA holds the contract for the Water Accounting System development. The Water Accounting System task order, originally scheduled for completion by June 30, 2026, will be recommended for extension through December 31, 2026. The GGA Board will consider this amendment. No change in budget is planned.

Support for development of a demand management program has been performed either through the GSP Implementation Support task order or through the Water Accounting System task order, as appropriate. However, neither task was specifically identified for demand management program development: the GSP Implementation task order focuses on GSP program development through support of committee and board meetings, and also included support for the development of the Domestic Well Mitigation Program, which was finalized as of January 1, 2026. The Water Accounting System task order necessarily focuses on the identification and selection of an accounting system along with the preliminary data analysis.

CGA and GGA staff, along with Davids Engineering, have reviewed the existing task orders as they relate to remaining budget, anticipated work needs and schedule. The cost of the WY 2025 annual report was considerably below the task order amount due to efficiencies that Davids Engineering has developed through the preparation of this report over the past four years. Consequently, we expect about \$25,000 to remain unused at the close-out of that task order.

The GSP Implementation task order included \$91,000 for Davids Engineering direct support of the GSP programs, including the Domestic Well Mitigation Program, as well as \$55,000 for other related activities, including outreach and other on-call support by others. To date, \$77,100 of that task order has been billed, and \$68,900 remains available.

Staff believes the remaining work to develop a demand management program – including conducting outreach throughout the communities -- in order to adopt and begin to implement a program by January 1, 2027, will require the balance of funds available on the GSP Implementation task order. Since approximately \$25,000 will remain available and budgeted on the Annual Report task order, those funds could also be transferred to the GSP Implementation task order to further support the demand management program development. Additionally, a portion of the GSP Implementation task order budget (a portion of the \$55,000) was identified for outreach activities to help educate groundwater users on demand management activities and water accounting needs. So far, use of the outreach funds has been paused; however, outreach activities will be required soon. To that end, CGA and GGA staff plan to present a revised outline of proposed outreach-related activities and budget to the ad hoc Demand Management committee for review and consideration.

RECOMMENDATION:

CGA and GGA staff, in consultation with Davids Engineering, recommend that the CGA Board consider 1) amending Task Order 1173.03.04 to reduce the amount from \$59,200 to \$34,200 (a decrease of \$25,000), and 2) increasing Task Order 1173.05.03 from \$146,000 to \$171,000 (a corresponding increase of \$25,000) to allow additional support for development of a demand management program without a net increase in budgeted funds.

ATTACHMENTS:

- Amendment to Davids Engineering Task Order 1173.03.04
- Amendment to Davids Engineering Task Order 1173.05.03

Amendment to Task Order for Professional Engineering Services

To: Carol Thomas-Keefer
Program Manager
Colusa Groundwater Authority

From: Davids Engineering, Inc.

Date: 05/15/2026

Project name: Colusa Subbasin GSP Annual Report Update - Water Year 2025

Task Order #: 1173.03.04

Amendment #: 01

Davids Engineering, Inc. (DE) is pleased to provide amendment number 01 to task order 1173.03.04 with Colusa Groundwater Authority (CLIENT) dated **September 19, 2025**. The agreement is amended as follows:

1 Scope of Services

No change.

2 Deliverables

No change.

3 Schedule

No change.

4 Budget

The budget has decreased by \$25,000.00, from \$59,200 to \$34,200.

5 Other Terms

All other terms and conditions of the original Task Order Agreement dated **September 19, 2025** remain in effect and are not changed by this amendment.



6 Amendment Signatures

Approved for CLIENT

Signed: _____

Name: _____

Title: _____

Date: _____

Accepted for Davids Engineering, Inc.

Signed: _____

Name: _____

Title: _____

Date: _____

Amendment to Task Order for Professional Engineering Services

To: Carol Thomas-Keefer
Program Manager
Colusa Groundwater Authority

From: Davids Engineering, Inc.

Date: 05/15/2026

Project name: Colusa Subbasin GSP Implementation Support

Task Order #: 1173.05.03

Amendment #: 02

Davids Engineering, Inc. (DE) is pleased to provide amendment number 02 to task order 1173.05.03 with Colusa Groundwater Authority (CLIENT) dated June 10, 2025. The agreement is amended as follows:

1 Scope of Services

No change.

2 Deliverables

No change.

3 Schedule

The project completion date has been extended from June 30, 2026 to December 31, 2026.

4 Budget

The budget for Task 1 "Provide On-Call GSP Implementation Support" has been increased by \$25,000.00, from \$80,500.00 to \$105,500.00. The overall task order budget has increased from \$146,000.00 to \$171,000.00.

5 Other Terms

All other terms and conditions of the original Task Order Agreement dated June 10, 2025 remain in effect and are not changed by this amendment.



6 Amendment Signatures

Approved for CLIENT

Signed: _____

Name: _____

Title: _____

Date: _____

Accepted for Davids Engineering, Inc.

Signed: _____

Name: _____

Title: _____

Date: _____

Colusa Groundwater Authority Board of Directors Meeting

May 26, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 10: DWR Staff Update

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

AGENDA ITEM 11: Committee Reports

11a. Demand Management ad hoc Committee – Lewis Bair, Halbert Charter, Jeff Moresco, Jim Wallace
The CGA/GGA joint ad hoc committees met on May 14 to further discuss recommendations for triggers and corresponding actions for a demand management program.

11b. Budget ad hoc Committee – Lewis Bair, Jered Shipley, Daurice Kalfsbeek-Smith, Shelly Murphy, Jim Wallace
The committee met on May 21 to review the draft FY 2026-27 budget. Committee members will provide an update at the meeting on the status of discussions with Colusa County on a shared staff position.

AGENDA ITEM 12 : Administrative Update

The Program Manager will provide an update on pending administrative or managerial matters.

Colusa Groundwater Authority Board of Directors Meeting

May 26, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 13: 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 14: 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

May 26, 2026 | 1:30 p.m.

AGENDA SUPPORT MATERIALS

AGENDA ITEM 15: 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 16: Next Meeting

A special joint meeting with the GGA Board of Directors is tentatively scheduled for Friday, June 12, 2026, at 1:30 p.m. in Colusa.

The next regular meeting of the CGA Board of Directors is scheduled for Tuesday, June 23, 2026, at 1:30 p.m. in Colusa.

AGENDA ITEM 17: Adjourn